

COLUMBIA COUNTY ASSESSOR



Certified Ratio Study

January 1, 2016

COLUMBIA County 2016 Ratio Study

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Oregon

Kate Brown, Governor

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August 11, 2016

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

Columbia County 2016 Assessor's Certified Ratio Study Acceptance and Recommendations

The Department's Mass Appraisal Review team has completed its required review of your *2016 Assessor Certified Ratio Study* report and accepts its findings.

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

Your appraisal / valuation plan is yet to be received and is due on or before November 1, 2016.

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

Our mass appraisal team is available to assist with your real market value mass appraisal programs. If you have questions, please contact any of the CMART team members via email at MassAppraisal.Team@oregon.gov or:

| | | |
|---------------------------------|----------------|--|
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Sincerely,

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cc: County Governing Body

COLUMBIA County 2016 Ratio Study

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 the guidelines developed by the Department of Revenue,. Additionally, 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

Joelle Leach, Data Analyst

Preparer/Contact Person

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COLUMBIA County 2016 Ratio Study

INTRODUCTION

The purpose and description of the Ratio Study is to measure the level of appraised value in relation to the market value as of the assessment date of January 1st. For 2016, this is the relationship between the set-up real market values for all re-calculated and re-appraised areas. For those areas which are not yet re-calculated or re-appraised, it is the relationship to the prior years real market values and current real market values.

Further, the Ratio Study's purpose is to document the analysis and to identify adjustment factors which will achieve 100% of Real Market Value (RMV). As an additional benefit, this study is a valuable 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 included in this report. 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. (Refer to the Table of Contents for the location of these listings).

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.

The Ratio Study format:

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

Summary of Ratio Indications:

This summarizes the adjustments by Maintenance Area (MA), Study Area (SA) and Neighborhood (NH). Adjustments are made in general categories by 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 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 they may be better reported as a separate group.

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Sales Trimming

When performing an analysis of the sales for a dataset, there may be ratios which are either very high or very low in the array. These are commonly referred to as “outliers”. These outlying ratios require further investigation to identify whether the sale is deemed “useable” for analysis. Also, there may be other extreme circumstances surrounding the sale which would result in a skewed ratio.

If the sale is deemed not beneficial to the analysis, then the sale should be “trimmed” from the array. The two standard methods of trimming sales are the “Trimmed Mean” and the “Interquartile Range”. Removing outliers is not a mandatory practice but is appropriate when drawing a conclusion about the sales data. If the decision is made to trim outliers, then this task must be performed before the process of analyzing the sales data.

Time Study

The purpose for performing a time study is to measure the movement of value over a period of time. In this case, sales data is analyzed and an adjustment (shown as a per cent) is developed to bring the sales price to the January 1st assessment date.

Two separate time studies have been performed: one for the RMV Class 1XX properties and another for the RMV Class 4XX properties. For this Ratio Study, the Mid-Point ratio analysis was deemed as the best technique to adjust for change over time. This is an adjustment to the central tendency and the resulting factor is used to adjust the RMV’s to the assessment date.

Studies: Market Area Conclusions and Adjustments

Following, are the essential elements which make up the Ratio Study. They include the individual ratio study for an area, 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 and Property/RMV Class groupings are the most common market groupings used in this report. They may define the market by location, type of property or by those that have a special use.

COLUMBIA County 2016 Ratio Study

2. Study: each study is two or more pages in length and identifies the Real Market Value Class, the Study Area, shows the calculation of the adjustment and also explains how the factors used in the calculation were selected. Furthermore, each study includes a sales listing with related statistics. Following are the main elements included in 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 a per cent.
 - 3) Identifies the values of the population by land RMV, on site development 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 resulting product of the selected Mean, Median, Weighted Mean or Geometric Mean ratio multiplied by the conclusion from the time adjustment study. Ratio conclusions are based on the following principles:
 - a) No single sale should have a large influence on the ratio indications. The objective is to avoid a Mean distorted by an extreme ratio, a Weighted Mean influenced by high valued properties and to avoid a Median when gaps exist in the middle of the frequency distribution.
 - b) Ratios above and below 100 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. Similarly, the adjustment with the greatest support is applied.
 - d) Reliability fluctuates. It is dependent upon the size of the sample and the variability within the sample. Therefore, the central tendencies will lie within a range of reliable conclusions.

COLUMBIA County 2016 Ratio Study

C. Understanding the Adjustment Calculation process:

- 1) The "Selected Ratio" may be adjusted by the result of the time study. After it is adjusted it 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) The "Overall Adjustment Factor" is 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 properties but at this time remains a flat 100 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.
 - 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 measures the valuation to be sure it meets 100% real market value requirements as outlined in statute. The After Ratio "tests" the County's ratio study program.
 - f) Adjustment: this is an estimate of the level of appraised value (RMV) relative to the market value as of the assessment date of January 1st. This is before adjusting the RMV (trending).
- D. Explanation: This is a written statement explaining which central tendency was selected to determine the ratio used in the analysis. If other factors contribute to the conclusion they may be mentioned here as well.

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E. Performance History - a historical display of performance (valuation).

- 1) Coefficient of Dispersion (COD): The history of COD, if available, is shown at the bottom of the report. 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. 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.

Performance Measures

To measure valuation, the following studies are performed:

1. For most studies, sales listings are used. Each sale in the listing is identified by MA, SA, Neighborhood and Property Class. Once identified, then additional details are provided which more fully describe the individual sale properties. Next, 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.
 - 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. Sales are identified by a code (reject code) illustrating whether a sale is confirmed or not confirmed. The sales codes are as follows:
 - 01 Change of use
 - 02 Deed does not show warranty of title
 - 03 Grantee/Grantor is a political subdivision (Gov't Agency)
 - 04 Grantee/Grantor is a bank, other financial institution or lender foreclosure
 - 05 Grantee/Grantor is a charitable, religious or other institution

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- 06 Grantee/Grantor are related or business associates
- 07 Conveyance of partial or divided interest
- 08 Grantee and Grantor are the same, convenience
- 09 Exchange of properties (trade)
- 10 Conveyance of property to avoid lien/foreclosure
- 11 Grantor is the sheriff, court officer, receiver, guardian, trustee
- 12 Contract payoff
- 13 Critical field on deed/document left blank
- 14 Prior year's RMV or sales price is missing
- 15 Date of sale is missing
- 16 Sale includes personal property not accurately extracted
- 17 Sale includes orchards, crops or other exempt property
- 18 Mortgage balance is not noted
- 19 Error in classification
- 20 Other errors or omissions
- 21 Property sold not same as assessed
- 22 Sale includes designated forest land and/or timber
- 23 Sale of properties that had RMV adjudicated in the past 5 years
- 24 Sale price varies greatly but no sales review
- 25 RMV needs updating due to new construction
- 26 Short sale
- 27 Sale price varies greatly from RMV; sales review requested
- 28 Not used
- 29 Bank owned/REO sold on open market
- 30 Unconfirmed but usable
- 31 Unconfirmed prior year sale adj. for time & used in current year ratio study
- 32 Confirmed prior year sale adj. for time & used in current year ratio study
- 33 Confirmed Sale

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- 34 Double sale in ratio year
- 35 Assessment clerk question
- 50 Special size change code for tracking only
- 80 Segregation
- 98 Rejection of sale by DOR although the Assessor wants it included in the ratio study
- 99 Acceptance of sale in ratio study by DOR even though the Assessor rejected it

Total Number of Sales County wide:

| | Number of Arms Length transactions | Sales used in the Ratio Study | Number of Confirmed Sales | Per Cent Confirmed |
|----------------|------------------------------------|-------------------------------|---------------------------|--------------------|
| MA 1 | 368 | 325 | 290 | 89% |
| MA 2 | 307 | 266 | 222 | 83% |
| MA 3 | 101 | 71 | 62 | 87% |
| MA 4 | 102 | 63 | 54 | 86% |
| MA 5 | 108 | 76 | 63 | 83% |
| MA 6 | 119 | 98 | 75 | 77% |
| MA 7 PPMS | 37 | 37 | 17 | 46% |
| Com/Ind | 31 | 17 | 10 | 59% |
| Apartment | 1 | 1 | 1 | 100% |
| Watercraft | 5 | 5 | 5 | 100% |
| TOTALS: | 1179 | 959 | 799 | 83% |

83% of useable sales used have been confirmed for the current study.

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- 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 title transfer document was recorded.
 - I. Page: the recording number of the title transfer document.
 - J. Acres: the land size expressed as acreage.
 - K. RMV Land: the base set-up land value analyzed and calculated yearly.
 - L. RMV Imp: the base value using the current DOR Factor Book with the applied local cost modifier and depreciation conclusions derived from the yearly set up analysis.
 - M. Total Value: the sum of the "RMV Land" and the "RMV Imp".
 - N. Sales Price: the sale price of the property as of the date of the sale.
 - O. Sale Date: the month and year the property sold.
 - P. Sale Number: the sale listings are arrayed in an ascending order by ratio.
 - Q. Ratio: a comparison of the total appraised value to the sale price which is expressed as a percentage without a decimal point (Total RMV/Sales Price = Ratio).
2. Explanation of the statistical data: As with all statistical analysis, the accuracy of each conclusion depends on sufficient sample sizes which properly represent the population. Judgments about grouping properties to get reasonably accurate results are primarily based on creating an adequate sample size or on Study Areas that move similarly in the market. Descriptive statistics are found on the second page of each Ratio Study and are split into two categories: Statistics of Central Tendency and Statistics of Distribution.
- A. Statistics of Central Tendency measure the center, middle or typical element in a dataset. These are assumed to generally reflect the level of appraised value (RMV) relative to the market value. However, the central tendency ratios must be analyzed in some detail to produce reasonably accurate trend conclusions. These statistics can be found on the second page of each study in numeric form and are also illustrated in graph form. The central tendency measurements are comprised of the following:
 - 1) Median: the middle ratio of an array. It is a positional ratio and if there are gaps near the center of an array the Median may be an unreliable measurement.

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- 2) Mean: traditionally referred to as the "average", the mean is the sum of all the ratios divided by the number of ratios. Because it uses all the ratio's in an array, it is easily distorted by extreme low or high ratios.
 - 3) Weighted Mean: the sum of the total RMV divided by the sum or the total Sales Price. The sales with relatively high prices will have the most 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. Basically, it illustrates how far ratios are from the central tendency. Care must be taken not to "read too much" into the distribution statistics but rather to use them as an indication of the accuracy or consistency of RMV within the marketplace. If the sample is relatively small, the conclusion of the distribution 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 the moderate or low priced properties.

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- 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:

- 1) Real Market Value 100%
- 2) COD standards:
 - Vacant Land RMV 100, 400 20%
 - Real & Personal Manufactured Homes 25%
 - Urban Residential RMV 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%

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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 specially processed 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.

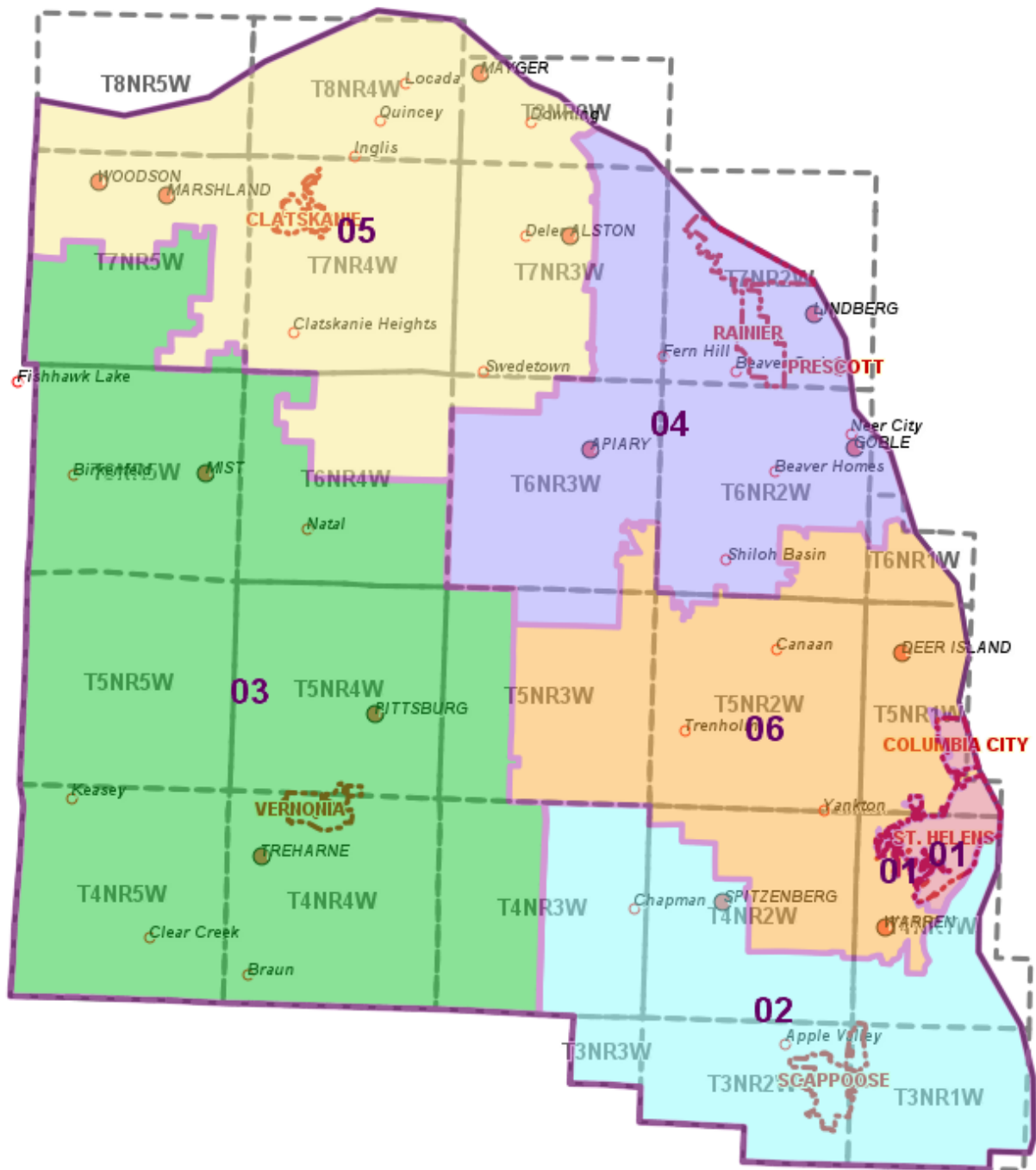
MAINTENANCE AREA DESCRIPTIONS AND MAP

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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 |
| <u>County Wide</u> | |
| Maintenance Area 7: | All Personal Property Manufactured Structures |

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Maintenance Areas



**PROPERTY CLASS
&
RMV CLASS LIST
DESCRIPTION & COUNT**

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Class Descriptions and Count

| Prop Class | RMV Class | Class Description | Count | Prior Year Count | Change from Prior Year |
|---------------|--------------|--|-------|------------------------|------------------------------|
| 001 | 020 | MISCELLANEOUS, LOGGING PERSONAL PROPERTY | 0 | 0 | 0 |
| 003 | 003 | MISCELLANEOUS, CENTRALLY ASSESSED | 120 | 121 | -1 |
| 008 | 008 | INDUSTRIAL, M&E STATE IPR AND COUNTY RPR PROCESSED | 47 | 48 | -1 |
| 010 | 010 | UNBUILDABLE(SIZE,DEQ DENIAL, ETC) ZONED RESIDENTIAL | 122 | 142 | -20 |
| 014 | 101 | IMPROVED RESIDENTIAL, HISTORIC | 2 | 2 | 0 |
| 015 | 101 | OPEN SPACE RESIDENTIAL | 0 | 0 | 0 |
| 019 | 019 | PERSONAL PROPERTY MS | 1211 | 1205 | 6 |
| 020 | 020 | UNBUILDABLE(SIZE, DEQ DENIAL,ETC) ZONED COMMERCIAL | 12 | 15 | -3 |
| 024 | 201 | IMPROVED COMMERCIAL, HISTORIC ZONED | 5 | 5 | 0 |
| 025 | 201 | OPEN SPACE, GOLF COURSE LAND ZONING NOT SIGNIFICANT | 4 | 4 | 0 |
| 028 | 201 | ENTERPRISE ZONE, IMPROVED COMMERCIAL ZONED COMMERCIAL | 0 | 0 | 0 |
| 030 | 030 | UNBUILDABLE(SIZE,DEQ DENIAL, ETC) ZONED INDUSTRIAL | 5 | 5 | 0 |
| 031 | 301 | INDUSTRIAL, UTILITY PROPERTY | 0 | 0 | 0 |
| 032 | 030 | INDUSTRIAL, MINERALS | 119 | 117 | 2 |
| 033 | 303 | IMPROVED INDUSTRIAL, STATE RESPONSIBILITY | 0 | 0 | 0 |
| 037 | 308 | ENTERPRISE ZONE IMPROVED COUNTY RPR PROCESSED | 0 | 0 | 0 |
| 038 | 303 | ENTERPRISE ZONE, IMPROVED STATE IPR PROCESSED | 5 | 4 | 1 |
| 039 | 301 | ENTERPRISE ZONE IMPROVED INDUSTRIAL | 0 | 0 | 0 |
| 040 | 040 | UNBUILDABLE(SIZE, DEQ DENIAL,ETC) ZONING NOT SIGNIFICANT | 124 | 130 | -6 |
| 041 | 401 | IMPROVED ONLY TRACT, ZONING 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 | 795 | 888 | -93 |
| 101 | 101 | RESIDENTIAL IMPROVED, ZONED RESIDENTIAL | 9159 | 9080 | 79 |
| 102 | 102 | CONDOMINIUM | 51 | 47 | 4 |
| 109 | 109 | M S IMPROVED, ZONED RESIDENTIAL | 435 | 434 | 1 |
| 110 | 100 | VACANT,H&B RESD 4 OR LESS UNITS ZONING NOT SIGNIFICANT | 0 | 0 | 0 |
| 111 | 111 | RESIDENTIAL, FLOATING PROPERTY | 280 | 281 | -1 |
| 120 | 100 | VACANT, H & B USE RESIDENTIAL ZONED COMMERCIAL | 0 | 0 | 0 |
| 121 | 101 | SINGLE FAMILY RESIDENCE IMPROVED ZONED COMMERCIAL | 0 | 0 | 0 |
| 129 | 109 | SINGLE FAMILY RESIDENCE MS IMPROVED ZONED COMMERCIAL | 0 | 0 | 0 |
| 130 | 100 | VACANT, H&B USE RESIDENTIAL ZONED INDUSTRIAL | 0 | 0 | 0 |
| 131 | 101 | SINGLE FAMILY 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 | 152 | 124 | 28 |
| 201 | 201 | COMMERCIAL IMPROVED, ZONED COMMERCIAL | 782 | 747 | 35 |
| 206 | 201 | COMMERCIAL, MARINA/MOORAGE | 62 | 60 | 2 |
| 207 | 207 | ALL M S PARKS, REGARDLESS OF ZONE | 45 | 41 | 4 |

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Class Descriptions and Count

| Prop Class | RMV Class | Class Description | Count | Prior Year Count | Change from Prior Year |
|---------------|--------------|---|-------|------------------------|------------------------------|
| 208 | 201 | COMMERCIAL, RETIRE/CARE FACILITY | 8 | 8 | 0 |
| 209 | 209 | M S IMPROVED, ZONED COMMERCIAL | 0 | 0 | 0 |
| 221 | 221 | IMPROVED COMMERCIAL, FLOATING PROPERTY | 3 | 3 | 0 |
| 290 | 290 | VACANT, POTENTIAL DEVELOPABLE ZONED COMMERCIAL | 0 | 0 | 0 |
| 291 | 291 | COMMERCIAL IMPROVED,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 | 32 | 72 | -40 |
| 301 | 301 | INDUSTRIAL IMPROVED, ZONED INDUSTRIAL | 54 | 133 | -79 |
| 303 | 303 | INDUSTRIAL B&S STATE IPR PROCESSED | 37 | 37 | 0 |
| 308 | 308 | INDUSTRIAL B&S COUNTY RPR PROCESSED | 18 | 17 | 1 |
| 309 | 309 | M S IMPROVED, ZONED INDUSTRIAL | 0 | 0 | 0 |
| 330 | 400 | INDUSTRIAL, AGGREGATE MINE | 19 | 23 | -4 |
| 331 | 401 | INDUSTRIAL, AGGREGATE MINE WITH IMPROVEMENTS | 1 | 14 | -13 |
| 333 | 303 | INDUSTRIAL IMPROVED, STATE RESP | 3 | 0 | 3 |
| 338 | 308 | INDUSTRIAL, AGGREGATE MACHINERY AND EQUIPMENT | 1 | 3 | -2 |
| 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 | 677 | 691 | -14 |
| 401 | 401 | IMPROVED H&B USE TRACT, ZONING NOT SIGNIFICANT | 4748 | 4716 | 32 |
| 409 | 409 | M S H&B USE TRACT, ZONING NOT SIGNIFICANT | 1263 | 1255 | 8 |
| 440 | 400 | VACANT H&B USE TRACT LAND, FARM DEF ZONED NON-EFU | 0 | 0 | 0 |
| 441 | 401 | IMPROVED H&B USE TRACT, FARM DEF, ZONED NON-EFU | 1 | 1 | 0 |
| 449 | 409 | M S H&B USE TRACT, FARM DEF, ZONED NON-EFU | 1 | 0 | 1 |
| 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 | IMPROVED 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 |
| 480 | 400 | VACANT H&B TRACT,MULTIPLE SPEC ASSMT, ZONING NOT SIGNIFICANT | 0 | 0 | 0 |
| 481 | 401 | IMPROVED H&B TRACT, MULTIPLE SPEC ASSMT, ZONING NOT SIGNIFICANT | 0 | 0 | 0 |
| 489 | 409 | M S H&B USE TRACT,MULTIPLE SPEC ASSMT, ZONING NOT SIGNIFICANT | 0 | 0 | 0 |
| 490 | 490 | VACANT TRACT, POTENTIAL DEVELOP, ZONING NOT SIGNIFICANT | 0 | 0 | 0 |
| 491 | 491 | IMPROVED TRACT, POTENTIAL DEVELOP, ZONING NOT SIGNIFICANT | 0 | 0 | 0 |
| 499 | 499 | M S, POTENTIAL DEVELOPABLE, ZONING NOT SIGNIFICANT | 0 | 0 | 0 |
| 500 | 500 | VACANT H&B USE FARM, NOT RECV FARM DEF, ZONING NOT SIGNIFICANT | 0 | 0 | 0 |
| 501 | 501 | IMPROVED H&B USE FARM, NOT RECV FARM DEF, ZONING NOT SIGNIFICANT | 0 | 0 | 0 |
| 509 | 509 | M S H&B USE FARM, NOT RECEIVING FARM DEF, ZONING NOT SIGNIFICANT | 0 | 0 | 0 |
| 540 | 400 | VACANT H&B USE FARM, RECEIVING FARM DEF, ZONED NON-EFU | 146 | 147 | -1 |
| 541 | 401 | IMPROVED H&B USE FARM, RECEIVING FARM DEF, ZONED NON-EFU | 406 | 415 | -9 |
| 549 | 409 | M S H&B USE FARM, RECEIVING FARM DEF, ZONED NON-EFU | 58 | 70 | -12 |
| 550 | 400 | VACANT H&B USE FARM, RECEIVING FARM DEF, ZONED EFU | 136 | 137 | -1 |
| 551 | 401 | IMPROVED H&B USE FARM, RECEIVING FARM DEF, ZONED EFU | 331 | 335 | -4 |
| 559 | 409 | M S H&B USE FARM LAND, RECEIVING FARM DEF, ZONED EFU | 30 | 30 | 0 |
| 580 | 400 | AGRICULTURE, MOSTLY FARM RURAL MULT SPEC ASSMTS | 18 | 19 | -1 |
| 581 | 401 | AGRICULTURE, W/IMPS-MOSTLY FARM RURAL, MULT SPEC ASSMTS | 87 | 87 | 0 |
| 589 | 409 | M S H&B USE FARM, MULTIPLE SP ASSMT FARM USE PREDOMINANT, ZN NOT SIGN | 11 | 12 | -1 |

COLUMBIA County 2016 Ratio Study

Class Descriptions and Count

| Prop Class | RMV Class | Class Description | Count | Prior Year Count | Change from Prior Year |
|---------------|--------------|---|-------|------------------------|------------------------------|
| 600 | 600 | VACANT H&B USE FOREST, NOT DESIGNATED, ZONING NOT SIGNIFICANT | 560 | 561 | -1 |
| 601 | 601 | IMPROVED H&B FOREST LAND,NOT DESIGNATED, ZONING NOT SIGNIFICANT | 1 | 0 | 1 |
| 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 | 2021 | 2030 | -9 |
| 641 | 401 | IMPRVD H&B USE TRACT FOREST/WLO, DESIGNATED, ZONING NOT SIGNIFICANT | 2035 | 1993 | 42 |
| 649 | 409 | M S H&B USE TRACT FOREST/WLO,DESIGNATED, ZONING NOT SIGNIFICANT | 612 | 618 | -6 |
| 660 | 600 | VACANT, REFORESTATION | 0 | 0 | 0 |
| 680 | 400 | FOREST LAND, LAND ONLY-MOSTLY FOREST RURAL, MULT SPEC ASMTS | 57 | 59 | -2 |
| 681 | 401 | FOREST LAND, WITH IMPS-MOSTLY FOREST RURAL, MULT SPEC ASMTS | 161 | 171 | -10 |
| 689 | 409 | M S H&B USE FL,MULTIPLE SP ASMT, FL PREDOMINANT,ZN NOT SIGNIFICANT | 18 | 17 | 1 |
| 700 | 700 | VACANT LAND, ZONED MULTI-FAMILY | 0 | 0 | 0 |
| 701 | 701 | IMPROVED 5 OR MORE UNITS, ZONED MULTI-FAMILY AND MS PARK IMPROVED | 73 | 96 | -23 |
| 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 | IMPROVED 5 OR MORE,POTENTIAL DEVELP, 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 | 264 | 303 | -39 |
| 910 | 200 | CHURCH - VACANT | 19 | 19 | 0 |
| 911 | 201 | CHURCH - IMPROVED | 101 | 101 | 0 |
| 920 | 200 | SCHOOL - VACANT | 22 | 23 | -1 |
| 921 | 201 | SCHOOL - IMPROVED | 37 | 47 | -10 |
| 930 | 200 | CEMETERY - VACANT | 26 | 26 | 0 |
| 931 | 201 | CEMETERY - IMPROVED | 6 | 6 | 0 |
| 940 | 200 | CITY - VACANT | 365 | 359 | 6 |
| 941 | 201 | CITY - IMPROVED | 104 | 105 | -1 |
| 942 | 201 | CITY - LEASED | 0 | 0 | 0 |
| 950 | 200 | COUNTY - VACANT | 207 | 169 | 38 |
| 951 | 201 | COUNTY - IMPROVED | 54 | 51 | 3 |
| 952 | 201 | COUNTY - LEASED | 0 | 0 | 0 |
| 960 | 200 | STATE OWNED - VACANT | 166 | 165 | 1 |
| 961 | 201 | STATE OWNED - IMPROVED | 11 | 11 | 0 |
| 962 | 201 | STATE - LEASED | 4 | 1 | 3 |
| 964 | 401 | EXEMPT, STATE GAME IN-LIEU OF | 23 | 23 | 0 |
| 970 | 200 | FEDERALLY OWNED - VACANT | 45 | 46 | -1 |
| 971 | 201 | FEDERALLY OWNED - IMPROVED | 9 | 8 | 1 |
| 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 | 68 | 66 | 2 |
| 982 | 201 | BENEVOLENT, FRATERNAL - LEASED | 3 | 3 | 0 |
| 990 | 200 | PORT PROPERTIES OR OTHER MUNICIPAL PROPERTIES - VACANT | 86 | 86 | 0 |
| 991 | 201 | PORT PROPERTIES OR OTHER MUNICIPAL PROPERTIES - IMPROVED | 86 | 88 | -2 |
| 994 | 201 | EXEMPT, PORT: EXEMPT IN LIEU-OF PER ORS 307.120 | 2 | 8 | -6 |
| 995 | 201 | EXEMPT, GOVERMENT HOUSING AUTHORITIES | 9 | 8 | 1 |
| 996 | 701 | FARM LABOR CAMPS, DAY CARE CENTERS | 1 | 1 | 0 |

TIME ADJUSTMENT STUDY

COLUMBIA County 2016 Ratio Study

Property sales within Columbia County from January 1, 2015 through December 31, 2015 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 each maintenance area.
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 1XX) indicates an adjustment of 99% is needed for those properties located in the city limits.

For Rural Residential Property in all maintenance areas (RMV Class 4XX), the time study analysis supports a 101% 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.

Watercraft/Floating Property (RMV 111) has been re-appraised for this ratio year. Therefore, no time adjustment is warranted.

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.
3. The product of this calculation is then entered on the "Selected Ratio From Sales" line found on the first page of each ratio study.

COLUMBIA County 2016 Ratio Study

Historical Time Adjustment Conclusions

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

| <u>Year</u> | <u>RMV 1XX</u> | <u>RMV 4XX</u> |
|-------------|----------------|----------------|
| 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% |
| 2016 | 99% | 101% |

COLUMBIA County 2016 Ratio Study

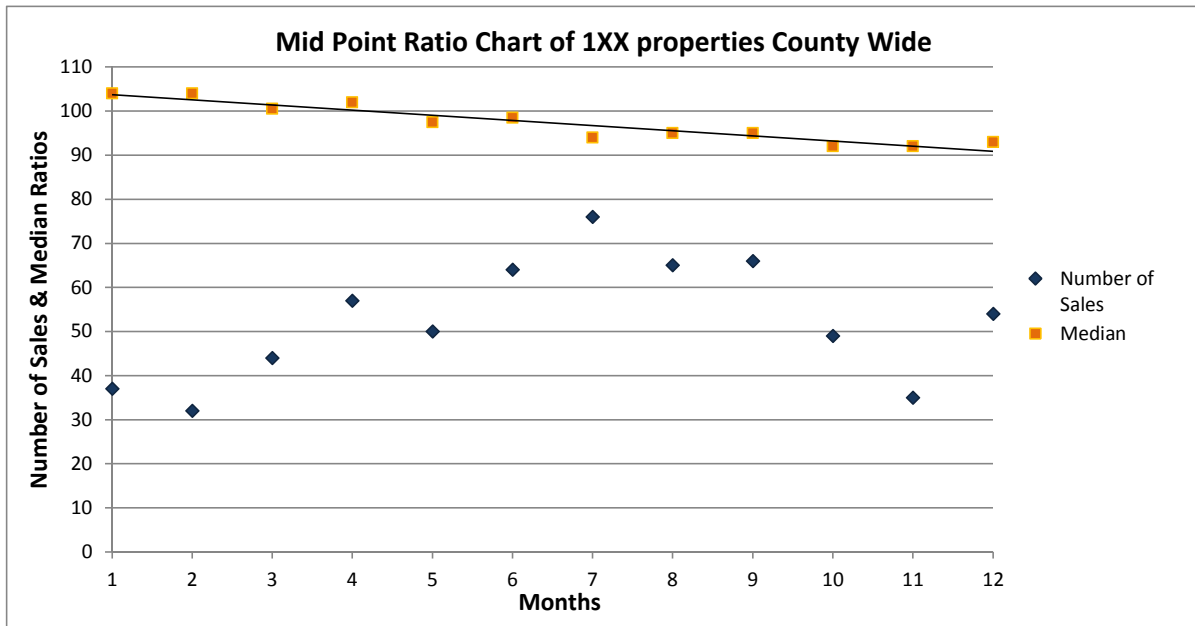
Time Study for RMV 1XX

| | Month | Count | Cummlative Count | Mean | Median | Weighted Mean | Selected |
|-----------|--------|-------|------------------|------|-----------|---------------|----------|
| | 1 Jan | 37 | 37 | 106 | 104 | | |
| | 2 Feb | 32 | 69 | 105 | 104 | | |
| | 3 Mar | 44 | 113 | 102 | 101 | | |
| | 4 Apr | 57 | 170 | 103 | 102 | | |
| | 5 May | 50 | 220 | 99 | 98 | | |
| | 6 Jun | 64 | 284 | 98 | 99 | | |
| Mid-point | 7 Jul | 76 | 360 | 97 | 94 | 94 | 94 |
| | 8 Aug | 65 | 425 | 97 | 95 | | |
| | 9 sep | 66 | 491 | 96 | 95 | | |
| | 10 Oct | 49 | 540 | 93 | 92 | | |
| | 11 Nov | 35 | 575 | 91 | 92 | | |
| | 12 Dec | 54 | 629 | 93 | 93 | 93 | 93 |

Total Sales: 629 Total July RMV: 14,266,210 Total Dec RMV: 11,310,910
 Middle Sale: 315 Total July SP: 15,173,950 Total Dec SP: 12,169,397

Trend Factor: -0.01

Mid-point time adj: 0.99



2016 RMV Class 1XX City Time Adjustment

Conclusion: The mid-point of the sales is found to be July (the 7th month),
with a corresponding mid-point Median central tendency of .94

The end of year central tendency is .93

$$(.93 - .94)/.95 = -0.01 \text{ or } -1\%$$

$$1.00 - 0.01 = .99, \text{ the Mid-point Time Adjustment Factor}$$

COLUMBIA County 2016 Ratio Study

Time Study for RMV 1XX

| # | Year | Ratio MA | Ratio SA | Ratio NH | RMV Class | Prop Class | Stat Class | Rej Code | Acct No | Map # | Book | Page | Acct Size | Total RMV | Sale Price | Sales Date | Before Ratio | # of Mo. | Count per Mo. |
|-----|------|----------|----------|----------|-----------|------------|------------|----------|---------|-----------------|------|------|-----------|-----------|------------|------------|--------------|----------|---------------|
| 1 | 2016 | 1 | 0 | 0 | 101 | 101 | 143 | 33 | 10616 | 4N1W04-CA-07400 | 2015 | 32 | 0.11 | 200420 | 164900 | 1/2/2015 | 122 | 1 | 1 |
| 2 | 2016 | 1 | 0 | 0 | 101 | 101 | 131 | 30 | 11297 | 4N1W04-DD-05000 | 2015 | 86 | 0.13 | 120810 | 144500 | 1/2/2015 | 84 | 1 | 2 |
| 6 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 30 | 28514 | 3N2W12-AD-06520 | 2015 | 141 | 0.17 | 391760 | 375000 | 1/2/2015 | 104 | 1 | 3 |
| 20 | 2016 | 2 | 33 | 0 | 101 | 101 | 143 | 30 | 429921 | 3N2W12-AD-03124 | 2015 | 369 | 0.09 | 230090 | 170000 | 1/2/2015 | 135 | 1 | 4 |
| 3 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 30 | 2783 | 3N1W07-CA-00134 | 2015 | 113 | 0.18 | 219930 | 215000 | 1/6/2015 | 102 | 1 | 5 |
| 4 | 2016 | 1 | 0 | 0 | 101 | 101 | 143 | 30 | 12006 | 4N1W05-CA-00118 | 2015 | 137 | 0.13 | 222100 | 235000 | 1/6/2015 | 95 | 1 | 6 |
| 5 | 2016 | 5 | 0 | 0 | 101 | 101 | 132 | 33 | 25736 | 7N4W08-BD-00300 | 2015 | 139 | 0.19 | 196910 | 177000 | 1/7/2015 | 111 | 1 | 7 |
| 7 | 2016 | 1 | 0 | 0 | 101 | 101 | 143 | 30 | 12931 | 4N1W06-DD-06100 | 2015 | 170 | 0.12 | 179900 | 191000 | 1/8/2015 | 94 | 1 | 8 |
| 9 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 30 | 4494 | 3N2W13-AD-02000 | 2015 | 234 | 0.21 | 262060 | 259500 | 1/8/2015 | 101 | 1 | 9 |
| 11 | 2016 | 2 | 0 | 0 | 101 | 101 | 152 | 30 | 3115 | 3N2W11-AA-01016 | 2015 | 245 | 0.17 | 409220 | 399500 | 1/9/2015 | 102 | 1 | 10 |
| 12 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 30 | 3128 | 3N2W11-AA-01029 | 2015 | 294 | 0.44 | 278940 | 264000 | 1/9/2015 | 106 | 1 | 11 |
| 8 | 2016 | 1 | 0 | 0 | 101 | 101 | 131 | 33 | 13465 | 5N1W33-DC-04000 | 2015 | 192 | 0.11 | 117290 | 143800 | 1/12/2015 | 82 | 1 | 12 |
| 10 | 2016 | 2 | 0 | 0 | 101 | 101 | 141 | 30 | 4313 | 3N2W12-DD-04100 | 2015 | 236 | 0.18 | 221130 | 171000 | 1/12/2015 | 129 | 1 | 13 |
| 13 | 2016 | 2 | 0 | 0 | 101 | 101 | 141 | 30 | 4501 | 3N2W13-AD-02700 | 2015 | 315 | 0.15 | 206820 | 207000 | 1/13/2015 | 100 | 1 | 14 |
| 14 | 2016 | 2 | 0 | 0 | 101 | 101 | 142 | 33 | 4600 | 3N2W13-BA-00619 | 2015 | 320 | 0.19 | 251460 | 272000 | 1/13/2015 | 92 | 1 | 15 |
| 16 | 2016 | 2 | 33 | 0 | 101 | 101 | 143 | 30 | 429922 | 3N2W12-AD-03125 | 2015 | 324 | 0.08 | 222030 | 180500 | 1/13/2015 | 123 | 1 | 16 |
| 19 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 33 | 436506 | 3N2W13-CD-04900 | 2015 | 363 | 0.15 | 295070 | 273895 | 1/14/2015 | 108 | 1 | 17 |
| 15 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 33 | 431964 | 3N2W13-BA-04706 | 2015 | 322 | 0.14 | 255290 | 195000 | 1/15/2015 | 131 | 1 | 18 |
| 24 | 2016 | 5 | 0 | 0 | 101 | 101 | 142 | 30 | 25706 | 7N4W08-BC-01300 | 2015 | 452 | 0.21 | 174600 | 145000 | 1/15/2015 | 120 | 1 | 19 |
| 18 | 2016 | 1 | 0 | 0 | 101 | 101 | 132 | 30 | 10247 | 4N1W04-AD-07700 | 2015 | 340 | 0.13 | 131610 | 149000 | 1/16/2015 | 88 | 1 | 20 |
| 22 | 2016 | 1 | 21 | 0 | 101 | 101 | 141 | 33 | 31148 | 5N1W21-BC-02500 | 2015 | 448 | 0.24 | 241160 | 237500 | 1/16/2015 | 102 | 1 | 21 |
| 27 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 33 | 4235 | 3N2W12-DC-00133 | 2015 | 481 | 0.14 | 267140 | 234900 | 1/16/2015 | 114 | 1 | 22 |
| 21 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 30 | 4228 | 3N2W12-DC-00126 | 2015 | 376 | 0.14 | 247770 | 238000 | 1/17/2015 | 104 | 1 | 23 |
| 25 | 2016 | 1 | 0 | 0 | 101 | 101 | 143 | 33 | 13144 | 4N1W08-BB-05700 | 2015 | 455 | 0.16 | 189910 | 216000 | 1/17/2015 | 88 | 1 | 24 |
| 29 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 33 | 436508 | 3N2W13-CD-05100 | 2015 | 647 | 0.14 | 287830 | 251400 | 1/19/2015 | 114 | 1 | 25 |
| 30 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 33 | 436509 | 3N2W13-CD-05200 | 2015 | 649 | 0.14 | 296580 | 264615 | 1/19/2015 | 112 | 1 | 26 |
| 601 | 2017 | 1 | 0 | 0 | 100 | 100 | | 30 | 11672 | 4N1W05-AC-05100 | 2016 | 303 | 0.25 | 50370 | 48500 | 1/19/2015 | 104 | 1 | 27 |
| 17 | 2016 | 1 | 0 | 0 | 101 | 101 | 131 | 30 | 11209 | 4N1W04-DC-06300 | 2015 | 338 | 0.13 | 111180 | 75000 | 1/20/2015 | 148 | 1 | 28 |
| 23 | 2016 | 1 | 0 | 0 | 101 | 101 | 141 | 33 | 28948 | 4N1W05-CC-00711 | 2015 | 450 | 0.17 | 199930 | 216000 | 1/20/2015 | 93 | 1 | 29 |
| 36 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 33 | 4466 | 3N2W13-AC-03322 | 2015 | 815 | 0.15 | 227190 | 232500 | 1/21/2015 | 98 | 1 | 30 |
| 56 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 33 | 436514 | 3N2W13-CD-05700 | 2015 | 1376 | 0.19 | 296730 | 264320 | 1/21/2015 | 112 | 1 | 31 |
| 26 | 2016 | 2 | 0 | 0 | 101 | 101 | 131 | 33 | 4199 | 3N2W12-DD-09500 | 2015 | 474 | 0.18 | 181610 | 171000 | 1/22/2015 | 106 | 1 | 32 |
| 28 | 2016 | 1 | 0 | 0 | 101 | 101 | 141 | 30 | 12271 | 4N1W05-CC-01818 | 2015 | 579 | 0.16 | 178070 | 171000 | 1/26/2015 | 104 | 1 | 33 |
| 32 | 2016 | 1 | 0 | 0 | 101 | 101 | 131 | 33 | 10234 | 4N1W04-AD-06700 | 2015 | 671 | 0.26 | 170010 | 168500 | 1/26/2015 | 101 | 1 | 34 |
| 34 | 2016 | 1 | 1 | 0 | 101 | 101 | 142 | 33 | 14279 | 5N1W28-AA-01000 | 2015 | 677 | 0.11 | 216170 | 205000 | 1/26/2015 | 105 | 1 | 35 |
| 33 | 2016 | 1 | 0 | 0 | 101 | 101 | 132 | 33 | 11066 | 4N1W04-DB-10000 | 2015 | 673 | 0.13 | 146090 | 130000 | 1/27/2015 | 112 | 1 | 36 |
| 31 | 2016 | 5 | 0 | 0 | 101 | 101 | 132 | 33 | 25927 | 7N4W08-CB-07100 | 2015 | 669 | 0.16 | 120840 | 136000 | 1/28/2015 | 89 | 1 | 37 |
| 35 | 2016 | 1 | 0 | 0 | 101 | 101 | 146 | 33 | 9930 | 4N1W04-AA-04900 | 2015 | 813 | 0.13 | 186720 | 201000 | 2/3/2015 | 93 | 2 | 1 |
| 40 | 2016 | 2 | 79 | 0 | 101 | 101 | 161 | 33 | 432001 | 3N2W11-DD-00311 | 2015 | 1095 | 0.26 | 468420 | 405000 | 2/3/2015 | 116 | 2 | 2 |
| 50 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 33 | 436507 | 3N2W13-CD-05000 | 2015 | 1282 | 0.14 | 293720 | 273895 | 2/4/2015 | 107 | 2 | 3 |
| 37 | 2016 | 1 | 0 | 0 | 101 | 101 | 143 | 33 | 13134 | 4N1W08-BB-04700 | 2015 | 847 | 0.18 | 217690 | 215000 | 2/5/2015 | 101 | 2 | 4 |
| 39 | 2016 | 4 | 0 | 0 | 101 | 101 | 131 | 33 | 21022 | 7N2W16-DC-09100 | 2015 | 1088 | 0.18 | 103530 | 65000 | 2/6/2015 | 159 | 2 | 5 |
| 42 | 2016 | 1 | 0 | 0 | 101 | 101 | 143 | 33 | 433957 | 4N1W05-BD-01020 | 2015 | 1165 | 0.12 | 218710 | 232000 | 2/10/2015 | 94 | 2 | 6 |
| 38 | 2016 | 1 | 0 | 0 | 101 | 101 | 143 | 33 | 12995 | 4N1W07-AB-03131 | 2015 | 1053 | 0.11 | 196320 | 203500 | 2/11/2015 | 96 | 2 | 7 |
| 43 | 2016 | 2 | 0 | 0 | 101 | 101 | 141 | 33 | 4245 | 3N2W12-DC-00143 | 2015 | 1189 | 0.14 | 241490 | 240000 | 2/11/2015 | 101 | 2 | 8 |
| 504 | 2016 | 5 | 0 | 0 | 101 | 101 | 143 | 30 | 26215 | 7N4W09-CO-00202 | 2015 | 1059 | 0.64 | 243420 | 218000 | 2/11/2015 | 112 | 2 | 9 |
| 48 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 33 | 28535 | 3N2W12-AD-06541 | 2015 | 1239 | 0.14 | 282100 | 270000 | 2/12/2015 | 104 | 2 | 10 |
| 41 | 2016 | 1 | 0 | 0 | 102 | 102 | 134 | 33 | 10502 | 4N1W04-BD-90900 | 2015 | 1164 | | 120940 | 116000 | 2/17/2015 | 104 | 2 | 11 |
| 44 | 2016 | 1 | 1 | 0 | 101 | 101 | 131 | 33 | 14341 | 5N1W28-AB-03400 | 2015 | 1211 | 0.23 | 141160 | 136000 | 2/17/2015 | 104 | 2 | 12 |
| 46 | 2016 | 1 | 0 | 0 | 101 | 101 | 143 | 33 | 12877 | 4N1W06-DC-07600 | 2015 | 1221 | 0.14 | 184260 | 171900 | 2/17/2015 | 107 | 2 | 13 |
| 45 | 2016 | 1 | 0 | 0 | 101 | 101 | 141 | 33 | 11462 | 4N1W04-BB-01600 | 2015 | 1220 | 0.24 | 163230 | 130000 | 2/18/2015 | 126 | 2 | 14 |
| 47 | 2016 | 4 | 0 | 0 | 101 | 101 | 153 | 30 | 18603 | 7N2W17-DB-02200 | 2015 | 1227 | 1.17 | 264990 | 215000 | 2/19/2015 | 123 | 2 | 15 |
| 53 | 2016 | 1 | 0 | 0 | 101 | 101 | 141 | 33 | 13354 | 5N1W33-DA-00402 | 2015 | 1319 | 0.09 | 140290 | 177000 | 2/19/2015 | 79 | 2 | 16 |
| 49 | 2016 | 1 | 0 | 0 | 101 | 101 | 143 | 33 | 12025 | 4N1W05-CA-00507 | 2015 | 1258 | 0.17 | 216240 | 250000 | 2/20/2015 | 86 | 2 | 17 |
| 51 | 2016 | 1 | 0 | 0 | 101 | 101 | 143 | 33 | 433450 | 5N1W32-DB-01700 | 2015 | 1311 | 0.17 | 279330 | 273000 | 2/20/2015 | 102 | 2 | 18 |
| 52 | 2016 | 1 | 0 | 0 | 101 | 101 | 141 | 33 | 12671 | 4N1W05-DD-02001 | 2015 | 1316 | 0.18 | 195800 | 220000 | 2/20/2015 | 89 | 2 | 19 |
| 54 | 2016 | 5 | 0 | 0 | 101 | 101 | 136 | 30 | 25820 | 7N4W08-CA-04400 | 2015 | 1357 | 0.12 | 130020 | 154500 | 2/24/2015 | 84 | 2 | 20 |
| 55 | 2016 | 2 | 0 | 0 | 101 | 101 | 142 | 33 | 3525 | 3N2W12-BB-01000 | 2015 | 1360 | 0.29 | 258110 | 250000 | 2/24/2015 | 103 | 2 | 21 |
| 57 | 2016 | 1 | 0 | 0 | 101 | 101 | 141 | 33 | 11379 | 4N1W05-AA-00808 | 2015 | 1389 | 0.28 | 227170 | 240000 | 2/24/2015 | 95 | 2 | 22 |
| 58 | 2016 | 2 | 0 | 0 | 101 | 101 | 152 | 33 | 3178 | 3N2W11-DB-00600 | 2015 | 1393 | 0.23 | 349260 | 315000 | 2/25/2015 | 111 | 2 | 23 |
| 59 | 2016 | 2 | 0 | 0 | 101 | 101 | 136 | 30 | 3912 | 3N2W12-CD-00900 | 2015 | 1400 | 0.24 | 182450 | 154000 | 2/25/2015 | 118 | 2 | 24 |
| 60 | 2016 | 1 | 0 | 0 | 101 | 101 | 142 | 33 | 12765 | 4N1W06-DA-05100 | 2015 | 1397 | 0.23 | 210540 | 249000 | 2/25/2015 | 85 | 2 | 25 |
| 61 | 2016 | 2 | 33 | 0 | 101 | 101 | 143 | 33 | 429910 | 3N2W12-AD-03113 | 2015 | 1439 | 0.09 | 237300 | 186100 | 2/25/2015 | 128 | 2 | 26 |
| 62 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 33 | 436515 | 3N2W13-CD-05800 | 2015 | 1557 | 0.19 | 295950 | 279130 | 2/25/2015 | 106 | 2 | 27 |
| 63 | 2016 | 2 | 0 | 0 | 101 | 101 | 141 | 33 | 4380 | 3N2W13-AA-03501 | 2015 | 1559 | 0.27 | 253540 | 249000 | 2/25/2015 | 102 | 2 | 28 |
| 69 | 2016 | 1 | 0 | 0 | 101 | 101 | 143 | 33 | 11528 | 4N1W05-AB-01043 | 2015 | 1728 | 0.13 | 208560 | 195000 | 2/25/2015 | 107 | 2 | 29 |
| 81 | 2016 | 2 | 0 | 0 | 101 | 101 | 141 | 33 | 436518 | 3N2W13-CD-06100 | 2015 | 1938 | 0.14 | 264220 | 244615 | 2/25/2015 | 108 | 2 | |

COLUMBIA County 2016 Ratio Study

Time Study for RMV 1XX

| # | Ratio Year | MA | SA | NH | Class | Prop Class | Stat Class | Rej Code | Acct No | Map # | Book | Page | Acct Size | Total RMV | Sale Price | Sales Date | Before Ratio | # of Mo. | Count per Mo. |
|-----|---------------|----|----|----|-------|---------------|---------------|-------------|---------|-----------------|------|-------|--------------|--------------|---------------|------------|-----------------|-------------|------------------|
| 96 | 2016 | 2 | 0 | 0 | 101 | 101 | 141 | 33 | 436527 | 3N2W13-CD-07000 | 2015 | 2165 | 0.17 | 286350 | 260470 | 2/25/2015 | 110 | 2 | 32 |
| 64 | 2016 | 1 | 0 | 0 | 101 | 101 | 131 | 33 | 9988 | 5N1W33-DC-14000 | 2015 | 1561 | 0.13 | 120060 | 170000 | 3/3/2015 | 71 | 3 | 1 |
| 82 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 33 | 436510 | 3N2W13-CD-05300 | 2015 | 1940 | 0.14 | 289220 | 272895 | 3/4/2015 | 106 | 3 | 2 |
| 91 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 33 | 436503 | 3N2W13-CA-03600 | 2015 | 2114 | 0.14 | 290380 | 268615 | 3/4/2015 | 108 | 3 | 3 |
| 95 | 2016 | 2 | 0 | 0 | 101 | 101 | 141 | 33 | 436526 | 3N2W13-CD-06900 | 2015 | 2162 | 0.16 | 286410 | 276175 | 3/4/2015 | 104 | 3 | 4 |
| 65 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 33 | 28534 | 3N2W12-AD-06540 | 2015 | 1604 | 0.14 | 289540 | 287500 | 3/5/2015 | 101 | 3 | 5 |
| 67 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 33 | 4813 | 3N2W13-BD-08800 | 2015 | 1628 | 0.16 | 233510 | 239000 | 3/5/2015 | 98 | 3 | 6 |
| 70 | 2016 | 1 | 0 | 0 | 101 | 101 | 141 | 33 | 11102 | 4N1W04-DB-13800 | 2015 | 1756 | 0.4 | 192020 | 179900 | 3/5/2015 | 107 | 3 | 7 |
| 66 | 2016 | 1 | 0 | 0 | 101 | 101 | 141 | 33 | 12589 | 4N1W05-DC-04400 | 2015 | 1613 | 0.24 | 241290 | 259900 | 3/9/2015 | 93 | 3 | 8 |
| 68 | 2016 | 1 | 0 | 0 | 101 | 101 | 132 | 30 | 10406 | 4N1W04-BD-00110 | 2015 | 1720 | 0.19 | 141940 | 150000 | 3/9/2015 | 95 | 3 | 9 |
| 71 | 2016 | 1 | 30 | 0 | 101 | 101 | 242 | 33 | 12333 | 4N1W05-CD-01015 | 2015 | 1775 | 0.11 | 232850 | 265000 | 3/10/2015 | 88 | 3 | 10 |
| 72 | 2016 | 1 | 0 | 0 | 101 | 101 | 135 | 33 | 12441 | 4N1W05-DA-05800 | 2015 | 1779 | 0.28 | 133500 | 139000 | 3/10/2015 | 96 | 3 | 11 |
| 73 | 2016 | 1 | 0 | 0 | 101 | 101 | 143 | 33 | 13045 | 4N1W07-AB-03181 | 2015 | 1791 | 0.12 | 211460 | 219000 | 3/11/2015 | 97 | 3 | 12 |
| 74 | 2016 | 1 | 0 | 0 | 101 | 101 | 131 | 33 | 11182 | 4N1W04-DC-03900 | 2015 | 1793 | 0.13 | 162400 | 179000 | 3/11/2015 | 91 | 3 | 13 |
| 76 | 2016 | 1 | 0 | 0 | 101 | 101 | 141 | 33 | 12999 | 4N1W07-AB-03135 | 2015 | 1813 | 0.11 | 183140 | 180000 | 3/11/2015 | 102 | 3 | 14 |
| 75 | 2016 | 1 | 0 | 0 | 101 | 101 | 141 | 33 | 12616 | 4N1W05-DC-07100 | 2015 | 1796 | 0.2 | 184360 | 199800 | 3/12/2015 | 92 | 3 | 15 |
| 78 | 2016 | 1 | 0 | 0 | 102 | 102 | 151 | 30 | 9466 | 4N1W03-BA-90204 | 2015 | 1879 | | 194140 | 192000 | 3/12/2015 | 101 | 3 | 16 |
| 77 | 2016 | 3 | 0 | 0 | 101 | 101 | 141 | 33 | 23197 | 4N4W05-AC-03800 | 2015 | 1877 | 0.29 | 181160 | 170000 | 3/16/2015 | 107 | 3 | 17 |
| 79 | 2016 | 1 | 0 | 0 | 101 | 101 | 141 | 33 | 433469 | 5N1W32-DC-00108 | 2015 | 1891 | 0.23 | 271440 | 263500 | 3/16/2015 | 103 | 3 | 18 |
| 80 | 2016 | 1 | 0 | 0 | 101 | 101 | 121 | 33 | 13538 | 5N1W33-CD-02400 | 2015 | 1920 | 0.17 | 110090 | 123700 | 3/16/2015 | 89 | 3 | 19 |
| 83 | 2016 | 1 | 0 | 0 | 101 | 101 | 143 | 33 | 433463 | 5N1W32-DC-00102 | 2015 | 1946 | 0.17 | 246500 | 257500 | 3/16/2015 | 96 | 3 | 20 |
| 87 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 33 | 436522 | 3N2W13-CD-06500 | 2015 | 2061 | 0.14 | 285790 | 271990 | 3/16/2015 | 105 | 3 | 21 |
| 90 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 33 | 436517 | 3N2W13-CD-06000 | 2015 | 2117 | 0.14 | 287170 | 263995 | 3/16/2015 | 109 | 3 | 22 |
| 97 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 33 | 436525 | 3N2W13-CD-06800 | 2015 | 2167 | 0.14 | 277670 | 246995 | 3/16/2015 | 112 | 3 | 23 |
| 98 | 2017 | 2 | 0 | 0 | 101 | 101 | 143 | 33 | 436525 | 3N2W13-CD-06800 | 2015 | 2167 | 0.14 | 277670 | 246995 | 3/16/2015 | 112 | 3 | 24 |
| 103 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 33 | 436523 | 3N2W13-CD-06600 | 2015 | 2252 | 0.14 | 293630 | 277030 | 3/16/2015 | 106 | 3 | 25 |
| 104 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 33 | 436519 | 3N2W13-CD-06200 | 2015 | 2255 | 0.14 | 288850 | 269865 | 3/16/2015 | 107 | 3 | 26 |
| 564 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 30 | 2785 | 3N1W07-CA-00136 | 2015 | 10334 | 0.19 | 234520 | 235000 | 3/18/2015 | 100 | 3 | 27 |
| 84 | 2016 | 1 | 0 | 0 | 101 | 101 | 153 | 30 | 13982 | 4N1W05-CC-01802 | 2015 | 1988 | 0.86 | 314570 | 289000 | 3/19/2015 | 109 | 3 | 28 |
| 94 | 2016 | 1 | 0 | 0 | 101 | 101 | 141 | 33 | 12156 | 4N1W05-CB-04600 | 2015 | 1983 | 0.16 | 184710 | 224000 | 3/19/2015 | 82 | 3 | 29 |
| 85 | 2016 | 1 | 0 | 0 | 101 | 101 | 125 | 33 | 10625 | 4N1W04-CB-11300 | 2015 | 2045 | 0.14 | 130810 | 87807 | 3/20/2015 | 149 | 3 | 30 |
| 86 | 2017 | 1 | 0 | 0 | 101 | 101 | 135 | 33 | 10625 | 4N1W04-CB-11300 | 2015 | 2045 | 0.14 | 130810 | 87807 | 3/20/2015 | 149 | 3 | 31 |
| 123 | 2016 | 3 | 40 | 0 | 101 | 101 | 234 | 33 | 23294 | 4N4W05-AD-07100 | 2015 | 2648 | 0.11 | 157530 | 129000 | 3/20/2015 | 122 | 3 | 32 |
| 99 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 33 | 2941 | 3N2W01-CC-00107 | 2015 | 2190 | 0.19 | 281990 | 329900 | 3/23/2015 | 85 | 3 | 33 |
| 88 | 2016 | 1 | 0 | 0 | 101 | 101 | 143 | 33 | 13042 | 4N1W07-AB-03178 | 2015 | 2096 | 0.12 | 255750 | 259000 | 3/25/2015 | 99 | 3 | 34 |
| 92 | 2016 | 2 | 33 | 0 | 101 | 101 | 143 | 33 | 429772 | 3N2W13-AA-04415 | 2015 | 2133 | 0.11 | 233800 | 176900 | 3/25/2015 | 132 | 3 | 35 |
| 93 | 2016 | 1 | 1 | 0 | 101 | 101 | 143 | 33 | 14463 | 5N1W28-AD-04301 | 2015 | 2129 | 0.23 | 244090 | 235000 | 3/25/2015 | 104 | 3 | 36 |
| 101 | 2016 | 1 | 0 | 0 | 101 | 101 | 143 | 33 | 13013 | 4N1W07-AB-03149 | 2015 | 2192 | 0.11 | 201470 | 215000 | 3/25/2015 | 94 | 3 | 37 |
| 102 | 2016 | 4 | 0 | 0 | 101 | 101 | 143 | 33 | 18053 | 7N2W16-CC-00305 | 2015 | 2225 | 0.21 | 158440 | 172900 | 3/26/2015 | 92 | 3 | 38 |
| 100 | 2016 | 1 | 1 | 0 | 101 | 101 | 153 | 33 | 14276 | 5N1W28-AA-00703 | 2015 | 2182 | 0.13 | 290400 | 310000 | 3/27/2015 | 94 | 3 | 39 |
| 105 | 2016 | 1 | 0 | 0 | 101 | 101 | 141 | 33 | 11600 | 4N1W05-AC-02000 | 2015 | 2260 | 0.18 | 189590 | 205000 | 3/27/2015 | 92 | 3 | 40 |
| 106 | 2016 | 2 | 0 | 0 | 101 | 101 | 142 | 33 | 3196 | 3N2W11-DA-01400 | 2015 | 2263 | 0.55 | 331470 | 325000 | 3/27/2015 | 102 | 3 | 41 |
| 107 | 2016 | 2 | 0 | 0 | 101 | 101 | 145 | 33 | 2904 | 3N1W18-BC-00900 | 2015 | 2264 | 0.15 | 250520 | 286000 | 3/27/2015 | 88 | 3 | 42 |
| 113 | 2016 | 2 | 0 | 0 | 101 | 101 | 141 | 33 | 3932 | 3N2W12-CD-02001 | 2015 | 2380 | 0.18 | 184450 | 190000 | 3/27/2015 | 97 | 3 | 43 |
| 108 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 33 | 4455 | 3N2W13-AC-03311 | 2015 | 2290 | 0.15 | 216920 | 226000 | 3/30/2015 | 96 | 3 | 44 |
| 109 | 2016 | 1 | 0 | 0 | 101 | 101 | 131 | 30 | 13549 | 5N1W33-DA-01800 | 2015 | 2309 | 0.13 | 135500 | 110000 | 4/1/2015 | 123 | 4 | 1 |
| 111 | 2016 | 2 | 0 | 0 | 101 | 101 | 141 | 33 | 4412 | 3N2W13-AA-06900 | 2015 | 2341 | 0.15 | 215390 | 252900 | 4/1/2015 | 85 | 4 | 2 |
| 110 | 2016 | 1 | 1 | 0 | 101 | 101 | 133 | 33 | 14498 | 5N1W28-BA-01400 | 2015 | 2339 | 0.29 | 149900 | 174000 | 4/2/2015 | 86 | 4 | 3 |
| 114 | 2016 | 1 | 0 | 0 | 101 | 101 | 141 | 33 | 11624 | 4N1W05-AC-02718 | 2015 | 2382 | 0.16 | 182310 | 200000 | 4/2/2015 | 91 | 4 | 4 |
| 112 | 2016 | 2 | 0 | 0 | 101 | 101 | 151 | 33 | 3027 | 3N2W02-DD-00636 | 2015 | 2367 | 0.17 | 332720 | 355000 | 4/3/2015 | 94 | 4 | 5 |
| 120 | 2016 | 2 | 0 | 0 | 101 | 101 | 131 | 33 | 4153 | 3N2W12-DB-10000 | 2015 | 2610 | 0.19 | 182550 | 209000 | 4/3/2015 | 87 | 4 | 6 |
| 135 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 30 | 436531 | 3N2W13-CD-07400 | 2015 | 2865 | 0.14 | 288970 | 263745 | 4/3/2015 | 110 | 4 | 7 |
| 137 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 33 | 436532 | 3N2W13-CD-07500 | 2015 | 2890 | 0.14 | 287030 | 282565 | 4/3/2015 | 102 | 4 | 8 |
| 138 | 2016 | 2 | 0 | 0 | 101 | 101 | 141 | 33 | 436533 | 3N2W13-CD-07600 | 2015 | 2893 | 0.14 | 268500 | 263105 | 4/3/2015 | 102 | 4 | 9 |
| 147 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 33 | 436520 | 3N2W13-CD-06300 | 2015 | 3220 | 0.14 | 277940 | 254190 | 4/3/2015 | 109 | 4 | 10 |
| 267 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 33 | 429869 | 3N1W07-CC-01404 | 2015 | 5431 | 0.14 | 312960 | 323000 | 4/3/2015 | 97 | 4 | 11 |
| 172 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 30 | 4661 | 3N2W13-BA-05500 | 2015 | 3628 | 0.14 | 237130 | 188380 | 4/6/2015 | 126 | 4 | 12 |
| 117 | 2016 | 4 | 47 | 0 | 101 | 101 | 143 | 33 | 22044 | 7N2W16-BB-01700 | 2015 | 2561 | 0.06 | 179010 | 142000 | 4/7/2015 | 126 | 4 | 13 |
| 122 | 2016 | 1 | 0 | 0 | 101 | 101 | 141 | 33 | 12997 | 4N1W07-AB-03133 | 2015 | 2645 | 0.11 | 183130 | 185900 | 4/7/2015 | 99 | 4 | 14 |
| 126 | 2016 | 5 | 0 | 0 | 101 | 101 | 131 | 33 | 26249 | 7N4W09-CB-01501 | 2015 | 2665 | 0.22 | 112460 | 93000 | 4/7/2015 | 121 | 4 | 15 |
| 115 | 2016 | 1 | 0 | 0 | 101 | 101 | 141 | 33 | 12618 | 4N1W05-DC-07300 | 2015 | 2532 | 0.2 | 185370 | 250000 | 4/8/2015 | 74 | 4 | 16 |
| 118 | 2016 | 2 | 0 | 0 | 101 | 101 | 141 | 33 | 3311 | 3N2W12-AC-00106 | 2015 | 2564 | 0.2 | 201670 | 179000 | 4/8/2015 | 113 | 4 | 17 |
| 116 | 2016 | 1 | 0 | 0 | 101 | 101 | 143 | 33 | 12866 | 4N1W06-DC-06500 | 2015 | 2558 | 0.12 | 173910 | 198000 | 4/9/2015 | 88 | 4 | 18 |
| 119 | 2016 | 1 | 0 | 0 | 101 | 101 | 133 | 33 | 9486 | 4N1W03-BB-01900 | 2015 | 2579 | 0.15 | 139470 | 169000 | 4/9/2015 | 83 | 4 | 19 |
| 125 | 2016 | 1 | 0 | 0 | 101 | 101 | 153 | 33 | 12105 | 4N1W05-CB-00141 | 2015 | 2657 | 0.14 | 310560 | 262000 | 4/10/2015 | 119 | 4 | 20 |
| 121 | 2016 | 1 | 1 | 0 | 101 | 101 | 143 | 33 | 14197 | 5N1W21-CD-01800 | 2015 | 2643 | 0.11 | 220980 | 210000 | 4/13/2015 | 105 | 4 | 21 |
| 124 | 2016 | 1 | 0 | 0 | 101 | 101 | 143 | 33 | 13146 | 4N1W08-BB | | | | | | | | | |

COLUMBIA County 2016 Ratio Study

Time Study for RMV 1XX

| # | Year | Ratio MA SA NH | RMV Class | Prop Class | Stat Class | Rej Code | Acct No | Map # | Book | Page | Acct Size | Total RMV | Sale Price | Sales Date | Before Ratio | # of Mo. | Count per Mo. |
|-----|------|-------------------|--------------|---------------|---------------|-------------|---------|-----------------|------|------|--------------|--------------|---------------|------------|-----------------|-------------|------------------|
| 127 | 2016 | 1 0 0 | 101 | 101 | 132 | 33 | 11822 | 4N1W05-DA-08700 | 2015 | 2728 | 0.13 | 141890 | 147600 | 4/15/2015 | 96 | 4 | 24 |
| 128 | 2016 | 1 43 0 | 101 | 101 | 143 | 33 | 12183 | 4N1W05-CB-06701 | 2015 | 2739 | 0.09 | 143510 | 138950 | 4/15/2015 | 103 | 4 | 25 |
| 129 | 2016 | 2 0 0 | 101 | 101 | 141 | 33 | 3291 | 3N2W12-AB-00119 | 2015 | 2741 | 0.14 | 201890 | 160000 | 4/15/2015 | 126 | 4 | 26 |
| 133 | 2016 | 1 0 0 | 101 | 101 | 141 | 33 | 13002 | 4N1W07-AB-03138 | 2015 | 2858 | 0.11 | 184000 | 189900 | 4/15/2015 | 97 | 4 | 27 |
| 130 | 2016 | 1 0 0 | 101 | 101 | 143 | 33 | 14141 | 5N1W21-CB-03100 | 2015 | 2791 | 0.23 | 273090 | 289900 | 4/16/2015 | 94 | 4 | 28 |
| 143 | 2016 | 2 0 0 | 101 | 101 | 143 | 33 | 436528 | 3N2W13-CD-07100 | 2015 | 3155 | 0.14 | 289010 | 260995 | 4/16/2015 | 111 | 4 | 29 |
| 148 | 2016 | 2 0 0 | 101 | 101 | 143 | 33 | 436521 | 3N2W13-CD-06400 | 2015 | 3248 | 0.14 | 288130 | 267345 | 4/16/2015 | 108 | 4 | 30 |
| 131 | 2016 | 3 3 0 | 101 | 101 | 131 | 33 | 22930 | 4N4W04-BD-03600 | 2015 | 2827 | 0.25 | 90660 | 102000 | 4/17/2015 | 89 | 4 | 31 |
| 132 | 2016 | 1 0 0 | 101 | 101 | 143 | 33 | 433956 | 4N1W05-BD-01019 | 2015 | 2856 | 0.12 | 223920 | 243000 | 4/21/2015 | 92 | 4 | 32 |
| 134 | 2016 | 1 21 0 | 101 | 101 | 141 | 30 | 14155 | 5N1W21-CB-04500 | 2015 | 2860 | 0.27 | 189860 | 184000 | 4/21/2015 | 103 | 4 | 33 |
| 142 | 2016 | 2 0 0 | 101 | 101 | 142 | 33 | 3072 | 3N2W11-AA-00133 | 2015 | 3029 | 0.2 | 250470 | 275000 | 4/21/2015 | 91 | 4 | 34 |
| 136 | 2016 | 1 1 0 | 101 | 101 | 142 | 33 | 14722 | 5N1W28-DB-03402 | 2015 | 2869 | 0.23 | 268670 | 238000 | 4/22/2015 | 113 | 4 | 35 |
| 140 | 2016 | 1 0 0 | 101 | 101 | 131 | 33 | 11794 | 4N1W05-AD-11900 | 2015 | 2988 | 0.13 | 111600 | 130000 | 4/22/2015 | 86 | 4 | 36 |
| 141 | 2016 | 2 0 0 | 101 | 101 | 141 | 33 | 434759 | 3N1W07-CB-01902 | 2015 | 2990 | 0.18 | 81160 | 55000 | 4/22/2015 | 148 | 4 | 37 |
| 153 | 2016 | 3 0 0 | 100 | 100 | | 33 | 434114 | 4N4W04-BB-00112 | 2015 | 3261 | 0.26 | 42630 | 30500 | 4/24/2015 | 140 | 4 | 38 |
| 154 | 2016 | 3 0 0 | 100 | 100 | | 30 | 23537 | 5N4W34-CD-02000 | 2015 | 3282 | 0.19 | 35430 | 33000 | 4/27/2015 | 107 | 4 | 39 |
| 157 | 2016 | 2 0 0 | 101 | 101 | 143 | 30 | 436544 | 3N2W13-CD-08700 | 2015 | 3408 | 0.15 | 292370 | 282130 | 4/27/2015 | 104 | 4 | 40 |
| 165 | 2016 | 2 0 0 | 101 | 101 | 143 | 33 | 436543 | 3N2W13-CD-08600 | 2015 | 3538 | 0.15 | 287250 | 282555 | 4/27/2015 | 102 | 4 | 41 |
| 171 | 2016 | 2 0 0 | 101 | 101 | 143 | 33 | 436535 | 3N2W13-CD-07800 | 2015 | 3599 | 0.14 | 285770 | 279145 | 4/27/2015 | 102 | 4 | 42 |
| 176 | 2016 | 2 0 0 | 101 | 101 | 143 | 30 | 436534 | 3N2W13-CD-07700 | 2015 | 3730 | 0.14 | 279540 | 261745 | 4/27/2015 | 107 | 4 | 43 |
| 184 | 2016 | 2 0 0 | 101 | 101 | 143 | 33 | 436537 | 3N2W13-CD-08000 | 2015 | 3860 | 0.14 | 289980 | 272995 | 4/27/2015 | 106 | 4 | 44 |
| 186 | 2016 | 2 0 0 | 101 | 101 | 143 | 30 | 436536 | 3N2W13-CD-07900 | 2015 | 3880 | 0.14 | 288380 | 265430 | 4/27/2015 | 109 | 4 | 45 |
| 199 | 2016 | 2 0 0 | 101 | 101 | 141 | 33 | 436542 | 3N2W13-CD-08500 | 2015 | 4108 | 0.15 | 269170 | 268830 | 4/27/2015 | 100 | 4 | 46 |
| 200 | 2016 | 2 0 0 | 101 | 101 | 143 | 33 | 436541 | 3N2W13-CD-08400 | 2015 | 4110 | 0.15 | 289330 | 276745 | 4/27/2015 | 105 | 4 | 47 |
| 145 | 2016 | 1 0 0 | 101 | 101 | 141 | 33 | 11556 | 4N1W05-AB-03600 | 2015 | 3164 | 0.26 | 184580 | 198000 | 4/28/2015 | 93 | 4 | 48 |
| 146 | 2016 | 1 0 0 | 109 | 109 | 462 | 33 | 431959 | 4N1W05-CC-02501 | 2015 | 3167 | 0.17 | 140450 | 110000 | 4/28/2015 | 128 | 4 | 49 |
| 151 | 2016 | 1 0 0 | 101 | 101 | 122 | 33 | 13833 | 5N1W34-CB-06600 | 2015 | 3255 | 0.13 | 95460 | 83000 | 4/28/2015 | 115 | 4 | 50 |
| 152 | 2016 | 1 1 0 | 101 | 101 | 123 | 33 | 14429 | 5N1W28-AD-00300 | 2015 | 3257 | 0.11 | 147360 | 169000 | 4/28/2015 | 87 | 4 | 51 |
| 144 | 2016 | 2 0 0 | 101 | 101 | 141 | 33 | 4725 | 3N2W13-BD-00100 | 2015 | 3158 | 0.14 | 205550 | 210000 | 4/29/2015 | 98 | 4 | 52 |
| 150 | 2016 | 1 0 0 | 101 | 101 | 141 | 33 | 11828 | 4N1W05-BC-00200 | 2015 | 3252 | 0.17 | 182460 | 198900 | 4/29/2015 | 92 | 4 | 53 |
| 169 | 2016 | 1 0 0 | 101 | 101 | 141 | 33 | 433955 | 4N1W05-BD-01018 | 2015 | 3555 | 0.12 | 190390 | 213900 | 4/29/2015 | 89 | 4 | 54 |
| 149 | 2016 | 1 0 0 | 101 | 101 | 143 | 33 | 12991 | 4N1W07-AB-03127 | 2015 | 3250 | 0.14 | 262990 | 269000 | 4/30/2015 | 98 | 4 | 55 |
| 156 | 2016 | 2 0 0 | 101 | 101 | 141 | 33 | 4313 | 3N2W12-DD-04100 | 2015 | 3322 | 0.18 | 221130 | 242400 | 4/30/2015 | 91 | 4 | 56 |
| 161 | 2016 | 2 0 0 | 101 | 101 | 143 | 33 | 2812 | 3N1W07-CA-00500 | 2015 | 3455 | 0.19 | 283830 | 275000 | 4/30/2015 | 103 | 4 | 57 |
| 155 | 2016 | 1 0 0 | 101 | 101 | 143 | 33 | 12990 | 4N1W07-AB-03126 | 2015 | 3315 | 0.16 | 266990 | 264000 | 5/1/2015 | 101 | 5 | 1 |
| 168 | 2016 | 2 0 0 | 101 | 101 | 131 | 33 | 3825 | 3N2W12-CB-02900 | 2015 | 3552 | 0.12 | 160800 | 185000 | 5/1/2015 | 87 | 5 | 2 |
| 158 | 2016 | 1 21 0 | 101 | 101 | 143 | 33 | 14350 | 5N1W28-AB-04500 | 2015 | 3412 | 0.23 | 219240 | 225000 | 5/4/2015 | 97 | 5 | 3 |
| 159 | 2016 | 1 0 0 | 101 | 101 | 132 | 30 | 9817 | 4N1W03-CB-01600 | 2015 | 3415 | 0.14 | 120860 | 151000 | 5/4/2015 | 80 | 5 | 4 |
| 166 | 2016 | 1 0 0 | 101 | 101 | 143 | 33 | 12077 | 4N1W05-CB-00109 | 2015 | 3544 | 0.15 | 252470 | 265000 | 5/4/2015 | 95 | 5 | 5 |
| 175 | 2016 | 4 0 0 | 109 | 109 | 452 | 33 | 18562 | 7N2W17-DA-01003 | 2015 | 3444 | 0.45 | 166910 | 129500 | 5/5/2015 | 129 | 5 | 6 |
| 160 | 2016 | 1 0 0 | 101 | 101 | 143 | 33 | 12111 | 4N1W05-CB-00147 | 2015 | 3453 | 0.14 | 234400 | 259000 | 5/6/2015 | 91 | 5 | 7 |
| 163 | 2016 | 1 0 0 | 101 | 101 | 143 | 30 | 433942 | 4N1W05-BD-01006 | 2015 | 3497 | 0.12 | 228350 | 231500 | 5/6/2015 | 99 | 5 | 8 |
| 162 | 2016 | 4 0 0 | 101 | 101 | 132 | 33 | 18575 | 7N2W17-DA-01804 | 2015 | 3490 | 0.17 | 143400 | 190000 | 5/7/2015 | 75 | 5 | 9 |
| 164 | 2016 | 1 0 0 | 101 | 101 | 121 | 33 | 10417 | 4N1W04-BD-00400 | 2015 | 3502 | 0.27 | 124810 | 152900 | 5/7/2015 | 82 | 5 | 10 |
| 167 | 2016 | 2 0 0 | 101 | 101 | 131 | 33 | 2974 | 3N2W01-CC-02700 | 2015 | 3548 | 0.14 | 187450 | 207000 | 5/7/2015 | 91 | 5 | 11 |
| 182 | 2016 | 2 0 0 | 101 | 101 | 141 | 33 | 2804 | 3N1W07-CA-00155 | 2015 | 3771 | 0.19 | 253240 | 250000 | 5/7/2015 | 101 | 5 | 12 |
| 170 | 2016 | 2 0 0 | 101 | 101 | 141 | 33 | 434760 | 3N1W07-CB-01903 | 2015 | 3573 | 0.18 | 81580 | 55000 | 5/11/2015 | 148 | 5 | 13 |
| 173 | 2016 | 4 0 0 | 101 | 101 | 135 | 33 | 18507 | 7N2W17-AD-04800 | 2015 | 3651 | 0.23 | 152240 | 155000 | 5/11/2015 | 98 | 5 | 14 |
| 179 | 2016 | 2 0 0 | 101 | 101 | 141 | 33 | 3400 | 3N2W12-AD-02401 | 2015 | 3737 | 0.15 | 233570 | 209000 | 5/11/2015 | 112 | 5 | 15 |
| 350 | 2016 | 1 0 0 | 101 | 101 | 153 | 33 | 12090 | 4N1W05-CB-00125 | 2015 | 6579 | 0.13 | 317910 | 272000 | 5/11/2015 | 117 | 5 | 16 |
| 174 | 2016 | 1 0 0 | 101 | 101 | 143 | 33 | 12972 | 4N1W07-AB-03108 | 2015 | 3708 | 0.14 | 232460 | 235000 | 5/12/2015 | 99 | 5 | 17 |
| 181 | 2016 | 3 0 0 | 101 | 101 | 141 | 33 | 23534 | 5N4W34-CD-01700 | 2015 | 3768 | 0.19 | 216000 | 229000 | 5/12/2015 | 94 | 5 | 18 |
| 177 | 2016 | 1 0 0 | 101 | 101 | 143 | 30 | 12989 | 4N1W07-AB-03125 | 2015 | 3733 | 0.16 | 258370 | 272000 | 5/13/2015 | 95 | 5 | 19 |
| 178 | 2016 | 1 21 0 | 101 | 101 | 143 | 33 | 14230 | 5N1W21-CD-04900 | 2015 | 3735 | 0.23 | 207450 | 207000 | 5/13/2015 | 100 | 5 | 20 |
| 180 | 2016 | 1 0 0 | 101 | 101 | 125 | 30 | 10625 | 4N1W04-CB-11300 | 2015 | 3751 | 0.14 | 130810 | 95000 | 5/14/2015 | 138 | 5 | 21 |
| 183 | 2016 | 1 0 0 | 101 | 101 | 143 | 33 | 12760 | 4N1W06-DA-04500 | 2015 | 3773 | 0.34 | 255230 | 260000 | 5/15/2015 | 98 | 5 | 22 |
| 185 | 2016 | 4 0 0 | 109 | 109 | 452 | 33 | 19490 | 7N2W17-BC-00101 | 2015 | 3863 | 0.52 | 160930 | 148000 | 5/15/2015 | 109 | 5 | 23 |
| 201 | 2016 | 2 0 0 | 101 | 101 | 143 | 30 | 436547 | 3N2W13-CD-09000 | 2015 | 4112 | 0.2 | 296010 | 302000 | 5/15/2015 | 98 | 5 | 24 |
| 202 | 2016 | 2 0 0 | 101 | 101 | 143 | 33 | 436529 | 3N2W13-CD-07200 | 2015 | 4114 | 0.14 | 290640 | 289895 | 5/15/2015 | 100 | 5 | 25 |
| 188 | 2016 | 2 28 0 | 101 | 101 | 234 | 33 | 3989 | 3N2W12-DA-02400 | 2015 | 3888 | 0.28 | 263680 | 270000 | 5/19/2015 | 98 | 5 | 26 |
| 189 | 2016 | 1 0 0 | 101 | 101 | 143 | 33 | 11877 | 4N1W05-BC-05200 | 2015 | 3911 | 0.13 | 220060 | 247000 | 5/19/2015 | 89 | 5 | 27 |
| 191 | 2016 | 1 0 0 | 101 | 101 | 132 | 33 | 10172 | 4N1W04-AD-03000 | 2015 | 3938 | 0.27 | 149460 | 102000 | 5/19/2015 | 147 | 5 | 28 |
| 193 | 2016 | 2 0 0 | 101 | 101 | 135 | 33 | 3832 | 3N2W12-CB-03500 | 2015 | 3947 | 0.13 | 170200 | 172000 | 5/19/2015 | 99 | 5 | 29 |
| 187 | 2016 | 2 0 0 | 101 | 101 | 143 | 33 | 4203 | 3N2W12-DC-00101 | 2015 | 3886 | 0.14 | 260470 | 246262 | 5/20/2015 | 106 | 5 | 30 |
| 190 | 2016 | 2 0 0 | 201 | 201 | | 33 | 4347 | 3N2W13-DB-00100 | 2015 | 3919 | 2.89 | 625740 | 850000 | 5/20/2015 | 74 | 5 | 31 |
| 192 | 2016 | 1 0 0 | 101 | 101 | 142 | 33 | 12228 | 4N1W05-CC-01001 | 2015 | 3942 | 0.31 | 247790 | 245000 | 5/21/2015 | 101 | 5 | 32 |
| 196 | 2016 | 1 30 0 | 101 | 101 | 242 | 30 | 13780 | 5N1W34-CB-01609 | 2015 | 4060 | 0.32 | 255420 | 239000 | 5/21/2015 | 107 | 5 | 33 |
| 195 | 2016 | 5 0 0 | 101 | 101 | 131 | 33 | 25874 | 7N4W08-CB-01800 | 2015 | 4056 | 0.36 | 122720 | 132300 | 5/22/2015 | 93 | 5 | 34 |

COLUMBIA County 2016 Ratio Study

Time Study for RMV 1XX

| # | Year | Ratio MA | Ratio SA | Ratio NH | RMV Class | Prop Class | Stat Class | Rej Code | Acct No | Map # | Book | Page | Acct Size | Total RMV | Sale Price | Sales Date | Before Ratio | # of Mo. | Count per Mo. |
|-----|------|----------|----------|----------|-----------|------------|------------|----------|---------|-----------------|------|------|-----------|-----------|------------|------------|--------------|----------|---------------|
| 203 | 2016 | 1 | 1 | 0 | 101 | 101 | 142 | 33 | 14450 | 5N1W28-AD-03000 | 2015 | 4117 | 0.17 | 242990 | 279900 | 5/22/2015 | 87 | 5 | 35 |
| 194 | 2016 | 1 | 0 | 0 | 101 | 101 | 131 | 33 | 10883 | 4N1W04-DA-01000 | 2015 | 3990 | 0.26 | 198290 | 229900 | 5/26/2015 | 86 | 5 | 36 |
| 205 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 33 | 433487 | 3N2W13-CD-00300 | 2015 | 4130 | 0.14 | 257590 | 238000 | 5/26/2015 | 108 | 5 | 37 |
| 211 | 2016 | 1 | 0 | 0 | 101 | 101 | 131 | 33 | 12386 | 4N1W05-DA-02000 | 2015 | 4197 | 0.2 | 214940 | 200000 | 5/26/2015 | 107 | 5 | 38 |
| 197 | 2016 | 1 | 0 | 0 | 101 | 101 | 123 | 33 | 13479 | 5N1W33-DC-05300 | 2015 | 4088 | 0.26 | 123320 | 133600 | 5/27/2015 | 92 | 5 | 39 |
| 198 | 2016 | 2 | 0 | 0 | 101 | 101 | 141 | 33 | 3711 | 3N2W12-CA-01700 | 2015 | 4090 | 0.24 | 242320 | 246600 | 5/27/2015 | 98 | 5 | 40 |
| 204 | 2016 | 1 | 0 | 0 | 101 | 101 | 143 | 33 | 11496 | 4N1W05-AC-06300 | 2015 | 4128 | 0.16 | 212710 | 185500 | 5/27/2015 | 115 | 5 | 41 |
| 223 | 2016 | 1 | 0 | 0 | 101 | 101 | 134 | 33 | 13461 | 5N1W33-DC-03700 | 2015 | 4384 | 0.1 | 140480 | 153000 | 5/27/2015 | 92 | 5 | 42 |
| 208 | 2016 | 2 | 0 | 0 | 101 | 101 | 141 | 33 | 432023 | 3N2W13-AD-04510 | 2015 | 4158 | 0.14 | 241210 | 247500 | 5/28/2015 | 97 | 5 | 43 |
| 213 | 2016 | 1 | 0 | 0 | 101 | 101 | | 33 | 433472 | 5N1W32-DC-00111 | 2015 | 4312 | 0.17 | 241670 | 260000 | 5/28/2015 | 93 | 5 | 44 |
| 214 | 2016 | 1 | 0 | 0 | 101 | 101 | | 33 | 433473 | 5N1W32-DC-00112 | 2015 | 4313 | 0.17 | 258180 | 270000 | 5/28/2015 | 96 | 5 | 45 |
| 603 | | 1 | 0 | 0 | 100 | 100 | | 30 | 433945 | 4N1W05-BD-01009 | 2015 | 4156 | 0.37 | 82860 | 138000 | 5/28/2015 | 60 | 5 | 46 |
| 209 | 2016 | 2 | 0 | 0 | 101 | 101 | 144 | 33 | 3006 | 3N2W02-DD-00615 | 2015 | 4192 | 0.17 | 239350 | 279000 | 5/29/2015 | 86 | 5 | 47 |
| 210 | 2016 | 1 | 0 | 0 | 101 | 101 | 131 | 33 | 13758 | 5N1W34-CB-01508 | 2015 | 4194 | 0.18 | 140290 | 187000 | 5/29/2015 | 75 | 5 | 48 |
| 212 | 2016 | 1 | 30 | 0 | 101 | 101 | 242 | 33 | 12329 | 4N1W05-CD-01011 | 2015 | 4228 | 0.12 | 237510 | 266000 | 5/29/2015 | 89 | 5 | 49 |
| 225 | 2016 | 1 | 1 | 0 | 101 | 101 | 142 | 33 | 14703 | 5N1W28-DB-03302 | 2015 | 4391 | 0.31 | 227910 | 237000 | 5/29/2015 | 96 | 5 | 50 |
| 206 | 2016 | 1 | 0 | 0 | 101 | 101 | 143 | 33 | 11830 | 4N1W05-BC-00400 | 2015 | 4265 | 0.16 | 191710 | 210000 | 6/1/2015 | 91 | 6 | 1 |
| 207 | 2016 | 1 | 0 | 0 | 101 | 101 | 153 | 33 | 11859 | 4N1W05-BC-03400 | 2015 | 4278 | 0.12 | 273270 | 259000 | 6/1/2015 | 106 | 6 | 2 |
| 215 | 2016 | 4 | 47 | 0 | 100 | 100 | | 33 | 429084 | 7N2W16-BB-03109 | 2015 | 4316 | 0.24 | 96590 | 150000 | 6/1/2015 | 64 | 6 | 3 |
| 218 | 2016 | 4 | 47 | 0 | 101 | 101 | 143 | 33 | 22048 | 7N2W16-BB-02100 | 2015 | 4323 | 0.06 | 163360 | 134000 | 6/1/2015 | 122 | 6 | 4 |
| 226 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 33 | 31199 | 3N1W18-BB-01400 | 2015 | 4393 | 0.14 | 296510 | 270000 | 6/1/2015 | 110 | 6 | 5 |
| 306 | 2016 | 1 | 0 | 0 | 101 | 101 | 143 | 33 | 12465 | 4N1W05-DB-02109 | 2015 | 6133 | 0.12 | 216500 | 259900 | 6/1/2015 | 83 | 6 | 6 |
| 217 | 2016 | 1 | 0 | 0 | 101 | 101 | 144 | 33 | 12694 | 4N1W06-AD-01700 | 2015 | 4319 | 0.18 | 273070 | 243900 | 6/2/2015 | 112 | 6 | 7 |
| 219 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 33 | 429881 | 3N1W07-CC-01416 | 2015 | 4346 | 0.14 | 316610 | 305000 | 6/2/2015 | 104 | 6 | 8 |
| 221 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 33 | 436538 | 3N2W13-CD-08100 | 2015 | 4369 | 0.14 | 276670 | 255995 | 6/2/2015 | 108 | 6 | 9 |
| 230 | 2016 | 2 | 0 | 0 | 101 | 101 | 141 | 33 | 436539 | 3N2W13-CD-08200 | 2015 | 4643 | 0.15 | 285930 | 285305 | 6/2/2015 | 100 | 6 | 10 |
| 235 | 2016 | 2 | 0 | 0 | 101 | 101 | 141 | 33 | 436540 | 3N2W13-CD-08300 | 2015 | 4690 | 0.15 | 288140 | 287970 | 6/2/2015 | 100 | 6 | 11 |
| 242 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 33 | 436545 | 3N2W13-CD-08800 | 2015 | 4946 | 0.15 | 282140 | 262995 | 6/2/2015 | 107 | 6 | 12 |
| 251 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 30 | 436546 | 3N2W13-CD-08900 | 2015 | 5177 | 0.15 | 287050 | 307995 | 6/2/2015 | 93 | 6 | 13 |
| 323 | 2016 | 1 | 0 | 0 | 101 | 101 | 143 | 33 | 28942 | 4N1W05-CC-00705 | 2015 | 6442 | 0.16 | 210330 | 243000 | 6/2/2015 | 87 | 6 | 14 |
| 216 | 2016 | 1 | 1 | 0 | 101 | 101 | 135 | 33 | 14282 | 5N1W28-AA-01300 | 2015 | 4317 | 0.13 | 145580 | 184900 | 6/3/2015 | 79 | 6 | 15 |
| 222 | 2016 | 4 | 0 | 0 | 101 | 101 | 131 | 33 | 18121 | 7N2W16-CD-02900 | 2015 | 4382 | 0.22 | 122500 | 125000 | 6/3/2015 | 98 | 6 | 16 |
| 224 | 2016 | 1 | 0 | 0 | 101 | 101 | 143 | 33 | 433443 | 5N1W32-DB-01000 | 2015 | 4386 | 0.21 | 267820 | 259000 | 6/3/2015 | 103 | 6 | 17 |
| 227 | 2016 | 3 | 0 | 0 | 101 | 101 | 141 | 33 | 23535 | 5N4W34-CD-01800 | 2015 | 4440 | 0.19 | 228630 | 227500 | 6/3/2015 | 100 | 6 | 18 |
| 602 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 33 | 2784 | 3N1W07-CA-00135 | 2015 | 7078 | 0.2 | 273660 | 280000 | 6/3/2015 | 98 | 6 | 19 |
| 237 | 2016 | 2 | 0 | 0 | 101 | 101 | 131 | 33 | 4060 | 3N2W12-DB-01100 | 2015 | 4781 | 0.13 | 163610 | 175000 | 6/4/2015 | 93 | 6 | 20 |
| 220 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 33 | 31167 | 3N1W07-CC-05100 | 2015 | 4358 | 0.14 | 306690 | 274900 | 6/6/2015 | 112 | 6 | 21 |
| 228 | 2016 | 1 | 0 | 0 | 101 | 101 | 143 | 33 | 11870 | 4N1W05-BC-04500 | 2015 | 4466 | 0.12 | 199060 | 210000 | 6/8/2015 | 95 | 6 | 22 |
| 232 | 2016 | 2 | 0 | 0 | 101 | 101 | 141 | 33 | 3840 | 3N2W12-CC-00303 | 2015 | 4658 | 0.12 | 171120 | 165000 | 6/8/2015 | 104 | 6 | 23 |
| 229 | 2016 | 5 | 0 | 0 | 101 | 101 | 136 | 33 | 25778 | 7N4W08-CA-01100 | 2015 | 4637 | 0.17 | 126910 | 144000 | 6/9/2015 | 88 | 6 | 24 |
| 231 | 2016 | 1 | 0 | 0 | 101 | 101 | 141 | 33 | 11894 | 4N1W05-BD-01000 | 2015 | 4647 | 0.13 | 219020 | 232400 | 6/9/2015 | 94 | 6 | 25 |
| 234 | 2016 | 3 | 0 | 0 | 109 | 109 | 462 | 33 | 23451 | 4N4W05-DA-07600 | 2015 | 4682 | 0.14 | 143470 | 129500 | 6/9/2015 | 111 | 6 | 26 |
| 356 | 2016 | 1 | 0 | 0 | 101 | 101 | 143 | 33 | 10363 | 4N1W04-BC-06300 | 2015 | 4696 | 0.17 | 225590 | 240000 | 6/9/2015 | 94 | 6 | 27 |
| 495 | 2016 | 1 | 0 | 0 | 101 | 101 | 131 | 33 | 10829 | 4N1W05-DA-11200 | 2015 | 4686 | 0.09 | 106530 | 145000 | 6/10/2015 | 73 | 6 | 28 |
| 233 | 2016 | 2 | 79 | 0 | 101 | 101 | 161 | 33 | 432002 | 3N2W11-DD-00312 | 2015 | 4679 | 0.2 | 444990 | 397400 | 6/11/2015 | 112 | 6 | 29 |
| 236 | 2016 | 1 | 1 | 0 | 101 | 101 | 121 | 33 | 14319 | 5N1W28-AB-01200 | 2015 | 4732 | 0.11 | 109740 | 100000 | 6/15/2015 | 110 | 6 | 30 |
| 238 | 2016 | 2 | 0 | 0 | 101 | 101 | 142 | 33 | 3040 | 3N2W11-AA-00101 | 2015 | 4810 | 0.19 | 227940 | 222000 | 6/15/2015 | 103 | 6 | 31 |
| 239 | 2016 | 3 | 0 | 0 | 101 | 101 | 131 | 33 | 22686 | 4N4W04-AD-01400 | 2015 | 4815 | 0.17 | 103530 | 115000 | 6/15/2015 | 90 | 6 | 32 |
| 247 | 2016 | 1 | 0 | 0 | 101 | 101 | 143 | 33 | 433938 | 4N1W05-BD-01002 | 2015 | 4963 | 0.13 | 238190 | 245000 | 6/15/2015 | 97 | 6 | 33 |
| 244 | 2016 | 1 | 0 | 0 | 101 | 101 | 131 | 33 | 13444 | 5N1W33-DC-02400 | 2015 | 4953 | 0.11 | 116490 | 150000 | 6/16/2015 | 78 | 6 | 34 |
| 240 | 2016 | 1 | 0 | 0 | 101 | 101 | 143 | 33 | 13145 | 4N1W08-BB-05800 | 2015 | 4852 | 0.2 | 258170 | 245000 | 6/17/2015 | 105 | 6 | 35 |
| 241 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 33 | 28538 | 3N2W12-AD-06544 | 2015 | 4861 | 0.14 | 327220 | 329900 | 6/17/2015 | 99 | 6 | 36 |
| 243 | 2016 | 1 | 0 | 0 | 101 | 101 | 133 | 33 | 11760 | 4N1W05-AD-08400 | 2015 | 4951 | 0.26 | 155560 | 178000 | 6/18/2015 | 87 | 6 | 37 |
| 245 | 2016 | 2 | 0 | 0 | 101 | 101 | 141 | 33 | 4425 | 3N2W13-AC-01300 | 2015 | 4955 | 0.14 | 224050 | 253000 | 6/19/2015 | 89 | 6 | 38 |
| 249 | 2016 | 2 | 0 | 0 | 101 | 101 | 141 | 33 | 3343 | 3N2W12-AC-00200 | 2015 | 5104 | 0.17 | 186800 | 189000 | 6/19/2015 | 99 | 6 | 39 |
| 250 | 2016 | 3 | 0 | 0 | 101 | 101 | 121 | 33 | 23240 | 4N4W05-AD-01700 | 2015 | 5166 | 0.11 | 90860 | 80000 | 6/19/2015 | 114 | 6 | 40 |
| 252 | 2016 | 3 | 0 | 0 | 101 | 101 | 141 | 33 | 23165 | 4N4W05-AC-00900 | 2015 | 5184 | 0.26 | 177660 | 165000 | 6/19/2015 | 108 | 6 | 41 |
| 260 | 2016 | 1 | 0 | 0 | 101 | 101 | 143 | 33 | 433939 | 4N1W05-BD-01003 | 2015 | 5336 | 0.16 | 233870 | 247500 | 6/19/2015 | 94 | 6 | 42 |
| 263 | 2016 | 2 | 0 | 0 | 101 | 101 | 131 | 33 | 4164 | 3N2W12-DB-10600 | 2015 | 5349 | 0.23 | 179890 | 143000 | 6/19/2015 | 126 | 6 | 43 |
| 246 | 2016 | 4 | 0 | 0 | 101 | 101 | 132 | 33 | 17937 | 7N2W16-BC-06800 | 2015 | 4960 | 0.14 | 181730 | 170000 | 6/22/2015 | 107 | 6 | 44 |
| 248 | 2016 | 1 | 0 | 0 | 101 | 101 | 141 | 33 | 12050 | 4N1W05-CA-02400 | 2015 | 5037 | 0.23 | 177880 | 185500 | 6/22/2015 | 96 | 6 | 45 |
| 266 | 2016 | 1 | 21 | 0 | 101 | 101 | 152 | 33 | 14205 | 5N1W21-CD-02300 | 2015 | 5365 | 0.23 | 225380 | 283900 | 6/23/2015 | 79 | 6 | 46 |
| 268 | 2016 | 1 | 0 | 0 | 101 | 101 | 143 | 30 | 13009 | 4N1W07-AB-03145 | 2015 | 5483 | 0.13 | 203490 | 219900 | 6/23/2015 | 93 | 6 | 47 |
| 270 | 2016 | 3 | 3 | 0 | 101 | 101 | 131 | 33 | 22413 | 4N4W03-BC-02500 | 2015 | 5606 | 0.31 | 115480 | 119000 | 6/23/2015 | 97 | 6 | 48 |
| 253 | 2016 | 1 | 0 | 0 | 101 | 101 | 143 | 33 | 433389 | 4N1W05-BC-08900 | 2015 | 5187 | 0.2 | 206450 | 204900 | 6/24/2015 | 101 | 6 | 49 |
| 254 | 2016 | 2 | 79 | 0 | 101 | 101 | 161 | 33 | 432000 | 3N2W11-DD-00310 | 2015 | 5216 | 0.19 | 481400 | 414000 | 6/24/2015 | 116 | 6 | 50 |
| 255 | 2016 | 2 | 0 | 0 | 101 | 101 | 141 | 33 | 4260 | 3N2 | | | | | | | | | |

COLUMBIA County 2016 Ratio Study

Time Study for RMV 1XX

| # | Year | Ratio MA SA NH | RMV Class | Prop Class | Stat Class | Rej Code | Acct No | Map # | Book | Page | Acct Size | Total RMV | Sale Price | Sales Date | Before Ratio | # of Mo. | Count per Mo. |
|-----|------|-------------------|--------------|---------------|---------------|-------------|---------|-----------------|------|------|--------------|--------------|---------------|------------|-----------------|-------------|------------------|
| 285 | 2016 | 1 0 0 | 102 | 102 | 151 | 30 | 9464 | 4N1W03-BA-90102 | 2015 | 5890 | | 192120 | 171000 | 6/24/2015 | 112 | 6 | 53 |
| 256 | 2016 | 2 0 0 | 101 | 101 | 141 | 33 | 3332 | 3N2W12-AC-00129 | 2015 | 5238 | 0.22 | 191140 | 190000 | 6/25/2015 | 101 | 6 | 54 |
| 390 | 2016 | 3 0 0 | 101 | 101 | 136 | 33 | 22703 | 4N4W04-AD-03701 | 2015 | 5828 | 0.32 | 153150 | 165000 | 6/25/2015 | 93 | 6 | 55 |
| 258 | 2016 | 1 21 0 | 101 | 101 | 143 | 33 | 14229 | 5N1W21-CD-04800 | 2015 | 5280 | 0.27 | 220950 | 222000 | 6/26/2015 | 100 | 6 | 56 |
| 262 | 2016 | 2 0 0 | 101 | 101 | 143 | 30 | 4240 | 3N2W12-DC-00138 | 2015 | 5342 | 0.14 | 301150 | 342400 | 6/26/2015 | 88 | 6 | 57 |
| 257 | 2016 | 1 0 0 | 101 | 101 | 143 | 33 | 12916 | 4N1W06-DD-04600 | 2015 | 5278 | 0.13 | 251870 | 278300 | 6/29/2015 | 91 | 6 | 58 |
| 261 | 2016 | 3 0 0 | 101 | 101 | 121 | 33 | 23201 | 4N4W05-AC-04000 | 2015 | 5338 | 0.23 | 105010 | 130000 | 6/29/2015 | 81 | 6 | 59 |
| 264 | 2016 | 1 0 0 | 102 | 102 | 151 | 30 | 9465 | 4N1W03-BA-90103 | 2015 | 5358 | | 192120 | 185000 | 6/29/2015 | 104 | 6 | 60 |
| 265 | 2016 | 3 3 0 | 101 | 101 | 141 | 33 | 22403 | 4N4W03-BB-07400 | 2015 | 5363 | 0.22 | 108100 | 145403 | 6/29/2015 | 74 | 6 | 61 |
| 269 | 2016 | 1 0 0 | 101 | 101 | 143 | 33 | 12102 | 4N1W05-CB-00138 | 2015 | 5580 | 0.13 | 250120 | 261500 | 6/30/2015 | 96 | 6 | 62 |
| 298 | 2016 | 2 0 0 | 101 | 101 | 131 | 33 | 3961 | 3N2W12-DA-00702 | 2015 | 5894 | 0.24 | 211640 | 221000 | 6/30/2015 | 96 | 6 | 63 |
| 328 | 2016 | 1 43 0 | 101 | 101 | 143 | 33 | 29013 | 4N1W08-BA-01620 | 2015 | 6420 | 0.04 | 172620 | 144000 | 6/30/2015 | 120 | 6 | 64 |
| 271 | 2016 | 2 0 0 | 101 | 101 | 141 | 30 | 4505 | 3N2W13-AD-03200 | 2015 | 5560 | 0.15 | 208060 | 216000 | 7/2/2015 | 96 | 7 | 1 |
| 272 | 2016 | 2 0 0 | 101 | 101 | 143 | 30 | 2813 | 3N1W07-CA-00501 | 2015 | 5457 | 0.26 | 259020 | 200000 | 7/2/2015 | 130 | 7 | 2 |
| 273 | 2016 | 1 0 0 | 101 | 101 | 143 | 33 | 13199 | 4N1W08-BC-04800 | 2015 | 5459 | 0.19 | 225230 | 234000 | 7/2/2015 | 96 | 7 | 3 |
| 275 | 2016 | 1 0 0 | 101 | 101 | 131 | 33 | 436571 | 4N1W04-DA-06801 | 2015 | 5568 | 0.11 | 95910 | 104900 | 7/2/2015 | 91 | 7 | 4 |
| 276 | 2016 | 1 0 0 | 101 | 101 | 131 | 33 | 9683 | 4N1W03-BC-09000 | 2015 | 5570 | 0.13 | 114850 | 160000 | 7/2/2015 | 72 | 7 | 5 |
| 278 | 2016 | 2 0 0 | 101 | 101 | 141 | 33 | 3520 | 3N2W12-BB-00704 | 2015 | 5577 | 0.17 | 248700 | 295000 | 7/2/2015 | 84 | 7 | 6 |
| 280 | 2016 | 1 30 0 | 101 | 101 | 232 | 33 | 10601 | 4N1W04-CA-06000 | 2015 | 5619 | 0.17 | 120980 | 185000 | 7/2/2015 | 65 | 7 | 7 |
| 304 | 2016 | 1 0 0 | 101 | 101 | 131 | 33 | 11812 | 4N1W05-DA-07700 | 2015 | 6059 | 0.11 | 117800 | 136000 | 7/2/2015 | 87 | 7 | 8 |
| 348 | 2016 | 1 0 0 | 101 | 101 | 142 | 33 | 11533 | 4N1W05-AB-01300 | 2015 | 6663 | 0.17 | 177320 | 170000 | 7/3/2015 | 104 | 7 | 9 |
| 277 | 2016 | 1 0 0 | 101 | 101 | 141 | 33 | 11546 | 4N1W05-AB-02600 | 2015 | 5572 | 0.18 | 168360 | 195000 | 7/6/2015 | 86 | 7 | 10 |
| 274 | 2016 | 1 0 0 | 101 | 101 | 143 | 33 | 12152 | 4N1W05-CB-04200 | 2015 | 5562 | 0.14 | 221710 | 248900 | 7/7/2015 | 89 | 7 | 11 |
| 279 | 2016 | 1 0 0 | 101 | 101 | 143 | 33 | 11495 | 4N1W05-AC-06200 | 2015 | 5589 | 0.16 | 225670 | 224000 | 7/7/2015 | 101 | 7 | 12 |
| 281 | 2016 | 1 1 0 | 101 | 101 | 142 | 33 | 14332 | 5N1W28-AB-02502 | 2015 | 5622 | 0.25 | 219390 | 242000 | 7/8/2015 | 91 | 7 | 13 |
| 283 | 2016 | 3 38 0 | 109 | 109 | 462 | 33 | 23122 | 4N4W05-AA-00301 | 2015 | 5671 | 0.55 | 176700 | 130000 | 7/8/2015 | 136 | 7 | 14 |
| 292 | 2016 | 1 0 0 | 101 | 101 | 131 | 33 | 11040 | 4N1W04-DB-07700 | 2015 | 5724 | 0.13 | 121730 | 95000 | 7/8/2015 | 128 | 7 | 15 |
| 290 | 2016 | 2 0 0 | 101 | 101 | 131 | 33 | 3329 | 3N2W12-AC-00126 | 2015 | 5797 | 0.22 | 172940 | 175100 | 7/9/2015 | 99 | 7 | 16 |
| 333 | 2016 | 1 0 0 | 101 | 101 | 141 | 33 | 13773 | 5N1W34-CB-01602 | 2015 | 6437 | 0.16 | 176470 | 196000 | 7/9/2015 | 90 | 7 | 17 |
| 351 | 2016 | 1 21 0 | 101 | 101 | 141 | 33 | 14134 | 5N1W21-CB-02400 | 2015 | 6649 | 0.27 | 184150 | 235000 | 7/9/2015 | 78 | 7 | 18 |
| 282 | 2016 | 2 80 0 | 101 | 101 | 154 | 33 | 3596 | 3N2W12-BC-00230 | 2015 | 5886 | 0.17 | 445970 | 424000 | 7/10/2015 | 105 | 7 | 19 |
| 284 | 2016 | 5 0 0 | 101 | 101 | 132 | 33 | 25681 | 7N4W08-AD-03500 | 2015 | 5687 | 0.11 | 129100 | 115000 | 7/10/2015 | 112 | 7 | 20 |
| 289 | 2016 | 1 0 0 | 101 | 101 | 143 | 33 | 12825 | 4N1W06-DC-02400 | 2015 | 5800 | 0.31 | 250610 | 291000 | 7/10/2015 | 86 | 7 | 21 |
| 293 | 2016 | 1 1 0 | 101 | 101 | 153 | 33 | 14773 | 5N1W28-DD-02201 | 2015 | 5733 | 0.19 | 257980 | 315000 | 7/10/2015 | 82 | 7 | 22 |
| 294 | 2016 | 4 0 0 | 100 | 100 | | 30 | 21014 | 7N2W16-DC-07500 | 2015 | 5745 | 0.13 | 22150 | 14000 | 7/10/2015 | 158 | 7 | 23 |
| 300 | 2016 | 1 0 0 | 101 | 101 | 141 | 33 | 10426 | 4N1W04-BD-01702 | 2015 | 5935 | 0.13 | 157090 | 170000 | 7/12/2015 | 92 | 7 | 24 |
| 291 | 2016 | 4 0 0 | 101 | 101 | 141 | 33 | 18596 | 7N2W17-DB-01500 | 2015 | 5792 | 0.93 | 226250 | 229000 | 7/13/2015 | 99 | 7 | 25 |
| 303 | 2016 | 1 0 0 | 101 | 101 | 131 | 33 | 436368 | 4N1W04-AA-01002 | 2015 | 5963 | 0.12 | 173520 | 216000 | 7/13/2015 | 80 | 7 | 26 |
| 287 | 2016 | 2 0 0 | 101 | 101 | 143 | 33 | 31240 | 3N1W07-CC-04600 | 2015 | 5832 | 0.14 | 294760 | 298000 | 7/14/2015 | 99 | 7 | 27 |
| 288 | 2016 | 1 0 0 | 101 | 101 | 153 | 33 | 9451 | 4N1W03-BA-07804 | 2015 | 5809 | 0.05 | 227000 | 345000 | 7/14/2015 | 66 | 7 | 28 |
| 295 | 2016 | 2 0 0 | 101 | 101 | 141 | 33 | 3201 | 3N2W11-DA-01603 | 2015 | 5808 | 0.38 | 255450 | 289500 | 7/14/2015 | 88 | 7 | 29 |
| 296 | 2016 | 3 0 0 | 109 | 109 | 462 | 30 | 23376 | 4N4W05-AD-14210 | 2015 | 5834 | 0.22 | 142900 | 125000 | 7/14/2015 | 114 | 7 | 30 |
| 307 | 2016 | 1 0 0 | 101 | 101 | 143 | 33 | 12947 | 4N1W06-DD-07700 | 2015 | 6202 | 0.16 | 191270 | 215000 | 7/15/2015 | 89 | 7 | 31 |
| 286 | 2016 | 2 33 0 | 101 | 101 | 143 | 33 | 429763 | 3N2W13-AA-04406 | 2015 | 5882 | 0.08 | 212490 | 190000 | 7/16/2015 | 112 | 7 | 32 |
| 297 | 2016 | 1 1 0 | 101 | 101 | 143 | 33 | 14125 | 5N1W21-CB-01300 | 2015 | 5892 | 0.23 | 197370 | 240000 | 7/16/2015 | 82 | 7 | 33 |
| 308 | 2016 | 3 0 0 | 101 | 101 | 141 | 33 | 22552 | 4N4W03-CA-00900 | 2015 | 6149 | 0.27 | 187220 | 213000 | 7/16/2015 | 88 | 7 | 34 |
| 299 | 2016 | 5 0 0 | 101 | 101 | 141 | 33 | 26023 | 7N4W08-CD-09100 | 2015 | 5928 | 0.13 | 142370 | 125000 | 7/17/2015 | 114 | 7 | 35 |
| 312 | 2016 | 2 0 0 | 101 | 101 | 131 | 33 | 4116 | 3N2W12-DB-06400 | 2015 | 5960 | 0.11 | 148770 | 114000 | 7/17/2015 | 131 | 7 | 36 |
| 313 | 2016 | 4 0 0 | 101 | 101 | 131 | 33 | 18265 | 7N2W16-DC-00700 | 2015 | 5954 | 0.13 | 125950 | 148800 | 7/17/2015 | 85 | 7 | 37 |
| 311 | 2016 | 1 0 0 | 101 | 101 | 132 | 33 | 9987 | 5N1W33-DC-13900 | 2015 | 6019 | 0.13 | 150110 | 200000 | 7/18/2015 | 75 | 7 | 38 |
| 301 | 2016 | 2 0 0 | 101 | 101 | 141 | 33 | 434766 | 3N1W07-CB-01909 | 2015 | 5958 | 0.18 | 251570 | 250000 | 7/20/2015 | 101 | 7 | 39 |
| 310 | 2016 | 3 0 0 | 101 | 101 | 145 | 30 | 23219 | 4N4W05-AD-00100 | 2015 | 6051 | 0.41 | 186780 | 165000 | 7/20/2015 | 113 | 7 | 40 |
| 305 | 2016 | 1 0 0 | 101 | 101 | 143 | 33 | 12457 | 4N1W05-DB-02101 | 2015 | 6129 | 0.12 | 218850 | 253000 | 7/21/2015 | 87 | 7 | 41 |
| 314 | 2016 | 1 0 0 | 101 | 101 | 141 | 33 | 12235 | 4N1W05-CC-01104 | 2015 | 6158 | 0.18 | 168450 | 205000 | 7/21/2015 | 82 | 7 | 42 |
| 347 | 2016 | 1 0 0 | 101 | 101 | 141 | 33 | 11418 | 4N1W05-AA-04200 | 2015 | 6441 | 0.21 | 158180 | 145000 | 7/21/2015 | 109 | 7 | 43 |
| 302 | 2016 | 2 33 0 | 101 | 101 | 143 | 33 | 433077 | 3N2W12-DC-00154 | 2015 | 6198 | 0.06 | 166780 | 197500 | 7/22/2015 | 84 | 7 | 44 |
| 316 | 2016 | 5 0 0 | 101 | 101 | 131 | 33 | 25899 | 7N4W08-CB-04300 | 2015 | 6333 | 0.19 | 111130 | 100000 | 7/22/2015 | 111 | 7 | 45 |
| 321 | 2016 | 1 0 0 | 101 | 101 | 143 | 33 | 11471 | 4N1W05-AA-09400 | 2015 | 6378 | 0.22 | 237560 | 257250 | 7/22/2015 | 92 | 7 | 46 |
| 358 | 2016 | 4 0 0 | 101 | 101 | 142 | 33 | 18095 | 7N2W16-CC-00900 | 2015 | 6513 | 1.96 | 193240 | 248000 | 7/22/2015 | 78 | 7 | 47 |
| 309 | 2016 | 3 3 0 | 101 | 101 | 144 | 33 | 22919 | 4N4W04-BD-02500 | 2015 | 6185 | 0.11 | 193530 | 185000 | 7/23/2015 | 105 | 7 | 48 |
| 366 | 2016 | 2 0 0 | 101 | 101 | 141 | 33 | 2750 | 3N1W07-CA-00101 | 2015 | 6753 | 0.19 | 224210 | 242000 | 7/23/2015 | 93 | 7 | 49 |
| 315 | 2016 | 5 0 0 | 101 | 101 | 141 | 33 | 25722 | 7N4W08-BC-03000 | 2015 | 6206 | 0.19 | 147110 | 160000 | 7/24/2015 | 92 | 7 | 50 |
| 319 | 2016 | 2 0 0 | 101 | 101 | 143 | 33 | 4869 | 3N2W13-CA-00500 | 2015 | 6264 | 0.16 | 223290 | 250000 | 7/24/2015 | 89 | 7 | 51 |
| 320 | 2016 | 1 0 0 | 101 | 101 | 151 | 33 | 10700 | 4N1W04-CA-15800 | 2015 | 6223 | 0.39 | 231030 | 252000 | 7/24/2015 | 92 | 7 | 52 |
| 326 | 2016 | 1 0 0 | 101 | 101 | 143 | 33 | 12823 | 4N1W06-DC-02200 | 2015 | 6258 | 0.14 | 180730 | 220000 | 7/24/2015 | 82 | 7 | 53 |
| 332 | 2016 | 1 21 0 | 101 | 101 | 141 | 33 | 31146 | 5N1W21-BC-02300 | 2015 | 6388 | 0.23 | 238960 | 227000 | 7/24/2015 | 105 | 7 | 54 |
| 334 | 2016 | 1 0 0 | 101 | 101 | 144 | 33 | 13876 | 5N1W34-CC-02800 | 2015 | 6416 | 0.15 | 252600 | 375400 | 7/24/2015 | 67 | 7 | 55 |
| 317 | 2016 | 2 0 0 | 101 | 101 | 143 | 33 | 31172 | 3N1W07-CC-05500 | 2015 | 6481 | 0.18 | 319020 | 349500 | 7/27/2015 | 91 | 7 | 56 |

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Time Study for RMV 1XX

| # | Year | Ratio MA | SA | NH | Class | RMV Class | Stat Class | Rej Code | Acct No | Map # | Book | Page | Size | Acct Total | Sale Price | Sales Date | Before Ratio | # of Mo. | Count per Mo. |
|-----|------|----------|----|----|-------|-----------|------------|----------|---------|-----------------|------|------|------|------------|------------|------------|--------------|----------|---------------|
| 325 | 2016 | 1 | 0 | 0 | 101 | 101 | 141 | 33 | 12405 | 4N1W05-DA-03002 | 2015 | 6382 | 0.16 | 188470 | 193000 | 7/27/2015 | 98 | 7 | 57 |
| 329 | 2016 | 3 | 0 | 0 | 101 | 101 | 121 | 33 | 22488 | 4N4W03-BC-10100 | 2015 | 6444 | 0.13 | 81870 | 62000 | 7/27/2015 | 132 | 7 | 58 |
| 336 | 2016 | 4 | 40 | 0 | 101 | 101 | 142 | 33 | 21075 | 7N2W21-AA-00301 | 2015 | 6393 | 1.3 | 343420 | 283000 | 7/27/2015 | 121 | 7 | 59 |
| 337 | 2016 | 5 | 0 | 0 | 101 | 101 | 136 | 30 | 26084 | 7N4W08-DA-05000 | 2015 | 6376 | 0.1 | 117790 | 113000 | 7/27/2015 | 104 | 7 | 60 |
| 339 | 2016 | 2 | 0 | 0 | 101 | 101 | 142 | 33 | 3257 | 3N2W11-DD-00600 | 2015 | 6390 | 0.72 | 359200 | 356000 | 7/27/2015 | 101 | 7 | 61 |
| 342 | 2016 | 2 | 0 | 0 | 101 | 101 | 141 | 33 | 4358 | 3N2W13-AA-00800 | 2015 | 6543 | 0.25 | 204660 | 215700 | 7/27/2015 | 95 | 7 | 62 |
| 604 | | 1 | 0 | 0 | 100 | 100 | | 30 | 11175 | 4N1W04-DC-03300 | 2015 | 6409 | 0.13 | 29080 | 25000 | 7/27/2015 | 116 | 7 | 63 |
| 318 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 33 | 4867 | 3N2W13-CA-00300 | 2015 | 6483 | 0.16 | 224110 | 223900 | 7/28/2015 | 100 | 7 | 64 |
| 322 | 2016 | 1 | 0 | 0 | 101 | 101 | 143 | 33 | 11888 | 4N1W05-BC-06400 | 2015 | 6422 | 0.54 | 250600 | 252000 | 7/28/2015 | 99 | 7 | 65 |
| 324 | 2016 | 1 | 0 | 0 | 101 | 101 | 133 | 33 | 12314 | 4N1W05-CD-00903 | 2015 | 6411 | 0.16 | 165810 | 201000 | 7/28/2015 | 82 | 7 | 66 |
| 359 | 2016 | 4 | 0 | 0 | 101 | 101 | 131 | 33 | 17936 | 7N2W16-BC-06700 | 2015 | 6648 | 0.14 | 115830 | 85000 | 7/28/2015 | 136 | 7 | 67 |
| 331 | 2016 | 3 | 0 | 0 | 101 | 101 | 143 | 33 | 429816 | 4N4W05-AA-00404 | 2015 | 6460 | 0.53 | 239710 | 215000 | 7/29/2015 | 111 | 7 | 68 |
| 335 | 2016 | 4 | 47 | 0 | 100 | 100 | 141 | 33 | 429088 | 7N2W16-BB-03113 | 2015 | 6434 | 0.18 | 49920 | 90000 | 7/29/2015 | 55 | 7 | 69 |
| 355 | 2016 | 2 | 33 | 0 | 100 | 100 | | 33 | 433109 | 3N2W12-DC-02508 | 2015 | 6447 | 0.17 | 113820 | 85500 | 7/29/2015 | 133 | 7 | 70 |
| 357 | 2016 | 5 | 0 | 0 | 101 | 101 | 132 | 33 | 25959 | 7N4W08-CD-02600 | 2015 | 6414 | 0.15 | 122090 | 116000 | 7/29/2015 | 105 | 7 | 71 |
| 327 | 2016 | 1 | 0 | 0 | 101 | 101 | 143 | 33 | 12993 | 4N1W07-AB-03129 | 2015 | 6478 | 0.11 | 223390 | 254000 | 7/30/2015 | 88 | 7 | 72 |
| 330 | 2016 | 3 | 3 | 0 | 101 | 101 | 131 | 33 | 23075 | 4N4W04-CB-06000 | 2015 | 6469 | 0.13 | 79090 | 83000 | 7/30/2015 | 95 | 7 | 73 |
| 353 | 2016 | 1 | 1 | 0 | 101 | 101 | 132 | 33 | 14411 | 5N1W28-AC-03300 | 2015 | 6476 | 0.29 | 194250 | 169000 | 7/30/2015 | 115 | 7 | 74 |
| 345 | 2016 | 1 | 0 | 0 | 101 | 101 | 136 | 33 | 9777 | 4N1W03-BD-05200 | 2015 | 6609 | 0.11 | 138060 | 175000 | 7/31/2015 | 79 | 7 | 75 |
| 352 | 2016 | 1 | 21 | 0 | 101 | 101 | 131 | 33 | 14223 | 5N1W21-CD-04200 | 2015 | 6541 | 0.24 | 148700 | 176000 | 7/31/2015 | 84 | 7 | 76 |
| 341 | 2016 | 2 | 33 | 0 | 101 | 101 | 143 | 30 | 429919 | 3N2W12-AD-03122 | 2015 | 6699 | 0.09 | 229620 | 175000 | 8/3/2015 | 131 | 8 | 1 |
| 343 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 33 | 4563 | 3N2W13-AD-09900 | 2015 | 6545 | 0.14 | 227790 | 238000 | 8/3/2015 | 96 | 8 | 2 |
| 346 | 2016 | 1 | 30 | 0 | 101 | 101 | 232 | 33 | 11287 | 4N1W04-DA-13300 | 2015 | 6572 | 0.13 | 134460 | 150000 | 8/3/2015 | 90 | 8 | 3 |
| 349 | 2016 | 1 | 0 | 0 | 101 | 101 | 135 | 33 | 11741 | 4N1W05-AD-06400 | 2015 | 6611 | 0.15 | 136050 | 160000 | 8/3/2015 | 85 | 8 | 4 |
| 340 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 33 | 3414 | 3N2W12-AD-02415 | 2015 | 6624 | 0.14 | 228810 | 220800 | 8/4/2015 | 104 | 8 | 5 |
| 344 | 2016 | 1 | 30 | 0 | 101 | 101 | 232 | 33 | 9477 | 4N1W03-BB-00800 | 2015 | 6626 | 0.13 | 109000 | 150000 | 8/4/2015 | 73 | 8 | 6 |
| 354 | 2016 | 1 | 0 | 0 | 101 | 101 | 132 | 33 | 13488 | 5N1W33-DC-06300 | 2015 | 6632 | 0.11 | 117580 | 90000 | 8/4/2015 | 131 | 8 | 7 |
| 360 | 2016 | 4 | 0 | 0 | 101 | 101 | 143 | 33 | 21035 | 7N2W17-CO-02000 | 2015 | 6676 | 1.76 | 181500 | 210000 | 8/4/2015 | 86 | 8 | 8 |
| 363 | 2016 | 1 | 0 | 0 | 101 | 101 | 141 | 33 | 12232 | 4N1W05-CC-01101 | 2015 | 6717 | 0.19 | 173530 | 169000 | 8/4/2015 | 103 | 8 | 9 |
| 338 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 33 | 2774 | 3N1W07-CA-00125 | 2015 | 6697 | 0.2 | 243710 | 282000 | 8/5/2015 | 86 | 8 | 10 |
| 361 | 2016 | 5 | 0 | 0 | 101 | 101 | 136 | 33 | 25823 | 7N4W08-CA-04700 | 2015 | 6686 | 0.34 | 135060 | 103000 | 8/5/2015 | 131 | 8 | 11 |
| 362 | 2016 | 1 | 43 | 0 | 101 | 101 | 143 | 33 | 29007 | 4N1W08-BA-01614 | 2015 | 6715 | 0.09 | 193170 | 168000 | 8/5/2015 | 115 | 8 | 12 |
| 367 | 2016 | 3 | 0 | 0 | 101 | 101 | 141 | 33 | 22480 | 4N4W03-BC-09301 | 2015 | 6827 | 0.19 | 176930 | 186000 | 8/5/2015 | 95 | 8 | 13 |
| 381 | 2016 | 1 | 21 | 0 | 101 | 101 | 141 | 33 | 31141 | 5N1W21-BC-01800 | 2015 | 6728 | 0.23 | 232120 | 235000 | 8/5/2015 | 99 | 8 | 14 |
| 365 | 2016 | 1 | 1 | 0 | 101 | 101 | 151 | 30 | 14517 | 5N1W28-BA-01914 | 2015 | 6782 | 0.2 | 212970 | 237000 | 8/6/2015 | 90 | 8 | 15 |
| 364 | 2016 | 2 | 0 | 0 | 101 | 101 | 141 | 33 | 4641 | 3N2W13-BA-04104 | 2015 | 6730 | 0.19 | 252900 | 255063 | 8/7/2015 | 99 | 8 | 16 |
| 368 | 2016 | 2 | 0 | 0 | 101 | 101 | 132 | 33 | 3385 | 3N2W12-AC-03701 | 2015 | 6836 | 0.11 | 177930 | 199000 | 8/7/2015 | 89 | 8 | 17 |
| 372 | 2016 | 5 | 40 | 0 | 101 | 101 | 232 | 30 | 26067 | 7N4W08-DA-03402 | 2015 | 6950 | 0.41 | 141040 | 160000 | 8/7/2015 | 88 | 8 | 18 |
| 373 | 2016 | 2 | 0 | 0 | 101 | 101 | 141 | 33 | 4462 | 3N2W13-AC-03318 | 2015 | 6954 | 0.24 | 240600 | 244400 | 8/7/2015 | 98 | 8 | 19 |
| 369 | 2016 | 2 | 28 | 0 | 101 | 101 | 143 | 33 | 4621 | 3N2W13-BA-02201 | 2015 | 6839 | 0.13 | 199970 | 173000 | 8/10/2015 | 116 | 8 | 20 |
| 370 | 2016 | 1 | 0 | 0 | 101 | 101 | | 33 | 433481 | 5N1W32-DC-00120 | 2015 | 6841 | 0.19 | 265370 | 259900 | 8/10/2015 | 102 | 8 | 21 |
| 374 | 2016 | 1 | 0 | 0 | 101 | 101 | 141 | 33 | 13008 | 4N1W07-AB-03144 | 2015 | 6958 | 0.12 | 186010 | 200500 | 8/10/2015 | 93 | 8 | 22 |
| 384 | 2016 | 1 | 1 | 0 | 101 | 101 | 153 | 33 | 14179 | 5N1W21-CD-00201 | 2015 | 7138 | 0.11 | 256620 | 280500 | 8/10/2015 | 91 | 8 | 23 |
| 371 | 2016 | 1 | 0 | 0 | 109 | 109 | 452 | 33 | 13661 | 5N1W33-DD-09302 | 2015 | 6919 | 0.13 | 119760 | 125000 | 8/11/2015 | 96 | 8 | 24 |
| 375 | 2016 | 2 | 0 | 0 | 101 | 101 | 141 | 33 | 3293 | 3N2W12-AB-00202 | 2015 | 6983 | 0.14 | 204700 | 216000 | 8/11/2015 | 95 | 8 | 25 |
| 378 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 33 | 3123 | 3N2W11-AA-01024 | 2015 | 7015 | 0.26 | 299630 | 293000 | 8/11/2015 | 102 | 8 | 26 |
| 376 | 2016 | 1 | 0 | 0 | 101 | 101 | 131 | 33 | 13499 | 5N1W33-DC-07100 | 2015 | 6985 | 0.11 | 117960 | 164900 | 8/12/2015 | 72 | 8 | 27 |
| 377 | 2016 | 1 | 0 | 0 | 101 | 101 | 141 | 33 | 12622 | 4N1W05-DC-07800 | 2015 | 6987 | 0.16 | 156430 | 135000 | 8/12/2015 | 116 | 8 | 28 |
| 382 | 2016 | 1 | 0 | 0 | 101 | 101 | 135 | 33 | 10472 | 4N1W04-BD-05700 | 2015 | 7106 | 0.11 | 140310 | 174900 | 8/12/2015 | 80 | 8 | 29 |
| 379 | 2016 | 2 | 80 | 0 | 101 | 101 | 153 | 33 | 3583 | 3N2W12-BC-00217 | 2015 | 7025 | 0.17 | 424790 | 438900 | 8/13/2015 | 97 | 8 | 30 |
| 605 | | 1 | 0 | 0 | 101 | 101 | 131 | 33 | 13787 | 5N1W34-CB-02200 | 2015 | 7049 | 0.13 | 89800 | 85000 | 8/13/2015 | 106 | 8 | 31 |
| 383 | 2016 | 3 | 0 | 0 | 101 | 101 | 141 | 30 | 22759 | 4N4W04-BA-03800 | 2015 | 7129 | 0.74 | 221600 | 185000 | 8/14/2015 | 120 | 8 | 32 |
| 380 | 2016 | 1 | 0 | 0 | 101 | 101 | 131 | 33 | 11800 | 4N1W05-AD-12500 | 2015 | 7075 | 0.11 | 113990 | 148500 | 8/17/2015 | 77 | 8 | 33 |
| 387 | 2016 | 1 | 43 | 0 | 101 | 101 | 143 | 33 | 12183 | 4N1W05-CB-06701 | 2015 | 7177 | 0.09 | 143510 | 138500 | 8/18/2015 | 104 | 8 | 34 |
| 385 | 2016 | 3 | 0 | 0 | 101 | 101 | 141 | 33 | 23537 | 5N4W34-CD-02000 | 2015 | 7171 | 0.19 | 224130 | 236000 | 8/19/2015 | 95 | 8 | 35 |
| 386 | 2016 | 3 | 39 | 0 | 101 | 101 | 141 | 33 | 22304 | 4N4W03-BA-01010 | 2015 | 7173 | 0.21 | 192580 | 195000 | 8/19/2015 | 99 | 8 | 36 |
| 388 | 2016 | 5 | 0 | 0 | 101 | 101 | 131 | 33 | 26045 | 7N4W08-DA-01700 | 2015 | 7179 | 0.38 | 134610 | 125000 | 8/19/2015 | 108 | 8 | 37 |
| 389 | 2016 | 1 | 0 | 0 | 101 | 101 | 145 | 33 | 431922 | 4N1W05-BA-03913 | 2015 | 7181 | 0.13 | 233610 | 250000 | 8/20/2015 | 93 | 8 | 38 |
| 391 | 2016 | 1 | 1 | 0 | 101 | 101 | 142 | 33 | 14676 | 5N1W28-DB-00102 | 2015 | 7186 | 0.23 | 190650 | 205000 | 8/20/2015 | 93 | 8 | 39 |
| 394 | 2016 | 3 | 3 | 0 | 101 | 101 | 143 | 33 | 22405 | 4N4W03-BB-07600 | 2015 | 7272 | 0.22 | 117900 | 116500 | 8/20/2015 | 101 | 8 | 40 |
| 392 | 2016 | 1 | 0 | 0 | 101 | 101 | 131 | 30 | 13944 | 5N1W34-CC-09600 | 2015 | 7244 | 0.27 | 133630 | 157000 | 8/21/2015 | 85 | 8 | 41 |
| 410 | 2016 | 1 | 0 | 0 | 101 | 101 | 143 | 33 | 12920 | 4N1W06-DD-05000 | 2015 | 7541 | 0.12 | 181430 | 220000 | 8/21/2015 | 82 | 8 | 42 |
| 393 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 33 | 4102 | 3N2W12-DB-05000 | 2015 | 7246 | 0.2 | 233940 | 277000 | 8/24/2015 | 84 | 8 | 43 |
| 395 | 2016 | 1 | 0 | 0 | 101 | 101 | 131 | 33 | 10694 | 4N1W04-CB-12800 | 2015 | 7290 | 0.1 | 111210 | 166500 | 8/24/2015 | 67 | 8 | 44 |
| 396 | 2016 | 1 | 0 | 0 | 101 | 101 | 143 | 33 | 11522 | 4N1W05-AB-01037 | 2015 | 7217 | 0.16 | 211140 | 237900 | 8/24/2015 | 89 | 8 | 45 |
| 398 | 2016 | 1 | 0 | 0 | 101 | 101 | 141 | 33 | 11661 | 4N1W05-AC-04402 | 2015 | 7294 | 0.32 | 217110 | 250000 | 8/24/2015 | 87 | 8 | 46 |
| 399 | 2016 | 2 | 0 | 0 | 101 | 101 | 131 | 33 | 3430 | 3N2W1 | | | | | | | | | |

COLUMBIA County 2016 Ratio Study

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| # | Year | Ratio MA SA NH | RMV Class | Prop Class | Stat Class | Rej Code | Acct Acct No | Map # | Book | Page | Size | Total RMV | Sale Price | Sales Date | Before Ratio | # of Mo. | Count per Mo. |
|-----|------|-------------------|--------------|---------------|---------------|-------------|-----------------|-----------------|------|------|------|--------------|---------------|------------|-----------------|-------------|------------------|
| 409 | 2016 | 1 0 0 | 101 | 101 | 143 | 30 | 13778 | 5N1W34-CB-01607 | 2015 | 7525 | 0.16 | 189530 | 199950 | 8/24/2015 | 95 | 8 | 49 |
| 430 | 2016 | 4 0 0 | 101 | 101 | 145 | 33 | 22052 | 7N2W16-BB-02500 | 2015 | 7893 | 0.06 | 141470 | 139000 | 8/24/2015 | 102 | 8 | 50 |
| 402 | 2016 | 2 0 0 | 101 | 101 | 143 | 33 | 28499 | 3N2W12-AD-06505 | 2015 | 7395 | 0.16 | 325850 | 345000 | 8/25/2015 | 94 | 8 | 51 |
| 405 | 2016 | 1 43 0 | 101 | 101 | 143 | 33 | 11911 | 4N1W05-BD-01115 | 2015 | 7421 | 0.08 | 156110 | 145000 | 8/25/2015 | 108 | 8 | 52 |
| 606 | | 1 0 0 | 101 | 101 | 143 | 30 | 13183 | 4N1W08-BB-09600 | 2015 | 7417 | 0.21 | 223750 | 297000 | 8/25/2015 | 75 | 8 | 53 |
| 401 | 2016 | 2 0 0 | 101 | 101 | 143 | 33 | 28537 | 3N2W12-AD-06543 | 2015 | 7370 | 0.14 | 308820 | 319900 | 8/26/2015 | 97 | 8 | 54 |
| 403 | 2016 | 2 0 0 | 101 | 101 | 141 | 33 | 2860 | 3N1W07-CB-03300 | 2015 | 7409 | 0.14 | 222120 | 250000 | 8/26/2015 | 89 | 8 | 55 |
| 404 | 2016 | 1 0 0 | 101 | 101 | 141 | 33 | 12688 | 4N1W06-AD-01100 | 2015 | 7414 | 0.19 | 197570 | 228000 | 8/26/2015 | 87 | 8 | 56 |
| 397 | 2016 | 4 0 0 | 101 | 101 | 135 | 33 | 18279 | 7N2W16-DC-01800 | 2015 | 7416 | 0.18 | 130300 | 129000 | 8/27/2015 | 101 | 8 | 57 |
| 414 | 2016 | 1 0 0 | 101 | 101 | 121 | 33 | 13622 | 5N1W33-DD-06300 | 2015 | 7428 | 0.13 | 100310 | 117500 | 8/27/2015 | 85 | 8 | 58 |
| 418 | 2016 | 1 1 0 | 101 | 101 | 142 | 33 | 14581 | 5N1W28-CA-02900 | 2015 | 7475 | 0.23 | 238230 | 280000 | 8/27/2015 | 85 | 8 | 59 |
| 406 | 2016 | 1 0 0 | 101 | 101 | 141 | 33 | 433470 | 5N1W32-DC-00109 | 2015 | 7477 | 0.16 | 246960 | 265900 | 8/28/2015 | 93 | 8 | 60 |
| 407 | 2016 | 1 0 0 | 101 | 101 | 151 | 33 | 12101 | 4N1W05-CB-00137 | 2015 | 7484 | 0.2 | 324820 | 308000 | 8/28/2015 | 105 | 8 | 61 |
| 408 | 2016 | 1 0 0 | 101 | 101 | 141 | 33 | 431920 | 4N1W05-BA-03911 | 2015 | 7486 | 0.15 | 203710 | 229050 | 8/31/2015 | 89 | 8 | 62 |
| 417 | 2016 | 4 0 0 | 101 | 101 | 142 | 33 | 18174 | 7N2W16-DA-05500 | 2015 | 7471 | 0.15 | 185940 | 159000 | 8/31/2015 | 117 | 8 | 63 |
| 460 | 2016 | 1 0 0 | 101 | 101 | 143 | 33 | 12804 | 4N1W06-DC-00100 | 2015 | 8366 | 0.15 | 184550 | 196000 | 8/31/2015 | 94 | 8 | 64 |
| 608 | | 3 0 0 | 101 | 101 | 135 | 30 | 23482 | 4N4W05-DA-10400 | 2015 | 7575 | 0.19 | 120560 | 175000 | 8/31/2015 | 69 | 8 | 65 |
| 411 | 2016 | 1 0 0 | 101 | 101 | 141 | 30 | 9798 | 4N1W03-BD-06801 | 2015 | 7569 | 0.13 | 155210 | 182000 | 9/1/2015 | 85 | 9 | 1 |
| 412 | 2016 | 1 0 0 | 101 | 101 | 143 | 33 | 13278 | 5N1W32-DC-02603 | 2015 | 7579 | 0.16 | 231500 | 266100 | 9/1/2015 | 87 | 9 | 2 |
| 428 | 2016 | 1 0 0 | 101 | 101 | 141 | 33 | 12394 | 4N1W05-DB-06300 | 2015 | 7884 | 0.19 | 156950 | 185000 | 9/1/2015 | 85 | 9 | 3 |
| 607 | | 3 0 0 | 101 | 101 | 131 | 30 | 22705 | 4N4W04-AD-03801 | 2015 | 7566 | 0.17 | 105550 | 140000 | 9/1/2015 | 75 | 9 | 4 |
| 415 | 2016 | 1 30 0 | 101 | 101 | 232 | 30 | 9572 | 4N1W03-BB-13000 | 2015 | 7608 | 0.13 | 193450 | 240000 | 9/2/2015 | 81 | 9 | 5 |
| 416 | 2016 | 1 0 0 | 101 | 101 | 131 | 33 | 10796 | 4N1W04-CB-03400 | 2015 | 7613 | 0.27 | 160990 | 187031 | 9/2/2015 | 86 | 9 | 6 |
| 440 | 2016 | 3 38 0 | 109 | 109 | 462 | 33 | 23132 | 4N4W05-AA-00312 | 2015 | 7988 | 0.35 | 169420 | 147500 | 9/2/2015 | 115 | 9 | 7 |
| 413 | 2016 | 1 0 0 | 101 | 101 | 133 | 33 | 11796 | 4N1W05-AD-12100 | 2015 | 7606 | 0.12 | 117980 | 147100 | 9/3/2015 | 80 | 9 | 8 |
| 424 | 2016 | 1 0 0 | 101 | 101 | 123 | 33 | 13790 | 5N1W34-CC-15000 | 2015 | 7715 | 0.13 | 111180 | 92000 | 9/4/2015 | 121 | 9 | 9 |
| 609 | | 1 0 0 | 101 | 101 | 143 | 30 | 12074 | 4N1W05-CB-00106 | 2015 | 7638 | 0.15 | 249340 | 250000 | 9/4/2015 | 100 | 9 | 10 |
| 422 | 2016 | 1 1 0 | 101 | 101 | 152 | 33 | 14522 | 5N1W28-BD-00601 | 2015 | 7708 | 0.23 | 323530 | 334800 | 9/8/2015 | 97 | 9 | 11 |
| 423 | 2016 | 1 0 0 | 101 | 101 | 153 | 33 | 12871 | 4N1W06-DC-07000 | 2015 | 7740 | 0.25 | 305800 | 308000 | 9/8/2015 | 99 | 9 | 12 |
| 419 | 2016 | 2 28 0 | 101 | 101 | 232 | 33 | 3365 | 3N2W12-AC-02100 | 2015 | 7769 | 0.11 | 192570 | 220000 | 9/9/2015 | 88 | 9 | 13 |
| 421 | 2016 | 1 0 0 | 101 | 101 | 143 | 33 | 13160 | 4N1W08-BB-07300 | 2015 | 7774 | 0.16 | 192930 | 210000 | 9/9/2015 | 92 | 9 | 14 |
| 433 | 2016 | 2 79 0 | 101 | 101 | 154 | 33 | 3228 | 3N2W11-DA-02607 | 2015 | 7800 | 0.45 | 400940 | 335000 | 9/9/2015 | 120 | 9 | 15 |
| 420 | 2016 | 2 0 0 | 101 | 101 | 131 | 30 | 2971 | 3N2W01-CC-02400 | 2015 | 7772 | 0.15 | 169390 | 169000 | 9/10/2015 | 100 | 9 | 16 |
| 435 | 2016 | 1 0 0 | 101 | 101 | 132 | 33 | 13849 | 5N1W34-CB-08000 | 2015 | 7829 | 0.15 | 122440 | 109000 | 9/10/2015 | 112 | 9 | 17 |
| 437 | 2016 | 1 1 0 | 101 | 101 | 143 | 33 | 14508 | 5N1W28-BA-01905 | 2015 | 7872 | 0.2 | 219450 | 210000 | 9/10/2015 | 105 | 9 | 18 |
| 465 | 2016 | 2 0 0 | 101 | 101 | 143 | 33 | 28531 | 3N2W12-AD-06537 | 2015 | 8410 | 0.14 | 329890 | 339000 | 9/10/2015 | 97 | 9 | 19 |
| 425 | 2016 | 1 30 0 | 101 | 101 | 242 | 33 | 13387 | 5N1W33-DB-00704 | 2015 | 7822 | 0.19 | 202500 | 247000 | 9/11/2015 | 82 | 9 | 20 |
| 427 | 2016 | 1 0 0 | 101 | 101 | 143 | 33 | 12846 | 4N1W06-DC-04500 | 2015 | 7882 | 0.12 | 216490 | 263000 | 9/11/2015 | 82 | 9 | 21 |
| 610 | | 2 0 0 | 101 | 101 | 141 | 30 | 3951 | 3N2W12-CD-02500 | 2015 | 7880 | 0.19 | 184240 | 250000 | 9/11/2015 | 74 | 9 | 22 |
| 426 | 2016 | 1 21 0 | 101 | 101 | 142 | 33 | 14241 | 5N1W21-CD-06000 | 2015 | 7877 | 0.23 | 214040 | 217000 | 9/14/2015 | 99 | 9 | 23 |
| 431 | 2016 | 2 33 0 | 101 | 101 | 143 | 33 | 429914 | 3N2W12-AD-03117 | 2015 | 7929 | 0.08 | 223940 | 199900 | 9/14/2015 | 112 | 9 | 24 |
| 434 | 2016 | 3 0 0 | 101 | 101 | 141 | 33 | 429815 | 4N4W05-AA-00403 | 2015 | 7869 | 0.54 | 228430 | 214000 | 9/14/2015 | 107 | 9 | 25 |
| 436 | 2016 | 3 0 0 | 100 | 100 | | 30 | 23144 | 4N4W05-AA-00400 | 2015 | 7871 | 0.38 | 98170 | 62500 | 9/14/2015 | 157 | 9 | 26 |
| 429 | 2016 | 2 0 0 | 101 | 101 | 143 | 33 | 2807 | 3N1W07-CA-00158 | 2015 | 7888 | 0.17 | 226650 | 255000 | 9/15/2015 | 89 | 9 | 27 |
| 505 | 2016 | 3 0 0 | 109 | 109 | 452 | 30 | 23373 | 4N4W05-AD-14207 | 2015 | 9015 | 0.22 | 131620 | 114000 | 9/15/2015 | 115 | 9 | 28 |
| 432 | 2016 | 2 0 0 | 101 | 101 | 141 | 33 | 4030 | 3N2W12-DA-04121 | 2015 | 7951 | 0.2 | 214740 | 221000 | 9/16/2015 | 97 | 9 | 29 |
| 439 | 2016 | 1 1 0 | 101 | 101 | 152 | 33 | 14383 | 5N1W28-AC-02101 | 2015 | 7961 | 0.46 | 258790 | 205000 | 9/16/2015 | 126 | 9 | 30 |
| 443 | 2016 | 5 0 0 | 100 | 100 | | 33 | 25986 | 7N4W08-CD-05400 | 2015 | 8038 | 0.18 | 38630 | 45000 | 9/16/2015 | 86 | 9 | 31 |
| 611 | | 2 0 0 | 100 | 100 | | 30 | 4863 | 3N2W13-CO-05700 | 2015 | 7916 | 0.99 | 104490 | 85000 | 9/16/2015 | 123 | 9 | 32 |
| 612 | | 1 0 0 | 100 | 100 | | 30 | 9811 | 4N1W03-CB-01100 | 2015 | 7960 | 0.13 | 31700 | 30000 | 9/16/2015 | 106 | 9 | 33 |
| 445 | 2016 | 1 0 0 | 101 | 101 | 143 | 33 | 11567 | 4N1W05-AB-04205 | 2015 | 8072 | 0.17 | 254210 | 265000 | 9/17/2015 | 96 | 9 | 34 |
| 451 | 2016 | 3 39 0 | 101 | 101 | 142 | 33 | 22305 | 4N4W03-BA-01011 | 2015 | 8222 | 0.32 | 172920 | 164000 | 9/17/2015 | 105 | 9 | 35 |
| 441 | 2016 | 5 0 0 | 109 | 109 | 463 | 33 | 25772 | 7N4W08-CA-00603 | 2015 | 8011 | 0.21 | 160960 | 165000 | 9/18/2015 | 98 | 9 | 36 |
| 442 | 2016 | 2 79 0 | 101 | 101 | 151 | 33 | 3210 | 3N2W11-DA-02403 | 2015 | 8034 | 0.68 | 323950 | 325000 | 9/18/2015 | 100 | 9 | 37 |
| 444 | 2016 | 1 0 0 | 101 | 101 | 144 | 33 | 13327 | 5N1W33-AD-04500 | 2015 | 8069 | 0.39 | 322310 | 297500 | 9/18/2015 | 108 | 9 | 38 |
| 446 | 2016 | 3 0 0 | 101 | 101 | 133 | 33 | 22896 | 4N4W04-BD-00500 | 2015 | 8121 | 0.11 | 189880 | 174500 | 9/18/2015 | 109 | 9 | 39 |
| 447 | 2016 | 2 80 0 | 101 | 101 | 152 | 33 | 3592 | 3N2W12-BC-00226 | 2015 | 8123 | 0.18 | 401490 | 440000 | 9/18/2015 | 91 | 9 | 40 |
| 438 | 2016 | 2 0 0 | 101 | 101 | 141 | 33 | 2914 | 3N1W18-BC-01900 | 2015 | 8068 | 0.15 | 200550 | 242500 | 9/22/2015 | 83 | 9 | 41 |
| 450 | 2016 | 1 1 0 | 101 | 101 | 151 | 33 | 14533 | 5N1W28-BD-00610 | 2015 | 8182 | 0.32 | 258580 | 289435 | 9/22/2015 | 89 | 9 | 42 |
| 574 | 2016 | 1 0 0 | 101 | 101 | 133 | 33 | 436949 | 4N1W03-BC-07401 | 2015 | 8112 | 0.27 | 156340 | 206000 | 9/22/2015 | 76 | 9 | 43 |
| 448 | 2016 | 3 3 0 | 109 | 109 | 462 | 33 | 22533 | 4N4W03-BD-02106 | 2015 | 8160 | 0.31 | 126700 | 150000 | 9/23/2015 | 84 | 9 | 44 |
| 449 | 2016 | 1 0 0 | 101 | 101 | 133 | 33 | 10400 | 4N1W04-BD-00104 | 2015 | 8176 | 0.13 | 139890 | 180500 | 9/23/2015 | 78 | 9 | 45 |
| 452 | 2016 | 1 0 0 | 101 | 101 | 131 | 33 | 13601 | 5N1W33-DA-04000 | 2015 | 8235 | 0.13 | 128430 | 185000 | 9/24/2015 | 69 | 9 | 46 |
| 453 | 2016 | 2 0 0 | 101 | 101 | 143 | 33 | 4238 | 3N2W12-DC-00136 | 2015 | 8237 | 0.14 | 273810 | 261000 | 9/25/2015 | 105 | 9 | 47 |
| 454 | 2016 | 2 0 0 | 101 | 101 | 142 | 33 | 4553 | 3N2W13-AD-08900 | 2015 | 8243 | 0.14 | 222750 | 250000 | 9/25/2015 | 89 | 9 | 48 |
| 478 | 2016 | 1 0 0 | 101 | 101 | 143 | 33 | 10941 | 4N1W04-DA-06000 | 2015 | 8325 | 0.13 | 162390 | 189900 | 9/25/2015 | 86 | 9 | 49 |
| 455 | 2016 | 1 43 0 | 101 | 101 | 133 | 33 | 12318 | 4N1W05-CD-01000 | 2015 | 8294 | 0.07 | 129470 | 145000 | 9/28/2015 | 89 | 9 | 50 |
| 456 | 2016 | 1 0 0 | 101 | 101 | 143 | 33 | 11942 | 4N1W05-BD-03100 | 2015 | 8333 | 0.19 | 211410 | 228000 | 9/28/2015 | 93 | 9 | 51 |

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| # | Year | Ratio MA SA NH | RMV Class | Prop Class | Stat Class | Rej Code | Acct Acct No | Map # | Book | Page | Size | Total RMV | Sale Price | Sales Date | Before Ratio | # of Mo. | Count per Mo. |
|-----|------|-------------------|--------------|---------------|---------------|-------------|-----------------|-----------------|------|------|------|--------------|---------------|------------|-----------------|-------------|------------------|
| 461 | 2016 | 1 1 0 | 101 | 101 | 142 | 33 | 14732 | 5N1W28-DB-04000 | 2015 | 8369 | 0.23 | 212560 | 249000 | 9/28/2015 | 85 | 9 | 52 |
| 463 | 2016 | 5 40 0 | 101 | 101 | 232 | 33 | 26035 | 7N4W08-DA-00900 | 2015 | 8377 | 0.16 | 140760 | 150000 | 9/28/2015 | 94 | 9 | 53 |
| 471 | 2016 | 1 0 0 | 101 | 101 | 143 | 33 | 12988 | 4N1W07-AB-03124 | 2015 | 8512 | 0.13 | 253590 | 277500 | 9/28/2015 | 91 | 9 | 54 |
| 457 | 2016 | 1 1 0 | 101 | 101 | 142 | 33 | 14381 | 5N1W28-AC-01900 | 2015 | 8336 | 0.23 | 241240 | 249000 | 9/29/2015 | 97 | 9 | 55 |
| 458 | 2016 | 1 0 0 | 101 | 101 | 123 | 33 | 13692 | 5N1W33-DD-11600 | 2015 | 8349 | 0.13 | 119960 | 158000 | 9/29/2015 | 76 | 9 | 56 |
| 459 | 2016 | 2 0 0 | 101 | 101 | 143 | 33 | 4660 | 3N2W13-BA-05400 | 2015 | 8362 | 0.17 | 265340 | 262500 | 9/29/2015 | 101 | 9 | 57 |
| 462 | 2016 | 1 0 0 | 100 | 100 | | 33 | 433947 | 4N1W05-BD-01011 | 2015 | 8374 | 0.12 | 213130 | 229500 | 9/29/2015 | 93 | 9 | 58 |
| 470 | 2016 | 2 0 0 | 101 | 101 | 135 | 33 | 4132 | 3N2W12-DB-07800 | 2015 | 8509 | 0.15 | 177600 | 175000 | 9/29/2015 | 101 | 9 | 59 |
| 476 | 2016 | 2 0 0 | 101 | 101 | 143 | 33 | 433497 | 3N2W13-CD-01300 | 2015 | 8309 | 0.17 | 254140 | 262600 | 9/29/2015 | 97 | 9 | 60 |
| 479 | 2016 | 1 0 0 | 101 | 101 | 131 | 33 | 9575 | 4N1W03-BC-00403 | 2015 | 8403 | 0.13 | 133910 | 175000 | 9/29/2015 | 77 | 9 | 61 |
| 480 | 2016 | 2 0 0 | 101 | 101 | 141 | 33 | 2833 | 3N1W07-CA-01500 | 2015 | 8405 | 0.29 | 300560 | 292000 | 9/29/2015 | 103 | 9 | 62 |
| 508 | 2016 | 3 0 0 | 100 | 100 | | 33 | 23524 | 5N4W34-CD-00700 | 2015 | 9035 | 0.23 | 39480 | 34000 | 9/29/2015 | 116 | 9 | 63 |
| 618 | | 1 0 0 | 101 | 101 | 131 | 33 | 12120 | 4N1W05-CB-00500 | 2015 | 9559 | 1.09 | 187330 | 169000 | 9/29/2015 | 111 | 9 | 64 |
| 466 | 2016 | 3 0 0 | 101 | 101 | 142 | 33 | 22732 | 4N4W04-BA-00900 | 2015 | 8412 | 1.36 | 243730 | 289000 | 9/30/2015 | 84 | 9 | 65 |
| 477 | 2016 | 1 0 0 | 101 | 101 | 131 | 33 | 11164 | 4N1W04-DC-02400 | 2015 | 8323 | 0.13 | 150880 | 189400 | 9/30/2015 | 80 | 9 | 66 |
| 464 | 2016 | 2 0 0 | 101 | 101 | 141 | 33 | 432029 | 3N2W13-AD-04516 | 2015 | 8397 | 0.14 | 234470 | 268000 | 10/1/2015 | 87 | 10 | 1 |
| 468 | 2016 | 2 33 0 | 100 | 100 | | 30 | 434077 | 3N1W07-CC-01012 | 2015 | 8464 | 0.16 | 115690 | 79000 | 10/1/2015 | 146 | 10 | 2 |
| 613 | | 2 33 0 | 100 | 100 | | 33 | 434069 | 3N1W07-CC-01004 | 2015 | 8457 | 0.57 | 316520 | 237000 | 10/1/2015 | 134 | 10 | 3 |
| 467 | 2016 | 1 0 0 | 101 | 101 | 144 | 33 | 9433 | 4N1W03-BB-15400 | 2015 | 8450 | 0.12 | 209390 | 235500 | 10/2/2015 | 89 | 10 | 4 |
| 469 | 2016 | 1 1 0 | 101 | 101 | 131 | 33 | 14501 | 5N1W28-BA-01700 | 2015 | 8507 | 0.23 | 141980 | 171000 | 10/5/2015 | 83 | 10 | 5 |
| 482 | 2016 | 1 0 0 | 101 | 101 | 143 | 33 | 11526 | 4N1W05-AB-01041 | 2015 | 8735 | 0.13 | 208540 | 232000 | 10/5/2015 | 90 | 10 | 6 |
| 472 | 2016 | 1 0 0 | 101 | 101 | 143 | 33 | 12812 | 4N1W06-DC-01100 | 2015 | 8521 | 0.13 | 184950 | 218000 | 10/6/2015 | 85 | 10 | 7 |
| 473 | 2016 | 5 0 0 | 101 | 101 | 142 | 33 | 26276 | 7N4W09-CB-03300 | 2015 | 8610 | 0.32 | 222370 | 225000 | 10/6/2015 | 99 | 10 | 8 |
| 475 | 2016 | 1 0 0 | 101 | 101 | 131 | 30 | 11674 | 4N1W05-AC-05300 | 2015 | 8616 | 0.25 | 124470 | 129250 | 10/6/2015 | 96 | 10 | 9 |
| 493 | 2016 | 4 0 0 | 109 | 109 | 462 | 33 | 18489 | 7N2W17-AD-03200 | 2015 | 8647 | 0.12 | 117610 | 108000 | 10/6/2015 | 109 | 10 | 10 |
| 614 | | 1 0 0 | 101 | 101 | 131 | 30 | 11042 | 4N1W04-DB-07801 | 2015 | 8619 | 0.13 | 115390 | 156500 | 10/6/2015 | 74 | 10 | 11 |
| 474 | 2016 | 1 0 0 | 101 | 101 | | 33 | 433479 | 5N1W32-DC-00118 | 2015 | 8612 | 0.22 | 267790 | 271098 | 10/7/2015 | 99 | 10 | 12 |
| 481 | 2016 | 2 0 0 | 101 | 101 | 141 | 33 | 3992 | 3N2W12-DA-02601 | 2015 | 8733 | 0.17 | 192500 | 181197 | 10/8/2015 | 106 | 10 | 13 |
| 492 | 2016 | 1 0 0 | 101 | 101 | 131 | 33 | 10704 | 4N1W04-CA-16200 | 2015 | 8684 | 0.1 | 105340 | 159000 | 10/8/2015 | 66 | 10 | 14 |
| 489 | 2016 | 2 0 0 | 101 | 101 | 143 | 33 | 2840 | 3N1W07-CA-02200 | 2015 | 8714 | 0.23 | 269940 | 283000 | 10/9/2015 | 95 | 10 | 15 |
| 491 | 2016 | 2 0 0 | 101 | 101 | 141 | 30 | 4768 | 3N2W13-BD-03700 | 2015 | 8709 | 0.25 | 217690 | 212000 | 10/9/2015 | 103 | 10 | 16 |
| 503 | 2016 | 1 0 0 | 101 | 101 | 143 | 33 | 433447 | 5N1W32-DB-01400 | 2015 | 8786 | 0.37 | 328520 | 277064 | 10/9/2015 | 119 | 10 | 17 |
| 486 | 2016 | 1 0 0 | 101 | 101 | 154 | 33 | 13885 | 5N1W34-CC-03600 | 2015 | 8782 | 0.13 | 277260 | 389000 | 10/12/2015 | 71 | 10 | 18 |
| 487 | 2016 | 1 0 0 | 101 | 101 | 132 | 33 | 10930 | 4N1W04-DA-05200 | 2015 | 8792 | 0.19 | 150430 | 145000 | 10/12/2015 | 104 | 10 | 19 |
| 488 | 2016 | 1 0 0 | 101 | 101 | 146 | 33 | 9655 | 4N1W03-BC-06600 | 2015 | 8812 | 0.13 | 156150 | 257500 | 10/12/2015 | 61 | 10 | 20 |
| 483 | 2016 | 1 0 0 | 101 | 101 | 141 | 33 | 13039 | 4N1W07-AB-03175 | 2015 | 8736 | 0.16 | 195620 | 218000 | 10/13/2015 | 90 | 10 | 21 |
| 485 | 2016 | 1 0 0 | 101 | 101 | 143 | 33 | 431910 | 4N1W05-BA-03901 | 2015 | 8778 | 0.21 | 234790 | 252000 | 10/13/2015 | 93 | 10 | 22 |
| 490 | 2016 | 2 0 0 | 101 | 101 | 153 | 33 | 4542 | 3N2W13-AD-07800 | 2015 | 8712 | 0.16 | 316200 | 338500 | 10/13/2015 | 93 | 10 | 23 |
| 507 | 2016 | 1 0 0 | 101 | 101 | 143 | 33 | 10377 | 4N1W04-BC-07700 | 2015 | 9023 | 0.17 | 191630 | 219000 | 10/13/2015 | 88 | 10 | 24 |
| 484 | 2016 | 2 0 0 | 101 | 101 | 121 | 33 | 3696 | 3N2W12-CA-00803 | 2015 | 8775 | 0.14 | 131920 | 105000 | 10/14/2015 | 126 | 10 | 25 |
| 494 | 2016 | 1 0 0 | 101 | 101 | 153 | 33 | 13308 | 4N1W05-AA-11000 | 2015 | 8817 | 0.19 | 325630 | 302745 | 10/14/2015 | 108 | 10 | 26 |
| 498 | 2016 | 1 0 0 | 101 | 101 | 131 | 33 | 10683 | 4N1W04-CB-12600 | 2015 | 8909 | 0.09 | 100310 | 90825 | 10/15/2015 | 110 | 10 | 27 |
| 496 | 2016 | 4 0 0 | 101 | 101 | 132 | 33 | 17902 | 7N2W16-BC-03400 | 2015 | 8852 | 0.11 | 156070 | 169900 | 10/16/2015 | 92 | 10 | 28 |
| 497 | 2016 | 1 0 0 | 101 | 101 | 131 | 33 | 9836 | 4N1W03-CB-03700 | 2015 | 8899 | 0.15 | 115400 | 152600 | 10/19/2015 | 76 | 10 | 29 |
| 499 | 2016 | 1 0 0 | 101 | 101 | 141 | 33 | 11594 | 4N1W05-AC-01400 | 2015 | 8928 | 0.2 | 158480 | 194500 | 10/19/2015 | 81 | 10 | 30 |
| 500 | 2016 | 1 21 0 | 101 | 101 | 143 | 33 | 14064 | 5N1W21-CA-01700 | 2015 | 8951 | 0.25 | 222530 | 241000 | 10/20/2015 | 92 | 10 | 31 |
| 501 | 2016 | 3 0 0 | 101 | 101 | 143 | 33 | 23523 | 5N4W34-CD-00600 | 2015 | 8984 | 0.42 | 260720 | 260000 | 10/20/2015 | 100 | 10 | 32 |
| 502 | 2016 | 1 21 0 | 101 | 101 | 141 | 30 | 31150 | 5N1W21-BC-02700 | 2015 | 8988 | 0.43 | 243360 | 292000 | 10/20/2015 | 83 | 10 | 33 |
| 506 | 2016 | 2 0 0 | 101 | 101 | 135 | 33 | 4337 | 3N2W12-DD-06600 | 2015 | 9021 | 0.17 | 192200 | 240900 | 10/20/2015 | 80 | 10 | 34 |
| 615 | | 1 1 0 | 101 | 101 | 121 | 30 | 14490 | 5N1W28-BA-00900 | 2015 | 8990 | 0.24 | 127620 | 168500 | 10/20/2015 | 76 | 10 | 35 |
| 516 | 2016 | 4 0 0 | 101 | 101 | 132 | 33 | 21032 | 7N2W17-CO-01700 | 2015 | 9144 | 1.9 | 178910 | 230000 | 10/23/2015 | 78 | 10 | 36 |
| 518 | 2016 | 2 0 0 | 101 | 101 | 143 | 33 | 433130 | 3N2W12-DC-02528 | 2015 | 9081 | 0.06 | 216990 | 213000 | 10/23/2015 | 102 | 10 | 37 |
| 522 | 2016 | 1 0 0 | 101 | 101 | 122 | 33 | 10421 | 4N1W04-BD-00800 | 2015 | 9344 | 0.24 | 149140 | 131500 | 10/25/2015 | 113 | 10 | 38 |
| 509 | 2016 | 1 0 0 | 101 | 101 | 131 | 33 | 13806 | 5N1W34-CB-03901 | 2015 | 9078 | 0.13 | 133670 | 187000 | 10/26/2015 | 71 | 10 | 39 |
| 511 | 2016 | 1 0 0 | 101 | 101 | 131 | 33 | 9573 | 4N1W03-BB-13100 | 2015 | 9118 | 0.11 | 129920 | 175900 | 10/26/2015 | 74 | 10 | 40 |
| 510 | 2016 | 1 1 0 | 101 | 101 | 142 | 33 | 14471 | 5N1W28-AD-05000 | 2015 | 9105 | 0.23 | 234630 | 305000 | 10/28/2015 | 77 | 10 | 41 |
| 512 | 2016 | 1 0 0 | 101 | 101 | 141 | 33 | 12273 | 4N1W05-CC-01820 | 2015 | 9137 | 0.16 | 167080 | 194000 | 10/28/2015 | 86 | 10 | 42 |
| 513 | 2016 | 2 0 0 | 101 | 101 | 143 | 33 | 429882 | 3N1W07-CC-01417 | 2015 | 9139 | 0.14 | 291180 | 306000 | 10/28/2015 | 95 | 10 | 43 |
| 514 | 2016 | 1 21 0 | 101 | 101 | 142 | 33 | 14214 | 5N1W21-CD-03300 | 2015 | 9141 | 0.71 | 322340 | 346000 | 10/28/2015 | 93 | 10 | 44 |
| 515 | 2016 | 1 0 0 | 102 | 102 | 152 | 33 | 436631 | 5N1W34-CD-90001 | 2015 | 9143 | | 260500 | 240000 | 10/28/2015 | 109 | 10 | 45 |
| 517 | 2016 | 5 0 0 | 101 | 101 | 142 | 33 | 25734 | 7N4W08-BD-00200 | 2015 | 9149 | 0.37 | 202850 | 180000 | 10/29/2015 | 113 | 10 | 46 |
| 523 | 2016 | 1 0 0 | 101 | 101 | 131 | 33 | 10679 | 4N1W04-CA-13800 | 2015 | 9189 | 0.09 | 107850 | 165000 | 10/30/2015 | 65 | 10 | 47 |
| 524 | 2016 | 1 0 0 | 102 | 102 | 134 | 33 | 10498 | 4N1W04-BD-90500 | 2015 | 9192 | | 120940 | 115000 | 10/30/2015 | 105 | 10 | 48 |
| 616 | | 3 40 0 | 101 | 101 | 232 | 33 | 23443 | 4N4W05-DA-06700 | 2015 | 9252 | 0.18 | 139110 | 157000 | 10/30/2015 | 89 | 10 | 49 |
| 520 | 2016 | 2 0 0 | 101 | 101 | 143 | 33 | 31246 | 3N1W07-CC-04900 | 2015 | 9300 | 0.14 | 280770 | 315000 | 11/2/2015 | 89 | 11 | 1 |
| 519 | 2016 | 2 0 0 | 101 | 101 | 143 | 33 | 2871 | 3N1W07-CC-02100 | 2015 | 9294 | 0.17 | 267080 | 289900 | 11/3/2015 | 92 | 11 | 2 |
| 525 | 2016 | 1 0 0 | 101 | 101 | 131 | 33 | 13385 | 5N1W33-DB-00702 | 2015 | 9277 | 0.11 | 135760 | 185000 | 11/3/2015 | 73 | 11 | 3 |
| 521 | 2016 | 1 0 0 | 101 | 101 | 142 | 33 | 11535 | 4N1W05-AB-01500 | 2015 | 9331 | 0.22 | 210870 | 220500 | 11/4/2015 | 96 | 11 | 4 |

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| # | Year | Ratio MA SA NH | RMV Class | Prop Class | Stat Class | Rej Code | Acct Acct No | Map # | Book | Page | Size | Total RMV | Sale Price | Sales Date | Before Ratio | # of Mo. | Count per Mo. |
|-----|------|-------------------|--------------|---------------|---------------|-------------|-----------------|-----------------|------|-------|------|--------------|---------------|------------|-----------------|-------------|------------------|
| 529 | 2016 | 1 0 0 | 101 | 101 | 141 | 33 | 12738 | 4N1W06-DA-02700 | 2015 | 9368 | 0.26 | 176400 | 216000 | 11/5/2015 | 82 | 11 | 5 |
| 536 | 2016 | 1 0 0 | 101 | 101 | 143 | 33 | 13113 | 4N1W08-BA-03500 | 2015 | 9712 | 0.2 | 240140 | 239777 | 11/5/2015 | 100 | 11 | 6 |
| 527 | 2016 | 5 0 0 | 101 | 101 | 142 | 33 | 25696 | 7N4W08-BC-00400 | 2015 | 9538 | 0.61 | 280190 | 269400 | 11/6/2015 | 104 | 11 | 7 |
| 537 | 2016 | 5 0 0 | 101 | 101 | 142 | 33 | 26241 | 7N4W09-CB-01100 | 2015 | 9366 | 0.34 | 197090 | 206000 | 11/6/2015 | 96 | 11 | 8 |
| 526 | 2016 | 1 0 0 | 101 | 101 | 135 | 33 | 10279 | 4N1W04-BA-01502 | 2015 | 9532 | 0.13 | 141060 | 202500 | 11/10/2015 | 70 | 11 | 9 |
| 531 | 2016 | 1 0 0 | 101 | 101 | 124 | 33 | 11803 | 4N1W05-DA-06700 | 2015 | 9482 | 0.14 | 127950 | 132900 | 11/10/2015 | 96 | 11 | 10 |
| 528 | 2016 | 2 0 0 | 101 | 101 | 142 | 33 | 3114 | 3N2W11-AA-01015 | 2015 | 9542 | 0.17 | 354710 | 323000 | 11/11/2015 | 110 | 11 | 11 |
| 558 | 2016 | 1 0 0 | 101 | 101 | 131 | 33 | 12654 | 4N1W05-DD-00500 | 2015 | 9496 | 0.17 | 130030 | 165000 | 11/11/2015 | 79 | 11 | 12 |
| 532 | 2016 | 2 0 0 | 101 | 101 | 141 | 33 | 3048 | 3N2W11-AA-00109 | 2015 | 9598 | 0.19 | 224030 | 237000 | 11/12/2015 | 95 | 11 | 13 |
| 617 | | 2 0 0 | 101 | 101 | 141 | 30 | 3769 | 3N2W12-CA-07900 | 2015 | 9534 | 0.28 | 201530 | 170000 | 11/12/2015 | 119 | 11 | 14 |
| 530 | 2016 | 1 0 0 | 101 | 101 | 142 | 33 | 433476 | 5N1W32-DC-00115 | 2015 | 9411 | 0.17 | 239710 | 249900 | 11/16/2015 | 96 | 11 | 15 |
| 533 | 2016 | 1 0 0 | 101 | 101 | 143 | 33 | 13138 | 4N1W08-BB-05100 | 2015 | 9606 | 0.19 | 214970 | 239900 | 11/16/2015 | 90 | 11 | 16 |
| 534 | 2016 | 1 0 0 | 100 | 100 | | 33 | 13508 | 5N1W33-DC-07900 | 2015 | 9670 | 0.06 | 17310 | 35000 | 11/17/2015 | 49 | 11 | 17 |
| 538 | 2016 | 1 0 0 | 101 | 101 | 131 | 33 | 10617 | 4N1W04-CA-07500 | 2015 | 9657 | 0.13 | 119780 | 154600 | 11/17/2015 | 77 | 11 | 18 |
| 543 | 2016 | 3 0 0 | 101 | 101 | 141 | 33 | 22693 | 4N4W04-AD-02000 | 2015 | 10047 | 0.2 | 147910 | 147500 | 11/18/2015 | 100 | 11 | 19 |
| 546 | 2016 | 1 0 0 | 101 | 101 | 131 | 33 | 12439 | 4N1W05-DA-05700 | 2015 | 9728 | 0.22 | 126010 | 149900 | 11/18/2015 | 84 | 11 | 20 |
| 535 | 2016 | 2 0 0 | 101 | 101 | 131 | 30 | 3841 | 3N2W12-CC-00304 | 2015 | 9714 | 0.1 | 156610 | 164900 | 11/19/2015 | 95 | 11 | 21 |
| 550 | 2016 | 1 0 0 | 101 | 101 | 121 | 33 | 11140 | 4N1W04-DC-00100 | 2015 | 9726 | 0.13 | 104420 | 135000 | 11/19/2015 | 77 | 11 | 22 |
| 556 | 2016 | 3 3 0 | 101 | 101 | 131 | 33 | 23013 | 4N4W04-BD-12000 | 2015 | 10098 | 0.11 | 73750 | 87500 | 11/19/2015 | 84 | 11 | 23 |
| 542 | 2016 | 1 0 0 | 101 | 101 | 141 | 33 | 12628 | 4N1W05-DC-08302 | 2015 | 10002 | 0.19 | 186720 | 208500 | 11/20/2015 | 90 | 11 | 24 |
| 547 | 2016 | 2 0 0 | 101 | 101 | 144 | 33 | 3109 | 3N2W11-AA-01010 | 2015 | 9758 | 0.17 | 314470 | 350000 | 11/20/2015 | 90 | 11 | 25 |
| 551 | 2016 | 1 0 0 | 101 | 101 | 141 | 33 | 10720 | 4N1W04-CD-01500 | 2015 | 9796 | 0.35 | 144830 | 184080 | 11/20/2015 | 79 | 11 | 26 |
| 554 | 2016 | 1 0 0 | 101 | 101 | 143 | 33 | 11872 | 4N1W05-BC-04700 | 2015 | 9836 | 0.12 | 190180 | 219900 | 11/20/2015 | 86 | 11 | 27 |
| 548 | 2016 | 1 0 0 | 101 | 101 | 143 | 33 | 433480 | 5N1W32-DC-00119 | 2015 | 9830 | 0.18 | 265290 | 264900 | 11/23/2015 | 100 | 11 | 28 |
| 549 | 2016 | 1 21 0 | 101 | 101 | 143 | 33 | 14146 | 5N1W21-CB-03600 | 2015 | 9867 | 0.25 | 205630 | 210000 | 11/24/2015 | 98 | 11 | 29 |
| 555 | 2016 | 1 0 0 | 101 | 101 | 141 | 33 | 433451 | 5N1W32-DB-01800 | 2015 | 9865 | 0.17 | 261790 | 287958 | 11/24/2015 | 91 | 11 | 30 |
| 540 | 2016 | 1 1 0 | 101 | 101 | 131 | 33 | 14280 | 5N1W28-AA-01100 | 2015 | 9924 | 0.25 | 177160 | 183500 | 11/25/2015 | 97 | 11 | 31 |
| 619 | | 2 0 0 | 101 | 101 | 142 | 33 | 3808 | 3N2W12-CB-01300 | 2015 | 9916 | 0.27 | 244100 | 178000 | 11/25/2015 | 137 | 11 | 32 |
| 620 | | 1 0 0 | 101 | 101 | 134 | 30 | 13906 | 5N1W34-CC-05700 | 2015 | 9920 | 0.13 | 151160 | 156000 | 11/25/2015 | 97 | 11 | 33 |
| 539 | 2016 | 2 0 0 | 101 | 101 | 141 | 33 | 4190 | 3N2W12-DC-01000 | 2015 | 9879 | 0.19 | 204320 | 243900 | 11/26/2015 | 84 | 11 | 34 |
| 541 | 2016 | 1 0 0 | 101 | 101 | 141 | 33 | 12631 | 4N1W05-DC-08600 | 2015 | 9953 | 0.4 | 228790 | 245000 | 11/30/2015 | 93 | 11 | 35 |
| 621 | | 2 0 0 | 101 | 101 | 141 | 33 | 4625 | 3N2W13-BA-02700 | 2015 | 10054 | 0.19 | 184120 | 180000 | 12/1/2015 | 102 | 12 | 1 |
| 544 | 2016 | 1 0 0 | 101 | 101 | 146 | 33 | 10130 | 4N1W04-AC-09100 | 2015 | 10060 | 0.26 | 220100 | 235000 | 12/2/2015 | 94 | 12 | 2 |
| 545 | 2016 | 2 33 0 | 101 | 101 | 143 | 33 | 433071 | 3N2W12-DC-00152 | 2015 | 10064 | 0.06 | 213360 | 199900 | 12/2/2015 | 107 | 12 | 3 |
| 567 | 2016 | 1 0 0 | 101 | 101 | 145 | 33 | 431927 | 4N1W05-BA-03918 | 2015 | 10288 | 0.14 | 239540 | 249500 | 12/3/2015 | 96 | 12 | 4 |
| 571 | 2016 | 1 0 0 | 101 | 101 | 131 | 33 | 10174 | 4N1W04-AD-03101 | 2015 | 10425 | 0.12 | 181310 | 220335 | 12/3/2015 | 82 | 12 | 5 |
| 623 | | 3 0 0 | 109 | 109 | 452 | 33 | 22864 | 4N4W04-BC-05800 | 2015 | 10074 | 0.13 | 109590 | 72000 | 12/3/2015 | 152 | 12 | 6 |
| 557 | 2016 | 3 0 0 | 101 | 101 | 143 | 33 | 23205 | 4N4W05-AC-04202 | 2015 | 10100 | 0.21 | 240300 | 229900 | 12/7/2015 | 105 | 12 | 7 |
| 622 | | 1 0 0 | 101 | 101 | 143 | 33 | 12189 | 4N1W05-CB-07300 | 2015 | 10239 | 0.12 | 233960 | 239900 | 12/7/2015 | 98 | 12 | 8 |
| 624 | | 2 0 0 | 101 | 101 | 131 | 30 | 3363 | 3N2W12-AC-01901 | 2015 | 10115 | 0.11 | 154240 | 183500 | 12/7/2015 | 84 | 12 | 9 |
| 552 | 2016 | 2 0 0 | 101 | 101 | 141 | 33 | 3292 | 3N2W12-AB-00201 | 2015 | 10230 | 0.19 | 212200 | 209000 | 12/8/2015 | 102 | 12 | 10 |
| 553 | 2016 | 1 0 0 | 101 | 101 | 143 | 33 | 433951 | 4N1W05-BD-01015 | 2015 | 10237 | 0.14 | 217630 | 245500 | 12/8/2015 | 89 | 12 | 11 |
| 562 | 2016 | 1 0 0 | 101 | 101 | 141 | 33 | 433946 | 4N1W05-BD-01010 | 2015 | 10279 | 0.13 | 197950 | 225500 | 12/8/2015 | 88 | 12 | 12 |
| 560 | 2016 | 3 3 0 | 109 | 109 | 462 | 33 | 23488 | 5N4W34-00-01000 | 2015 | 10267 | 1.54 | 172870 | 189900 | 12/9/2015 | 91 | 12 | 13 |
| 559 | 2016 | 1 21 0 | 101 | 101 | 141 | 33 | 14017 | 5N1W21-BD-00300 | 2015 | 10247 | 0.26 | 205200 | 267000 | 12/10/2015 | 77 | 12 | 14 |
| 563 | 2016 | 1 0 0 | 101 | 101 | 131 | 33 | 11807 | 4N1W05-DA-07200 | 2015 | 10290 | 0.11 | 111040 | 162565 | 12/11/2015 | 68 | 12 | 15 |
| 565 | 2016 | 1 0 0 | 101 | 101 | 143 | 33 | 12960 | 4N1W06-DD-09000 | 2015 | 10350 | 0.11 | 202060 | 219000 | 12/11/2015 | 92 | 12 | 16 |
| 568 | 2016 | 1 21 0 | 101 | 101 | 143 | 33 | 14261 | 5N1W21-DC-00115 | 2015 | 10379 | 0.24 | 271360 | 258000 | 12/11/2015 | 105 | 12 | 17 |
| 561 | 2016 | 1 0 0 | 101 | 101 | 131 | 33 | 11198 | 4N1W04-DC-05400 | 2015 | 10277 | 0.13 | 145730 | 164000 | 12/14/2015 | 89 | 12 | 18 |
| 566 | 2016 | 3 3 0 | 109 | 109 | 463 | 33 | 22828 | 4N4W04-BC-01007 | 2015 | 10363 | 0.79 | 226340 | 190000 | 12/14/2015 | 119 | 12 | 19 |
| 573 | 2016 | 1 0 0 | 101 | 101 | 131 | 33 | 12557 | 4N1W05-CD-03000 | 2015 | 10429 | 0.16 | 149620 | 214900 | 12/15/2015 | 70 | 12 | 20 |
| 583 | 2016 | 1 0 0 | 101 | 101 | 143 | 33 | 433948 | 4N1W05-BD-01012 | 2015 | 10578 | 0.12 | 208850 | 246500 | 12/15/2015 | 85 | 12 | 21 |
| 625 | | 2 0 0 | 101 | 101 | 135 | 33 | 3836 | 3N2W12-CC-00200 | 2015 | 10461 | 1 | 300700 | 220000 | 12/15/2015 | 137 | 12 | 22 |
| 570 | 2016 | 2 0 0 | 101 | 101 | 143 | 33 | 28477 | 3N2W12-AA-00600 | 2015 | 10420 | 0.15 | 338290 | 340000 | 12/16/2015 | 99 | 12 | 23 |
| 588 | 2016 | 1 0 0 | 101 | 101 | 143 | 33 | 12075 | 4N1W05-CB-00107 | 2015 | 10447 | 0.15 | 270040 | 283500 | 12/16/2015 | 95 | 12 | 24 |
| 569 | 2016 | 1 0 0 | 101 | 101 | 131 | 33 | 10185 | 4N1W04-AD-03405 | 2015 | 10418 | 0.13 | 141650 | 192900 | 12/17/2015 | 73 | 12 | 25 |
| 572 | 2016 | 1 0 0 | 101 | 101 | 131 | 33 | 10229 | 4N1W04-DA-10200 | 2015 | 10427 | 0.13 | 118750 | 164697 | 12/17/2015 | 72 | 12 | 26 |
| 575 | 2016 | 2 33 0 | 101 | 101 | 143 | 33 | 434074 | 3N1W07-CC-01009 | 2015 | 10444 | 0.11 | 247290 | 219000 | 12/18/2015 | 113 | 12 | 27 |
| 579 | 2016 | 1 0 0 | 101 | 101 | 143 | 33 | 12876 | 4N1W06-DC-07500 | 2015 | 10564 | 0.16 | 192560 | 229900 | 12/18/2015 | 84 | 12 | 28 |
| 582 | 2016 | 3 39 0 | 101 | 101 | 142 | 33 | 22309 | 4N4W03-BA-01015 | 2015 | 10575 | 0.43 | 297160 | 286500 | 12/18/2015 | 104 | 12 | 29 |
| 587 | 2016 | 1 1 0 | 101 | 101 | 151 | 33 | 14541 | 5N1W28-BD-00618 | 2015 | 10459 | 0.23 | 260470 | 259000 | 12/18/2015 | 101 | 12 | 30 |
| 589 | 2016 | 1 0 0 | 101 | 101 | 143 | 33 | 11840 | 4N1W05-BC-01400 | 2015 | 10465 | 0.16 | 266290 | 282500 | 12/18/2015 | 94 | 12 | 31 |
| 576 | 2016 | 3 0 0 | 101 | 101 | 131 | 33 | 22720 | 4N4W04-AD-05000 | 2015 | 10473 | 0.15 | 117430 | 152000 | 12/21/2015 | 77 | 12 | 32 |
| 577 | 2016 | 2 0 0 | 101 | 101 | 143 | 33 | 433116 | 3N2W12-DC-02514 | 2015 | 10544 | 0.06 | 217030 | 206500 | 12/21/2015 | 105 | 12 | 33 |
| 580 | 2016 | 1 0 0 | 101 | 101 | 134 | 33 | 11673 | 4N1W05-AC-05200 | 2015 | 10566 | 0.39 | 211770 | 259900 | 12/21/2015 | 81 | 12 | 34 |
| 585 | 2016 | 2 80 0 | 101 | 101 | 154 | 33 | 3590 | 3N2W12-BC-00224 | 2015 | 10587 | 0.17 | 429170 | 433000 | 12/21/2015 | 99 | 12 | 35 |
| 628 | | 2 0 0 | 100 | 100 | | 30 | 436581 | 3N2W01-CC-01901 | 2015 | 10657 | 2.67 | 261860 | 200000 | 12/21/2015 | 131 | 12 | 36 |
| 578 | 2016 | 2 0 0 | 101 | 101 | 143 | 33 | 31239 | 3N1W07-CC-04500 | 2015 | 10558 | 0.14 | 302820 | 315000 | 12/22/2015 | 96 | 12 | 37 |

COLUMBIA County 2016 Ratio Study

Time Study for RMV 1XX

| | Ratio | RMV | | | | Prop | Stat | Rej | | | | | | Acct | Total | Sale | | Before | # of | Count |
|-----|-------|-----|----|----|-------|-------|-------|------|---------|-----------------|--|------|-------|------|--------|--------|------------|--------|------|---------|
| # | Year | MA | SA | NH | Class | Class | Class | Code | Acct No | Map # | | Book | Page | Size | RMV | Price | Sales Date | Ratio | Mo. | per Mo. |
| 581 | 2016 | 1 | 0 | 0 | 101 | 101 | 141 | 33 | 11447 | 4N1W05-AA-07100 | | 2015 | 10572 | 0.22 | 173760 | 195000 | 12/22/2015 | 89 | 12 | 38 |
| 586 | 2016 | 1 | 0 | 0 | 101 | 101 | 143 | 33 | 11836 | 4N1W05-BC-01000 | | 2015 | 10591 | 0.16 | 230550 | 245000 | 12/22/2015 | 94 | 12 | 39 |
| 600 | 2016 | 4 | 0 | 0 | 101 | 101 | 141 | 33 | 18230 | 7N2W16-DB-11001 | | 2015 | 10682 | 0.16 | 177560 | 175000 | 12/23/2015 | 101 | 12 | 40 |
| 584 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 33 | 433118 | 3N2W12-DC-02516 | | 2015 | 10585 | 0.06 | 220280 | 215800 | 12/24/2015 | 102 | 12 | 41 |
| 591 | 2016 | 1 | 0 | 0 | 101 | 101 | 131 | 33 | 11040 | 4N1W04-DB-07700 | | 2015 | 10678 | 0.13 | 121730 | 180000 | 12/24/2015 | 68 | 12 | 42 |
| 598 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 33 | 4540 | 3N2W13-AD-07600 | | 2015 | 10610 | 0.14 | 263350 | 298500 | 12/24/2015 | 88 | 12 | 43 |
| 626 | | 4 | 0 | 0 | 101 | 101 | 142 | 33 | 18171 | 7N2W16-DA-05200 | | 2015 | 10628 | 0.2 | 201590 | 227900 | 12/24/2015 | 88 | 12 | 44 |
| 629 | | 4 | 0 | 0 | 101 | 101 | 141 | 33 | 432955 | 7N2W17-AC-02801 | | 2015 | 10680 | 0.24 | 228700 | 205000 | 12/24/2015 | 112 | 12 | 45 |
| 590 | 2016 | 1 | 0 | 0 | 101 | 101 | 131 | 33 | 13390 | 5N1W33-DB-00707 | | 2015 | 10687 | 0.17 | 144020 | 165200 | 12/28/2015 | 87 | 12 | 46 |
| 593 | 2016 | 1 | 0 | 0 | 101 | 101 | 143 | 33 | 13770 | 5N1W34-CB-01520 | | 2015 | 10713 | 0.22 | 229850 | 319500 | 12/28/2015 | 72 | 12 | 47 |
| 592 | 2016 | 1 | 0 | 0 | 101 | 101 | 143 | 33 | 12025 | 4N1W05-CA-00507 | | 2015 | 10703 | 0.17 | 216240 | 270000 | 12/29/2015 | 80 | 12 | 48 |
| 599 | 2016 | 2 | 79 | 0 | 101 | 101 | 151 | 33 | 3209 | 3N2W11-DA-02402 | | 2015 | 10774 | 0.3 | 331720 | 350000 | 12/29/2015 | 95 | 12 | 49 |
| 627 | | 1 | 0 | 0 | 101 | 101 | 123 | 30 | 13824 | 5N1W34-CB-05700 | | 2015 | 10673 | 0.13 | 98860 | 160000 | 12/29/2015 | 62 | 12 | 50 |
| 594 | 2016 | 1 | 0 | 0 | 101 | 101 | 131 | 33 | 13787 | 5N1W34-CB-02200 | | 2015 | 10724 | 0.13 | 131450 | 180600 | 12/30/2015 | 73 | 12 | 51 |
| 595 | 2016 | 2 | 0 | 0 | 101 | 101 | 143 | 33 | 4815 | 3N2W13-BD-09000 | | 2015 | 10756 | 0.16 | 228190 | 249900 | 12/30/2015 | 91 | 12 | 52 |
| 596 | 2016 | 1 | 0 | 0 | 101 | 101 | 135 | 33 | 433550 | 4N1W04-CA-09501 | | 2015 | 10766 | 0.11 | 121470 | 165700 | 12/30/2015 | 73 | 12 | 53 |
| 597 | 2016 | 1 | 0 | 0 | 102 | 102 | 134 | 33 | 10506 | 4N1W04-BD-91300 | | 2015 | 10768 | | 120940 | 120000 | 12/31/2015 | 101 | 12 | 54 |

Total Sales: 629

COLUMBIA County 2016 Ratio Study

Time Study for RMV 4XX

| | Month | Count | Cummlative Count | Mean | Median | Weighted Mean | Selected |
|-----------|--------|-------|------------------|------|-----------|---------------|----------|
| | 1 Jan | 11 | 11 | 117 | 119 | | |
| | 2 Feb | 17 | 28 | 108 | 101 | | |
| | 3 Mar | 17 | 45 | 106 | 98 | | |
| | 4 Apr | 18 | 63 | 100 | 101 | | |
| | 5 May | 26 | 89 | 111 | 107 | | |
| | 6 Jun | 36 | 125 | 109 | 103 | | |
| Mid-point | 7 Jul | 30 | 155 | 99 | 96 | 100 | 96 |
| | 8 Aug | 31 | 186 | 101 | 95 | | |
| | 9 sep | 24 | 210 | 102 | 99 | | |
| | 10 Oct | 18 | 228 | 100 | 96 | | |
| | 11 Nov | 19 | 247 | 103 | 96 | | |
| | 12 Dec | 21 | 268 | 98 | 97 | 98 | 97 |

Total Sales: 268

Total July RMV: 8,640,400

Total Dec RMV: 6,204,820

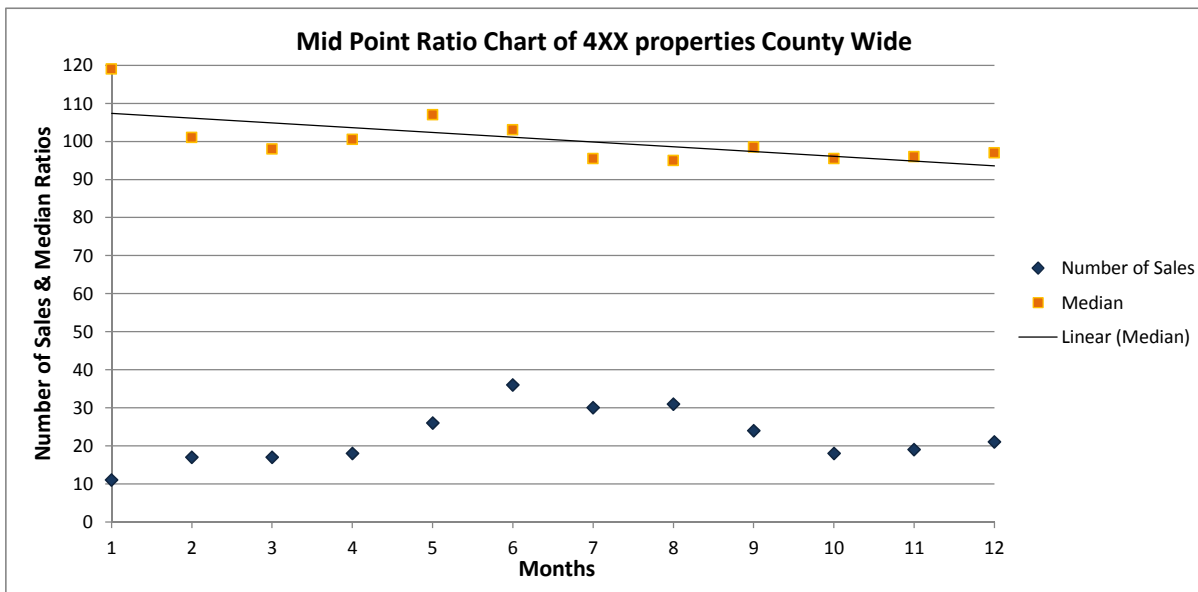
Middle Sale: 134

Total July SP: 8,657,844

Total Dec SP: 6,313,199

Trend Factor: 0.01

Mid-point time adj: 1.01



2016 RMV Class 4XX Rural Time Adjustment

**Conclusion: The mid-point of the sales is found to be July (the 7th month),
with a corresponding mid-point Median central tendency of .96**

The end of year central tendency is .97

$$(.97 - .96) / .96 = 0.01 \text{ or } 1\%$$

$$1.00 + 0.01 = 1.01, \text{ the Mid-point Time Adjustment Factor}$$

COLUMBIA County 2016 Ratio Study

Time Study for RMV 4XX

| # | Ratio Year | MA | SA | NH | RMV Class | Prop Class | Stat Class | Rej Code | Acct No | Map # | Book | Page | Acct Size | Total RMV | Adj Sale Price | Sales Date | Before Ratio | # of Mo. | Count per Mo. |
|-----|---------------|----|----|----|--------------|---------------|---------------|-------------|---------|-----------------|------|------|--------------|--------------|-------------------|------------|-----------------|-------------|------------------|
| 1 | 2016 | 6 | 61 | 0 | 401 | 401 | 141 | 30 | 15147 | 4N1W17-B0-03100 | 2015 | 115 | 0.30 | 233130 | 175000 | 1/2/2015 | 133 | 1 | 1 |
| 25 | 2016 | 2 | 21 | 0 | 401 | 641 | 145 | 33 | 5651 | 3N2W11-AD-00102 | 2015 | 117 | 5.10 | 418450 | 435000 | 1/6/2015 | 96 | 1 | 2 |
| 2 | 2016 | 2 | 22 | 0 | 409 | 649 | 442 | 33 | 5160 | 4N3W13-DO-02101 | 2015 | 126 | 5.00 | 296640 | 295000 | 1/7/2015 | 101 | 1 | 3 |
| 3 | 2016 | 6 | 61 | 0 | 401 | 401 | 131 | 30 | 17158 | 4N1W17-B0-08600 | 2015 | 190 | 0.44 | 228640 | 157000 | 1/8/2015 | 146 | 1 | 4 |
| 5 | 2016 | 6 | 61 | 0 | 409 | 409 | 442 | 33 | 9263 | 4N2W24-DO-02700 | 2015 | 342 | 2.00 | 195930 | 125000 | 1/12/2015 | 157 | 1 | 5 |
| 4 | 2016 | 5 | 51 | 0 | 400 | 400 | | 33 | 20624 | 7N3W09-B0-00700 | 2015 | 279 | 5.23 | 73500 | 87900 | 1/13/2015 | 84 | 1 | 6 |
| 7 | 2016 | 5 | 51 | 0 | 401 | 401 | 142 | 33 | 28344 | 8N4W34-A0-02600 | 2015 | 477 | 0.33 | 177630 | 149000 | 1/16/2015 | 119 | 1 | 7 |
| 8 | 2016 | 4 | 42 | 0 | 400 | 640 | | 33 | 21227 | 6N2W15-AB-00203 | 2015 | 492 | 3.85 | 58650 | 65000 | 1/21/2015 | 90 | 1 | 8 |
| 6 | 2016 | 2 | 21 | 0 | 401 | 401 | 131 | 33 | 8212 | 4N2W27-DC-01000 | 2015 | 475 | 1.57 | 240410 | 215000 | 1/21/2015 | 112 | 1 | 9 |
| 9 | 2016 | 2 | 64 | 0 | 401 | 401 | 163 | 33 | 6075 | 3N2W22-AA-06800 | 2015 | 624 | 2.04 | 945310 | 725000 | 1/22/2015 | 130 | 1 | 10 |
| 10 | 2016 | 6 | 61 | 0 | 400 | 400 | | 33 | 16894 | 4N1W07-CO-01300 | 2015 | 675 | 2.21 | 160270 | 135000 | 1/26/2015 | 119 | 1 | 11 |
| 11 | 2016 | 6 | 61 | 0 | 400 | 400 | | 33 | 9135 | 4N2W24-B0-00606 | 2015 | 808 | 2.00 | 136000 | 165000 | 2/2/2015 | 82 | 2 | 1 |
| 12 | 2016 | 6 | 61 | 0 | 401 | 401 | 131 | 33 | 9269 | 4N2W25-A0-00400 | 2015 | 839 | 1.35 | 240460 | 199500 | 2/4/2015 | 121 | 2 | 2 |
| 13 | 2016 | 5 | 51 | 0 | 409 | 409 | 452 | 33 | 20773 | 7N3W15-B0-02200 | 2015 | 1001 | 2.57 | 172920 | 155000 | 2/6/2015 | 112 | 2 | 3 |
| 14 | 2016 | 6 | 61 | 0 | 401 | 401 | 300 | 33 | 8702 | 4N1W19-AD-00700 | 2015 | 1089 | 7.53 | 237150 | 165000 | 2/10/2015 | 144 | 2 | 4 |
| 37 | 2016 | 6 | 61 | 0 | 401 | 401 | 132 | 33 | 16903 | 4N1W07-CO-01700 | 2015 | 2399 | 2.00 | 302000 | 236650 | 2/10/2015 | 128 | 2 | 5 |
| 15 | 2016 | 6 | 61 | 0 | 401 | 401 | 121 | 33 | 8649 | 4N1W19-AA-00900 | 2015 | 1090 | 0.29 | 187520 | 140000 | 2/10/2015 | 134 | 2 | 6 |
| 20 | 2016 | 2 | 21 | 0 | 401 | 641 | 153 | 33 | 436203 | 3N2W11-AD-00104 | 2015 | 1353 | 5.03 | 425300 | 420000 | 2/11/2015 | 101 | 2 | 7 |
| 16 | 2016 | 6 | 61 | 0 | 401 | 401 | 153 | 33 | 31159 | 4N1W07-BA-00507 | 2015 | 1092 | 1.00 | 414130 | 449000 | 2/12/2015 | 92 | 2 | 8 |
| 239 | | 6 | 61 | 0 | 400 | 400 | | 30 | 16617 | 4N1W06-B0-03000 | 2015 | 1172 | 1.23 | 51160 | 80000 | 2/13/2015 | 64 | 2 | 9 |
| 17 | 2016 | 3 | 37 | 0 | 400 | 400 | | 33 | 24739 | 5N5W25-CD-00400 | 2015 | 1188 | 0.38 | 29680 | 32000 | 2/18/2015 | 93 | 2 | 10 |
| 240 | | 4 | 42 | 0 | 409 | 409 | 453 | 30 | 19279 | 6N2W10-00-00608 | 2015 | 1193 | 3.45 | 229020 | 180412 | 2/18/2015 | 127 | 2 | 11 |
| 241 | | 5 | 51 | 0 | 409 | 409 | 473 | 30 | 26648 | 7N4W22-00-01100 | 2015 | 1252 | 5.11 | 340790 | 256000 | 2/19/2015 | 133 | 2 | 12 |
| 18 | 2016 | 5 | 51 | 0 | 401 | 401 | 146 | 33 | 27770 | 7N4W03-DO-01300 | 2015 | 1230 | 2.51 | 230810 | 240000 | 2/20/2015 | 96 | 2 | 13 |
| 19 | 2016 | 3 | 31 | 0 | 409 | 409 | 452 | 33 | 25205 | 6N5W05-00-00600 | 2015 | 1269 | 2.60 | 256510 | 179500 | 2/20/2015 | 143 | 2 | 14 |
| 22 | 2016 | 2 | 63 | 0 | 401 | 401 | 143 | 33 | 7324 | 3N2W24-BD-01000 | 2015 | 1395 | 0.52 | 278530 | 340000 | 2/23/2015 | 82 | 2 | 15 |
| 21 | 2016 | 5 | 51 | 0 | 401 | 641 | 141 | 33 | 26732 | 7N4W27-00-01303 | 2015 | 1391 | 3.56 | 227790 | 245000 | 2/24/2015 | 93 | 2 | 16 |
| 23 | 2016 | 4 | 42 | 0 | 409 | 409 | 452 | 33 | 19275 | 6N2W10-00-00604 | 2015 | 1437 | 4.79 | 192160 | 199900 | 2/27/2015 | 96 | 2 | 17 |
| 24 | 2016 | 4 | 42 | 0 | 401 | 401 | 141 | 33 | 21210 | 6N2W15-00-01000 | 2015 | 1606 | 8.10 | 246360 | 204900 | 3/4/2015 | 120 | 3 | 1 |
| 27 | 2016 | 4 | 45 | 0 | 401 | 551 | 142 | 33 | 20196 | 7N3W12-00-00101 | 2015 | 1777 | 2.62 | 240630 | 240000 | 3/6/2015 | 100 | 3 | 2 |
| 242 | | 5 | 51 | 0 | 400 | 400 | | 30 | 26495 | 7N3W30-A0-02400 | 2015 | 1649 | 2.30 | 27440 | 34000 | 3/9/2015 | 81 | 3 | 3 |
| 26 | 2016 | 6 | 62 | 0 | 400 | 640 | | 33 | 435173 | 4N2W02-00-04002 | 2015 | 1774 | 19.35 | 209570 | 127500 | 3/11/2015 | 164 | 3 | 4 |
| 66 | 2015 | 4 | 41 | 0 | 401 | 401 | 142 | 33 | 20302 | 7N3W14-A0-00200 | 2015 | 3697 | 0.68 | 220310 | 239900 | 3/11/2015 | 92 | 3 | 5 |
| 28 | 2016 | 5 | 51 | 0 | 401 | 641 | 141 | 33 | 20836 | 7N3W16-CO-02900 | 2015 | 1780 | 8.78 | 253480 | 270000 | 3/11/2015 | 94 | 3 | 6 |
| 29 | 2016 | 4 | 42 | 0 | 401 | 641 | 131 | 33 | 21286 | 6N2W16-B0-00102 | 2015 | 1944 | 5.01 | 241690 | 292000 | 3/17/2015 | 83 | 3 | 7 |
| 30 | 2016 | 6 | 61 | 0 | 401 | 401 | 141 | 33 | 31164 | 4N1W07-BD-01100 | 2015 | 1952 | 1.17 | 386140 | 445000 | 3/19/2015 | 87 | 3 | 8 |
| 34 | 2016 | 6 | 63 | 0 | 401 | 401 | 153 | 33 | 15937 | 5N2W10-00-00101 | 2015 | 2199 | 3.20 | 515940 | 439900 | 3/20/2015 | 117 | 3 | 9 |
| 32 | 2016 | 5 | 51 | 0 | 401 | 401 | 143 | 33 | 26607 | 7N4W22-00-00200 | 2015 | 2066 | 7.86 | 259510 | 317281 | 3/23/2015 | 82 | 3 | 10 |
| 31 | 2016 | 5 | 51 | 0 | 401 | 401 | 132 | 33 | 27025 | 7N4W09-B0-01200 | 2015 | 2003 | 5.23 | 189210 | 170000 | 3/23/2015 | 111 | 3 | 11 |
| 39 | 2016 | 6 | 61 | 0 | 401 | 641 | 144 | 33 | 9036 | 4N2W23-CO-00602 | 2015 | 2150 | 5.01 | 242480 | 158000 | 3/25/2015 | 153 | 3 | 12 |
| 53 | 2016 | 2 | 21 | 0 | 401 | 401 | 133 | 33 | 5246 | 3N1W07-CB-00700 | 2015 | 2131 | 1.04 | 245530 | 290000 | 3/25/2015 | 85 | 3 | 13 |
| 33 | 2016 | 6 | 61 | 0 | 401 | 401 | 135 | 33 | 16542 | 4N1W06-A0-00314 | 2015 | 2135 | 1.31 | 250240 | 266000 | 3/25/2015 | 94 | 3 | 14 |
| 243 | | 5 | 51 | 0 | 401 | 401 | 143 | 30 | 27815 | 7N4W04-B0-00202 | 2015 | 2188 | 4.92 | 321050 | 305000 | 3/25/2015 | 105 | 3 | 15 |
| 40 | 2016 | 2 | 22 | 0 | 401 | 641 | 156 | 33 | 8538 | 4N2W19-00-00900 | 2015 | 2209 | 7.44 | 489320 | 500000 | 3/27/2015 | 98 | 3 | 16 |
| 35 | 2016 | 3 | 36 | 0 | 401 | 401 | 141 | 33 | 25245 | 6N5W06-BC-01400 | 2015 | 2213 | 0.26 | 206450 | 145000 | 3/27/2015 | 142 | 3 | 17 |
| 45 | 2016 | 5 | 51 | 0 | 401 | 401 | 300 | 33 | 27004 | 7N4W09-A0-00500 | 2015 | 2705 | 7.29 | 48380 | 75000 | 4/2/2015 | 65 | 4 | 1 |
| 36 | 2016 | 5 | 51 | 0 | 401 | 641 | 141 | 33 | 20482 | 7N3W04-DO-01900 | 2015 | 2346 | 7.93 | 212870 | 258000 | 4/2/2015 | 83 | 4 | 2 |
| 38 | 2016 | 2 | 22 | 0 | 401 | 641 | 143 | 33 | 7600 | 4N2W16-00-03200 | 2015 | 2433 | 3.60 | 339890 | 326500 | 4/6/2015 | 104 | 4 | 3 |
| 41 | 2016 | 6 | 61 | 0 | 409 | 409 | 452 | 33 | 9101 | 4N2W24-AC-00900 | 2015 | 2577 | 0.56 | 226080 | 226000 | 4/8/2015 | 100 | 4 | 4 |
| 43 | 2016 | 6 | 61 | 0 | 401 | 401 | 143 | 33 | 9061 | 4N2W24-AA-00400 | 2015 | 2608 | 0.33 | 312100 | 259500 | 4/9/2015 | 120 | 4 | 5 |
| 42 | 2016 | 6 | 61 | 0 | 401 | 401 | 153 | 33 | 429850 | 4N1W07-AD-01602 | 2015 | 2606 | 1.31 | 479070 | 460000 | 4/10/2015 | 104 | 4 | 6 |
| 44 | 2016 | 5 | 51 | 0 | 401 | 641 | 141 | 33 | 20524 | 7N3W06-00-00801 | 2015 | 2625 | 35.00 | 426680 | 349000 | 4/13/2015 | 122 | 4 | 7 |
| 46 | 2016 | 2 | 21 | 0 | 401 | 401 | 131 | 30 | 8056 | 4N2W25-CO-01300 | 2015 | 2853 | 3.08 | 233880 | 202900 | 4/16/2015 | 115 | 4 | 8 |
| 48 | 2016 | 6 | 61 | 0 | 401 | 401 | 141 | 33 | 16754 | 4N1W07-AB-02200 | 2015 | 2949 | 0.37 | 288580 | 227000 | 4/20/2015 | 127 | 4 | 9 |
| 47 | 2016 | 6 | 62 | 0 | 401 | 641 | 141 | 33 | 16174 | 5N2W24-00-01101 | 2015 | 2946 | 5.80 | 356360 | 289380 | 4/21/2015 | 123 | 4 | 10 |
| 61 | 2016 | 2 | 21 | 0 | 401 | 401 | 153 | 33 | 8073 | 4N2W25-DO-01602 | 2015 | 3449 | 2.00 | 499400 | 528000 | 4/23/2015 | 95 | 4 | 11 |
| 49 | 2016 | 5 | 51 | 0 | 401 | 401 | 145 | 30 | 27311 | 7N5W01-00-02600 | 2015 | 2993 | 1.05 | 198640 | 225000 | 4/27/2015 | 88 | 4 | 12 |
| 58 | 2016 | 2 | 21 | 0 | 401 | 401 | 151 | 33 | 5829 | 3N2W14-CB-01100 | 2015 | 3404 | 1.03 | 493120 | 540000 | 4/27/2015 | 91 | 4 | 13 |
| 64 | 2016 | 2 | 21 | 0 | 401 | 541 | 141 | 33 | 8143 | 4N2W26-A0-00700 | 2015 | 3090 | 3.66 | 241720 | 240000 | 4/27/2015 | 101 | 4 | 14 |
| 57 | 2016 | 2 | 21 | 0 | 401 | 401 | 141 | 33 | 8378 | 4N2W35-BC-00600 | 2015 | 3383 | 0.59 | 283340 | 360100 | 4/28/2015 | 79 | 4 | 15 |
| 50 | 2016 | 5 | 51 | 0 | 401 | 401 | 141 | 33 | 20910 | 7N3W18-A0-00800 | 2015 | 3086 | 5.00 | 270130 | 317000 | 4/28/2015 | 85 | 4 | 16 |
| 51 | 2016 | 5 | 51 | 0 | 409 | 409 | 452 | 33 | 26819 | 7N3W18-B0-00700 | 2015 | 3162 | 1.38 | 150830 | 170000 | 4/28/2015 | 89 | 4 | 17 |
| 52 | 2016 | 5 | 51 | 0 | 401 | 401 | 141 | 30 | 26716 | 7N4W27-00-00900 | 2015 | 3226 | 2.30 | 219080 | 200000 | 4/29/2015 | 110 | 4 | 18 |
| 56 | 2016 | 4 | 42 | 0 | 400 | 400 | | 33 | 19323 | 6N2W12-00-00402 | 2015 | 3380 | 8.12 | 69450 | 61000 | 5/1/2015 | 114 | 5 | 1 |

COLUMBIA County 2016 Ratio Study

Time Study for RMV 4XX

| # | Ratio Year | MA | SA | NH | Class | Prop Class | Stat Class | Rej Code | Acct No | Map # | Book | Page | Acct Size | Total RMV | Adj Sale Price | Sales Date | Before Ratio | # of Mo. | Count per Mo. |
|-----|---------------|----|----|----|-------|---------------|---------------|-------------|---------|-----------------|------|------|--------------|--------------|-------------------|------------|-----------------|-------------|------------------|
| 59 | 2016 | 6 | 63 | 0 | 401 | 401 | 141 | 33 | 29224 | 5N2W11-00-01904 | 2015 | 3417 | 7.10 | 437330 | 285000 | 5/1/2015 | 153 | 5 | 2 |
| 60 | 2016 | 6 | 61 | 0 | 401 | 401 | 143 | 33 | 8729 | 4N1W19-B0-01306 | 2015 | 3446 | 2.04 | 371520 | 380000 | 5/4/2015 | 98 | 5 | 3 |
| 55 | 2016 | 6 | 61 | 0 | 401 | 401 | 141 | 33 | 16898 | 4N1W07-C0-01304 | 2015 | 3334 | 2.00 | 491310 | 454000 | 5/4/2015 | 108 | 5 | 4 |
| 54 | 2016 | 6 | 61 | 0 | 401 | 401 | 141 | 33 | 8819 | 4N1W19-CA-01800 | 2015 | 3332 | 0.34 | 293950 | 270000 | 5/4/2015 | 109 | 5 | 5 |
| 72 | 2016 | 4 | 41 | 0 | 409 | 409 | 452 | 33 | 19746 | 7N2W21-AB-01600 | 2015 | 3920 | 1.00 | 115980 | 124000 | 5/6/2015 | 94 | 5 | 6 |
| 62 | 2016 | 6 | 61 | 0 | 401 | 401 | 135 | 33 | 8757 | 4N1W19-BA-00900 | 2015 | 3483 | 2.03 | 271330 | 240000 | 5/6/2015 | 113 | 5 | 7 |
| 63 | 2016 | 6 | 61 | 0 | 401 | 401 | 154 | 33 | 8799 | 4N1W19-C0-01806 | 2015 | 3492 | 5.48 | 657210 | 575000 | 5/6/2015 | 114 | 5 | 8 |
| 65 | 2016 | 3 | 31 | 0 | 401 | 641 | 143 | 33 | 24116 | 4N4W09-00-01401 | 2015 | 3585 | 7.03 | 254140 | 287000 | 5/7/2015 | 89 | 5 | 9 |
| 74 | 2016 | 2 | 21 | 0 | 401 | 401 | 131 | 33 | 5708 | 3N2W12-DA-04301 | 2015 | 3988 | 0.41 | 232240 | 230000 | 5/8/2015 | 101 | 5 | 10 |
| 67 | 2016 | 3 | 31 | 0 | 401 | 641 | 153 | 33 | 24196 | 4N4W20-00-01001 | 2015 | 3725 | 20.24 | 357500 | 487600 | 5/11/2015 | 73 | 5 | 11 |
| 86 | 2016 | 2 | 41 | 0 | 401 | 401 | 153 | 33 | 4915 | 3N1W11-00-00102 | 2015 | 4132 | 16.20 | 887350 | 1350000 | 5/12/2015 | 66 | 5 | 12 |
| 70 | 2016 | 5 | 51 | 0 | 401 | 641 | 300 | 33 | 27174 | 7N4W16-00-00500 | 2015 | 3778 | 32.22 | 317400 | 202000 | 5/14/2015 | 157 | 5 | 13 |
| 68 | 2016 | 5 | 51 | 0 | 401 | 401 | 141 | 33 | 27142 | 7N4W15-DB-01400 | 2015 | 3749 | 1.67 | 208260 | 230000 | 5/15/2015 | 91 | 5 | 14 |
| 69 | 2016 | 5 | 51 | 0 | 401 | 641 | 142 | 33 | 20509 | 7N3W05-D0-00700 | 2015 | 3775 | 39.14 | 445250 | 335000 | 5/15/2015 | 133 | 5 | 15 |
| 71 | 2016 | 2 | 21 | 0 | 401 | 401 | 141 | 33 | 5718 | 3N2W13-BB-05400 | 2015 | 3913 | 0.30 | 209970 | 162900 | 5/18/2015 | 129 | 5 | 16 |
| 73 | 2016 | 6 | 61 | 0 | 401 | 401 | 145 | 33 | 9030 | 4N2W23-C0-00200 | 2015 | 3945 | 1.58 | 347610 | 245000 | 5/18/2015 | 142 | 5 | 17 |
| 79 | 2016 | 2 | 22 | 0 | 401 | 401 | 142 | 33 | 7601 | 4N2W16-00-03300 | 2015 | 4140 | 1.48 | 280000 | 274500 | 5/19/2015 | 102 | 5 | 18 |
| 118 | 2016 | 6 | 61 | 0 | 401 | 401 | 141 | 30 | 8741 | 4N1W19-B0-01408 | 2015 | 5823 | 1.90 | 306700 | 240000 | 5/20/2015 | 128 | 5 | 19 |
| 75 | 2016 | 4 | 41 | 0 | 401 | 641 | 142 | 30 | 20301 | 7N3W14-A0-00100 | 2015 | 3992 | 3.20 | 318810 | 300000 | 5/22/2015 | 106 | 5 | 20 |
| 76 | 2016 | 5 | 51 | 0 | 401 | 401 | 141 | 33 | 27046 | 7N4W09-BA-01400 | 2015 | 4097 | 0.36 | 159120 | 165025 | 5/23/2015 | 96 | 5 | 21 |
| 78 | 2016 | 2 | 21 | 0 | 401 | 401 | 154 | 33 | 5563 | 3N2W02-D0-02100 | 2015 | 4126 | 5.96 | 473290 | 562000 | 5/26/2015 | 84 | 5 | 22 |
| 77 | 2016 | 6 | 61 | 0 | 401 | 401 | 141 | 33 | 17056 | 4N1W08-CB-01300 | 2015 | 4121 | 0.54 | 350700 | 287000 | 5/26/2015 | 122 | 5 | 23 |
| 80 | 2016 | 2 | 21 | 0 | 401 | 401 | 126 | 30 | 7442 | 3N2W24-C0-03900 | 2015 | 4280 | 0.63 | 190030 | 188000 | 5/29/2015 | 101 | 5 | 24 |
| 81 | 2016 | 5 | 51 | 0 | 401 | 641 | 141 | 33 | 27929 | 8N3W19-C0-01000 | 2015 | 4187 | 19.78 | 324150 | 307000 | 5/29/2015 | 106 | 5 | 25 |
| 82 | 2016 | 4 | 45 | 0 | 401 | 541 | 133 | 33 | 22180 | 7N2W07-C0-00500 | 2015 | 4191 | 20.00 | 364160 | 231000 | 5/29/2015 | 158 | 5 | 26 |
| 83 | 2016 | 4 | 42 | 0 | 401 | 641 | 141 | 33 | 21932 | 6N3W14-00-00600 | 2015 | 4353 | 20.00 | 372250 | 295000 | 6/2/2015 | 126 | 6 | 1 |
| 244 | | 5 | 51 | 0 | 409 | 649 | 462 | 30 | 21767 | 7N3W22-C0-00600 | 2015 | 4321 | 5.68 | 187720 | 195000 | 6/2/2015 | 96 | 6 | 2 |
| 245 | | 6 | 61 | 0 | 401 | 401 | 141 | 30 | 16852 | 4N1W07-BC-00700 | 2015 | 4388 | 0.80 | 314690 | 213750 | 6/3/2015 | 147 | 6 | 3 |
| 84 | 2016 | 6 | 61 | 0 | 401 | 641 | 300 | 33 | 8903 | 4N2W13-00-02300 | 2015 | 4373 | 42.22 | 183990 | 255000 | 6/3/2015 | 72 | 6 | 4 |
| 89 | 2016 | 3 | 31 | 0 | 401 | 401 | 141 | 33 | 24668 | 5N4W33-DC-01300 | 2015 | 4654 | 0.68 | 233150 | 245000 | 6/3/2015 | 95 | 6 | 5 |
| 85 | 2016 | 2 | 21 | 0 | 401 | 401 | 141 | 33 | 5272 | 3N1W07-CB-04200 | 2015 | 4378 | 0.60 | 253950 | 265000 | 6/4/2015 | 96 | 6 | 6 |
| 87 | 2016 | 6 | 64 | 0 | 401 | 641 | 300 | 30 | 434197 | 5N2W26-C0-00300 | 2015 | 4462 | 19.42 | 584540 | 360000 | 6/5/2015 | 162 | 6 | 7 |
| 246 | | 4 | 42 | 0 | 409 | 409 | 300 | 30 | 21520 | 6N2W28-00-00704 | 2015 | 4460 | 2.00 | 62480 | 55000 | 6/8/2015 | 114 | 6 | 8 |
| 247 | | 2 | 21 | 0 | 401 | 401 | 142 | 33 | 7127 | 3N2W24-B0-01100 | 2015 | 4737 | 1.06 | 260730 | 299000 | 6/8/2015 | 87 | 6 | 9 |
| 91 | 2016 | 5 | 51 | 0 | 401 | 641 | 141 | 33 | 26572 | 7N4W21-00-00300 | 2015 | 4684 | 3.73 | 230500 | 250000 | 6/8/2015 | 92 | 6 | 10 |
| 93 | 2016 | 2 | 63 | 0 | 401 | 401 | 153 | 33 | 7362 | 3N2W24-BD-08000 | 2015 | 4736 | 0.48 | 317160 | 357000 | 6/9/2015 | 89 | 6 | 11 |
| 88 | 2016 | 2 | 22 | 0 | 401 | 401 | 153 | 33 | 7707 | 4N2W17-C0-00800 | 2015 | 4625 | 2.47 | 372970 | 405000 | 6/9/2015 | 92 | 6 | 12 |
| 92 | 2016 | 6 | 63 | 0 | 400 | 400 | | 33 | 434123 | 5N2W10-A0-00303 | 2015 | 4710 | 10.03 | 360440 | 250000 | 6/11/2015 | 144 | 6 | 13 |
| 90 | 2016 | 6 | 61 | 0 | 400 | 640 | | 33 | 17380 | 4N2W12-D0-01300 | 2015 | 4681 | 2.79 | 151830 | 85000 | 6/11/2015 | 179 | 6 | 14 |
| 94 | 2016 | 3 | 31 | 0 | 409 | 649 | 452 | 33 | 24240 | 4N4W31-00-00403 | 2015 | 4818 | 21.61 | 315100 | 260000 | 6/15/2015 | 121 | 6 | 15 |
| 95 | 2016 | 2 | 21 | 0 | 401 | 401 | 300 | 30 | 5513 | 3N2W02-00-03100 | 2015 | 4851 | 10.20 | 180460 | 245000 | 6/17/2015 | 74 | 6 | 16 |
| 96 | 2016 | 4 | 42 | 0 | 401 | 641 | 141 | 33 | 19066 | 6N2W03-00-01403 | 2015 | 4853 | 19.50 | 454150 | 339000 | 6/17/2015 | 134 | 6 | 17 |
| 97 | 2016 | 6 | 63 | 0 | 401 | 641 | 142 | 33 | 15999 | 5N2W11-00-00500 | 2015 | 4884 | 10.00 | 419630 | 293000 | 6/17/2015 | 143 | 6 | 18 |
| 111 | 2016 | 6 | 61 | 0 | 401 | 541 | 300 | 33 | 14959 | 4N1W06-DB-00500 | 2015 | 5421 | 2.68 | 136770 | 130000 | 6/19/2015 | 105 | 6 | 19 |
| 100 | 2016 | 2 | 21 | 0 | 401 | 401 | 141 | 33 | 7966 | 4N2W25-B0-00400 | 2015 | 5168 | 2.00 | 321840 | 375000 | 6/22/2015 | 86 | 6 | 20 |
| 98 | 2016 | 5 | 51 | 0 | 409 | 409 | 452 | 33 | 20407 | 7N3W04-A0-00400 | 2015 | 5101 | 3.39 | 165290 | 213000 | 6/22/2015 | 78 | 6 | 21 |
| 101 | 2016 | 5 | 51 | 0 | 409 | 409 | 452 | 33 | 26953 | 7N4W07-D0-00300 | 2015 | 5172 | 1.00 | 125560 | 149000 | 6/23/2015 | 84 | 6 | 22 |
| 105 | 2016 | 5 | 51 | 0 | 401 | 401 | 153 | 33 | 20829 | 7N3W16-C0-02100 | 2015 | 5248 | 4.85 | 352180 | 345000 | 6/23/2015 | 102 | 6 | 23 |
| 99 | 2016 | 6 | 64 | 0 | 401 | 541 | 141 | 33 | 15910 | 5N2W09-00-00405 | 2015 | 5164 | 5.69 | 432230 | 325000 | 6/23/2015 | 133 | 6 | 24 |
| 248 | | 5 | 51 | 0 | 401 | 641 | 141 | 33 | 20460 | 7N3W04-C0-01900 | 2015 | 5369 | 4.78 | 193290 | 278500 | 6/24/2015 | 69 | 6 | 25 |
| 102 | 2016 | 4 | 42 | 0 | 401 | 541 | 141 | 33 | 21618 | 6N2W33-00-00800 | 2015 | 5219 | 7.30 | 265540 | 255000 | 6/24/2015 | 104 | 6 | 26 |
| 106 | 2016 | 4 | 41 | 0 | 401 | 401 | 141 | 33 | 19582 | 7N2W19-A0-00500 | 2015 | 5275 | 4.32 | 238290 | 265000 | 6/25/2015 | 90 | 6 | 27 |
| 107 | 2016 | 2 | 22 | 0 | 409 | 409 | 452 | 33 | 7697 | 4N2W17-00-02601 | 2015 | 5352 | 4.17 | 288660 | 285000 | 6/25/2015 | 101 | 6 | 28 |
| 103 | 2016 | 2 | 21 | 0 | 401 | 401 | 143 | 33 | 5243 | 3N1W07-CB-00400 | 2015 | 5223 | 0.30 | 226030 | 218153 | 6/25/2015 | 104 | 6 | 29 |
| 108 | 2016 | 4 | 42 | 0 | 401 | 641 | 142 | 30 | 19067 | 6N2W03-00-01404 | 2015 | 5355 | 5.00 | 288640 | 270000 | 6/25/2015 | 107 | 6 | 30 |
| 104 | 2016 | 4 | 41 | 0 | 401 | 401 | 141 | 33 | 19506 | 7N2W17-BD-03900 | 2015 | 5236 | 1.66 | 254240 | 276000 | 6/29/2015 | 92 | 6 | 31 |
| 129 | 2016 | 4 | 42 | 0 | 401 | 641 | 142 | 33 | 20127 | 7N2W33-C0-00400 | 2015 | 6015 | 10.00 | 320780 | 286750 | 6/29/2015 | 112 | 6 | 32 |
| 110 | 2016 | 6 | 61 | 0 | 401 | 401 | 141 | 30 | 15014 | 4N1W08-BB-03200 | 2015 | 5361 | 0.48 | 224150 | 135000 | 6/29/2015 | 166 | 6 | 33 |
| 120 | 2016 | 2 | 21 | 0 | 401 | 401 | 164 | 33 | 5645 | 3N2W11-AC-00300 | 2015 | 5697 | 5.00 | 780900 | 787500 | 6/30/2015 | 99 | 6 | 34 |
| 112 | 2016 | 5 | 51 | 0 | 401 | 401 | 131 | 33 | 20438 | 7N3W04-C0-00100 | 2015 | 5424 | 18.46 | 279710 | 259000 | 6/30/2015 | 108 | 6 | 35 |
| 109 | 2016 | 6 | 61 | 0 | 401 | 401 | 143 | 33 | 8821 | 4N1W19-CA-02000 | 2015 | 5360 | 0.40 | 314980 | 230000 | 6/30/2015 | 137 | 6 | 36 |
| 115 | 2016 | 6 | 61 | 0 | 401 | 401 | 143 | 33 | 17441 | 5N1W31-00-01000 | 2015 | 5516 | 1.87 | 350250 | 353000 | 7/1/2015 | 99 | 7 | 1 |
| 113 | 2016 | 5 | 51 | 0 | 409 | 409 | 452 | 33 | 19008 | 7N3W34-A0-01000 | 2015 | 5575 | 3.79 | 139670 | 147844 | 7/6/2015 | 94 | 7 | 2 |
| 114 | 2016 | 6 | 61 | 0 | 401 | 401 | 144 | 33 | 8778 | 4N1W19-C0-00500 | 2015 | 5655 | 0.95 | 296860 | 364000 | 7/7/2015 | 82 | 7 | 3 |
| 117 | 2016 | 2 | 21 | 0 | 401 | 401 | 142 | 30 | 7963 | 4N2W25-B0-00100 | 2015 | 5880 | 2.00 | 339870 | 325000 | 7/7/2015 | 105 | 7 | 4 |

COLUMBIA County 2016 Ratio Study

Time Study for RMV 4XX

| # | Ratio Year | MA | SA | NH | RMV Class | Prop Class | Stat Class | Rej Code | Acct No | Map # | Book | Page | Acct Size | Total RMV | Adj Sale Price | Sales Date | Before Ratio | # of Mo. | Count per Mo. |
|-----|---------------|----|----|----|--------------|---------------|---------------|-------------|---------|-----------------|------|------|--------------|--------------|-------------------|------------|-----------------|-------------|------------------|
| 122 | 2016 | 3 | 31 | 0 | 401 | 641 | 141 | 33 | 436370 | 4N4W29-00-00802 | 2015 | 5847 | 15.20 | 357890 | 450000 | 7/8/2015 | 80 | 7 | 5 |
| 145 | 2016 | 3 | 31 | 0 | 401 | 641 | 141 | 33 | 24699 | 5N4W36-00-00300 | 2015 | 6690 | 13.64 | 251230 | 287900 | 7/9/2015 | 87 | 7 | 6 |
| 116 | 2016 | 2 | 25 | 0 | 401 | 551 | 153 | 33 | 5308 | 3N1W08-00-01300 | 2015 | 5693 | 21.75 | 805850 | 765000 | 7/9/2015 | 105 | 7 | 7 |
| 121 | 2016 | 5 | 51 | 0 | 401 | 401 | 131 | 33 | 27515 | 7N5W11-00-00209 | 2015 | 5747 | 1.73 | 152450 | 163000 | 7/10/2015 | 94 | 7 | 8 |
| 119 | 2016 | 6 | 62 | 0 | 401 | 401 | 145 | 33 | 16194 | 5N2W24-B0-00402 | 2015 | 5794 | 8.72 | 425080 | 399900 | 7/13/2015 | 106 | 7 | 9 |
| 123 | 2016 | 5 | 51 | 0 | 401 | 401 | 141 | 33 | 20958 | 8N3W32-00-01000 | 2015 | 5884 | 1.46 | 204490 | 214900 | 7/14/2015 | 95 | 7 | 10 |
| 251 | | 6 | 63 | 0 | 409 | 649 | 441 | 30 | 16020 | 5N2W11-00-01603 | 2015 | 6392 | 17.28 | 265970 | 240000 | 7/16/2015 | 111 | 7 | 11 |
| 125 | 2016 | 6 | 61 | 0 | 401 | 401 | 131 | 33 | 14951 | 4N1W05-CC-02000 | 2015 | 6048 | 1.00 | 201100 | 182200 | 7/17/2015 | 110 | 7 | 12 |
| 127 | 2016 | 2 | 21 | 0 | 401 | 401 | 152 | 33 | 8155 | 4N2W26-A0-01601 | 2015 | 6057 | 2.00 | 531100 | 579900 | 7/20/2015 | 92 | 7 | 13 |
| 130 | 2016 | 5 | 51 | 0 | 401 | 401 | 141 | 33 | 28377 | 8N4W34-CC-01300 | 2015 | 6055 | 5.85 | 194760 | 200000 | 7/20/2015 | 97 | 7 | 14 |
| 128 | 2016 | 3 | 36 | 0 | 401 | 401 | 143 | 33 | 25235 | 6N5W06-BC-00400 | 2015 | 6155 | 0.22 | 181670 | 282500 | 7/21/2015 | 64 | 7 | 15 |
| 126 | 2016 | 6 | 61 | 0 | 409 | 409 | 452 | 30 | 16841 | 4N1W07-BD-00700 | 2015 | 6132 | 0.92 | 225680 | 170000 | 7/21/2015 | 133 | 7 | 16 |
| 131 | 2016 | 4 | 44 | 0 | 400 | 400 | | 33 | 18654 | 7N2W35-AD-02502 | 2015 | 6145 | 0.60 | 13500 | 18000 | 7/22/2015 | 75 | 7 | 17 |
| 136 | 2016 | 2 | 22 | 0 | 401 | 641 | 141 | 33 | 7836 | 4N2W18-D0-02200 | 2015 | 6204 | 9.13 | 382620 | 380000 | 7/22/2015 | 101 | 7 | 18 |
| 249 | | 6 | 63 | 0 | 400 | 400 | | 30 | 16453 | 6N2W27-00-00500 | 2015 | 6193 | 11.56 | 86340 | 100000 | 7/23/2015 | 86 | 7 | 19 |
| 124 | 2016 | 6 | 61 | 0 | 401 | 401 | 142 | 33 | 14879 | 4N1W05-BA-00800 | 2015 | 6189 | 0.94 | 289640 | 270000 | 7/23/2015 | 107 | 7 | 20 |
| 133 | 2016 | 4 | 41 | 0 | 401 | 401 | 141 | 33 | 19474 | 7N2W17-C0-01100 | 2015 | 6262 | 3.69 | 239160 | 216900 | 7/23/2015 | 110 | 7 | 21 |
| 250 | | 2 | 22 | 0 | 400 | 640 | | 30 | 434374 | 4N2W17-C0-01201 | 2015 | 6260 | 9.94 | 219470 | 169000 | 7/27/2015 | 130 | 7 | 22 |
| 141 | 2016 | 4 | 42 | 0 | 401 | 401 | 142 | 33 | 21620 | 6N2W33-00-01000 | 2015 | 6547 | 11.97 | 384090 | 340000 | 7/27/2015 | 113 | 7 | 23 |
| 142 | 2016 | 5 | 51 | 0 | 401 | 401 | 131 | 33 | 27514 | 7N5W11-00-00207 | 2015 | 6431 | 1.80 | 190490 | 215000 | 7/28/2015 | 89 | 7 | 24 |
| 134 | 2016 | 5 | 51 | 0 | 409 | 649 | 452 | 33 | 20564 | 7N3W08-A0-00900 | 2015 | 6432 | 6.46 | 128710 | 135000 | 7/28/2015 | 95 | 7 | 25 |
| 132 | 2016 | 6 | 61 | 0 | 401 | 401 | 153 | 33 | 432441 | 5N2W36-C0-00207 | 2015 | 6471 | 2.31 | 508660 | 528300 | 7/28/2015 | 96 | 7 | 26 |
| 143 | 2016 | 5 | 51 | 0 | 401 | 401 | 146 | 33 | 26902 | 7N4W05-DC-00901 | 2015 | 6473 | 2.41 | 244260 | 272000 | 7/29/2015 | 90 | 7 | 27 |
| 138 | 2016 | 3 | 31 | 0 | 400 | 640 | | 33 | 24033 | 4N4W08-00-00207 | 2015 | 6515 | 5.19 | 82580 | 90000 | 7/30/2015 | 92 | 7 | 28 |
| 137 | 2016 | 3 | 31 | 0 | 401 | 641 | 151 | 33 | 24028 | 4N4W08-00-00202 | 2015 | 6516 | 5.00 | 426440 | 456500 | 7/30/2015 | 93 | 7 | 29 |
| 139 | 2016 | 6 | 63 | 0 | 401 | 641 | 142 | 33 | 16062 | 5N2W12-00-01300 | 2015 | 6491 | 15.00 | 520520 | 342000 | 7/30/2015 | 152 | 7 | 30 |
| 147 | 2016 | 5 | 51 | 0 | 401 | 641 | 146 | 33 | 21754 | 7N3W33-00-00301 | 2015 | 6763 | 14.07 | 288180 | 216500 | 8/4/2015 | 133 | 8 | 1 |
| 144 | | 5 | 51 | 0 | 409 | 409 | | 33 | 20905 | 7N3W18-A0-00500 | 2015 | 6639 | 2.00 | 62550 | 101000 | 8/5/2015 | 62 | 8 | 2 |
| 140 | 2016 | 4 | 42 | 0 | 401 | 641 | 141 | 33 | 21303 | 6N2W16-C0-00200 | 2015 | 6694 | 6.87 | 297380 | 332000 | 8/5/2015 | 90 | 8 | 3 |
| 135 | 2016 | 6 | 61 | 0 | 401 | 401 | 141 | 33 | 14909 | 4N1W05-BA-04300 | 2015 | 6641 | 0.35 | 267000 | 230000 | 8/5/2015 | 116 | 8 | 4 |
| 146 | 2016 | 6 | 61 | 0 | 401 | 641 | 151 | 30 | 17434 | 5N1W31-00-00500 | 2015 | 6733 | 25.28 | 761440 | 471445 | 8/6/2015 | 162 | 8 | 5 |
| 153 | 2016 | 5 | 51 | 0 | 401 | 401 | 141 | 33 | 26720 | 7N4W27-00-00903 | 2015 | 7140 | 3.96 | 239320 | 232000 | 8/7/2015 | 103 | 8 | 6 |
| 148 | 2016 | 5 | 55 | 0 | 401 | 551 | 142 | 33 | 27657 | 8N5W35-00-00900 | 2015 | 6916 | 32.24 | 422940 | 355000 | 8/11/2015 | 119 | 8 | 7 |
| 149 | 2016 | 6 | 61 | 0 | 401 | 641 | 136 | 33 | 15739 | 5N1W31-D0-00103 | 2015 | 7035 | 4.05 | 346670 | 279000 | 8/11/2015 | 124 | 8 | 8 |
| 152 | 2016 | 5 | 51 | 0 | 409 | 649 | 452 | 33 | 19007 | 7N3W34-A0-01200 | 2015 | 7136 | 5.00 | 160260 | 155000 | 8/14/2015 | 103 | 8 | 9 |
| 151 | 2016 | 5 | 55 | 0 | 401 | 401 | 144 | 33 | 27575 | 8N4W31-B0-01100 | 2015 | 7135 | 11.27 | 256370 | 270000 | 8/18/2015 | 95 | 8 | 10 |
| 155 | 2016 | 6 | 62 | 0 | 400 | 640 | | 33 | 31085 | 4N2W02-00-04203 | 2015 | 7183 | 2.26 | 213660 | 140000 | 8/19/2015 | 153 | 8 | 11 |
| 154 | 2016 | 3 | 31 | 0 | 401 | 401 | 145 | 33 | 24757 | 5N5W27-00-00500 | 2015 | 7169 | 14.91 | 301060 | 399000 | 8/19/2015 | 75 | 8 | 12 |
| 174 | 2016 | 2 | 21 | 0 | 401 | 401 | 152 | 33 | 7987 | 4N2W25-B0-01905 | 2015 | 7925 | 2.00 | 388320 | 379900 | 8/20/2015 | 102 | 8 | 13 |
| 253 | | 2 | 21 | 0 | 401 | 541 | 125 | 30 | 7120 | 3N2W24-B0-00600 | 2015 | 7518 | 6.20 | 205170 | 315000 | 8/21/2015 | 65 | 8 | 14 |
| 159 | 2016 | 2 | 21 | 0 | 401 | 401 | 153 | 33 | 8082 | 4N2W25-D0-01611 | 2015 | 7360 | 2.00 | 432280 | 525000 | 8/21/2015 | 82 | 8 | 15 |
| 157 | 2016 | 6 | 62 | 0 | 401 | 641 | 141 | 33 | 16163 | 5N2W24-00-00601 | 2015 | 7240 | 5.33 | 463030 | 404000 | 8/21/2015 | 115 | 8 | 16 |
| 150 | 2016 | 2 | 21 | 0 | 401 | 401 | 141 | 33 | 8476 | 4N2W36-C0-01200 | 2015 | 7196 | 1.09 | 340280 | 260000 | 8/21/2015 | 131 | 8 | 17 |
| 173 | 2016 | 2 | 21 | 0 | 401 | 641 | 141 | 33 | 8150 | 4N2W26-A0-01300 | 2015 | 7830 | 5.03 | 322810 | 415000 | 8/24/2015 | 78 | 8 | 18 |
| 256 | | 6 | 62 | 0 | 409 | 549 | 452 | 33 | 16224 | 5N2W25-00-01400 | 2015 | 7891 | 22.25 | 422260 | 334000 | 8/26/2015 | 126 | 8 | 19 |
| 252 | | 6 | 64 | 0 | 401 | 641 | 141 | 30 | 15887 | 5N2W04-00-00104 | 2015 | 7481 | 5.79 | 180420 | 275000 | 8/26/2015 | 66 | 8 | 20 |
| 156 | 2016 | 6 | 61 | 0 | 401 | 401 | 134 | 33 | 17047 | 4N1W08-CB-00500 | 2015 | 7348 | 2.00 | 329910 | 385000 | 8/26/2015 | 86 | 8 | 21 |
| 158 | 2016 | 6 | 61 | 0 | 401 | 401 | 142 | 33 | 429028 | 5N1W31-CC-00501 | 2015 | 7364 | 3.00 | 382390 | 425000 | 8/26/2015 | 90 | 8 | 22 |
| 180 | 2016 | 5 | 51 | 0 | 401 | 401 | 141 | 33 | 20661 | 7N3W10-A0-01201 | 2015 | 8143 | 1.36 | 187920 | 223300 | 8/27/2015 | 84 | 8 | 23 |
| 166 | 2016 | 2 | 21 | 0 | 401 | 541 | 153 | 33 | 8165 | 4N2W26-DD-00500 | 2015 | 7459 | 5.02 | 489580 | 649950 | 8/27/2015 | 75 | 8 | 24 |
| 164 | 2016 | 6 | 61 | 0 | 401 | 401 | 142 | 33 | 17361 | 4N2W12-D0-00800 | 2015 | 7462 | 2.09 | 325300 | 365000 | 8/28/2015 | 89 | 8 | 25 |
| 161 | 2016 | 5 | 51 | 0 | 401 | 401 | 131 | 30 | 27192 | 7N4W16-BA-00700 | 2015 | 7467 | 0.34 | 167910 | 180000 | 8/28/2015 | 93 | 8 | 26 |
| 160 | 2016 | 6 | 61 | 0 | 401 | 401 | 141 | 30 | 15163 | 4N1W17-B0-09300 | 2015 | 7451 | 1.25 | 238370 | 230000 | 8/28/2015 | 104 | 8 | 27 |
| 163 | 2016 | 6 | 61 | 0 | 401 | 401 | 131 | 30 | 16876 | 4N1W07-BD-00600 | 2015 | 7448 | 6.25 | 312910 | 260000 | 8/28/2015 | 120 | 8 | 28 |
| 254 | | 3 | 31 | 0 | 401 | 401 | 133 | 30 | 24113 | 4N4W09-00-01200 | 2015 | 7577 | 7.83 | 195670 | 310000 | 8/31/2015 | 63 | 8 | 29 |
| 165 | 2016 | 6 | 61 | 0 | 401 | 401 | 153 | 33 | 16952 | 4N1W07-DA-00300 | 2015 | 7469 | 1.01 | 402970 | 480000 | 8/31/2015 | 84 | 8 | 30 |
| 162 | 2016 | 6 | 64 | 0 | 409 | 649 | 452 | 33 | 16305 | 5N2W27-A0-01100 | 2015 | 7603 | 5.01 | 285910 | 200000 | 8/31/2015 | 143 | 8 | 31 |
| 255 | | 6 | 61 | 0 | 401 | 401 | 144 | 30 | 16706 | 4N1W07-00-00500 | 2015 | 7580 | 4.80 | 267180 | 359600 | 9/2/2015 | 74 | 9 | 1 |
| 167 | 2016 | 6 | 61 | 0 | 401 | 401 | 144 | 30 | 9143 | 4N2W24-B0-01101 | 2015 | 7626 | 2.00 | 293220 | 300000 | 9/2/2015 | 98 | 9 | 2 |
| 172 | 2016 | 2 | 21 | 0 | 409 | 649 | 441 | 33 | 8329 | 4N2W34-B0-03100 | 2015 | 7826 | 5.67 | 166500 | 164000 | 9/8/2015 | 102 | 9 | 3 |
| 168 | 2016 | 2 | 22 | 0 | 401 | 641 | 141 | 33 | 5145 | 4N3W13-D0-00800 | 2015 | 7710 | 9.54 | 374520 | 368100 | 9/8/2015 | 102 | 9 | 4 |
| 169 | 2016 | 6 | 61 | 0 | 401 | 401 | 143 | 33 | 15006 | 4N1W08-BB-02600 | 2015 | 7738 | 0.96 | 302560 | 266000 | 9/8/2015 | 114 | 9 | 5 |
| 170 | 2016 | 2 | 21 | 0 | 401 | 401 | 141 | 33 | 8443 | 4N2W36-00-00601 | 2015 | 7712 | 5.40 | 374820 | 435000 | 9/9/2015 | 86 | 9 | 6 |
| 171 | 2016 | 6 | 61 | 0 | 401 | 401 | 142 | 33 | 15044 | 4N1W08-BD-00500 | 2015 | 7817 | 1.15 | 366330 | 405000 | 9/9/2015 | 90 | 9 | 7 |
| 175 | 2016 | 5 | 55 | 0 | 409 | 559 | 452 | 33 | 27774 | 7N4W04-00-00200 | 2015 | 7954 | 3.01 | 131870 | 145000 | 9/14/2015 | 91 | 9 | 8 |

COLUMBIA County 2016 Ratio Study

Time Study for RMV 4XX

| | Ratio | | | | RMV | Prop | Stat | Rej | | | | | Acct | Total | Adj Sale | | Before | # of | Count |
|-----|-------|----|----|----|-------|-------|-------|------|---------|-----------------|------|-------|-------|--------|----------|------------|--------|------|---------|
| # | Year | MA | SA | NH | Class | Class | Class | Code | Acct No | Map # | Book | Page | Size | RMV | Price | Sales Date | Ratio | Mo. | per Mo. |
| 176 | 2016 | 6 | 64 | 0 | 409 | 649 | 452 | 33 | 17704 | 6N3W36-00-01202 | 2015 | 7827 | 5.68 | 329810 | 235000 | 9/14/2015 | 140 | 9 | 9 |
| 257 | | 4 | 41 | 0 | 401 | 641 | 300 | 30 | 18836 | 7N3W23-00-00100 | 2015 | 8118 | 94.00 | 405150 | 600000 | 9/17/2015 | 68 | 9 | 10 |
| 178 | 2016 | 2 | 23 | 0 | 409 | 409 | 452 | 33 | 8508 | 4N2W07-00-00204 | 2015 | 8029 | 1.53 | 233290 | 265300 | 9/18/2015 | 88 | 9 | 11 |
| 177 | 2016 | 6 | 61 | 0 | 401 | 401 | 131 | 33 | 16928 | 4N1W07-DB-00200 | 2015 | 7989 | 0.47 | 206720 | 225000 | 9/18/2015 | 92 | 9 | 12 |
| 183 | 2016 | 4 | 42 | 0 | 401 | 641 | 146 | 33 | 21355 | 6N2W17-00-01200 | 2015 | 8186 | 27.88 | 577720 | 435000 | 9/22/2015 | 133 | 9 | 13 |
| 181 | 2016 | 2 | 22 | 0 | 401 | 401 | 141 | 30 | 8551 | 4N2W20-00-00103 | 2015 | 8172 | 4.19 | 294960 | 349900 | 9/23/2015 | 84 | 9 | 14 |
| 186 | 2016 | 3 | 31 | 0 | 409 | 409 | 441 | 33 | 24001 | 4N4W07-DO-00201 | 2015 | 8241 | 8.18 | 174150 | 185000 | 9/23/2015 | 94 | 9 | 15 |
| 184 | 2016 | 2 | 21 | 0 | 401 | 401 | 142 | 30 | 8204 | 4N2W27-DC-00200 | 2015 | 8188 | 1.57 | 327000 | 340000 | 9/23/2015 | 96 | 9 | 16 |
| 179 | 2016 | 6 | 61 | 0 | 409 | 409 | 463 | 33 | 16887 | 4N1W07-CO-00600 | 2015 | 8114 | 2.07 | 317130 | 305000 | 9/23/2015 | 104 | 9 | 17 |
| 182 | 2016 | 6 | 61 | 0 | 401 | 401 | 131 | 33 | 17079 | 4N1W08-CC-01800 | 2015 | 8174 | 2.00 | 260970 | 245000 | 9/23/2015 | 107 | 9 | 18 |
| 230 | 2016 | 6 | 63 | 0 | 409 | 649 | 452 | 33 | 16031 | 5N2W11-BO-00300 | 2015 | 8233 | 10.16 | 379860 | 253500 | 9/24/2015 | 150 | 9 | 19 |
| 185 | 2016 | 5 | 51 | 0 | 400 | 640 | | 30 | 27102 | 7N4W13-00-02001 | 2015 | 8239 | 6.63 | 57020 | 48000 | 9/25/2015 | 119 | 9 | 20 |
| 191 | 2016 | 6 | 61 | 0 | 409 | 409 | 452 | 33 | 8595 | 4N1W18-BO-02300 | 2015 | 8357 | 6.42 | 358350 | 349000 | 9/25/2015 | 103 | 9 | 21 |
| 192 | 2016 | 2 | 21 | 0 | 401 | 401 | 133 | 33 | 8309 | 4N2W34-BO-01400 | 2015 | 8382 | 0.45 | 229750 | 270000 | 9/29/2015 | 85 | 9 | 22 |
| 187 | 2016 | 5 | 51 | 0 | 401 | 641 | 141 | 33 | 436189 | 8N4W34-AO-00101 | 2015 | 8400 | 7.38 | 229680 | 232000 | 9/29/2015 | 99 | 9 | 23 |
| 189 | 2016 | 6 | 61 | 0 | 401 | 401 | 146 | 33 | 17110 | 4N1W08-DO-01500 | 2015 | 8467 | 3.80 | 403150 | 329900 | 9/29/2015 | 122 | 9 | 24 |
| 188 | 2016 | 5 | 51 | 0 | 409 | 409 | 462 | 33 | 28218 | 8N4W27-DA-00100 | 2015 | 8454 | 2.53 | 208390 | 189400 | 10/2/2015 | 110 | 10 | 1 |
| 190 | 2016 | 5 | 51 | 0 | 401 | 641 | 142 | 33 | 20569 | 7N3W08-AO-01102 | 2015 | 8608 | 7.37 | 242120 | 237500 | 10/6/2015 | 102 | 10 | 2 |
| 194 | 2016 | 2 | 21 | 0 | 401 | 401 | 142 | 33 | 5437 | 3N2W01-CC-01401 | 2015 | 8789 | 1.96 | 453110 | 499900 | 10/8/2015 | 91 | 10 | 3 |
| 193 | 2016 | 6 | 61 | 0 | 401 | 401 | 144 | 33 | 17580 | 5N2W36-00-01300 | 2015 | 8780 | 1.48 | 318850 | 430000 | 10/9/2015 | 74 | 10 | 4 |
| 260 | | 6 | 63 | 0 | 401 | 401 | 135 | 30 | 15571 | 5N1W08-CB-02200 | 2015 | 9123 | 0.11 | 205000 | 133000 | 10/12/2015 | 154 | 10 | 5 |
| 207 | 2016 | 3 | 31 | 0 | 400 | 640 | | 33 | 436930 | 4N4W09-00-01001 | 2015 | 8791 | 24.09 | 120260 | 157000 | 10/13/2015 | 77 | 10 | 6 |
| 258 | | 2 | 21 | 0 | 400 | 400 | | 30 | 5964 | 3N2W17-00-00501 | 2015 | 9017 | 0.91 | 28010 | 20000 | 10/13/2015 | 140 | 10 | 7 |
| 206 | 2016 | 2 | 21 | 0 | 401 | 641 | 142 | 33 | 8178 | 4N2W27-00-00604 | 2015 | 9166 | 5.13 | 364240 | 399900 | 10/16/2015 | 91 | 10 | 8 |
| 198 | 2016 | 4 | 41 | 0 | 409 | 409 | 462 | 33 | 19472 | 7N2W17-CO-00900 | 2015 | 8926 | 3.71 | 208030 | 225000 | 10/17/2015 | 92 | 10 | 9 |
| 197 | 2016 | 6 | 61 | 0 | 401 | 401 | 135 | 30 | 9243 | 4N2W24-DO-01700 | 2015 | 8905 | 2.99 | 255230 | 240000 | 10/17/2015 | 106 | 10 | 10 |
| 195 | 2016 | 2 | 21 | 0 | 401 | 401 | 135 | 33 | 8395 | 4N2W35-CB-01000 | 2015 | 8856 | 0.85 | 245510 | 335000 | 10/19/2015 | 73 | 10 | 11 |
| 196 | 2016 | 2 | 22 | 0 | 401 | 401 | 151 | 33 | 7798 | 4N2W18-CO-01300 | 2015 | 8901 | 3.95 | 360000 | 330000 | 10/19/2015 | 109 | 10 | 12 |
| 199 | 2016 | 2 | 21 | 0 | 401 | 401 | 146 | 33 | 5727 | 3N2W13-CO-02400 | 2015 | 8986 | 1.09 | 297900 | 330000 | 10/20/2015 | 90 | 10 | 13 |
| 200 | 2016 | 6 | 62 | 0 | 400 | 550 | | 30 | 434987 | 4N2W01-00-01802 | 2015 | 8993 | 1.00 | 136000 | 158000 | 10/22/2015 | 86 | 10 | 14 |
| 202 | 2016 | 6 | 61 | 0 | 401 | 401 | 142 | 33 | 16537 | 4N1W06-AO-00309 | 2015 | 9090 | 1.01 | 441120 | 447000 | 10/23/2015 | 99 | 10 | 15 |
| 201 | 2016 | 2 | 21 | 0 | 401 | 401 | 145 | 33 | 5525 | 3N2W02-00-03801 | 2015 | 9083 | 1.80 | 273170 | 340000 | 10/26/2015 | 80 | 10 | 16 |
| 259 | | 4 | 41 | 0 | 401 | 401 | 133 | 30 | 19987 | 7N2W29-00-00901 | 2015 | 9116 | 2.30 | 155820 | 135000 | 10/27/2015 | 115 | 10 | 17 |
| 203 | 2016 | 6 | 61 | 0 | 401 | 401 | 135 | 33 | 9023 | 4N2W23-BO-00600 | 2015 | 9152 | 1.00 | 263780 | 229000 | 10/29/2015 | 115 | 10 | 18 |
| 205 | 2016 | 6 | 61 | 0 | 401 | 401 | 131 | 30 | 16988 | 4N1W08-BC-00600 | 2015 | 9349 | 0.62 | 226520 | 242500 | 11/4/2015 | 93 | 11 | 1 |
| 204 | 2016 | 6 | 63 | 0 | 401 | 401 | 121 | 33 | 15567 | 5N1W08-CB-01800 | 2015 | 9329 | 0.23 | 193720 | 189000 | 11/4/2015 | 102 | 11 | 2 |
| 214 | 2016 | 2 | 21 | 0 | 401 | 401 | 141 | 33 | 5259 | 3N1W07-CB-02000 | 2015 | 9364 | 0.98 | 327750 | 290000 | 11/6/2015 | 113 | 11 | 3 |
| 215 | 2016 | 6 | 61 | 0 | 401 | 401 | 141 | 33 | 16603 | 4N1W06-BO-02001 | 2015 | 9487 | 2.05 | 351140 | 369900 | 11/9/2015 | 95 | 11 | 4 |
| 210 | 2016 | 3 | 31 | 0 | 401 | 541 | 155 | 33 | 24291 | 4N5W12-00-01000 | 2015 | 9557 | 7.92 | 454520 | 480000 | 11/10/2015 | 95 | 11 | 5 |
| 209 | 2016 | 6 | 61 | 0 | 401 | 401 | 141 | 33 | 9216 | 4N2W24-DO-00106 | 2015 | 9540 | 2.01 | 446220 | 465000 | 11/10/2015 | 96 | 11 | 6 |
| 211 | 2016 | 6 | 61 | 0 | 401 | 401 | 143 | 33 | 9254 | 4N2W24-DO-02101 | 2015 | 9604 | 3.00 | 445970 | 520000 | 11/11/2015 | 86 | 11 | 7 |
| 212 | 2016 | 3 | 31 | 0 | 401 | 401 | 300 | 33 | 24243 | 4N4W31-00-00502 | 2015 | 9677 | 11.06 | 381890 | 430000 | 11/11/2015 | 89 | 11 | 8 |
| 208 | 2016 | 2 | 21 | 0 | 401 | 641 | 164 | 33 | 7104 | 3N2W23-BC-00100 | 2015 | 9536 | 5.01 | 546170 | 525000 | 11/11/2015 | 104 | 11 | 9 |
| 261 | | 2 | 21 | 0 | 409 | 409 | 452 | 30 | 5492 | 3N2W02-00-02000 | 2015 | 9495 | 0.95 | 187700 | 110000 | 11/11/2015 | 171 | 11 | 10 |
| 262 | | 4 | 42 | 0 | 409 | 649 | 452 | 33 | 19327 | 6N2W12-00-00601 | 2015 | 9601 | 5.15 | 233060 | 195000 | 11/13/2015 | 120 | 11 | 11 |
| 222 | 2016 | 5 | 51 | 0 | 400 | 400 | | 33 | 435685 | 7N5W10-00-00508 | 2015 | 9736 | 5.17 | 38890 | 35000 | 11/19/2015 | 111 | 11 | 12 |
| 213 | 2016 | 6 | 61 | 0 | 401 | 401 | 141 | 33 | 14983 | 4N1W08-AC-00400 | 2015 | 9716 | 0.80 | 257470 | 283700 | 11/19/2015 | 91 | 11 | 13 |
| 216 | 2016 | 6 | 61 | 0 | 400 | 540 | | 30 | 436592 | 4N1W19-BO-01503 | 2015 | 9834 | 4.50 | 178040 | 185000 | 11/20/2015 | 96 | 11 | 14 |
| 223 | 2016 | 3 | 31 | 0 | 401 | 401 | 132 | 33 | 24558 | 5N4W31-00-01000 | 2015 | 9851 | 4.23 | 302780 | 349000 | 11/20/2015 | 87 | 11 | 15 |
| 217 | 2016 | 2 | 21 | 0 | 401 | 401 | 132 | 33 | 5431 | 3N2W01-CC-01000 | 2015 | 9918 | 1.00 | 213690 | 233600 | 11/23/2015 | 91 | 11 | 16 |
| 219 | 2016 | 4 | 41 | 0 | 401 | 401 | 142 | 33 | 19966 | 7N2W28-BB-00701 | 2015 | 10037 | 1.00 | 210990 | 255000 | 11/24/2015 | 83 | 11 | 17 |
| 218 | 2016 | 5 | 51 | 0 | 401 | 401 | 143 | 33 | 27846 | 7N4W10-AO-00400 | 2015 | 10004 | 6.22 | 222310 | 212300 | 11/30/2015 | 105 | 11 | 18 |
| 263 | | 6 | 63 | 0 | 401 | 641 | 131 | 33 | 16047 | 5N2W12-00-00303 | 2015 | 10008 | 5.00 | 310910 | 245000 | 11/30/2015 | 127 | 11 | 19 |
| 264 | | 2 | 21 | 0 | 400 | 400 | | 30 | 436593 | 3N1W07-CB-00701 | 2015 | 10012 | 1.25 | 92200 | 130000 | 12/1/2015 | 71 | 12 | 1 |
| 220 | 2016 | 4 | 42 | 0 | 401 | 401 | 131 | 33 | 21415 | 6N2W21-AO-01300 | 2015 | 10052 | 4.68 | 167810 | 200000 | 12/1/2015 | 84 | 12 | 2 |
| 265 | | 6 | 63 | 0 | 401 | 401 | 131 | 33 | 16402 | 6N2W25-00-01401 | 2015 | 10020 | 4.00 | 333430 | 265000 | 12/1/2015 | 126 | 12 | 3 |
| 221 | 2016 | 2 | 21 | 0 | 401 | 401 | 141 | 33 | 5340 | 3N1W18-BC-02800 | 2015 | 10058 | 4.33 | 413340 | 600000 | 12/2/2015 | 69 | 12 | 4 |
| 267 | | 4 | 42 | 0 | 401 | 401 | 133 | 30 | 19393 | 6N2W12-CA-00600 | 2015 | 10068 | 0.68 | 171060 | 182000 | 12/2/2015 | 94 | 12 | 5 |
| 266 | | 6 | 61 | 0 | 401 | 401 | 143 | 30 | 16897 | 4N1W07-CO-01303 | 2015 | 10056 | 2.00 | 302510 | 298000 | 12/2/2015 | 102 | 12 | 6 |
| 224 | 2016 | 6 | 61 | 0 | 401 | 401 | 144 | 33 | 16516 | 4N1W05-BB-01000 | 2015 | 10182 | 2.76 | 361260 | 457000 | 12/7/2015 | 79 | 12 | 7 |
| 225 | 2016 | 4 | 42 | 0 | 409 | 649 | 462 | 33 | 21223 | 6N2W15-AB-00101 | 2015 | 10234 | 4.58 | 280090 | 295000 | 12/7/2015 | 95 | 12 | 8 |
| 226 | 2016 | 6 | 61 | 0 | 401 | 401 | 141 | 33 | 8613 | 4N1W18-CO-01100 | 2015 | 10232 | 5.65 | 408030 | 383200 | 12/7/2015 | 106 | 12 | 9 |
| 238 | 2016 | 2 | 21 | 0 | 400 | 400 | | 33 | 5388 | 3N2W01-AO-00500 | 2015 | 10285 | 6.42 | 125400 | 180000 | 12/10/2015 | 70 | 12 | 10 |
| 227 | 2016 | 2 | 21 | 0 | 409 | 549 | 300 | 33 | 7485 | 4N1W30-BO-02100 | 2015 | 10365 | 4.75 | 239280 | 210000 | 12/10/2015 | 114 | 12 | 11 |
| 228 | 2016 | 6 | 61 | 0 | 401 | 401 | 300 | 33 | 16621 | 4N1W06-BO-03400 | 2015 | 10367 | 2.00 | 152830 | 175000 | 12/14/2015 | 87 | 12 | 12 |

COLUMBIA County 2016 Ratio Study

Time Study for RMV 4XX

| Ratio | | RMV | | | Prop | Stat | Rej | | | | | | Acct | Total | Adj Sale | | | | Before | # of | Count |
|-------|------|-----|----|----|-------|-------|-------|------|---------|-----------------|------|-------|-------|--------|----------|------------|-------|-----|---------|------|-------|
| # | Year | MA | SA | NH | Class | Class | Class | Code | Acct No | Map # | Book | Page | Size | RMV | Price | Sales Date | Ratio | Mo. | per Mo. | | |
| 229 | 2016 | 2 | 21 | 0 | 401 | 401 | 135 | 33 | 8059 | 4N2W25-D0-00400 | 2015 | 10416 | 1.75 | 247100 | 330000 | 12/15/2015 | 75 | 12 | 13 | | |
| 231 | 2016 | 4 | 42 | 0 | 409 | 409 | 452 | 33 | 21212 | 6N2W15-00-01100 | 2015 | 10482 | 3.43 | 189900 | 180000 | 12/17/2015 | 106 | 12 | 14 | | |
| 233 | 2016 | 6 | 61 | 0 | 401 | 401 | 131 | 33 | 17429 | 4N2W13-A0-02100 | 2015 | 10562 | 0.50 | 247280 | 255000 | 12/21/2015 | 97 | 12 | 15 | | |
| 232 | 2016 | 2 | 21 | 0 | 401 | 641 | 163 | 33 | 5613 | 3N2W10-00-00805 | 2015 | 10529 | 5.11 | 580050 | 520000 | 12/21/2015 | 112 | 12 | 16 | | |
| 234 | 2016 | 3 | 31 | 0 | 409 | 409 | 452 | 33 | 24257 | 4N5W01-00-00301 | 2015 | 10570 | 4.05 | 156110 | 169999 | 12/22/2015 | 92 | 12 | 17 | | |
| 235 | 2016 | 2 | 21 | 0 | 401 | 641 | 164 | 33 | 8272 | 4N2W34-A0-01302 | 2015 | 10589 | 7.14 | 714190 | 670000 | 12/23/2015 | 107 | 12 | 18 | | |
| 268 | | 6 | 61 | 0 | 401 | 401 | 153 | 30 | 436223 | 4N1W08-CB-00505 | 2015 | 10701 | 1.00 | 482510 | 330000 | 12/28/2015 | 146 | 12 | 19 | | |
| 236 | 2016 | 6 | 61 | 0 | 400 | 400 | | 33 | 17461 | 5N1W31-CC-00500 | 2015 | 10771 | 2.00 | 136000 | 115000 | 12/29/2015 | 118 | 12 | 20 | | |
| 237 | 2016 | 2 | 22 | 0 | 409 | 649 | 462 | 33 | 7753 | 4N2W18-00-00600 | 2016 | 167 | 10.64 | 404440 | 368000 | 12/30/2015 | 110 | 12 | 21 | | |

Total Sales: 268

GROUPING ANALYSIS and STUDY AREA LIST

COLUMBIA County 2016 Ratio Study

Maintenance areas as well as some study areas and/or property classes have moved within the market in such a similar manner that they may have been 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 classes 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 a study area and/or property classes were combined, then they have been identified in the individual ratio study.

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

| | | |
|-----------------------------------|---|--|
| 00 Undefined (SH) | 43 Townhouse, Row House, Common Wall (SH) | 74 Comm. use in Indust. area & outside the commercial corridor |
| 01 Undefined (CC) | 44 Townhouse, Row House, Common Wall (CC) | |
| 15 River Front (SH & CC) | 60 Island, Columbia River | 78 Large Industrial |
| 21 McBride Meadows, Sophie Park | 71 Comm. - Hwy with light | 90 Industrial-County Resp. |
| 30 Duplex, Triplex, Fourplex (SH) | 72 Comm. - Hwy without light | 95 Floating Home & Combinations |
| 31 Duplex, Triplex, Fourplex (CC) | 73 Comm. use in Indust. area & within the commercial corridor | 97 Boathouses & Misc. Improvements |

The following study areas have been created for 2016:

| | |
|--|--|
| 71 Comm. - Hwy with light (SH & CC) | 73 Comm. use in Indust. area & within commercial corridor |
| 72 Comm. - Hwy without light (SH & CC) | 74 Comm. use in Indust. area & outside commercial corridor |

AREA 2 - Scappoose

| | | |
|--------------------------------------|---|--|
| 00 Undefined | 41 Sauvie Island (SA 21 values) | 74 Comm. use in Indust. area & outside the commercial corridor |
| 06 Forest Value Zone | 45 Sauvie Island Dike Land | |
| 21 Rural Value Zone 1 (100%) | 60 Island, Columbia River | 79 Keys Landing, Keys Crest |
| 22 Rural Value Zone 2 (70-80%) | 62 Freeman Road | 80 Columbia River View Estates |
| 23 Rural Value Zone 3 (50-60%) | 63 Columbia Acres | 90 Industrial-County Resp. |
| 25 Scappoose Dike Land | 64 Hillcrest | 95 Floating Home & Combinations |
| 28 Duplex, Triplex, Fourplex (city) | 71 Comm. - Hwy with light | 97 Boathouses & Misc. Improvements |
| 29 Duplex, Triplex, Fourplex (rural) | 72 Comm. - Hwy without light | |
| 33 Townhouse, Row House, Common Wall | 73 Comm. use in Indust. area & within the commercial corridor | |

The following study areas have been created for 2016:

| | |
|------------------------------|--|
| 71 Comm. - Hwy with light | 73 Comm. use in Indust. area & within commercial corridor |
| 72 Comm. - Hwy without light | 74 Comm. use in Indust. area & outside commercial corridor |

COLUMBIA County 2016 Ratio Study

AREA 3 - Vernonia

| | | |
|------------------------------|-------------------------------------|--|
| 00 Undefined | 36 Fishhawk Lake estates | 73 Comm. use in Indust. area & within the commercial corridor |
| 03 Flood Zone Properties | 37 Berndt's Creek | 74 Comm. use in Indust. area & outside the commercial corridor |
| 06 Forest Value Zone | 38 Roseview Heights | 90 Industrial-County Resp. |
| 31 Rural Value Zone 1 (100%) | 39 Heather Park | |
| 32 Rural Value Zone 2 (95%) | 40 Duplex, Triplex, Fourplex (city) | |
| 33 Rural Value Zone 3 (90%) | 71 Comm. - Hwy with light | |
| 34 Value Zone 4 (85%) | 72 Comm. - Hwy without light | |

The following study areas have been created for 2016:

| | |
|------------------------------|--|
| 71 Comm. - Hwy with light | 73 Comm. use in Indust. area & within commercial corridor |
| 72 Comm. - Hwy without light | 74 Comm. use in Indust. area & outside commercial corridor |

AREA 4 - Rainier

| | | |
|-------------------------------------|---|--|
| 00 Undefined | 45 Dike Land | 74 Comm. use in Indust. area & outside the commercial corridor |
| 06 Forest Value Zone | 46 Riverview Drive, Maple Drive | 90 Industrial-County Resp. |
| 40 Duplex, Triplex, Fourplex (city) | 47 Rainier Riverfront Estates | 95 Floating Home & Combinations |
| 41 Rural Value Zone 1 (100%) | 60 Island, Columbia River | 97 Boathouses & Misc. Improvements |
| 42 Rural Value Zone 2 (90-95%) | 71 Comm. - Hwy with light | |
| 43 Rural Value Zone 3 (80-85%) | 72 Comm. - Hwy without light | |
| 44 Prescott | 73 Comm. use in Indust. area & within the commercial corridor | |

The following study areas have been created for 2016:

| | |
|-------------------------------------|--|
| 40 Duplex, Triplex, Fourplex (city) | 73 Comm. use in Indust. area & within commercial corridor |
| 71 Comm. - Hwy with light | 74 Comm. use in Indust. area & outside commercial corridor |
| 72 Comm. - Hwy without light | |

AREA 5 - Clatskanie

| | | |
|-------------------------------------|---|--|
| 00 Undefined | 60 Island, Columbia River | 74 Comm. use in Indust. area & outside the commercial corridor |
| 06 Forest Value Zone | 71 Comm. - Hwy with light | 90 Industrial-County Resp. |
| 40 Duplex, Triplex, Fourplex (city) | 72 Comm. - Hwy without light | 95 Floating Home & Combinations |
| 51 Rural Value Zone 1 (100%) | 73 Comm. use in Indust. area & within the commercial corridor | 97 Boathouses & Misc. Improvements |
| 55 Dike Land | | |

The following study areas have been created for 2016:

| | |
|-------------------------------------|--|
| 40 Duplex, Triplex, Fourplex (city) | 73 Comm. use in Indust. area & within commercial corridor |
| 71 Comm. - Hwy with light | 74 Comm. use in Indust. area & outside commercial corridor |
| 72 Comm. - Hwy without light | |

COLUMBIA County 2016 Ratio Study

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

| | | |
|---------------------------------|---|--|
| 00 Undefined | 63 Rural Value Zone 3 (60-80%) | 74 Comm. use in Indust. area & outside the commercial corridor |
| 06 Forest Value Zone | 64 Rural Value Zone 4 (30-60%) | 90 Industrial-County Resp. |
| 32 Duplex, Triplex, Fourplex | 65 Dike Land | 95 Floating Home & Combinations |
| 56 Deer Island Heights | 71 Comm. - Hwy with light | 97 Boathouses & Misc. Improvements |
| 60 Island, Columbia River | 72 Comm. - Hwy without light | |
| 61 Rural Value Zone 1 (100%) | 73 Comm. use in Indust. area & within the commercial corridor | |
| 62 Rural Value Zone 2 (80-100%) | | |

The following study areas have been created for 2016:

| | |
|------------------------------|--|
| 71 Comm. - Hwy with light | 73 Comm. use in Indust. area & within commercial corridor |
| 72 Comm. - Hwy without light | 74 Comm. use in Indust. area & outside commercial corridor |

The following study areas have been removed for 2016 and forward:

04 (Commercial property North of Columbia City)

AREA 7 - Personal Property Manufactured Structures, County wide

| | | |
|------------------|---|---------------------------------------|
| 01 PP MS in MA 1 | 27 PP MS Crestwood Village (St. Helens) | 31 PP MS Crown Park (Scappoose) |
| 02 PP MS in MA 2 | 28 PP MS Columbia City Estates (Col City) | 35 PP MS Riverside Meadows (Vernonia) |
| 03 PP MS in MA 3 | | |
| 04 PP MS in MA 4 | | |
| 05 PP MS in MA 5 | 30 PP MS Springlake Park (Scappoose) | |
| 06 PP MS in MA 6 | | |

The following study area has been created for 2016:

SA 35 PP MS in Riverside Meadows (Vernonia)

SUPPLEMENTAL NOTES

COLUMBIA County 2016 Ratio Study

Re-appraisal

Industrial property:

At the time of this report, a re-appraisal of industrial unimproved and improved property is in process. The sales used in this Ratio Study have been re-appraised.

Columbia City (Maintenance Area 01, Study Area 01):

The City of Columbia City has undergone a thorough set-up and re-appraisal for the 2016 ratio year.

River Front property:

A complete re-appraisal of river front property located in MA 01 SA 15 (St. Helens and Columbia City) has been completed for the 2016 ratio year.

Watercraft property:

All Floating Homes, Boathouses and Combination type properties county wide are currently being re-appraised. (The sales used in the the Watercraft analysis have been reappraised).

New Study Areas

Study area 35 (Riverside Meadows, Vernonia) was created in MA 07 to reflect the personal property manufactured homes located in the FEMA flood way.

Study Area 40 (duplex, tri-plex, fourplex) was added to MA 04 (Rainier) and MA 05 (Clatskanie).

Four new study areas were created for commercial and industrial properties located county wide. They are as follows:

- Study Area 71 Commercial - Highway with light
- Study Area 72 Commercial - Highway without light
- Study Area 73 Commercial use in an Industrial area and within the commercial corridor.
- Study Area 74 Commercial use in an Industrial area and outside the commercial corridor.

COLUMBIA County 2016 Ratio Study

Changed Study Areas

In the City of Scappoose SA 28 unimproved land for Duplex/Triplex/Fourplex has been moved to SA 00.

For the Meersburg Subdivision (SA 85) located in Scappoose, the following changes have occurred:

Unimproved property: there are four accounts of unimproved land located in the Meersburg Subdivision which have been moved to SA 00. Even though the properties are zoned commercial, the highest and best use would be as residential. At this time, it would be difficult to determine if they would be developed as a single family dwelling, common wall townhouse or as a duplex/triplex/fourplex.

Improved property: these accounts have been moved to SA 33 (common wall homes).

The commercial properties previously located in MA 06 SA 04 (land lying North of Columbia City) have been moved to one of the following study areas: SA 71, SA 72, SA 73 and SA 74. During re-appraisal of Commercial property it was found that SA 04 was not a good reflection of the commercial market.

SUMMARY of RATIO INDICATIONS

COLUMBIA County 2016 Ratio Study

Summary of Ratio Indications

| YEAR | RMV CLASS | MA | SA | NH | STAT CLASS | LAND% | OSD% | IMPR% | OVERALL% | COD | PRD | RE CALC |
|------|--------------|----|----|-----|---------------|-------|------|-------|----------|-----|-----|-------------------------------------|
| 2016 | 003 | 01 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 003 | 01 | 01 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 003 | 02 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 003 | 03 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 003 | 04 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 003 | 04 | 41 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 003 | 05 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 003 | 06 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 008 | 01 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 008 | 01 | 90 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 008 | 02 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 008 | 02 | 90 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 008 | 03 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 008 | 03 | 09 | 000 | | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 008 | 03 | 90 | 000 | | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 008 | 04 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 008 | 04 | 90 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 008 | 05 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 008 | 06 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 008 | 06 | 90 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 010 | 01 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input checked="" type="checkbox"/> |
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| 2016 | 010 | 02 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input checked="" type="checkbox"/> |
| 2016 | 010 | 03 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input checked="" type="checkbox"/> |
| 2016 | 010 | 03 | 03 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input checked="" type="checkbox"/> |
| 2016 | 010 | 04 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input checked="" type="checkbox"/> |
| 2016 | 010 | 05 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input checked="" type="checkbox"/> |
| 2016 | 019 | 07 | 01 | 000 | 000 | 100 | 100 | 94 | 94 | | | <input checked="" type="checkbox"/> |
| 2016 | 019 | 07 | 02 | 000 | 000 | 100 | 100 | 94 | 94 | | | <input checked="" type="checkbox"/> |
| 2016 | 019 | 07 | 03 | 000 | 000 | 100 | 100 | 59 | 59 | | | <input checked="" type="checkbox"/> |
| 2016 | 019 | 07 | 04 | 000 | 000 | 100 | 100 | 59 | 59 | | | <input checked="" type="checkbox"/> |
| 2016 | 019 | 07 | 05 | 000 | 000 | 100 | 100 | 59 | 59 | | | <input checked="" type="checkbox"/> |
| 2016 | 019 | 07 | 06 | 000 | 000 | 100 | 100 | 94 | 94 | | | <input checked="" type="checkbox"/> |
| 2016 | 019 | 07 | 27 | 000 | 000 | 100 | 100 | 94 | 94 | | | <input checked="" type="checkbox"/> |
| 2016 | 019 | 07 | 28 | 000 | 000 | 100 | 100 | 94 | 94 | | | <input checked="" type="checkbox"/> |
| 2016 | 019 | 07 | 30 | 000 | 000 | 100 | 100 | 108 | 108 | | | <input checked="" type="checkbox"/> |
| 2016 | 019 | 07 | 31 | 000 | 000 | 100 | 100 | 94 | 94 | | | <input checked="" type="checkbox"/> |
| 2016 | 019 | 07 | 35 | 000 | 000 | 100 | 100 | 59 | 59 | | | <input checked="" type="checkbox"/> |
| 2016 | 020 | 01 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input checked="" type="checkbox"/> |
| 2016 | 020 | 02 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input checked="" type="checkbox"/> |
| 2016 | 020 | 03 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input checked="" type="checkbox"/> |
| 2016 | 020 | 04 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input checked="" type="checkbox"/> |
| 2016 | 020 | 05 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input checked="" type="checkbox"/> |
| 2016 | 030 | 01 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input checked="" type="checkbox"/> |

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Summary of Ratio Indications

| YEAR | RMV CLASS | MA | SA | NH | STAT CLASS | LAND% | OSD% | IMPR% | OVERALL% | COD | PRD | RE CALC |
|------|--------------|----|----|-----|---------------|-------|------|-------|----------|-------|------|-------------------------------------|
| 2016 | 030 | 03 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input checked="" type="checkbox"/> |
| 2016 | 030 | 04 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input checked="" type="checkbox"/> |
| 2016 | 030 | 05 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input checked="" type="checkbox"/> |
| 2016 | 030 | 06 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input checked="" type="checkbox"/> |
| 2016 | 032 | 03 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 032 | 03 | 31 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 040 | 02 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input checked="" type="checkbox"/> |
| 2016 | 040 | 02 | 21 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input checked="" type="checkbox"/> |
| 2016 | 040 | 03 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input checked="" type="checkbox"/> |
| 2016 | 040 | 03 | 03 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input checked="" type="checkbox"/> |
| 2016 | 040 | 04 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input checked="" type="checkbox"/> |
| 2016 | 040 | 04 | 41 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input checked="" type="checkbox"/> |
| 2016 | 040 | 04 | 42 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input checked="" type="checkbox"/> |
| 2016 | 040 | 04 | 44 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input checked="" type="checkbox"/> |
| 2016 | 040 | 05 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input checked="" type="checkbox"/> |
| 2016 | 040 | 06 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input checked="" type="checkbox"/> |
| 2016 | 040 | 06 | 61 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input checked="" type="checkbox"/> |
| 2016 | 040 | 06 | 62 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input checked="" type="checkbox"/> |
| 2016 | 100 | 01 | 00 | 000 | 000 | 111 | 100 | 100 | 111 | 30.99 | .82 | <input checked="" type="checkbox"/> |
| 2016 | 100 | 01 | 01 | 000 | 000 | 108 | 100 | 100 | 108 | | | <input type="checkbox"/> |
| 2016 | 100 | 01 | 15 | 000 | 000 | 111 | 100 | 100 | 111 | | | <input type="checkbox"/> |
| 2016 | 100 | 02 | 00 | 000 | 000 | 101 | 100 | 100 | 101 | | | <input checked="" type="checkbox"/> |
| 2016 | 100 | 02 | 79 | 000 | 000 | 92 | 100 | 100 | 92 | | | <input checked="" type="checkbox"/> |
| 2016 | 100 | 02 | 80 | 000 | 000 | 103 | 100 | 100 | 103 | | | <input checked="" type="checkbox"/> |
| 2016 | 100 | 03 | 00 | 000 | 000 | 88 | 100 | 100 | 88 | 8.91 | 1.01 | <input checked="" type="checkbox"/> |
| 2016 | 100 | 03 | 03 | 000 | 000 | 106 | 100 | 100 | 106 | | | <input checked="" type="checkbox"/> |
| 2016 | 100 | 03 | 38 | 000 | 000 | 88 | 100 | 100 | 88 | | | <input checked="" type="checkbox"/> |
| 2016 | 100 | 04 | 00 | 000 | 000 | 103 | 100 | 100 | 103 | .00 | 1.00 | <input checked="" type="checkbox"/> |
| 2016 | 100 | 04 | 46 | 000 | 000 | 103 | 100 | 100 | 103 | | | <input checked="" type="checkbox"/> |
| 2016 | 100 | 04 | 47 | 000 | 000 | 103 | 100 | 100 | 103 | 7.50 | .98 | <input checked="" type="checkbox"/> |
| 2016 | 100 | 05 | 00 | 000 | 000 | 96 | 100 | 100 | 96 | .00 | 1.00 | <input checked="" type="checkbox"/> |
| 2016 | 101 | 01 | 00 | 000 | 000 | 111 | 100 | 114 | 111 | 11.23 | 1.01 | <input checked="" type="checkbox"/> |
| 2016 | 101 | 01 | 01 | 000 | 000 | 108 | 100 | 110 | 108 | 10.04 | 1.01 | <input type="checkbox"/> |
| 2016 | 101 | 01 | 15 | 000 | 000 | 111 | 100 | 112 | 111 | | | <input type="checkbox"/> |
| 2016 | 101 | 01 | 21 | 000 | 000 | 108 | 100 | 110 | 108 | 8.40 | 1.01 | <input type="checkbox"/> |
| 2016 | 101 | 01 | 30 | 000 | 000 | 111 | 100 | 113 | 110 | 14.68 | 1.01 | <input checked="" type="checkbox"/> |
| 2016 | 101 | 01 | 31 | 000 | 000 | 108 | 100 | 111 | 108 | | | <input type="checkbox"/> |
| 2016 | 101 | 01 | 43 | 000 | 000 | 111 | 100 | 113 | 110 | 14.68 | 1.01 | <input checked="" type="checkbox"/> |
| 2016 | 101 | 02 | 00 | 000 | 000 | 101 | 100 | 101 | 101 | 7.90 | 1.01 | <input checked="" type="checkbox"/> |
| 2016 | 101 | 02 | 28 | 000 | 000 | 101 | 100 | 79 | 89 | 11.23 | 1.02 | <input checked="" type="checkbox"/> |
| 2016 | 101 | 02 | 33 | 000 | 000 | 101 | 100 | 79 | 89 | 11.23 | 1.02 | <input checked="" type="checkbox"/> |
| 2016 | 101 | 02 | 79 | 000 | 000 | 92 | 100 | 91 | 92 | 7.16 | 1.00 | <input checked="" type="checkbox"/> |
| 2016 | 101 | 02 | 80 | 000 | 000 | 103 | 100 | 103 | 103 | 4.08 | 1.00 | <input checked="" type="checkbox"/> |
| 2016 | 101 | 03 | 00 | 000 | 000 | 88 | 100 | 108 | 101 | 10.32 | 1.01 | <input checked="" type="checkbox"/> |
| 2016 | 101 | 03 | 03 | 000 | 000 | 106 | 100 | 109 | 106 | 8.87 | .99 | <input checked="" type="checkbox"/> |

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|------|--------------|----|----|-----|---------------|-------|------|-------|----------|--------|------|-------------------------------------|
| 2016 | 101 | 03 | 39 | 000 | 000 | 88 | 100 | 102 | 98 | 2.24 | 1.00 | <input checked="" type="checkbox"/> |
| 2016 | 101 | 03 | 40 | 000 | 000 | 88 | 100 | 108 | 101 | .00 | 1.00 | <input checked="" type="checkbox"/> |
| 2016 | 101 | 04 | 00 | 000 | 000 | 103 | 100 | 103 | 103 | 15.48 | 1.05 | <input checked="" type="checkbox"/> |
| 2016 | 101 | 04 | 40 | 000 | 000 | 103 | 100 | 104 | 103 | .00 | 1.00 | <input checked="" type="checkbox"/> |
| 2016 | 101 | 04 | 46 | 000 | 000 | 103 | 100 | 103 | 103 | | | <input checked="" type="checkbox"/> |
| 2016 | 101 | 04 | 47 | 000 | 000 | 103 | 100 | 103 | 103 | 1.61 | 1.00 | <input checked="" type="checkbox"/> |
| 2016 | 101 | 05 | 00 | 000 | 000 | 96 | 100 | 95 | 96 | 9.39 | 1.01 | <input checked="" type="checkbox"/> |
| 2016 | 101 | 05 | 40 | 000 | 000 | 96 | 100 | 95 | 96 | 3.30 | 1.00 | <input checked="" type="checkbox"/> |
| 2016 | 102 | 01 | 00 | 000 | 000 | 100 | 100 | 96 | 96 | 2.88 | .99 | <input checked="" type="checkbox"/> |
| 2016 | 102 | 02 | 00 | 000 | 000 | 100 | 100 | 101 | 101 | | | <input checked="" type="checkbox"/> |
| 2016 | 102 | 02 | 21 | 000 | 000 | 100 | 100 | 108 | 108 | | | <input checked="" type="checkbox"/> |
| 2016 | 102 | 04 | 00 | 000 | 000 | 100 | 100 | 103 | 103 | | | <input checked="" type="checkbox"/> |
| 2016 | 109 | 01 | 00 | 000 | 000 | 111 | 100 | 73 | 90 | 14.29 | 1.01 | <input checked="" type="checkbox"/> |
| 2016 | 109 | 01 | 01 | 000 | 000 | 108 | 100 | 111 | 108 | | | <input type="checkbox"/> |
| 2016 | 109 | 01 | 15 | 000 | 000 | 111 | 100 | 77 | 90 | | | <input type="checkbox"/> |
| 2016 | 109 | 02 | 00 | 000 | 000 | 101 | 100 | 101 | 101 | | | <input checked="" type="checkbox"/> |
| 2016 | 109 | 03 | 00 | 000 | 000 | 88 | 100 | 87 | 90 | 2.46 | 1.00 | <input checked="" type="checkbox"/> |
| 2016 | 109 | 03 | 03 | 000 | 000 | 106 | 100 | 102 | 103 | 15.38 | .99 | <input checked="" type="checkbox"/> |
| 2016 | 109 | 03 | 38 | 000 | 000 | 88 | 100 | 88 | 90 | 8.33 | 1.01 | <input checked="" type="checkbox"/> |
| 2016 | 109 | 04 | 00 | 000 | 000 | 103 | 100 | 72 | 85 | 8.05 | .99 | <input checked="" type="checkbox"/> |
| 2016 | 109 | 05 | 00 | 000 | 000 | 96 | 100 | 95 | 96 | .00 | 1.00 | <input checked="" type="checkbox"/> |
| 2016 | 111 | 01 | 95 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 111 | 01 | 97 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 111 | 02 | 95 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 111 | 02 | 97 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 111 | 04 | 95 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
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| 2016 | 111 | 05 | 95 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 111 | 05 | 97 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 111 | 06 | 95 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 111 | 06 | 97 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 200 | 01 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | 118.47 | 1.58 | <input checked="" type="checkbox"/> |
| 2016 | 200 | 01 | 01 | 000 | 000 | 100 | 100 | 100 | 100 | 118.47 | 1.58 | <input checked="" type="checkbox"/> |
| 2016 | 200 | 01 | 71 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 200 | 01 | 72 | 000 | 000 | 100 | 100 | 100 | 100 | 118.47 | 1.58 | <input checked="" type="checkbox"/> |
| 2016 | 200 | 01 | 73 | 000 | 000 | 100 | 100 | 100 | 100 | 118.47 | 1.58 | <input checked="" type="checkbox"/> |
| 2016 | 200 | 02 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | 118.47 | 1.58 | <input checked="" type="checkbox"/> |
| 2016 | 200 | 02 | 71 | 000 | 000 | 100 | 100 | 100 | 100 | 118.47 | 1.58 | <input checked="" type="checkbox"/> |
| 2016 | 200 | 02 | 72 | 000 | 000 | 100 | 100 | 100 | 100 | 118.47 | 1.58 | <input checked="" type="checkbox"/> |
| 2016 | 200 | 02 | 73 | 000 | 000 | 100 | 100 | 100 | 100 | 118.47 | 1.58 | <input checked="" type="checkbox"/> |
| 2016 | 200 | 03 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | 118.47 | 1.58 | <input checked="" type="checkbox"/> |
| 2016 | 200 | 03 | 71 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 200 | 03 | 72 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 200 | 03 | 73 | 000 | 000 | 100 | 100 | 100 | 100 | 118.47 | 1.58 | <input checked="" type="checkbox"/> |

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| YEAR | RMV CLASS | MA | SA | NH | STAT CLASS | LAND% | OSD% | IMPR% | OVERALL% | COD | PRD | RE CALC |
|------|--------------|----|----|-----|---------------|-------|------|-------|----------|--------|------|-------------------------------------|
| 2016 | 200 | 04 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | 118.47 | 1.58 | <input checked="" type="checkbox"/> |
| 2016 | 200 | 04 | 71 | 000 | 000 | 100 | 100 | 100 | 100 | 118.47 | 1.58 | <input checked="" type="checkbox"/> |
| 2016 | 200 | 04 | 72 | 000 | 000 | 100 | 100 | 100 | 100 | 118.47 | 1.58 | <input checked="" type="checkbox"/> |
| 2016 | 200 | 04 | 73 | 000 | 000 | 100 | 100 | 100 | 100 | 118.47 | 1.58 | <input checked="" type="checkbox"/> |
| 2016 | 200 | 05 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | 118.47 | 1.58 | <input checked="" type="checkbox"/> |
| 2016 | 200 | 05 | 71 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 200 | 05 | 72 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 200 | 05 | 73 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 200 | 06 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | 118.47 | 1.58 | <input checked="" type="checkbox"/> |
| 2016 | 200 | 06 | 71 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 200 | 06 | 72 | 000 | 000 | 100 | 100 | 100 | 100 | 118.47 | 1.58 | <input checked="" type="checkbox"/> |
| 2016 | 200 | 06 | 73 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 201 | 01 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | 25.63 | .93 | <input checked="" type="checkbox"/> |
| 2016 | 201 | 01 | 01 | 000 | 000 | 100 | 100 | 100 | 100 | 25.63 | .93 | <input checked="" type="checkbox"/> |
| 2016 | 201 | 01 | 71 | 000 | 000 | 100 | 100 | 100 | 100 | 25.63 | .93 | <input checked="" type="checkbox"/> |
| 2016 | 201 | 01 | 72 | 000 | 000 | 100 | 100 | 100 | 100 | 25.63 | .93 | <input checked="" type="checkbox"/> |
| 2016 | 201 | 01 | 73 | 000 | 000 | 100 | 100 | 100 | 100 | 25.63 | .93 | <input checked="" type="checkbox"/> |
| 2016 | 201 | 02 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | 25.63 | .93 | <input checked="" type="checkbox"/> |
| 2016 | 201 | 02 | 71 | 000 | 000 | 100 | 100 | 100 | 100 | 25.63 | .93 | <input checked="" type="checkbox"/> |
| 2016 | 201 | 02 | 72 | 000 | 000 | 100 | 100 | 100 | 100 | 25.63 | .93 | <input checked="" type="checkbox"/> |
| 2016 | 201 | 02 | 73 | 000 | 000 | 100 | 100 | 100 | 100 | 25.63 | .93 | <input checked="" type="checkbox"/> |
| 2016 | 201 | 03 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | 25.63 | .93 | <input checked="" type="checkbox"/> |
| 2016 | 201 | 03 | 03 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 201 | 03 | 71 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 201 | 03 | 72 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 201 | 03 | 73 | 000 | 000 | 100 | 100 | 100 | 100 | 25.63 | .93 | <input checked="" type="checkbox"/> |
| 2016 | 201 | 04 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | 25.63 | .93 | <input checked="" type="checkbox"/> |
| 2016 | 201 | 04 | 71 | 000 | 000 | 100 | 100 | 100 | 100 | 25.63 | .93 | <input checked="" type="checkbox"/> |
| 2016 | 201 | 04 | 72 | 000 | 000 | 100 | 100 | 100 | 100 | 25.63 | .93 | <input checked="" type="checkbox"/> |
| 2016 | 201 | 04 | 73 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 201 | 05 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | 25.63 | .93 | <input checked="" type="checkbox"/> |
| 2016 | 201 | 05 | 71 | 000 | 000 | 100 | 100 | 100 | 100 | 25.63 | .93 | <input checked="" type="checkbox"/> |
| 2016 | 201 | 05 | 72 | 000 | 000 | 100 | 100 | 100 | 100 | 25.63 | .93 | <input checked="" type="checkbox"/> |
| 2016 | 201 | 05 | 73 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 201 | 06 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | 25.63 | .93 | <input checked="" type="checkbox"/> |
| 2016 | 201 | 06 | 71 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 201 | 06 | 72 | 000 | 000 | 100 | 100 | 100 | 100 | 25.63 | .93 | <input checked="" type="checkbox"/> |
| 2016 | 201 | 06 | 73 | 000 | 000 | 100 | 100 | 100 | 100 | 25.63 | .93 | <input checked="" type="checkbox"/> |
| 2016 | 207 | 01 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input checked="" type="checkbox"/> |
| 2016 | 207 | 01 | 01 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input checked="" type="checkbox"/> |
| 2016 | 207 | 02 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input checked="" type="checkbox"/> |
| 2016 | 207 | 03 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input checked="" type="checkbox"/> |
| 2016 | 207 | 04 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input checked="" type="checkbox"/> |
| 2016 | 207 | 05 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input checked="" type="checkbox"/> |
| 2016 | 207 | 06 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input checked="" type="checkbox"/> |

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|------|--------------|----|----|-----|---------------|-------|------|-------|----------|-----|------|-------------------------------------|
| 2016 | 207 | 06 | 56 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input checked="" type="checkbox"/> |
| 2016 | 209 | 01 | 71 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 209 | 01 | 72 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 209 | 01 | 73 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 209 | 02 | 71 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 209 | 02 | 72 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 209 | 02 | 73 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 209 | 03 | 71 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 209 | 03 | 72 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 209 | 03 | 73 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 209 | 04 | 71 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 209 | 04 | 72 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 209 | 04 | 73 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 209 | 05 | 71 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 209 | 05 | 72 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 209 | 05 | 73 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 209 | 06 | 71 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 209 | 06 | 72 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 209 | 06 | 73 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 221 | 02 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 221 | 06 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 300 | 01 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | .00 | 1.00 | <input type="checkbox"/> |
| 2016 | 300 | 01 | 74 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 300 | 01 | 78 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 300 | 02 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | .00 | 1.00 | <input type="checkbox"/> |
| 2016 | 300 | 02 | 74 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 300 | 03 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | .00 | 1.00 | <input type="checkbox"/> |
| 2016 | 300 | 03 | 74 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 300 | 04 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | .00 | 1.00 | <input type="checkbox"/> |
| 2016 | 300 | 04 | 74 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 300 | 05 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | .00 | 1.00 | <input type="checkbox"/> |
| 2016 | 300 | 05 | 74 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 300 | 06 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | .00 | 1.00 | <input type="checkbox"/> |
| 2016 | 300 | 06 | 74 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 301 | 01 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | .00 | 1.00 | <input type="checkbox"/> |
| 2016 | 301 | 01 | 74 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 301 | 01 | 78 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 301 | 01 | 90 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 301 | 02 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | .00 | 1.00 | <input type="checkbox"/> |
| 2016 | 301 | 02 | 74 | 000 | 000 | 100 | 100 | 100 | 100 | .00 | 1.00 | <input type="checkbox"/> |
| 2016 | 301 | 02 | 90 | 000 | 0 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 301 | 03 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | .00 | 1.00 | <input type="checkbox"/> |
| 2016 | 301 | 03 | 74 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 301 | 04 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | .00 | 1.00 | <input type="checkbox"/> |
| 2016 | 301 | 04 | 74 | 000 | 000 | 100 | 100 | 100 | 100 | .00 | 1.00 | <input type="checkbox"/> |

COLUMBIA County 2016 Ratio Study

Summary of Ratio Indications

| YEAR | RMV CLASS | MA | SA | NH | STAT CLASS | LAND% | OSD% | IMPR% | OVERALL% | COD | PRD | RE CALC |
|------|--------------|----|----|-----|---------------|-------|------|-------|----------|-----|------|-------------------------------------|
| 2016 | 301 | 05 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | .00 | 1.00 | <input type="checkbox"/> |
| 2016 | 301 | 05 | 74 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 301 | 05 | 90 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 301 | 06 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | .00 | 1.00 | <input type="checkbox"/> |
| 2016 | 301 | 06 | 74 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 301 | 06 | 78 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 301 | 06 | 90 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 303 | 01 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 303 | 01 | 78 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 303 | 02 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 303 | 03 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 303 | 04 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 303 | 05 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 303 | 06 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 303 | 06 | 78 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 308 | 01 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 308 | 01 | 74 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 308 | 01 | 90 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 308 | 02 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 308 | 02 | 74 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 308 | 02 | 90 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 308 | 03 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 308 | 03 | 74 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 308 | 04 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 308 | 04 | 74 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 308 | 04 | 90 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 308 | 05 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 308 | 05 | 74 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 308 | 05 | 90 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 308 | 06 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 308 | 06 | 74 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 308 | 06 | 90 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 309 | 01 | 74 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 309 | 02 | 74 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 309 | 03 | 74 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 309 | 04 | 74 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 309 | 05 | 74 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 309 | 06 | 74 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 333 | 02 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 333 | 06 | 78 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 400 | 01 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 400 | 02 | 21 | 000 | 000 | 108 | 100 | 100 | 108 | .00 | 1.00 | <input checked="" type="checkbox"/> |
| 2016 | 400 | 02 | 22 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input checked="" type="checkbox"/> |
| 2016 | 400 | 02 | 23 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input checked="" type="checkbox"/> |
| 2016 | 400 | 02 | 25 | 000 | 000 | 108 | 100 | 100 | 108 | | | <input checked="" type="checkbox"/> |

COLUMBIA County 2016 Ratio Study

Summary of Ratio Indications

| YEAR | RMV CLASS | MA | SA | NH | STAT CLASS | LAND% | OSD% | IMPR% | OVERALL% | COD | PRD | RE CALC |
|------|--------------|----|----|-----|---------------|-------|------|-------|----------|-------|------|-------------------------------------|
| 2016 | 400 | 02 | 41 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 400 | 02 | 45 | 000 | 000 | 108 | 100 | 100 | 108 | | | <input checked="" type="checkbox"/> |
| 2016 | 400 | 02 | 60 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input checked="" type="checkbox"/> |
| 2016 | 400 | 02 | 62 | 000 | 000 | 108 | 100 | 100 | 108 | .00 | 1.00 | <input checked="" type="checkbox"/> |
| 2016 | 400 | 02 | 63 | 000 | 000 | 108 | 100 | 100 | 108 | .00 | 1.00 | <input checked="" type="checkbox"/> |
| 2016 | 400 | 02 | 64 | 000 | 000 | 108 | 100 | 100 | 108 | .00 | 1.00 | <input checked="" type="checkbox"/> |
| 2016 | 400 | 03 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 400 | 03 | 31 | 000 | 000 | 115 | 100 | 100 | 115 | 8.93 | 1.02 | <input checked="" type="checkbox"/> |
| 2016 | 400 | 03 | 36 | 000 | 000 | 115 | 100 | 100 | 115 | | | <input checked="" type="checkbox"/> |
| 2016 | 400 | 03 | 37 | 000 | 000 | 115 | 100 | 100 | 115 | .00 | 1.00 | <input checked="" type="checkbox"/> |
| 2016 | 400 | 04 | 41 | 000 | 000 | 93 | 100 | 100 | 93 | 11.76 | 1.00 | <input checked="" type="checkbox"/> |
| 2016 | 400 | 04 | 42 | 000 | 000 | 93 | 100 | 100 | 93 | 11.76 | 1.00 | <input checked="" type="checkbox"/> |
| 2016 | 400 | 04 | 44 | 000 | 000 | 93 | 100 | 100 | 93 | .00 | 1.00 | <input checked="" type="checkbox"/> |
| 2016 | 400 | 04 | 45 | 000 | 000 | 93 | 100 | 100 | 93 | | | <input checked="" type="checkbox"/> |
| 2016 | 400 | 05 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 400 | 05 | 51 | 000 | 000 | 103 | 100 | 100 | 103 | 12.31 | 1.06 | <input checked="" type="checkbox"/> |
| 2016 | 400 | 05 | 55 | 000 | 000 | 103 | 100 | 100 | 103 | | | <input checked="" type="checkbox"/> |
| 2016 | 400 | 05 | 60 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input checked="" type="checkbox"/> |
| 2016 | 400 | 06 | 56 | 000 | 000 | 92 | 100 | 100 | 92 | 24.84 | 1.02 | <input checked="" type="checkbox"/> |
| 2016 | 400 | 06 | 61 | 000 | 000 | 92 | 100 | 100 | 92 | 24.84 | 1.02 | <input checked="" type="checkbox"/> |
| 2016 | 400 | 06 | 62 | 000 | 000 | 92 | 100 | 100 | 92 | 24.84 | 1.02 | <input checked="" type="checkbox"/> |
| 2016 | 400 | 06 | 63 | 000 | 000 | 92 | 100 | 100 | 92 | 24.84 | 1.02 | <input checked="" type="checkbox"/> |
| 2016 | 400 | 06 | 64 | 000 | 000 | 92 | 100 | 100 | 92 | 24.84 | 1.02 | <input checked="" type="checkbox"/> |
| 2016 | 400 | 06 | 65 | 000 | 000 | 92 | 100 | 100 | 92 | .00 | 1.00 | <input checked="" type="checkbox"/> |
| 2016 | 401 | 02 | 21 | 000 | 000 | 108 | 100 | 110 | 108 | 13.44 | 1.02 | <input checked="" type="checkbox"/> |
| 2016 | 401 | 02 | 22 | 000 | 000 | 100 | 100 | 100 | 100 | 5.64 | 1.00 | <input checked="" type="checkbox"/> |
| 2016 | 401 | 02 | 23 | 000 | 000 | 100 | 100 | 100 | 100 | 5.64 | 1.00 | <input checked="" type="checkbox"/> |
| 2016 | 401 | 02 | 25 | 000 | 000 | 108 | 100 | 105 | 108 | .00 | 1.00 | <input checked="" type="checkbox"/> |
| 2016 | 401 | 02 | 41 | 000 | 000 | 108 | 100 | 110 | 108 | 13.44 | 1.02 | <input checked="" type="checkbox"/> |
| 2016 | 401 | 02 | 45 | 000 | 000 | 108 | 100 | 105 | 108 | .00 | 1.00 | <input checked="" type="checkbox"/> |
| 2016 | 401 | 02 | 62 | 000 | 000 | 108 | 100 | 110 | 108 | 13.44 | 1.02 | <input checked="" type="checkbox"/> |
| 2016 | 401 | 02 | 63 | 000 | 000 | 108 | 100 | 110 | 108 | 13.44 | 1.02 | <input checked="" type="checkbox"/> |
| 2016 | 401 | 02 | 64 | 000 | 000 | 108 | 100 | 110 | 108 | 13.44 | 1.02 | <input checked="" type="checkbox"/> |
| 2016 | 401 | 03 | 31 | 000 | 000 | 115 | 100 | 120 | 115 | 7.16 | 1.00 | <input checked="" type="checkbox"/> |
| 2016 | 401 | 03 | 36 | 000 | 000 | 115 | 100 | 120 | 115 | 37.86 | 1.13 | <input checked="" type="checkbox"/> |
| 2016 | 401 | 03 | 37 | 000 | 000 | 115 | 100 | 120 | 115 | | | <input checked="" type="checkbox"/> |
| 2016 | 401 | 03 | 40 | 000 | 000 | 115 | 100 | 120 | 115 | | | <input checked="" type="checkbox"/> |
| 2016 | 401 | 04 | 41 | 000 | 000 | 93 | 100 | 91 | 93 | 13.27 | .98 | <input checked="" type="checkbox"/> |
| 2016 | 401 | 04 | 42 | 000 | 000 | 93 | 100 | 91 | 93 | 13.27 | .98 | <input checked="" type="checkbox"/> |
| 2016 | 401 | 04 | 44 | 000 | 000 | 93 | 100 | 91 | 93 | | | <input checked="" type="checkbox"/> |
| 2016 | 401 | 04 | 45 | 000 | 000 | 93 | 100 | 90 | 93 | 22.48 | 1.01 | <input checked="" type="checkbox"/> |
| 2016 | 401 | 05 | 51 | 000 | 000 | 103 | 100 | 104 | 103 | 13.04 | 1.00 | <input checked="" type="checkbox"/> |
| 2016 | 401 | 05 | 55 | 000 | 000 | 103 | 100 | 104 | 103 | 11.21 | .98 | <input checked="" type="checkbox"/> |
| 2016 | 401 | 06 | 61 | 000 | 000 | 92 | 100 | 90 | 92 | 17.03 | 1.03 | <input checked="" type="checkbox"/> |
| 2016 | 401 | 06 | 62 | 000 | 000 | 92 | 100 | 90 | 92 | 17.03 | 1.03 | <input checked="" type="checkbox"/> |

COLUMBIA County 2016 Ratio Study

Summary of Ratio Indications

| YEAR | RMV CLASS | MA | SA | NH | STAT CLASS | LAND% | OSD% | IMPR% | OVERALL% | COD | PRD | RE CALC |
|------|--------------|----|----|-----|---------------|-------|------|-------|----------|-------|------|-------------------------------------|
| 2016 | 401 | 06 | 63 | 000 | 000 | 92 | 100 | 90 | 92 | 17.03 | 1.03 | <input checked="" type="checkbox"/> |
| 2016 | 401 | 06 | 64 | 000 | 000 | 92 | 100 | 90 | 92 | 17.03 | 1.03 | <input checked="" type="checkbox"/> |
| 2016 | 401 | 06 | 65 | 000 | 000 | 92 | 100 | 90 | 92 | | | <input checked="" type="checkbox"/> |
| 2016 | 409 | 02 | 21 | 000 | 000 | 108 | 100 | 113 | 108 | 5.56 | 1.00 | <input checked="" type="checkbox"/> |
| 2016 | 409 | 02 | 22 | 000 | 000 | 100 | 100 | 94 | 98 | 5.94 | .99 | <input checked="" type="checkbox"/> |
| 2016 | 409 | 02 | 23 | 000 | 000 | 100 | 100 | 94 | 98 | 5.94 | .99 | <input checked="" type="checkbox"/> |
| 2016 | 409 | 02 | 25 | 000 | 000 | 108 | 100 | 117 | 108 | | | <input checked="" type="checkbox"/> |
| 2016 | 409 | 02 | 41 | 000 | 000 | 108 | 100 | 113 | 108 | 5.56 | 1.00 | <input checked="" type="checkbox"/> |
| 2016 | 409 | 02 | 45 | 000 | 000 | 108 | 100 | 117 | 108 | | | <input checked="" type="checkbox"/> |
| 2016 | 409 | 02 | 62 | 000 | 000 | 108 | 100 | 113 | 108 | 5.56 | 1.00 | <input checked="" type="checkbox"/> |
| 2016 | 409 | 02 | 64 | 000 | 000 | 108 | 100 | 113 | 108 | 5.56 | 1.00 | <input checked="" type="checkbox"/> |
| 2016 | 409 | 03 | 31 | 000 | 000 | 115 | 100 | 52 | 87 | 14.21 | .98 | <input checked="" type="checkbox"/> |
| 2016 | 409 | 03 | 37 | 000 | 000 | 115 | 100 | 64 | 87 | | | <input checked="" type="checkbox"/> |
| 2016 | 409 | 04 | 41 | 000 | 000 | 93 | 100 | 89 | 93 | 3.58 | 1.00 | <input checked="" type="checkbox"/> |
| 2016 | 409 | 04 | 42 | 000 | 000 | 93 | 100 | 89 | 93 | 3.58 | 1.00 | <input checked="" type="checkbox"/> |
| 2016 | 409 | 04 | 44 | 000 | 000 | 93 | 100 | 90 | 93 | | | <input checked="" type="checkbox"/> |
| 2016 | 409 | 04 | 45 | 000 | 000 | 93 | 100 | 88 | 93 | | | <input checked="" type="checkbox"/> |
| 2016 | 409 | 05 | 51 | 000 | 000 | 103 | 100 | 104 | 103 | 10.24 | 1.01 | <input checked="" type="checkbox"/> |
| 2016 | 409 | 05 | 55 | 000 | 000 | 103 | 100 | 104 | 103 | .00 | 1.00 | <input checked="" type="checkbox"/> |
| 2016 | 409 | 06 | 56 | 000 | 000 | 92 | 100 | 88 | 92 | 14.52 | 1.04 | <input checked="" type="checkbox"/> |
| 2016 | 409 | 06 | 61 | 000 | 000 | 92 | 100 | 88 | 92 | 14.52 | 1.04 | <input checked="" type="checkbox"/> |
| 2016 | 409 | 06 | 62 | 000 | 000 | 92 | 100 | 88 | 92 | 14.52 | 1.04 | <input checked="" type="checkbox"/> |
| 2016 | 409 | 06 | 63 | 000 | 000 | 92 | 100 | 88 | 92 | 14.52 | 1.04 | <input checked="" type="checkbox"/> |
| 2016 | 409 | 06 | 64 | 000 | 000 | 92 | 100 | 88 | 92 | 14.52 | 1.04 | <input checked="" type="checkbox"/> |
| 2016 | 409 | 06 | 65 | 000 | 000 | 92 | 100 | 91 | 92 | | | <input checked="" type="checkbox"/> |
| 2016 | 600 | 02 | 06 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input checked="" type="checkbox"/> |
| 2016 | 600 | 03 | 06 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input checked="" type="checkbox"/> |
| 2016 | 600 | 04 | 06 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input checked="" type="checkbox"/> |
| 2016 | 600 | 05 | 06 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input checked="" type="checkbox"/> |
| 2016 | 600 | 06 | 06 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input checked="" type="checkbox"/> |
| 2016 | 701 | 01 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | .00 | 1.00 | <input checked="" type="checkbox"/> |
| 2016 | 701 | 02 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | .00 | 1.00 | <input checked="" type="checkbox"/> |
| 2016 | 701 | 03 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | .00 | 1.00 | <input checked="" type="checkbox"/> |
| 2016 | 701 | 04 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | .00 | 1.00 | <input checked="" type="checkbox"/> |
| 2016 | 701 | 05 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | .00 | 1.00 | <input checked="" type="checkbox"/> |
| 2016 | 701 | 06 | 00 | 000 | 000 | 100 | 100 | 100 | 100 | .00 | 1.00 | <input checked="" type="checkbox"/> |
| 2016 | 800 | 02 | 63 | 000 | 000 | 100 | 100 | 100 | 100 | .00 | 1.00 | <input checked="" type="checkbox"/> |
| 2016 | 800 | 02 | 64 | 000 | 000 | 100 | 100 | 100 | 100 | .00 | 1.00 | <input checked="" type="checkbox"/> |
| 2016 | 800 | 04 | 60 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input checked="" type="checkbox"/> |
| 2016 | 800 | 05 | 60 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input checked="" type="checkbox"/> |
| 2016 | 801 | 03 | 31 | 000 | 000 | 100 | 100 | 100 | 100 | | | <input type="checkbox"/> |
| 2016 | 890 | 02 | 63 | 000 | 000 | 100 | 100 | 100 | 100 | .00 | 1.00 | <input checked="" type="checkbox"/> |
| 2016 | 890 | 02 | 64 | 000 | 000 | 100 | 100 | 100 | 100 | .00 | 1.00 | <input checked="" type="checkbox"/> |

MAINTENANCE AREA 1

RESIDENTIAL ST. HELENS & COLUMBIA CITY

COLUMBIA County 2016 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 | | 2 | St Helens | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|------------|-------------------------|--------------------------|--------------------------|
| Sample - Number of Sales | 2 | RECALCULATED | | |
| Population - Number of Accounts | 209 | | | |
| Sales as a percentage of the Population | 0.96 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 12,866,020 | 100.00 % | 14,281,282 | 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 | 90 | | | |
| RMV Adjustment | 100 | | | |
| Before Ratio | 90 | | | |
| Overall Adjustment Factor | 111 | | | |
| Land Adjustment Factor | 111 | | | |
| OSD Adjustment Factor | 100 | | | |
| Residential Adjustment Factor | 100 | | | |
| Farm Improvement Factor | 100 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 90 | 2016 | Adjustment | 111 |

Explanation

Unimproved land, City of St. Helens.

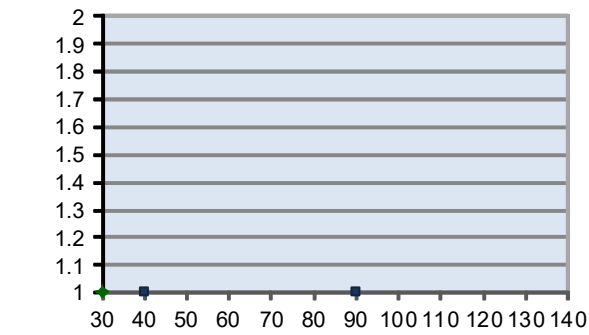
Having only two sales available out of a population of 209 accounts, it was decided to apply the Selected Ratio of 90 from the MA 01 RMV 101 SA 00 study resulting in a Land Adjustment Factor of 111.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|-------|-------|------|------|------|
| COD | 30.99 | 17.93 | 0.00 | - | - |
| PRD | 0.82 | 1.11 | 1.00 | - | - |

COLUMBIA County 2016 Ratio Study

Frequency

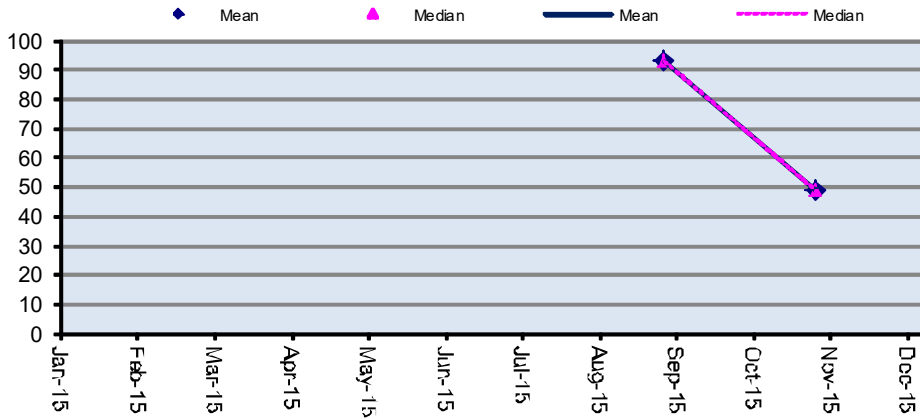


Number Of Sales

2

| | | | | | |
|-----|---|--------|-------|----------------|-------|
| 30 | 0 | Median | 71 | Wtd Mean | 87 |
| 40 | 1 | AD | 22.00 | GeoMean | 68 |
| 50 | 0 | COD | 30.99 | PRD | 0.82 |
| 60 | 0 | Mean | 71 | 95% Confidence | 43.12 |
| 70 | 0 | SD | 31.11 | | |
| 80 | 0 | COV | 43.82 | | |
| 90 | 1 | | | | |
| 100 | 0 | | | | |
| 110 | 0 | | | | |
| 120 | 0 | | | | |
| 130 | 0 | | | | |
| 140 | 0 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Sep-15 | 93 | 93 | 1 |
| Nov-15 | 49 | 49 | 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 | | 33 | 5N1W33-DC-07900 | 2015 | 9670 | 0.06 | 17,310 | 0 | 17,310 | 35,000 | Nov-15 | 1 | 49 |
| 01 | 00 | 000 | 100 | | 33 | 4N1W05-BD-01011 | 2015 | 8374 | 0.12 | 59,150 | 153,980 | 213,130 | 229,500 | Sep-15 | 2 | 93 |

COLUMBIA County 2016 Ratio Study

| RMV Class | MA | SA | NH | Year | App # of Sales | Location | RMV Class | MA | SA | NH | Year | App # of Sales | Location |
|-----------|----|----|-----|------|----------------|-----------|-----------|----|----|----|------|----------------|----------|
| 101 | 01 | 00 | 000 | 1995 | 239 | St Helens | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|-------------|-------------------------|--------------------------|--------------------------|
| Sample - Number of Sales | 239 | RECALCULATED | | |
| Population - Number of Accounts | 3,816 | | | |
| Sales as a percentage of the Population | 6.26 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 169,472,520 | 26.81 % | 188,114,497 | 26.76 % |
| OSD RMV | 88,849,500 | 14.05 % | 88,849,500 | 12.64 % |
| Residential Improvement RMV | 371,135,510 | 58.70 % | 423,094,481 | 60.20 % |
| Farm Improvement RMV | 2,782,960 | 0.44 % | 2,782,960 | 0.40 % |
| SelectedRatioFromSales | 90 | | | |
| RMV Adjustment | 100 | | | |
| Before Ratio | 90 | | | |
| Overall Adjustment Factor | 111 | | | |
| Land Adjustment Factor | 111 | | | |
| OSD Adjustment Factor | 100 | | | |
| Residential Adjustment Factor | 114 | | | |
| Farm Improvement Factor | 114 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 90 | 2016 | Adjustment | 111 |

Explanation

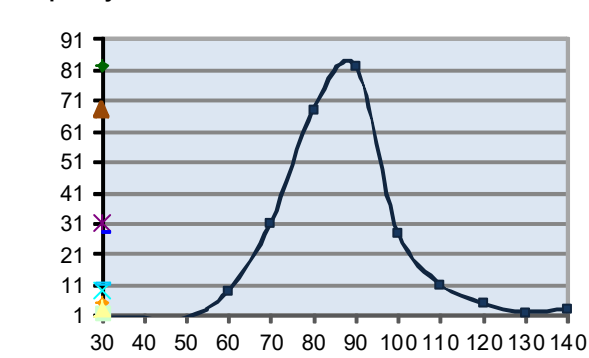
Improved property, City of St. Helens
 Selected the Median of 91 which is supported by the Mean (92) and Weighted Mean (91). The time adjustment of 99 was applied returning a Selected Ratio Adjustment of 90.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|-------|-------|-------|-------|-------|
| COD | 11.23 | 11.33 | 12.31 | 10.19 | 10.99 |
| PRD | 1.01 | 1.00 | 1.00 | 1.01 | 1.02 |

COLUMBIA County 2016 Ratio Study

Frequency

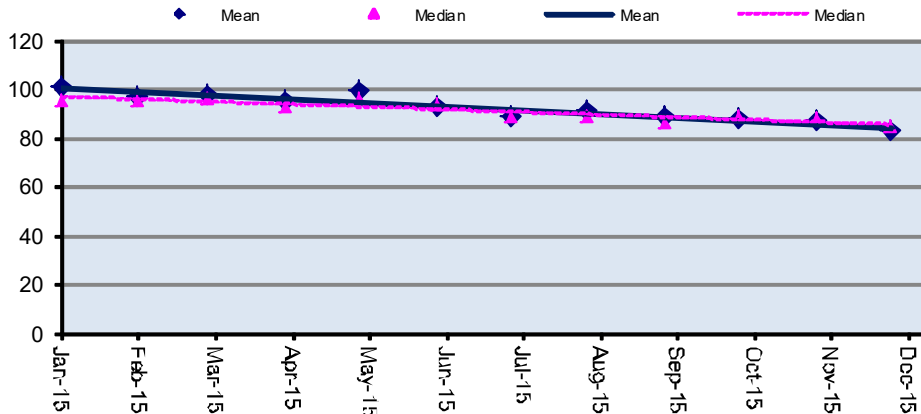


| | | | |
|-----|----|--------|-------|
| 30 | 0 | Median | 91 |
| 40 | 0 | AD | 10.22 |
| 50 | 0 | COD | 11.23 |
| 60 | 9 | Mean | 92 |
| 70 | 31 | SD | 14.25 |
| 80 | 68 | COV | 15.49 |
| 90 | 82 | | |
| 100 | 28 | | |
| 110 | 11 | | |
| 120 | 5 | | |
| 130 | 2 | | |
| 140 | 3 | | |

| | |
|----------------|------|
| Wtd Mean | 91 |
| GeoMean | 91 |
| PRD | 1.01 |
| 95% Confidence | 1.81 |

Number Of Sales 239

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jan-15 | 101 | 95 | 12 |
| Feb-15 | 97 | 95 | 13 |
| Mar-15 | 98 | 96 | 18 |
| Apr-15 | 95 | 93 | 18 |
| May-15 | 99 | 96 | 22 |
| Jun-15 | 93 | 94 | 21 |
| Jul-15 | 89 | 89 | 28 |
| Aug-15 | 91 | 89 | 22 |
| Sep-15 | 89 | 86 | 21 |
| Oct-15 | 88 | 89 | 22 |
| Nov-15 | 87 | 88 | 18 |
| Dec-15 | 83 | 85 | 24 |

| 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 | 146 | 33 | 4N1W03-BC-06600 | 2015 | 8812 | 0.13 | 62,300 | 93,850 | 156,150 | 257,500 | Oct-15 | 1 | 61 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W04-CA-13800 | 2015 | 9189 | 0.09 | 51,660 | 56,190 | 107,850 | 165,000 | Oct-15 | 2 | 65 |
| 01 | 00 | 000 | 101 | 153 | 33 | 4N1W03-BA-07804 | 2015 | 5809 | 0.05 | 49,990 | 177,010 | 227,000 | 345,000 | Jul-15 | 3 | 66 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W04-CA-16200 | 2015 | 8684 | 0.10 | 56,040 | 49,300 | 105,340 | 159,000 | Oct-15 | 4 | 66 |
| 01 | 00 | 000 | 101 | 144 | 33 | 5N1W34-CC-02800 | 2015 | 6416 | 0.15 | 67,130 | 185,470 | 252,600 | 375,400 | Jul-15 | 5 | 67 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W04-CB-12800 | 2015 | 7290 | 0.10 | 56,000 | 55,210 | 111,210 | 166,500 | Aug-15 | 6 | 67 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W05-DA-07200 | 2015 | 10290 | 0.11 | 58,440 | 52,600 | 111,040 | 162,565 | Dec-15 | 7 | 68 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W04-DB-07700 | 2015 | 10678 | 0.13 | 62,830 | 58,900 | 121,730 | 180,000 | Dec-15 | 8 | 68 |
| 01 | 00 | 000 | 101 | 131 | 33 | 5N1W33-DA-04000 | 2015 | 8235 | 0.13 | 62,830 | 65,600 | 128,430 | 185,000 | Sep-15 | 9 | 69 |
| 01 | 00 | 000 | 101 | 135 | 33 | 4N1W04-BA-01502 | 2015 | 9532 | 0.13 | 62,830 | 78,230 | 141,060 | 202,500 | Nov-15 | 10 | 70 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W05-CD-03000 | 2015 | 10429 | 0.16 | 68,280 | 81,340 | 149,620 | 214,900 | Dec-15 | 11 | 70 |
| 01 | 00 | 000 | 101 | 131 | 33 | 5N1W33-DC-14000 | 2015 | 1561 | 0.13 | 62,830 | 57,230 | 120,060 | 170,000 | Mar-15 | 12 | 71 |
| 01 | 00 | 000 | 101 | 154 | 33 | 5N1W34-CC-03600 | 2015 | 8782 | 0.13 | 86,130 | 191,130 | 277,260 | 389,000 | Oct-15 | 13 | 71 |
| 01 | 00 | 000 | 101 | 131 | 33 | 5N1W34-CB-03901 | 2015 | 9078 | 0.13 | 62,830 | 70,840 | 133,670 | 187,000 | Oct-15 | 14 | 71 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W03-BC-09000 | 2015 | 5570 | 0.13 | 62,830 | 52,020 | 114,850 | 160,000 | Jul-15 | 15 | 72 |
| 01 | 00 | 000 | 101 | 131 | 33 | 5N1W33-DC-07100 | 2015 | 6985 | 0.11 | 58,620 | 59,340 | 117,960 | 164,900 | Aug-15 | 16 | 72 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W04-DA-10200 | 2015 | 10427 | 0.13 | 62,830 | 55,920 | 118,750 | 164,697 | Dec-15 | 17 | 72 |
| 01 | 00 | 000 | 101 | 143 | 33 | 5N1W34-CB-01520 | 2015 | 10713 | 0.22 | 73,080 | 156,770 | 229,850 | 319,500 | Dec-15 | 18 | 72 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W05-DA-11200 | 2015 | 4686 | 0.09 | 53,040 | 53,490 | 106,530 | 145,000 | Jun-15 | 19 | 73 |

COLUMBIA County 2016 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 | 131 | 33 | 5N1W33-DB-00702 | 2015 | 9277 | 0.11 | 56,850 | 78,910 | 135,760 | 185,000 | Nov-15 | 20 | 73 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W04-AD-03405 | 2015 | 10418 | 0.13 | 62,830 | 78,820 | 141,650 | 192,900 | Dec-15 | 21 | 73 |
| 01 | 00 | 000 | 101 | 131 | 33 | 5N1W34-CB-02200 | 2015 | 10724 | 0.13 | 62,830 | 68,620 | 131,450 | 180,600 | Dec-15 | 22 | 73 |
| 01 | 00 | 000 | 101 | 135 | 33 | 4N1W04-CA-09501 | 2015 | 10766 | 0.11 | 58,620 | 62,850 | 121,470 | 165,700 | Dec-15 | 23 | 73 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05-DC-07300 | 2015 | 2532 | 0.20 | 72,330 | 113,040 | 185,370 | 250,000 | Apr-15 | 24 | 74 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W03-BB-13100 | 2015 | 9118 | 0.11 | 58,620 | 71,300 | 129,920 | 175,900 | Oct-15 | 25 | 74 |
| 01 | 00 | 000 | 101 | 131 | 33 | 5N1W34-CB-01508 | 2015 | 4194 | 0.18 | 71,140 | 69,150 | 140,290 | 187,000 | May-15 | 26 | 75 |
| 01 | 00 | 000 | 101 | 132 | 33 | 5N1W33-DC-13900 | 2015 | 6019 | 0.13 | 62,830 | 87,280 | 150,110 | 200,000 | Jul-15 | 27 | 75 |
| 01 | 00 | 000 | 101 | 123 | 33 | 5N1W33-DD-11600 | 2015 | 8349 | 0.13 | 62,830 | 57,130 | 119,960 | 158,000 | Sep-15 | 28 | 76 |
| 01 | 00 | 000 | 101 | 133 | 33 | 4N1W03-BC-07401 | 2015 | 8112 | 0.27 | 75,090 | 81,250 | 156,340 | 206,000 | Sep-15 | 29 | 76 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W03-CB-03700 | 2015 | 8899 | 0.15 | 66,780 | 48,620 | 115,400 | 152,600 | Oct-15 | 30 | 76 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W05-AD-12500 | 2015 | 7075 | 0.11 | 57,350 | 56,640 | 113,990 | 148,500 | Aug-15 | 31 | 77 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W03-BC-00403 | 2015 | 8403 | 0.13 | 61,250 | 72,660 | 133,910 | 175,000 | Sep-15 | 32 | 77 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W04-CA-07500 | 2015 | 9657 | 0.13 | 61,780 | 58,000 | 119,780 | 154,600 | Nov-15 | 33 | 77 |
| 01 | 00 | 000 | 101 | 121 | 33 | 4N1W04-DC-00100 | 2015 | 9726 | 0.13 | 62,830 | 41,590 | 104,420 | 135,000 | Nov-15 | 34 | 77 |
| 01 | 00 | 000 | 101 | 131 | 33 | 5N1W33-DC-02400 | 2015 | 4953 | 0.11 | 58,620 | 57,870 | 116,490 | 150,000 | Jun-15 | 35 | 78 |
| 01 | 00 | 000 | 101 | 133 | 33 | 4N1W04-BD-00104 | 2015 | 8176 | 0.13 | 62,830 | 77,060 | 139,890 | 180,500 | Sep-15 | 36 | 78 |
| 01 | 00 | 000 | 101 | 141 | 33 | 5N1W33-DA-00402 | 2015 | 1319 | 0.09 | 48,780 | 91,510 | 140,290 | 177,000 | Feb-15 | 37 | 79 |
| 01 | 00 | 000 | 101 | 136 | 33 | 4N1W03-BD-05200 | 2015 | 6609 | 0.11 | 56,460 | 81,600 | 138,060 | 175,000 | Jul-15 | 38 | 79 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W04-CD-01500 | 2015 | 9796 | 0.35 | 53,740 | 91,090 | 144,830 | 184,080 | Nov-15 | 39 | 79 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W05-DD-00500 | 2015 | 9496 | 0.17 | 68,970 | 61,060 | 130,030 | 165,000 | Nov-15 | 40 | 79 |
| 01 | 00 | 000 | 101 | 132 | 30 | 4N1W03-CB-01600 | 2015 | 3415 | 0.14 | 65,270 | 55,590 | 120,860 | 151,000 | May-15 | 41 | 80 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W04-AA-01002 | 2015 | 5963 | 0.12 | 59,990 | 113,530 | 173,520 | 216,000 | Jul-15 | 42 | 80 |
| 01 | 00 | 000 | 101 | 135 | 33 | 4N1W04-BD-05700 | 2015 | 7106 | 0.11 | 58,620 | 81,690 | 140,310 | 174,900 | Aug-15 | 43 | 80 |
| 01 | 00 | 000 | 101 | 133 | 33 | 4N1W05-AD-12100 | 2015 | 7606 | 0.12 | 60,200 | 57,780 | 117,980 | 147,100 | Sep-15 | 44 | 80 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W04-DC-02400 | 2015 | 8323 | 0.13 | 62,830 | 88,050 | 150,880 | 189,400 | Sep-15 | 45 | 80 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05-CA-00507 | 2015 | 10703 | 0.17 | 69,460 | 146,780 | 216,240 | 270,000 | Dec-15 | 46 | 80 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05-AC-01400 | 2015 | 8928 | 0.20 | 72,270 | 86,210 | 158,480 | 194,500 | Oct-15 | 47 | 81 |
| 01 | 00 | 000 | 101 | 134 | 33 | 4N1W05-AC-05200 | 2015 | 10566 | 0.39 | 84,420 | 127,350 | 211,770 | 259,900 | Dec-15 | 48 | 81 |
| 01 | 00 | 000 | 101 | 131 | 33 | 5N1W33-DC-04000 | 2015 | 192 | 0.11 | 58,620 | 58,670 | 117,290 | 143,800 | Jan-15 | 49 | 82 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05-CB-04600 | 2015 | 1983 | 0.16 | 68,310 | 116,400 | 184,710 | 224,000 | Mar-15 | 50 | 82 |
| 01 | 00 | 000 | 101 | 121 | 33 | 4N1W04-BD-00400 | 2015 | 3502 | 0.27 | 69,980 | 54,830 | 124,810 | 152,900 | May-15 | 51 | 82 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05-CA-04000 | 2015 | 5283 | 0.15 | 67,100 | 156,200 | 223,300 | 273,000 | Jun-15 | 52 | 82 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05-CC-01104 | 2015 | 6158 | 0.18 | 70,390 | 98,060 | 168,450 | 205,000 | Jul-15 | 53 | 82 |
| 01 | 00 | 000 | 101 | 133 | 33 | 4N1W05-CD-00903 | 2015 | 6411 | 0.16 | 67,890 | 97,920 | 165,810 | 201,000 | Jul-15 | 54 | 82 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W06-DC-02200 | 2015 | 6258 | 0.14 | 63,920 | 116,810 | 180,730 | 220,000 | Jul-15 | 55 | 82 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W06-DD-05000 | 2015 | 7541 | 0.12 | 60,770 | 120,660 | 181,430 | 220,000 | Aug-15 | 56 | 82 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W06-DC-04500 | 2015 | 7882 | 0.12 | 60,770 | 155,720 | 216,490 | 263,000 | Sep-15 | 57 | 82 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W06-DA-02700 | 2015 | 9368 | 0.26 | 74,690 | 101,710 | 176,400 | 216,000 | Nov-15 | 58 | 82 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W04-AD-03101 | 2015 | 10425 | 0.12 | 59,510 | 121,800 | 181,310 | 220,335 | Dec-15 | 59 | 82 |
| 01 | 00 | 000 | 101 | 133 | 33 | 4N1W03-BB-01900 | 2015 | 2579 | 0.15 | 66,780 | 72,690 | 139,470 | 169,000 | Apr-15 | 60 | 83 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05-DB-02109 | 2015 | 6133 | 0.12 | 58,730 | 157,770 | 216,500 | 259,900 | Jun-15 | 61 | 83 |
| 01 | 00 | 000 | 101 | 131 | 30 | 4N1W04-DD-05000 | 2015 | 86 | 0.13 | 62,830 | 57,980 | 120,810 | 144,500 | Jan-15 | 62 | 84 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W05-DA-05700 | 2015 | 9728 | 0.22 | 73,150 | 52,860 | 126,010 | 149,900 | Nov-15 | 63 | 84 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W06-DC-07500 | 2015 | 10564 | 0.16 | 67,240 | 125,320 | 192,560 | 229,900 | Dec-15 | 64 | 84 |
| 01 | 00 | 000 | 101 | 142 | 33 | 4N1W06-DA-05100 | 2015 | 1397 | 0.23 | 73,570 | 136,970 | 210,540 | 249,000 | Feb-15 | 65 | 85 |

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| AP AR | SA | NH | PRP CLS | BLD CLS | RJ CD | MAP NO. | BOOK | PAGE | ACRES | RMV LAND | RMV IMP | TOTAL VALUE | SALES PRICE | SALE DATE | SALE NO | RATIO |
|----------|----|-----|------------|------------|----------|-----------------|------|-------|-------|-------------|------------|----------------|----------------|--------------|------------|-------|
| 01 | 00 | 000 | 101 | 131 | 30 | 5N1W34-CC-09600 | 2015 | 7244 | 0.27 | 75,090 | 58,540 | 133,630 | 157,000 | Aug-15 | 66 | 85 |
| 01 | 00 | 000 | 101 | 135 | 33 | 4N1W05-AD-06400 | 2015 | 6611 | 0.15 | 66,720 | 69,330 | 136,050 | 160,000 | Aug-15 | 67 | 85 |
| 01 | 00 | 000 | 101 | 121 | 33 | 5N1W33-DD-06300 | 2015 | 7428 | 0.13 | 61,190 | 39,120 | 100,310 | 117,500 | Aug-15 | 68 | 85 |
| 01 | 00 | 000 | 101 | 141 | 30 | 4N1W03-BD-06801 | 2015 | 7569 | 0.13 | 61,510 | 93,700 | 155,210 | 182,000 | Sep-15 | 69 | 85 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05-DB-06300 | 2015 | 7884 | 0.19 | 71,540 | 85,410 | 156,950 | 185,000 | Sep-15 | 70 | 85 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W06-DC-01100 | 2015 | 8521 | 0.13 | 62,750 | 122,200 | 184,950 | 218,000 | Oct-15 | 71 | 85 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05-BD-01012 | 2015 | 10578 | 0.12 | 59,000 | 149,850 | 208,850 | 246,500 | Dec-15 | 72 | 85 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05-CA-00507 | 2015 | 1258 | 0.17 | 69,460 | 146,780 | 216,240 | 250,000 | Feb-15 | 73 | 86 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W05-AD-11900 | 2015 | 2988 | 0.13 | 61,410 | 50,190 | 111,600 | 130,000 | Apr-15 | 74 | 86 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W04-DA-01000 | 2015 | 3990 | 0.26 | 100,660 | 97,630 | 198,290 | 229,900 | May-15 | 75 | 86 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05-AB-02600 | 2015 | 5572 | 0.18 | 70,650 | 97,710 | 168,360 | 195,000 | Jul-15 | 76 | 86 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W06-DC-02400 | 2015 | 5800 | 0.31 | 77,320 | 173,290 | 250,610 | 291,000 | Jul-15 | 77 | 86 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W04-CB-03400 | 2015 | 7613 | 0.27 | 75,460 | 85,530 | 160,990 | 187,031 | Sep-15 | 78 | 86 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W04-DA-06000 | 2015 | 8325 | 0.13 | 58,950 | 103,440 | 162,390 | 189,900 | Sep-15 | 79 | 86 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05-CC-01820 | 2015 | 9137 | 0.16 | 67,970 | 99,110 | 167,080 | 194,000 | Oct-15 | 80 | 86 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05-BC-04700 | 2015 | 9836 | 0.12 | 60,220 | 129,960 | 190,180 | 219,900 | Nov-15 | 81 | 86 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W08-BB-05900 | 2015 | 2651 | 0.18 | 69,810 | 129,540 | 199,350 | 228,500 | Apr-15 | 82 | 87 |
| 01 | 00 | 000 | 101 | 133 | 33 | 4N1W05-AD-08400 | 2015 | 4951 | 0.26 | 74,750 | 80,810 | 155,560 | 178,000 | Jun-15 | 83 | 87 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05-CC-00705 | 2015 | 6442 | 0.16 | 68,150 | 142,180 | 210,330 | 243,000 | Jun-15 | 84 | 87 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W05-DA-07700 | 2015 | 6059 | 0.11 | 58,440 | 59,360 | 117,800 | 136,000 | Jul-15 | 85 | 87 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05-DB-02101 | 2015 | 6129 | 0.12 | 60,660 | 158,190 | 218,850 | 253,000 | Jul-15 | 86 | 87 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05-AC-04402 | 2015 | 7294 | 0.32 | 77,980 | 139,130 | 217,110 | 250,000 | Aug-15 | 87 | 87 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W06-AD-01100 | 2015 | 7414 | 0.19 | 71,720 | 125,850 | 197,570 | 228,000 | Aug-15 | 88 | 87 |
| 01 | 00 | 000 | 101 | 143 | 33 | 5N1W32-DC-02603 | 2015 | 7579 | 0.16 | 76,880 | 154,620 | 231,500 | 266,100 | Sep-15 | 89 | 87 |
| 01 | 00 | 000 | 101 | 131 | 33 | 5N1W33-DB-00707 | 2015 | 10687 | 0.17 | 68,890 | 75,130 | 144,020 | 165,200 | Dec-15 | 90 | 87 |
| 01 | 00 | 000 | 101 | 132 | 30 | 4N1W04-AD-07700 | 2015 | 340 | 0.13 | 62,300 | 69,310 | 131,610 | 149,000 | Jan-15 | 91 | 88 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W08-BB-05700 | 2015 | 455 | 0.16 | 68,250 | 121,660 | 189,910 | 216,000 | Jan-15 | 92 | 88 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W06-DC-06500 | 2015 | 2558 | 0.12 | 59,720 | 114,190 | 173,910 | 198,000 | Apr-15 | 93 | 88 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W07-AB-03129 | 2015 | 6478 | 0.11 | 58,640 | 164,750 | 223,390 | 254,000 | Jul-15 | 94 | 88 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W04-BC-07700 | 2015 | 9023 | 0.17 | 69,380 | 122,250 | 191,630 | 219,000 | Oct-15 | 95 | 88 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05-BD-01010 | 2015 | 10279 | 0.13 | 61,340 | 136,610 | 197,950 | 225,500 | Dec-15 | 96 | 88 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05-DD-02001 | 2015 | 1316 | 0.18 | 70,200 | 125,600 | 195,800 | 220,000 | Feb-15 | 97 | 89 |
| 01 | 00 | 000 | 101 | 121 | 33 | 5N1W33-CD-02400 | 2015 | 1920 | 0.17 | 68,980 | 41,110 | 110,090 | 123,700 | Mar-15 | 98 | 89 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05-BD-01018 | 2015 | 3555 | 0.12 | 58,880 | 131,510 | 190,390 | 213,900 | Apr-15 | 99 | 89 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05-BC-05200 | 2015 | 3911 | 0.13 | 61,580 | 158,480 | 220,060 | 247,000 | May-15 | 100 | 89 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05-CB-04200 | 2015 | 5562 | 0.14 | 65,460 | 156,250 | 221,710 | 248,900 | Jul-15 | 101 | 89 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W06-DD-07700 | 2015 | 6202 | 0.16 | 67,790 | 123,480 | 191,270 | 215,000 | Jul-15 | 102 | 89 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05-AB-01037 | 2015 | 7217 | 0.16 | 67,920 | 143,220 | 211,140 | 237,900 | Aug-15 | 103 | 89 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05-BA-03911 | 2015 | 7486 | 0.15 | 66,550 | 137,160 | 203,710 | 229,050 | Aug-15 | 104 | 89 |
| 01 | 00 | 000 | 101 | 144 | 33 | 4N1W03-BB-15400 | 2015 | 8450 | 0.12 | 59,490 | 149,900 | 209,390 | 235,500 | Oct-15 | 105 | 89 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05-BD-01015 | 2015 | 10237 | 0.14 | 65,020 | 152,610 | 217,630 | 245,500 | Dec-15 | 106 | 89 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W04-DC-05400 | 2015 | 10277 | 0.13 | 62,830 | 82,900 | 145,730 | 164,000 | Dec-15 | 107 | 89 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05-AA-07100 | 2015 | 10572 | 0.22 | 72,890 | 100,870 | 173,760 | 195,000 | Dec-15 | 108 | 89 |
| 01 | 00 | 000 | 101 | 141 | 33 | 5N1W34-CB-01602 | 2015 | 6437 | 0.16 | 67,890 | 108,580 | 176,470 | 196,000 | Jul-15 | 109 | 90 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05-AB-01041 | 2015 | 8735 | 0.13 | 63,020 | 145,520 | 208,540 | 232,000 | Oct-15 | 110 | 90 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W07-AB-03175 | 2015 | 8736 | 0.16 | 68,250 | 127,370 | 195,620 | 218,000 | Oct-15 | 111 | 90 |

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| 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 | 33 | 4N1W08-BB-05100 | 2015 | 9606 | 0.19 | 71,080 | 143,890 | 214,970 | 239,900 | Nov-15 | 112 | 90 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05-DC-08302 | 2015 | 10002 | 0.19 | 71,750 | 114,970 | 186,720 | 208,500 | Nov-15 | 113 | 90 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W04-DC-03900 | 2015 | 1793 | 0.13 | 62,830 | 99,570 | 162,400 | 179,000 | Mar-15 | 114 | 91 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05-AC-02718 | 2015 | 2382 | 0.16 | 67,360 | 114,950 | 182,310 | 200,000 | Apr-15 | 115 | 91 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05-CB-00147 | 2015 | 3453 | 0.14 | 63,800 | 170,600 | 234,400 | 259,000 | May-15 | 116 | 91 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05-BC-00400 | 2015 | 4265 | 0.16 | 68,200 | 123,510 | 191,710 | 210,000 | Jun-15 | 117 | 91 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W06-DD-04600 | 2015 | 5278 | 0.13 | 61,320 | 190,550 | 251,870 | 278,300 | Jun-15 | 118 | 91 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W04-DA-06801 | 2015 | 5568 | 0.11 | 56,630 | 39,280 | 95,910 | 104,900 | Jul-15 | 119 | 91 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W07-AB-03124 | 2015 | 8512 | 0.13 | 63,020 | 190,570 | 253,590 | 277,500 | Sep-15 | 120 | 91 |
| 01 | 00 | 000 | 101 | 141 | 33 | 5N1W32-DB-01800 | 2015 | 9865 | 0.17 | 77,320 | 184,470 | 261,790 | 287,958 | Nov-15 | 121 | 91 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05-DC-07100 | 2015 | 1796 | 0.20 | 72,330 | 112,030 | 184,360 | 199,800 | Mar-15 | 122 | 92 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05-AC-02000 | 2015 | 2260 | 0.18 | 70,210 | 119,380 | 189,590 | 205,000 | Mar-15 | 123 | 92 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05-BD-01019 | 2015 | 2856 | 0.12 | 59,420 | 164,500 | 223,920 | 243,000 | Apr-15 | 124 | 92 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05-BC-00200 | 2015 | 3252 | 0.17 | 68,490 | 113,970 | 182,460 | 198,900 | Apr-15 | 125 | 92 |
| 01 | 00 | 000 | 101 | 123 | 33 | 5N1W33-DC-05300 | 2015 | 4088 | 0.26 | 74,480 | 48,840 | 123,320 | 133,600 | May-15 | 126 | 92 |
| 01 | 00 | 000 | 101 | 134 | 33 | 5N1W33-DC-03700 | 2015 | 4384 | 0.10 | 55,300 | 85,180 | 140,480 | 153,000 | May-15 | 127 | 92 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W04-BD-01702 | 2015 | 5935 | 0.13 | 60,960 | 96,130 | 157,090 | 170,000 | Jul-15 | 128 | 92 |
| 01 | 00 | 000 | 101 | 151 | 33 | 4N1W04-CA-15800 | 2015 | 6223 | 0.39 | 84,730 | 146,300 | 231,030 | 252,000 | Jul-15 | 129 | 92 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05-AA-09400 | 2015 | 6378 | 0.22 | 73,120 | 164,440 | 237,560 | 257,250 | Jul-15 | 130 | 92 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W08-BB-07300 | 2015 | 7774 | 0.16 | 68,170 | 124,760 | 192,930 | 210,000 | Sep-15 | 131 | 92 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W06-DD-09000 | 2015 | 10350 | 0.11 | 58,110 | 143,950 | 202,060 | 219,000 | Dec-15 | 132 | 92 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05-CC-00711 | 2015 | 450 | 0.17 | 69,380 | 130,550 | 199,930 | 216,000 | Jan-15 | 133 | 93 |
| 01 | 00 | 000 | 101 | 146 | 33 | 4N1W04-AA-04900 | 2015 | 813 | 0.13 | 62,830 | 123,890 | 186,720 | 201,000 | Feb-15 | 134 | 93 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05-DC-04400 | 2015 | 1613 | 0.24 | 73,980 | 167,310 | 241,290 | 259,900 | Mar-15 | 135 | 93 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05-AB-03600 | 2015 | 3164 | 0.26 | 74,740 | 109,840 | 184,580 | 198,000 | Apr-15 | 136 | 93 |
| 01 | 00 | 000 | 101 | | 33 | 5N1W32-DC-00111 | 2015 | 4312 | 0.17 | 77,500 | 164,170 | 241,670 | 260,000 | May-15 | 137 | 93 |
| 01 | 00 | 000 | 101 | 143 | 30 | 4N1W07-AB-03145 | 2015 | 5483 | 0.13 | 61,440 | 142,050 | 203,490 | 219,900 | Jun-15 | 138 | 93 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W07-AB-03144 | 2015 | 6958 | 0.12 | 60,870 | 125,140 | 186,010 | 200,500 | Aug-15 | 139 | 93 |
| 01 | 00 | 000 | 101 | 145 | 33 | 4N1W05-BA-03913 | 2015 | 7181 | 0.13 | 62,180 | 171,430 | 233,610 | 250,000 | Aug-15 | 140 | 93 |
| 01 | 00 | 000 | 101 | 141 | 33 | 5N1W32-DC-00109 | 2015 | 7477 | 0.16 | 76,740 | 170,220 | 246,960 | 265,900 | Aug-15 | 141 | 93 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05-BD-03100 | 2015 | 8333 | 0.19 | 70,820 | 140,590 | 211,410 | 228,000 | Sep-15 | 142 | 93 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05-BA-03901 | 2015 | 8778 | 0.21 | 72,630 | 162,160 | 234,790 | 252,000 | Oct-15 | 143 | 93 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05-DC-08600 | 2015 | 9953 | 0.40 | 85,510 | 143,280 | 228,790 | 245,000 | Nov-15 | 144 | 93 |
| 01 | 00 | 000 | 101 | 143 | 30 | 4N1W06-DD-06100 | 2015 | 170 | 0.12 | 59,820 | 120,080 | 179,900 | 191,000 | Jan-15 | 145 | 94 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05-BD-01020 | 2015 | 1165 | 0.12 | 58,860 | 159,850 | 218,710 | 232,000 | Feb-15 | 146 | 94 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W07-AB-03149 | 2015 | 2192 | 0.11 | 58,660 | 142,810 | 201,470 | 215,000 | Mar-15 | 147 | 94 |
| 01 | 00 | 000 | 101 | 143 | 33 | 5N1W21-CB-03100 | 2015 | 2791 | 0.23 | 73,510 | 199,580 | 273,090 | 289,900 | Apr-15 | 148 | 94 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05-BD-01000 | 2015 | 4647 | 0.13 | 61,730 | 157,290 | 219,020 | 232,400 | Jun-15 | 149 | 94 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05-BD-01003 | 2015 | 5336 | 0.16 | 67,410 | 166,460 | 233,870 | 247,500 | Jun-15 | 150 | 94 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W04-BC-06300 | 2015 | 4696 | 0.17 | 68,620 | 156,970 | 225,590 | 240,000 | Jun-15 | 151 | 94 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W06-DC-00100 | 2015 | 8366 | 0.15 | 66,720 | 117,830 | 184,550 | 196,000 | Aug-15 | 152 | 94 |
| 01 | 00 | 000 | 101 | 146 | 33 | 4N1W04-AC-09100 | 2015 | 10060 | 0.26 | 74,890 | 145,210 | 220,100 | 235,000 | Dec-15 | 153 | 94 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05-BC-01000 | 2015 | 10591 | 0.16 | 68,440 | 162,110 | 230,550 | 245,000 | Dec-15 | 154 | 94 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05-BC-01400 | 2015 | 10465 | 0.16 | 67,930 | 198,360 | 266,290 | 282,500 | Dec-15 | 155 | 94 |
| 01 | 00 | 000 | 101 | 143 | 30 | 4N1W05-CA-00118 | 2015 | 137 | 0.13 | 61,890 | 160,210 | 222,100 | 235,000 | Jan-15 | 156 | 95 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05-AA-00808 | 2015 | 1389 | 0.28 | 75,690 | 151,480 | 227,170 | 240,000 | Feb-15 | 157 | 95 |

COLUMBIA County 2016 Ratio Study

| AP AR | SA | NH | PRP CLS | BLD CLS | RJ CD | MAP NO. | BOOK | PAGE | ACRES | RMV LAND | RMV IMP | TOTAL VALUE | SALES PRICE | SALE DATE | SALE NO | RATIO |
|----------|----|-----|------------|------------|----------|-----------------|------|-------|-------|-------------|------------|----------------|----------------|--------------|------------|-------|
| 01 | 00 | 000 | 101 | 132 | 30 | 4N1W04-BD-00110 | 2015 | 1720 | 0.19 | 71,120 | 70,820 | 141,940 | 150,000 | Mar-15 | 158 | 95 |
| 01 | 00 | 000 | 101 | 143 | 30 | 4N1W07-AB-03125 | 2015 | 3733 | 0.16 | 67,240 | 191,130 | 258,370 | 272,000 | May-15 | 159 | 95 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05-CB-00109 | 2015 | 3544 | 0.15 | 67,080 | 185,390 | 252,470 | 265,000 | May-15 | 160 | 95 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05-BC-04500 | 2015 | 4466 | 0.12 | 59,820 | 139,240 | 199,060 | 210,000 | Jun-15 | 161 | 95 |
| 01 | 00 | 000 | 101 | 143 | 30 | 5N1W34-CB-01607 | 2015 | 7525 | 0.16 | 67,890 | 121,640 | 189,530 | 199,950 | Aug-15 | 162 | 95 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05-CB-00107 | 2015 | 10447 | 0.15 | 66,360 | 203,680 | 270,040 | 283,500 | Dec-15 | 163 | 95 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W07-AB-03131 | 2015 | 1053 | 0.11 | 58,640 | 137,680 | 196,320 | 203,500 | Feb-15 | 164 | 96 |
| 01 | 00 | 000 | 101 | 135 | 33 | 4N1W05-DA-05800 | 2015 | 1779 | 0.28 | 75,900 | 57,600 | 133,500 | 139,000 | Mar-15 | 165 | 96 |
| 01 | 00 | 000 | 101 | 143 | 33 | 5N1W32-DC-00102 | 2015 | 1946 | 0.17 | 77,320 | 169,180 | 246,500 | 257,500 | Mar-15 | 166 | 96 |
| 01 | 00 | 000 | 101 | 132 | 33 | 4N1W05-DA-08700 | 2015 | 2728 | 0.13 | 62,990 | 78,900 | 141,890 | 147,600 | Apr-15 | 167 | 96 |
| 01 | 00 | 000 | 101 | | 33 | 5N1W32-DC-00112 | 2015 | 4313 | 0.17 | 78,410 | 179,770 | 258,180 | 270,000 | May-15 | 168 | 96 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05-CA-02400 | 2015 | 5037 | 0.23 | 66,180 | 111,700 | 177,880 | 185,500 | Jun-15 | 169 | 96 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05-CB-00138 | 2015 | 5580 | 0.13 | 63,030 | 187,090 | 250,120 | 261,500 | Jun-15 | 170 | 96 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W08-BC-04800 | 2015 | 5459 | 0.19 | 71,500 | 153,730 | 225,230 | 234,000 | Jul-15 | 171 | 96 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05-AB-04205 | 2015 | 8072 | 0.17 | 68,600 | 185,610 | 254,210 | 265,000 | Sep-15 | 172 | 96 |
| 01 | 00 | 000 | 101 | 131 | 30 | 4N1W05-AC-05300 | 2015 | 8616 | 0.25 | 74,080 | 50,390 | 124,470 | 129,250 | Oct-15 | 173 | 96 |
| 01 | 00 | 000 | 101 | 142 | 33 | 4N1W05-AB-01500 | 2015 | 9331 | 0.22 | 73,100 | 137,770 | 210,870 | 220,500 | Nov-15 | 174 | 96 |
| 01 | 00 | 000 | 101 | 142 | 33 | 5N1W32-DC-00115 | 2015 | 9411 | 0.17 | 77,330 | 162,380 | 239,710 | 249,900 | Nov-15 | 175 | 96 |
| 01 | 00 | 000 | 101 | 124 | 33 | 4N1W05-DA-06700 | 2015 | 9482 | 0.14 | 63,880 | 64,070 | 127,950 | 132,900 | Nov-15 | 176 | 96 |
| 01 | 00 | 000 | 101 | 145 | 33 | 4N1W05-BA-03918 | 2015 | 10288 | 0.14 | 63,760 | 175,780 | 239,540 | 249,500 | Dec-15 | 177 | 96 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W07-AB-03181 | 2015 | 1791 | 0.12 | 60,540 | 150,920 | 211,460 | 219,000 | Mar-15 | 178 | 97 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W07-AB-03138 | 2015 | 2858 | 0.11 | 58,640 | 125,360 | 184,000 | 189,900 | Apr-15 | 179 | 97 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05-BD-01002 | 2015 | 4963 | 0.13 | 61,780 | 176,410 | 238,190 | 245,000 | Jun-15 | 180 | 97 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W07-AB-03127 | 2015 | 3250 | 0.14 | 64,750 | 198,240 | 262,990 | 269,000 | Apr-15 | 181 | 98 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W06-DA-04500 | 2015 | 3773 | 0.34 | 97,790 | 157,440 | 255,230 | 260,000 | May-15 | 182 | 98 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05-DA-03002 | 2015 | 6382 | 0.16 | 67,930 | 120,540 | 188,470 | 193,000 | Jul-15 | 183 | 98 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W07-AB-03178 | 2015 | 2096 | 0.12 | 60,740 | 195,010 | 255,750 | 259,000 | Mar-15 | 184 | 99 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W07-AB-03133 | 2015 | 2645 | 0.11 | 58,640 | 124,490 | 183,130 | 185,900 | Apr-15 | 185 | 99 |
| 01 | 00 | 000 | 101 | 143 | 30 | 4N1W05-BD-01006 | 2015 | 3497 | 0.12 | 58,880 | 169,470 | 228,350 | 231,500 | May-15 | 186 | 99 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W07-AB-03108 | 2015 | 3708 | 0.14 | 65,360 | 167,100 | 232,460 | 235,000 | May-15 | 187 | 99 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05-BC-06400 | 2015 | 6422 | 0.54 | 94,390 | 156,210 | 250,600 | 252,000 | Jul-15 | 188 | 99 |
| 01 | 00 | 000 | 101 | 153 | 33 | 4N1W06-DC-07000 | 2015 | 7740 | 0.25 | 74,470 | 231,330 | 305,800 | 308,000 | Sep-15 | 189 | 99 |
| 01 | 00 | 000 | 101 | | 33 | 5N1W32-DC-00118 | 2015 | 8612 | 0.22 | 83,140 | 184,650 | 267,790 | 271,098 | Oct-15 | 190 | 99 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W08-BA-03500 | 2015 | 9712 | 0.20 | 85,650 | 154,490 | 240,140 | 239,777 | Nov-15 | 191 | 100 |
| 01 | 00 | 000 | 101 | 143 | 33 | 5N1W32-DC-00119 | 2015 | 9830 | 0.18 | 79,220 | 186,070 | 265,290 | 264,900 | Nov-15 | 192 | 100 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W04-AD-06700 | 2015 | 671 | 0.26 | 100,660 | 69,350 | 170,010 | 168,500 | Jan-15 | 193 | 101 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W08-BB-04700 | 2015 | 847 | 0.18 | 70,090 | 147,600 | 217,690 | 215,000 | Feb-15 | 194 | 101 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W07-AB-03126 | 2015 | 3315 | 0.16 | 67,960 | 199,030 | 266,990 | 264,000 | May-15 | 195 | 101 |
| 01 | 00 | 000 | 101 | 142 | 33 | 4N1W05-CC-01001 | 2015 | 3942 | 0.31 | 77,250 | 170,540 | 247,790 | 245,000 | May-15 | 196 | 101 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05-BC-08900 | 2015 | 5187 | 0.20 | 72,270 | 134,180 | 206,450 | 204,900 | Jun-15 | 197 | 101 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05-AC-06200 | 2015 | 5589 | 0.16 | 68,200 | 157,470 | 225,670 | 224,000 | Jul-15 | 198 | 101 |
| 01 | 00 | 000 | 101 | 143 | 33 | 5N1W32-DB-01700 | 2015 | 1311 | 0.17 | 77,320 | 202,010 | 279,330 | 273,000 | Feb-15 | 199 | 102 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W07-AB-03135 | 2015 | 1813 | 0.11 | 58,640 | 124,500 | 183,140 | 180,000 | Mar-15 | 200 | 102 |
| 01 | 00 | 000 | 101 | | 33 | 5N1W32-DC-00120 | 2015 | 6841 | 0.19 | 80,720 | 184,650 | 265,370 | 259,900 | Aug-15 | 201 | 102 |
| 01 | 00 | 000 | 101 | 141 | 33 | 5N1W32-DC-00108 | 2015 | 1891 | 0.23 | 83,330 | 188,110 | 271,440 | 263,500 | Mar-15 | 202 | 103 |
| 01 | 00 | 000 | 101 | 143 | 33 | 5N1W32-DB-01000 | 2015 | 4386 | 0.21 | 82,500 | 185,320 | 267,820 | 259,000 | Jun-15 | 203 | 103 |

COLUMBIA County 2016 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 | 141 | 33 | 4N1W05-CC-01101 | 2015 | 6717 | 0.19 | 71,590 | 101,940 | 173,530 | 169,000 | Aug-15 | 204 | 103 |
| 01 | 00 | 000 | 101 | 141 | 30 | 4N1W05-CC-01818 | 2015 | 579 | 0.16 | 67,970 | 110,100 | 178,070 | 171,000 | Jan-15 | 205 | 104 |
| 01 | 00 | 000 | 101 | 142 | 33 | 4N1W05-AB-01300 | 2015 | 6663 | 0.17 | 69,270 | 108,050 | 177,320 | 170,000 | Jul-15 | 206 | 104 |
| 01 | 00 | 000 | 101 | 132 | 33 | 4N1W04-DA-05200 | 2015 | 8792 | 0.19 | 70,820 | 79,610 | 150,430 | 145,000 | Oct-15 | 207 | 104 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W08-BB-05800 | 2015 | 4852 | 0.20 | 72,140 | 186,030 | 258,170 | 245,000 | Jun-15 | 208 | 105 |
| 01 | 00 | 000 | 101 | 151 | 33 | 4N1W05-CB-00137 | 2015 | 7484 | 0.20 | 72,140 | 252,680 | 324,820 | 308,000 | Aug-15 | 209 | 105 |
| 01 | 00 | 000 | 101 | 153 | 33 | 4N1W05-BC-03400 | 2015 | 4278 | 0.12 | 60,910 | 212,360 | 273,270 | 259,000 | Jun-15 | 210 | 106 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W06-DC-07600 | 2015 | 1221 | 0.14 | 65,160 | 119,100 | 184,260 | 171,900 | Feb-15 | 211 | 107 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05-AB-01043 | 2015 | 1728 | 0.13 | 63,020 | 145,540 | 208,560 | 195,000 | Feb-15 | 212 | 107 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W04-DB-13800 | 2015 | 1756 | 0.40 | 85,150 | 106,870 | 192,020 | 179,900 | Mar-15 | 213 | 107 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W05-DA-02000 | 2015 | 4197 | 0.20 | 72,230 | 142,710 | 214,940 | 200,000 | May-15 | 214 | 107 |
| 01 | 00 | 000 | 101 | 144 | 33 | 5N1W33-AD-04500 | 2015 | 8069 | 0.39 | 96,480 | 225,830 | 322,310 | 297,500 | Sep-15 | 215 | 108 |
| 01 | 00 | 000 | 101 | 153 | 33 | 4N1W05-AA-11000 | 2015 | 8817 | 0.19 | 81,280 | 244,350 | 325,630 | 302,745 | Oct-15 | 216 | 108 |
| 01 | 00 | 000 | 101 | 153 | 30 | 4N1W05-CC-01802 | 2015 | 1988 | 0.86 | 110,940 | 203,630 | 314,570 | 289,000 | Mar-15 | 217 | 109 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05-AA-04200 | 2015 | 6441 | 0.21 | 72,830 | 85,350 | 158,180 | 145,000 | Jul-15 | 218 | 109 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W04-CB-12600 | 2015 | 8909 | 0.09 | 52,500 | 47,810 | 100,310 | 90,825 | Oct-15 | 219 | 110 |
| 01 | 00 | 000 | 101 | 132 | 33 | 4N1W04-DB-10000 | 2015 | 673 | 0.13 | 62,830 | 83,260 | 146,090 | 130,000 | Jan-15 | 220 | 112 |
| 01 | 00 | 000 | 101 | 144 | 33 | 4N1W06-AD-01700 | 2015 | 4319 | 0.18 | 70,450 | 202,620 | 273,070 | 243,900 | Jun-15 | 221 | 112 |
| 01 | 00 | 000 | 101 | 132 | 33 | 5N1W34-CB-08000 | 2015 | 7829 | 0.15 | 67,130 | 55,310 | 122,440 | 109,000 | Sep-15 | 222 | 112 |
| 01 | 00 | 000 | 101 | 122 | 33 | 4N1W04-BD-00800 | 2015 | 9344 | 0.24 | 99,270 | 49,870 | 149,140 | 131,500 | Oct-15 | 223 | 113 |
| 01 | 00 | 000 | 101 | 122 | 33 | 5N1W34-CB-06600 | 2015 | 3255 | 0.13 | 62,830 | 32,630 | 95,460 | 83,000 | Apr-15 | 224 | 115 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05-AC-06300 | 2015 | 4128 | 0.16 | 68,200 | 144,510 | 212,710 | 185,500 | May-15 | 225 | 115 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05-DC-07800 | 2015 | 6987 | 0.16 | 67,750 | 88,680 | 156,430 | 135,000 | Aug-15 | 226 | 116 |
| 01 | 00 | 000 | 101 | 153 | 33 | 4N1W05-CB-00125 | 2015 | 6579 | 0.13 | 61,710 | 256,200 | 317,910 | 272,000 | May-15 | 227 | 117 |
| 01 | 00 | 000 | 101 | 153 | 33 | 4N1W05-CB-00141 | 2015 | 2657 | 0.14 | 64,910 | 245,650 | 310,560 | 262,000 | Apr-15 | 228 | 119 |
| 01 | 00 | 000 | 101 | 143 | 33 | 5N1W32-DB-01400 | 2015 | 8786 | 0.37 | 118,480 | 210,040 | 328,520 | 277,064 | Oct-15 | 229 | 119 |
| 01 | 00 | 000 | 101 | 123 | 33 | 5N1W34-CC-15000 | 2015 | 7715 | 0.13 | 62,830 | 48,350 | 111,180 | 92,000 | Sep-15 | 230 | 121 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W04-CA-07400 | 2015 | 32 | 0.11 | 58,620 | 141,800 | 200,420 | 164,900 | Jan-15 | 231 | 122 |
| 01 | 00 | 000 | 101 | 131 | 30 | 5N1W33-DA-01800 | 2015 | 2309 | 0.13 | 63,330 | 72,170 | 135,500 | 110,000 | Apr-15 | 232 | 123 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W04-BB-01600 | 2015 | 1220 | 0.24 | 73,880 | 89,350 | 163,230 | 130,000 | Feb-15 | 233 | 126 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W04-DB-07700 | 2015 | 5724 | 0.13 | 62,830 | 58,900 | 121,730 | 95,000 | Jul-15 | 234 | 128 |
| 01 | 00 | 000 | 101 | 132 | 33 | 5N1W33-DC-06300 | 2015 | 6632 | 0.11 | 58,620 | 58,960 | 117,580 | 90,000 | Aug-15 | 235 | 131 |
| 01 | 00 | 000 | 101 | 125 | 30 | 4N1W04-CB-11300 | 2015 | 3751 | 0.14 | 63,350 | 67,460 | 130,810 | 95,000 | May-15 | 236 | 138 |
| 01 | 00 | 000 | 101 | 132 | 33 | 4N1W04-AD-03000 | 2015 | 3938 | 0.27 | 69,980 | 79,480 | 149,460 | 102,000 | May-15 | 237 | 147 |
| 01 | 00 | 000 | 101 | 131 | 30 | 4N1W04-DC-06300 | 2015 | 338 | 0.13 | 62,830 | 48,350 | 111,180 | 75,000 | Jan-15 | 238 | 148 |
| 01 | 00 | 000 | 101 | 125 | 33 | 4N1W04-CB-11300 | 2015 | 2045 | 0.14 | 63,350 | 67,460 | 130,810 | 87,807 | Mar-15 | 239 | 149 |

COLUMBIA County 2016 Ratio Study

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------|-----------|----|----|----|----------|------------|----------|
| 102 | 01 | 00 | 000 | | 7 | St Helens | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|------------|-------------------------|--------------------------|--------------------------|
| Sample - Number of Sales | 7 | RECALCULATED | | |
| Population - Number of Accounts | 27 | | | |
| Sales as a percentage of the Population | 25.93 % | 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 | 4,250,560 | 100.00 % | 4,080,538 | 100.00 % |
| Farm Improvement RMV | 0 | 0.00 % | 0 | 0.00 % |
| SelectedRatioFromSales | 104 | | | |
| RMV Adjustment | 100 | | | |
| Before Ratio | 104 | | | |
| Overall Adjustment Factor | 96 | | | |
| Land Adjustment Factor | 100 | | | |
| OSD Adjustment Factor | 100 | | | |
| Residential Adjustment Factor | 96 | | | |
| Farm Improvement Factor | 96 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 104 | 2016 | Adjustment | 96 |

Explanation

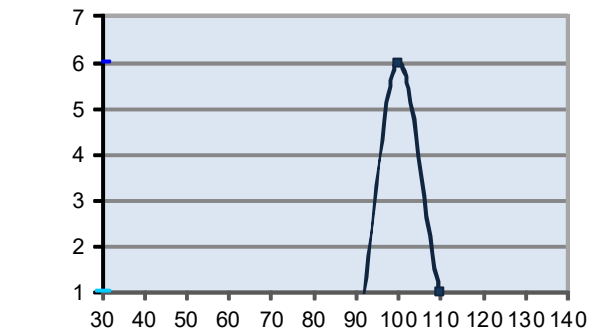
Improved property - Condominium, City of St. Helens
 Selected the Mean of 105 which is supported by the Median (104) and the Weighted Mean (106). Next, the time adjustment of 99 was applied which then returned the Selected Ratio of 104.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|------|-------|-------|
| COD | 2.88 | - | - | 10.19 | 10.99 |
| PRD | 0.99 | - | - | 1.01 | 1.02 |

COLUMBIA County 2016 Ratio Study

Frequency

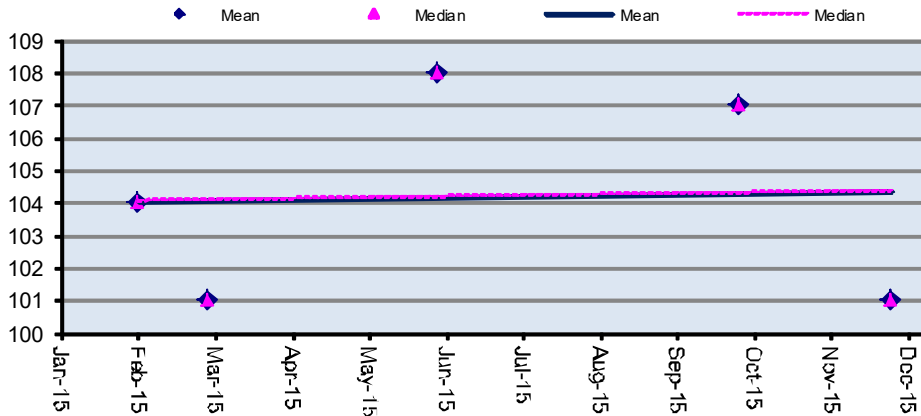


Number Of Sales

7

| | | | | | |
|-----|---|--------|------|----------------|------|
| 30 | 0 | Median | 104 | Wtd Mean | 106 |
| 40 | 0 | AD | 3.00 | GeoMean | 105 |
| 50 | 0 | COD | 2.88 | PRD | 0.99 |
| 60 | 0 | Mean | 105 | 95% Confidence | 3.01 |
| 70 | 0 | SD | 4.06 | | |
| 80 | 0 | COV | 3.87 | | |
| 90 | 0 | | | | |
| 100 | 6 | | | | |
| 110 | 1 | | | | |
| 120 | 0 | | | | |
| 130 | 0 | | | | |
| 140 | 0 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Feb-15 | 104 | 104 | 1 |
| Mar-15 | 101 | 101 | 1 |
| Jun-15 | 108 | 108 | 2 |
| Oct-15 | 107 | 107 | 2 |
| Dec-15 | 101 | 101 | 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 | 102 | 151 | 30 | 4N1W03-BA-90204 | 2015 | 1879 | 0 | 0 | 194,140 | 194,140 | 192,000 | Mar-15 | 1 | 101 |
| 01 | 00 | 000 | 102 | 134 | 33 | 4N1W04-BD-91300 | 2015 | 10768 | 0 | 0 | 120,940 | 120,940 | 120,000 | Dec-15 | 2 | 101 |
| 01 | 00 | 000 | 102 | 134 | 33 | 4N1W04-BD-90900 | 2015 | 1164 | 0 | 0 | 120,940 | 120,940 | 116,000 | Feb-15 | 3 | 104 |
| 01 | 00 | 000 | 102 | 151 | 30 | 4N1W03-BA-90103 | 2015 | 5358 | 0 | 0 | 192,120 | 192,120 | 185,000 | Jun-15 | 4 | 104 |
| 01 | 00 | 000 | 102 | 134 | 33 | 4N1W04-BD-90500 | 2015 | 9192 | 0 | 0 | 120,940 | 120,940 | 115,000 | Oct-15 | 5 | 105 |
| 01 | 00 | 000 | 102 | 152 | 33 | 5N1W34-CD-90001 | 2015 | 9143 | 0 | 0 | 260,500 | 260,500 | 240,000 | Oct-15 | 6 | 109 |
| 01 | 00 | 000 | 102 | 151 | 30 | 4N1W03-BA-90102 | 2015 | 5890 | 0 | 0 | 192,120 | 192,120 | 171,000 | Jun-15 | 7 | 112 |

COLUMBIA County 2016 Ratio Study

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------|-----------|----|----|----|----------|------------|----------|
| 109 | 01 | 00 | 000 | | 2 | St Helens | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|------------|-------------------------|--------------------------|--------------------------|
| Sample - Number of Sales | 2 | RECALCULATED | | |
| Population - Number of Accounts | 89 | | | |
| Sales as a percentage of the Population | 2.25 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 4,104,730 | 33.12 % | 4,556,250 | 40.78 % |
| OSD RMV | 2,097,500 | 16.92 % | 2,097,500 | 18.77 % |
| Residential Improvement RMV | 5,992,440 | 48.35 % | 4,374,481 | 39.15 % |
| Farm Improvement RMV | 198,310 | 1.60 % | 144,766 | 1.30 % |
| SelectedRatioFromSales | 111 | | | |
| RMV Adjustment | 100 | | | |
| Before Ratio | 111 | | | |
| Overall Adjustment Factor | 90 | | | |
| Land Adjustment Factor | 111 | | | |
| OSD Adjustment Factor | 100 | | | |
| Residential Adjustment Factor | 73 | | | |
| Farm Improvement Factor | 73 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 111 | 2016 | Adjustment | 90 |

Explanation

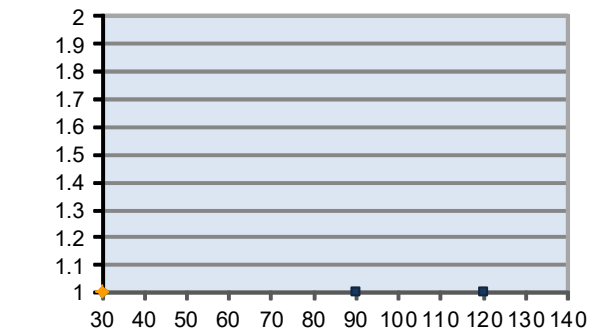
Improved property - Manufactured Structure, City of St. Helens
 Selected the Median of 112 which is supported by both the Mean and Weighted Mean. The time adjustment 99 was then applied resulting in a Selected Ratio of 111.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|-------|-------|-------|-------|-------|
| COD | 14.29 | 11.33 | 12.31 | 10.19 | 10.99 |
| PRD | 1.01 | 1.00 | 1.00 | 1.01 | 1.02 |

COLUMBIA County 2016 Ratio Study

Frequency

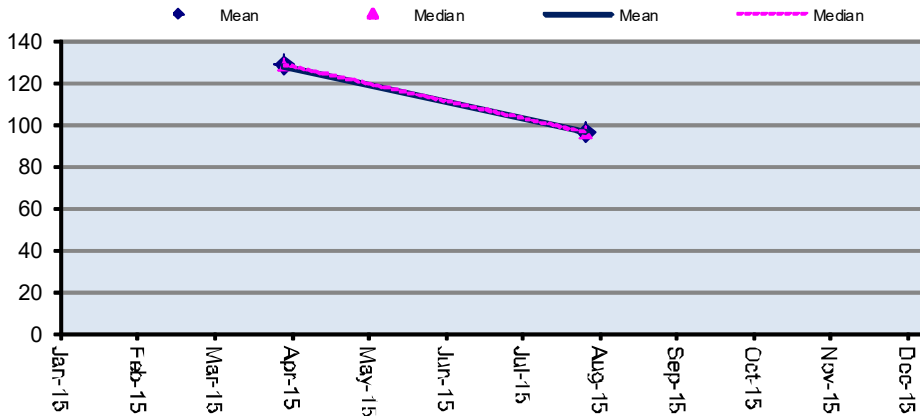


Number Of Sales

2

| | | | | | |
|-----|---|--------|-------|----------------|-------|
| 30 | 0 | Median | 112 | Wtd Mean | 111 |
| 40 | 0 | AD | 16.00 | GeoMean | 111 |
| 50 | 0 | COD | 14.29 | PRD | 1.01 |
| 60 | 0 | Mean | 112 | 95% Confidence | 31.36 |
| 70 | 0 | SD | 22.63 | | |
| 80 | 0 | COV | 20.20 | | |
| 90 | 1 | | | | |
| 100 | 0 | | | | |
| 110 | 0 | | | | |
| 120 | 1 | | | | |
| 130 | 0 | | | | |
| 140 | 0 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Apr-15 | 128 | 128 | 1 |
| Aug-15 | 96 | 96 | 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 | 109 | 452 | 33 | 5N1W33-DD-09302 | 2015 | 6919 | 0.13 | 62,830 | 56,930 | 119,760 | 125,000 | Aug-15 | 1 | 96 |
| 01 | 00 | 000 | 109 | 462 | 33 | 4N1W05-CC-02501 | 2015 | 3167 | 0.17 | 68,520 | 71,930 | 140,450 | 110,000 | Apr-15 | 2 | 128 |

COLUMBIA County 2016 Ratio Study

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

Adjustment Calculation Summary

| | | | | |
|---|-----------|-----------------------------|------------------------------|------------------------------|
| Sample - Number of Sales | 0 | | | |
| Population - Number of Accounts | 17 | | | |
| Sales as a percentage of the Population | 0.00 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 1,960,650 | 100.00 % | 2,176,322 | 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 | 90 | | | |
| RMV Adjustment | 100 | | | |
| Before Ratio | 90 | | | |
| Overall Adjustment Factor | 111 | | | |
| Land Adjustment Factor | 111 | | | |
| OSD Adjustment Factor | 100 | | | |
| Residential Adjustment Factor | 100 | | | |
| Farm Improvement Factor | 100 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 90 | 2016 | Adjustment | 111 |

Explanation

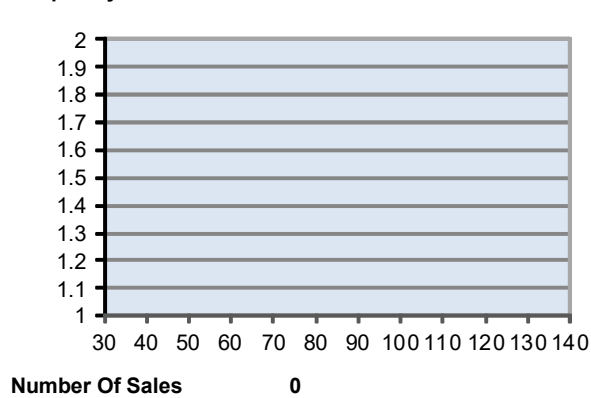
Unimproved land – River Front, City of St. Helens and City of Columbia City
 There are no unimproved land sales available for this analysis. Therefore, the Selected Ratio of 90 from the MA 1 SA 00 RMV 100 study for the City of St. Helens was used.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|-------|------|------|
| COD | | 0.00 | 11.50 | - | - |
| PRD | | 1.00 | 1.01 | - | - |

COLUMBIA County 2016 Ratio Study

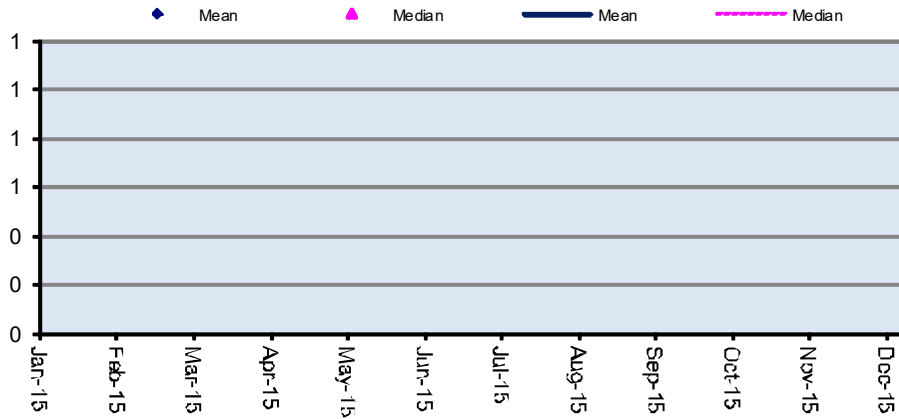
Frequency



| | | |
|-----|---|--------|
| 30 | 0 | Median |
| 40 | 0 | AD |
| 50 | 0 | COD |
| 60 | 0 | Mean |
| 70 | 0 | SD |
| 80 | 0 | COV |
| 90 | 0 | |
| 100 | 0 | |
| 110 | 0 | |
| 120 | 0 | |
| 130 | 0 | |
| 140 | 0 | |

Wtd Mean
GeoMean
PRD
95% 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 2016 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 | 0 | St Helens | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|------------|-----------------------------|------------------------------|------------------------------|
| Sample - Number of Sales | 0 | | | |
| Population - Number of Accounts | 42 | | | |
| Sales as a percentage of the Population | 0.00 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 8,445,670 | 41.99 % | 9,374,694 | 41.98 % |
| OSD RMV | 931,000 | 4.63 % | 931,000 | 4.17 % |
| Residential Improvement RMV | 10,722,270 | 53.30 % | 12,008,942 | 53.77 % |
| Farm Improvement RMV | 16,500 | 0.08 % | 18,480 | 0.08 % |
| SelectedRatioFromSales | 90 | | | |
| RMV Adjustment | 100 | | | |
| Before Ratio | 90 | | | |
| Overall Adjustment Factor | 111 | | | |
| Land Adjustment Factor | 111 | | | |
| OSD Adjustment Factor | 100 | | | |
| Residential Adjustment Factor | 112 | | | |
| Farm Improvement Factor | 112 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 90 | 2016 | Adjustment | 111 |

Explanation

RMV 101, SA 15

Improved land – River Front, City of St. Helens and City of Columbia City

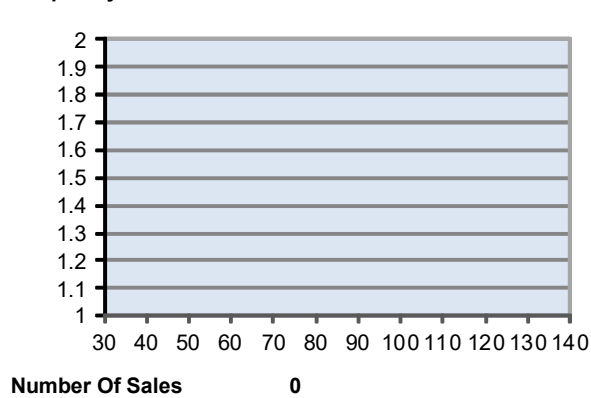
There are no improved sales available for this analysis. Therefore, the Selected Ratio of 90 from the MA 1 SA 00 RMV 101 improved land study for the City of St. Helens was used.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|-------|-------|-------|
| COD | | 0.68 | 11.50 | 22.36 | 27.31 |
| PRD | | 1.00 | 1.01 | 1.02 | 1.04 |

COLUMBIA County 2016 Ratio Study

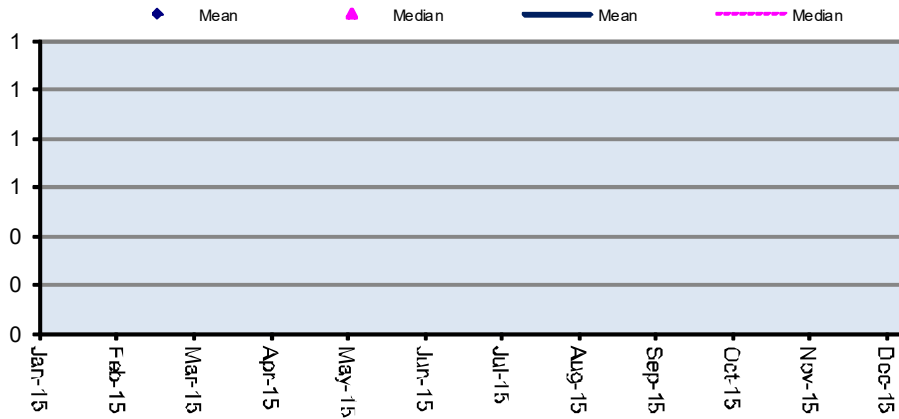
Frequency



| | | |
|-----|---|--------|
| 30 | 0 | Median |
| 40 | 0 | AD |
| 50 | 0 | COD |
| 60 | 0 | Mean |
| 70 | 0 | SD |
| 80 | 0 | COV |
| 90 | 0 | |
| 100 | 0 | |
| 110 | 0 | |
| 120 | 0 | |
| 130 | 0 | |
| 140 | 0 | |

Wtd Mean
GeoMean
PRD
95%
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 NO |

COLUMBIA County 2016 Ratio Study

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|--------------|----|----|-----|-------------|---------------|-----------|--------------|----|----|----|-------------|---------------|----------|
| 109 | 01 | 15 | 000 | | 0 | St Helens | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|------------|-----------------------------|------------------------------|------------------------------|
| Sample - Number of Sales | 0 | | | |
| 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 | 432,500 | 67.59 % | 480,075 | 73.77 % |
| OSD RMV | 48,000 | 7.50 % | 48,000 | 7.38 % |
| Residential Improvement RMV | 159,370 | 24.91 % | 122,715 | 18.86 % |
| Farm Improvement RMV | 0 | 0.00 % | 0 | 0.00 % |
| SelectedRatioFromSales | 111 | | | |
| RMV Adjustment | 100 | | | |
| Before Ratio | 111 | | | |
| Overall Adjustment Factor | 90 | | | |
| Land Adjustment Factor | 111 | | | |
| OSD Adjustment Factor | 100 | | | |
| Residential Adjustment Factor | 77 | | | |
| Farm Improvement Factor | 77 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 111 | 2016 | Adjustment | 90 |

Explanation

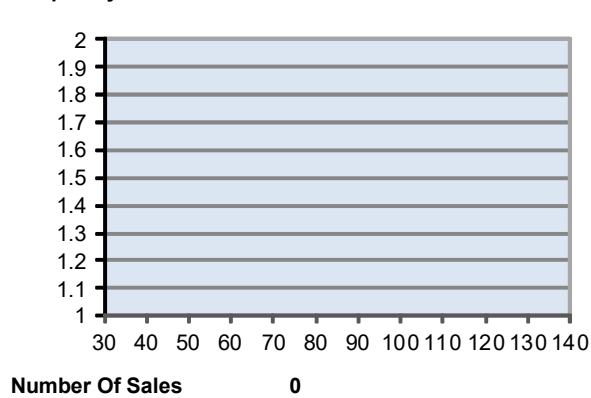
Improved land (Manufactured Structure) – River Front, City of St. Helens and City of Columbia City
 There are no improved sales available for this analysis. Therefore, the Selected Ratio of 111 from the MA 1 SA 00 RMV 109 improved land (manufactured structure) study for the City of St. Helens was used.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|-------|-------|-------|
| COD | | 0.68 | 11.50 | 22.36 | 27.31 |
| PRD | | 1.00 | 1.01 | 1.02 | 1.04 |

COLUMBIA County 2016 Ratio Study

Frequency



| | | |
|-----|---|--------|
| 30 | 0 | Median |
| 40 | 0 | AD |
| 50 | 0 | COD |
| 60 | 0 | Mean |
| 70 | 0 | SD |
| 80 | 0 | COV |
| 90 | 0 | |
| 100 | 0 | |
| 110 | 0 | |
| 120 | 0 | |
| 130 | 0 | |
| 140 | 0 | |

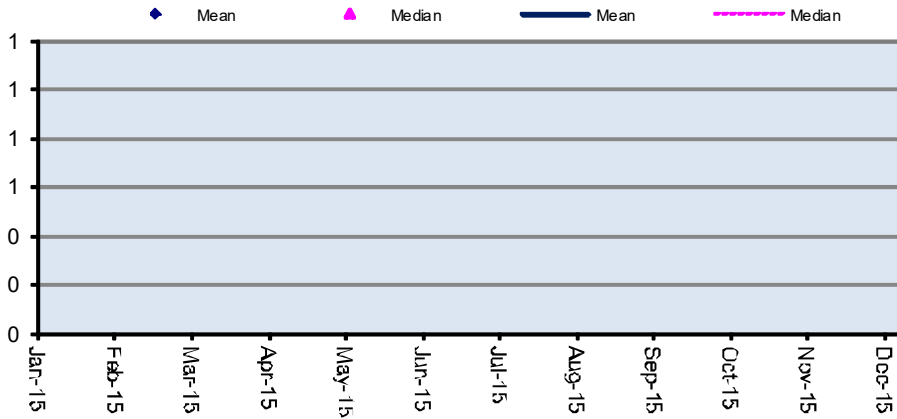
Wtd Mean

GeoMean

PRD

95%
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 NO |

COLUMBIA County 2016 Ratio Study

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|--------------|----|----|-----|-------------|---------------|-----------|--------------|----|----|-----|-------------|---------------|-----------|
| 101 | 01 | 30 | 000 | 1995 | 8 | St Helens | 101 | 01 | 43 | 000 | 1995 | 7 | St Helens |

Adjustment Calculation Summary

| | | | | |
|---|------------|-----------------------------|------------------------------|------------------------------|
| Sample - Number of Sales | 15 | RECALCULATED | | |
| Population - Number of Accounts | 303 | | | |
| Sales as a percentage of the Population | 4.95 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 11,412,610 | 23.78 % | 12,667,997 | 24.02 % |
| OSD RMV | 9,809,500 | 20.44 % | 9,809,500 | 18.60 % |
| Residential Improvement RMV | 26,759,790 | 55.75 % | 30,238,563 | 57.34 % |
| Farm Improvement RMV | 20,150 | 0.04 % | 22,770 | 0.04 % |
| SelectedRatioFromSales | 91 | | | |
| RMV Adjustment | 100 | | | |
| Before Ratio | 91 | | | |
| Overall Adjustment Factor | 110 | | | |
| Land Adjustment Factor | 111 | | | |
| OSD Adjustment Factor | 100 | | | |
| Residential Adjustment Factor | 113 | | | |
| Farm Improvement Factor | 113 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 91 | 2016 | Adjustment | 110 |

Explanation

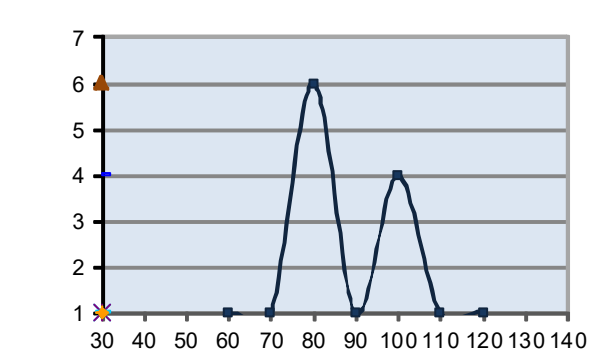
Improved land - Duplex/Triplex/Fourplex and Town house/Row house, City of St. Helens
 Selected the Weighted Mean of 92 applying the time adjustment of 99. Thus, the resulting Selected Ratio Adjustment is 91.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|-------|------|------|------|------|
| COD | 14.68 | 7.80 | - | - | - |
| PRD | 1.01 | 0.98 | - | - | - |

COLUMBIA County 2016 Ratio Study

Frequency



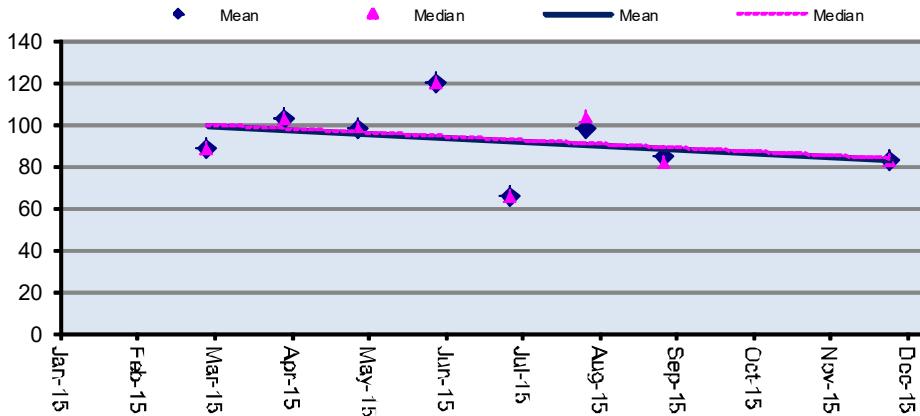
Number Of Sales

15

| | | | |
|-----|---|--------|-------|
| 30 | 0 | Median | 89 |
| 40 | 0 | AD | 13.07 |
| 50 | 0 | COD | 14.68 |
| 60 | 1 | Mean | 93 |
| 70 | 1 | SD | 15.74 |
| 80 | 6 | COV | 16.93 |
| 90 | 1 | | |
| 100 | 4 | | |
| 110 | 1 | | |
| 120 | 1 | | |
| 130 | 0 | | |
| 140 | 0 | | |

| | |
|----------------|------|
| Wtd Mean | 92 |
| GeoMean | 92 |
| PRD | 1.01 |
| 95% Confidence | 7.97 |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Mar-15 | 88 | 88 | 1 |
| Apr-15 | 103 | 103 | 1 |
| May-15 | 98 | 98 | 2 |
| Jun-15 | 120 | 120 | 1 |
| Jul-15 | 65 | 65 | 1 |
| Aug-15 | 98 | 104 | 5 |
| Sep-15 | 84 | 82 | 3 |
| Dec-15 | 83 | 83 | 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 | 30 | 000 | 101 | 232 | 33 | 4N1W04-CA-06000 | 2015 | 5619 | 0.17 | 78,770 | 42,210 | 120,980 | 185,000 | Jul-15 | 1 | 65 |
| 01 | 30 | 000 | 101 | 232 | 33 | 4N1W03-BB-00800 | 2015 | 6626 | 0.13 | 72,330 | 36,670 | 109,000 | 150,000 | Aug-15 | 2 | 73 |
| 01 | 30 | 000 | 101 | 232 | 30 | 4N1W03-BB-13000 | 2015 | 7608 | 0.13 | 72,330 | 121,120 | 193,450 | 240,000 | Sep-15 | 3 | 81 |
| 01 | 30 | 000 | 101 | 242 | 33 | 5N1W33-DB-00704 | 2015 | 7822 | 0.19 | 80,850 | 121,650 | 202,500 | 247,000 | Sep-15 | 4 | 82 |
| 01 | 43 | 000 | 101 | 133 | 32 | 4N1W05-BD-01106 | 2015 | 10736 | 0.08 | 54,380 | 98,620 | 153,000 | 185,000 | Dec-15 | 5 | 83 |
| 01 | 30 | 000 | 101 | 242 | 33 | 4N1W05-CD-01015 | 2015 | 1775 | 0.11 | 68,130 | 164,720 | 232,850 | 265,000 | Mar-15 | 6 | 88 |
| 01 | 30 | 000 | 101 | 242 | 33 | 4N1W05-CD-01011 | 2015 | 4228 | 0.12 | 69,860 | 167,650 | 237,510 | 266,000 | May-15 | 7 | 89 |
| 01 | 43 | 000 | 101 | 133 | 33 | 4N1W05-CD-01000 | 2015 | 8294 | 0.07 | 49,880 | 79,590 | 129,470 | 145,000 | Sep-15 | 8 | 89 |
| 01 | 30 | 000 | 101 | 232 | 33 | 4N1W04-DA-13300 | 2015 | 6572 | 0.13 | 72,330 | 62,130 | 134,460 | 150,000 | Aug-15 | 9 | 90 |
| 01 | 43 | 000 | 101 | 143 | 33 | 4N1W05-CB-06701 | 2015 | 2739 | 0.09 | 54,410 | 89,100 | 143,510 | 138,950 | Apr-15 | 10 | 103 |
| 01 | 43 | 000 | 101 | 143 | 33 | 4N1W05-CB-06701 | 2015 | 7177 | 0.09 | 54,410 | 89,100 | 143,510 | 138,500 | Aug-15 | 11 | 104 |
| 01 | 30 | 000 | 101 | 242 | 30 | 5N1W34-CB-01609 | 2015 | 4060 | 0.32 | 87,820 | 167,600 | 255,420 | 239,000 | May-15 | 12 | 107 |
| 01 | 43 | 000 | 101 | 143 | 33 | 4N1W05-BD-01115 | 2015 | 7421 | 0.08 | 54,370 | 101,740 | 156,110 | 145,000 | Aug-15 | 13 | 108 |
| 01 | 43 | 000 | 101 | 143 | 33 | 4N1W08-BA-01614 | 2015 | 6715 | 0.09 | 55,010 | 138,160 | 193,170 | 168,000 | Aug-15 | 14 | 115 |
| 01 | 43 | 000 | 101 | 143 | 33 | 4N1W08-BA-01620 | 2015 | 6420 | 0.04 | 40,970 | 131,650 | 172,620 | 144,000 | Jun-15 | 15 | 120 |

COLUMBIA County 2016 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 | | | |
| Population - Number of Accounts | 38 | | | |
| Sales as a percentage of the Population | 0.00 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 3,755,380 | 100.00 % | 4,055,810 | 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 | 2016 | Adjustment | 108 |

Explanation

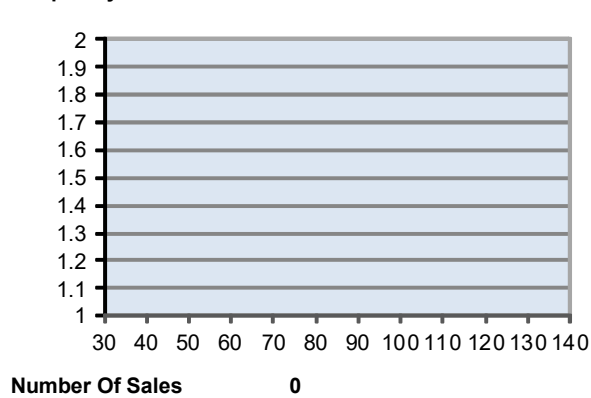
Unimproved land, City of Columbia City.
 Since there are no sales available of vacant land in the City of Columbia city, it was decided to use the Selected Ratio of 93 from the MA 01 SA 01 RMV 101 study.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|------|------|------|
| COD | - | - | - | 0.00 | 0.00 |
| PRD | - | - | - | 1.00 | 1.00 |

COLUMBIA County 2016 Ratio Study

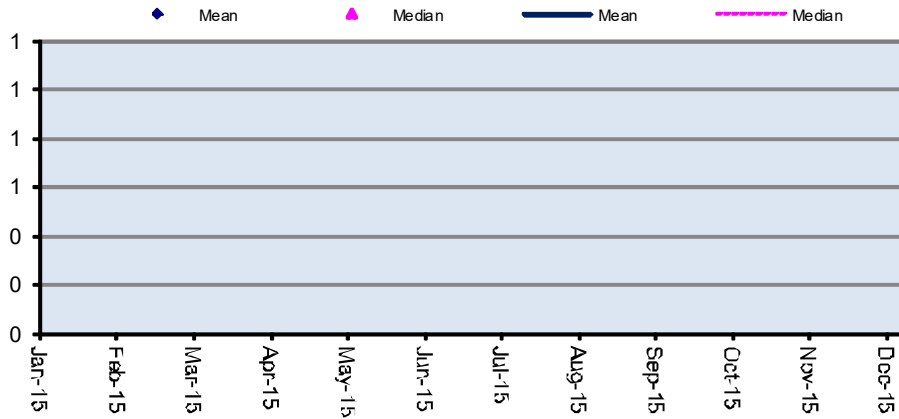
Frequency



| | | |
|-----|---|--------|
| 30 | 0 | Median |
| 40 | 0 | AD |
| 50 | 0 | COD |
| 60 | 0 | Mean |
| 70 | 0 | SD |
| 80 | 0 | COV |
| 90 | 0 | |
| 100 | 0 | |
| 110 | 0 | |
| 120 | 0 | |
| 130 | 0 | |
| 140 | 0 | |

Wtd Mean
GeoMean
PRD
95% 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 2016 Ratio Study

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|--------------|----|----|-----|-------------|---------------|---------------|--------------|----|----|----|-------------|---------------|----------|
| 101 | 01 | 01 | 000 | 1995 | 30 | Columbia City | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|------------|-----------------------------|------------------------------|------------------------------|
| Sample - Number of Sales | 30 | | | |
| Population - Number of Accounts | 514 | | | |
| Sales as a percentage of the Population | 5.84 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 33,086,160 | 28.85 % | 35,733,053 | 28.81 % |
| OSD RMV | 14,557,500 | 12.69 % | 14,557,500 | 11.74 % |
| Residential Improvement RMV | 66,698,450 | 58.15 % | 73,368,295 | 59.14 % |
| Farm Improvement RMV | 355,270 | 0.31 % | 390,797 | 0.32 % |
| SelectedRatioFromSales | 93 | | | |
| RMV Adjustment | 100 | | | |
| Before Ratio | 93 | | | |
| Overall Adjustment Factor | 108 | | | |
| Land Adjustment Factor | 108 | | | |
| OSD Adjustment Factor | 100 | | | |
| Residential Adjustment Factor | 110 | | | |
| Farm Improvement Factor | 110 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 93 | 2016 | Adjustment | 108 |

Explanation

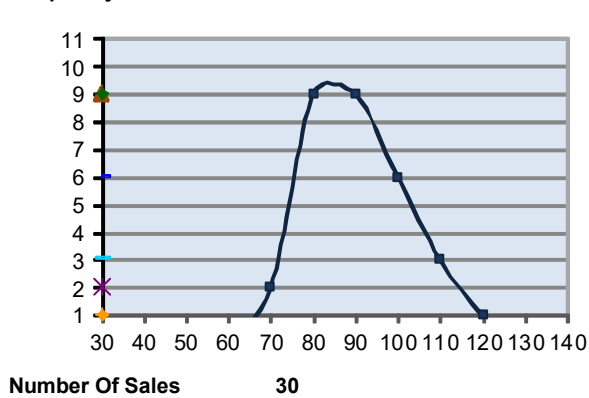
Improved land, City of Columbia City.
 Selected the Median of 94. The time adjustment of 99 was then applied, returning a Selected Ratio of 93.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|-------|-------|-------|------|------|
| COD | 10.04 | 12.13 | 12.30 | 8.39 | 9.28 |
| PRD | 1.01 | 1.00 | 1.01 | 1.01 | 1.01 |

COLUMBIA County 2016 Ratio Study

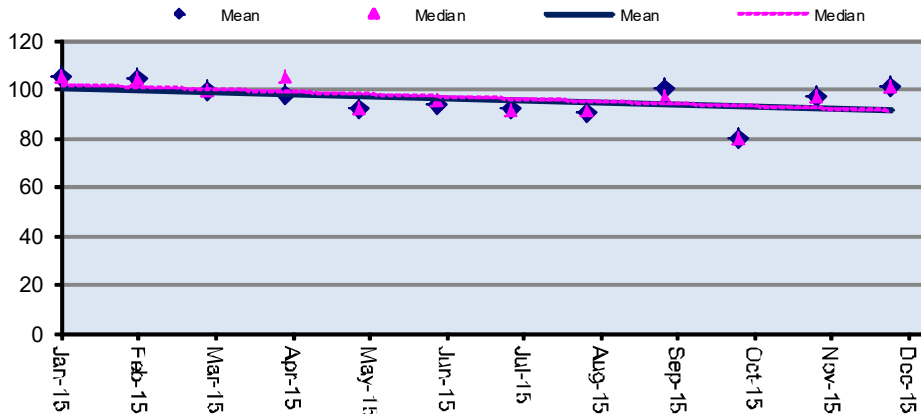
Frequency



| | | | |
|-----|---|--------|-------|
| 30 | 0 | Median | 94 |
| 40 | 0 | AD | 9.43 |
| 50 | 0 | COD | 10.04 |
| 60 | 0 | Mean | 95 |
| 70 | 2 | SD | 11.70 |
| 80 | 9 | COV | 12.32 |
| 90 | 9 | | |
| 100 | 6 | | |
| 110 | 3 | | |
| 120 | 1 | | |
| 130 | 0 | | |
| 140 | 0 | | |

| | |
|----------------|------|
| Wtd Mean | 94 |
| GeoMean | 94 |
| PRD | 1.01 |
| 95% Confidence | 4.19 |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jan-15 | 105 | 105 | 1 |
| Feb-15 | 104 | 104 | 1 |
| Mar-15 | 99 | 99 | 2 |
| Apr-15 | 98 | 105 | 4 |
| May-15 | 92 | 92 | 2 |
| Jun-15 | 94 | 95 | 2 |
| Jul-15 | 92 | 91 | 4 |
| Aug-15 | 90 | 91 | 4 |
| Sep-15 | 100 | 97 | 6 |
| Oct-15 | 80 | 80 | 2 |
| Nov-15 | 97 | 97 | 1 |
| Dec-15 | 101 | 101 | 1 |

| AP AR | SA | NH | PRP CLS | BLD CLS | RJ CD | MAP NO. | BOOK | PAGE | ACRES | RMV LAND | RMV IMP | TOTAL VALUE | SALES PRICE | SALE DATE | SALE NO | RATIO |
|-------|----|-----|---------|---------|-------|-----------------|------|------|-------|----------|---------|-------------|-------------|-----------|---------|-------|
| 01 | 01 | 000 | 101 | 142 | 33 | 5N1W28-AD-05000 | 2015 | 9105 | 0.23 | 103,640 | 130,990 | 234,630 | 305,000 | Oct-15 | 1 | 77 |
| 01 | 01 | 000 | 101 | 135 | 33 | 5N1W28-AA-01300 | 2015 | 4317 | 0.13 | 75,830 | 69,750 | 145,580 | 184,900 | Jun-15 | 2 | 79 |
| 01 | 01 | 000 | 101 | 153 | 33 | 5N1W28-DD-02201 | 2015 | 5733 | 0.19 | 97,010 | 160,970 | 257,980 | 315,000 | Jul-15 | 3 | 82 |
| 01 | 01 | 000 | 101 | 143 | 33 | 5N1W21-CB-01300 | 2015 | 5892 | 0.23 | 82,460 | 114,910 | 197,370 | 240,000 | Jul-15 | 4 | 82 |
| 01 | 01 | 000 | 101 | 131 | 33 | 5N1W28-BA-01700 | 2015 | 8507 | 0.23 | 82,460 | 59,520 | 141,980 | 171,000 | Oct-15 | 5 | 83 |
| 01 | 01 | 000 | 101 | 142 | 33 | 5N1W28-CA-02900 | 2015 | 7475 | 0.23 | 114,460 | 123,770 | 238,230 | 280,000 | Aug-15 | 6 | 85 |
| 01 | 01 | 000 | 101 | 142 | 33 | 5N1W28-DB-04000 | 2015 | 8369 | 0.23 | 82,420 | 130,140 | 212,560 | 249,000 | Sep-15 | 7 | 85 |
| 01 | 01 | 000 | 101 | 133 | 33 | 5N1W28-BA-01400 | 2015 | 2339 | 0.29 | 85,500 | 64,400 | 149,900 | 174,000 | Apr-15 | 8 | 86 |
| 01 | 01 | 000 | 101 | 123 | 33 | 5N1W28-AD-00300 | 2015 | 3257 | 0.11 | 75,120 | 72,240 | 147,360 | 169,000 | Apr-15 | 9 | 87 |
| 01 | 01 | 000 | 101 | 142 | 33 | 5N1W28-AD-03000 | 2015 | 4117 | 0.17 | 98,900 | 144,090 | 242,990 | 279,900 | May-15 | 10 | 87 |
| 01 | 01 | 000 | 101 | 151 | 33 | 5N1W28-BD-00610 | 2015 | 8182 | 0.32 | 79,520 | 179,060 | 258,580 | 289,435 | Sep-15 | 11 | 89 |
| 01 | 01 | 000 | 101 | 151 | 30 | 5N1W28-BA-01914 | 2015 | 6782 | 0.20 | 91,340 | 121,630 | 212,970 | 237,000 | Aug-15 | 12 | 90 |
| 01 | 01 | 000 | 101 | 142 | 33 | 5N1W28-AB-02502 | 2015 | 5622 | 0.25 | 83,670 | 135,720 | 219,390 | 242,000 | Jul-15 | 13 | 91 |
| 01 | 01 | 000 | 101 | 153 | 33 | 5N1W21-CD-00201 | 2015 | 7138 | 0.11 | 75,120 | 181,500 | 256,620 | 280,500 | Aug-15 | 14 | 91 |
| 01 | 01 | 000 | 101 | 142 | 33 | 5N1W28-DB-00102 | 2015 | 7186 | 0.23 | 82,460 | 108,190 | 190,650 | 205,000 | Aug-15 | 15 | 93 |
| 01 | 01 | 000 | 101 | 153 | 33 | 5N1W28-AA-00703 | 2015 | 2182 | 0.13 | 94,590 | 195,810 | 290,400 | 310,000 | Mar-15 | 16 | 94 |
| 01 | 01 | 000 | 101 | 142 | 33 | 5N1W28-DB-03302 | 2015 | 4391 | 0.31 | 86,660 | 141,250 | 227,910 | 237,000 | May-15 | 17 | 96 |
| 01 | 01 | 000 | 101 | 152 | 33 | 5N1W28-BD-00601 | 2015 | 7708 | 0.23 | 103,780 | 219,750 | 323,530 | 334,800 | Sep-15 | 18 | 97 |
| 01 | 01 | 000 | 101 | 142 | 33 | 5N1W28-AC-01900 | 2015 | 8336 | 0.23 | 103,640 | 137,600 | 241,240 | 249,000 | Sep-15 | 19 | 97 |

COLUMBIA County 2016 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 | 131 | 33 | 5N1W28-AA-01100 | 2015 | 9924 | 0.25 | 94,500 | 82,660 | 177,160 | 183,500 | Nov-15 | 20 | 97 |
| 01 | 01 | 000 | 101 | 151 | 33 | 5N1W28-BD-00618 | 2015 | 10459 | 0.23 | 82,460 | 178,010 | 260,470 | 259,000 | Dec-15 | 21 | 101 |
| 01 | 01 | 000 | 101 | 131 | 33 | 5N1W28-AB-03400 | 2015 | 1211 | 0.23 | 82,480 | 58,680 | 141,160 | 136,000 | Feb-15 | 22 | 104 |
| 01 | 01 | 000 | 101 | 143 | 33 | 5N1W28-AD-04301 | 2015 | 2129 | 0.23 | 82,460 | 161,630 | 244,090 | 235,000 | Mar-15 | 23 | 104 |
| 01 | 01 | 000 | 101 | 143 | 33 | 5N1W28-BA-01905 | 2015 | 7872 | 0.20 | 81,030 | 138,420 | 219,450 | 210,000 | Sep-15 | 24 | 104 |
| 01 | 01 | 000 | 101 | 142 | 33 | 5N1W28-AA-01000 | 2015 | 677 | 0.11 | 102,490 | 113,680 | 216,170 | 205,000 | Jan-15 | 25 | 105 |
| 01 | 01 | 000 | 101 | 143 | 33 | 5N1W21-CD-01800 | 2015 | 2643 | 0.11 | 75,120 | 145,860 | 220,980 | 210,000 | Apr-15 | 26 | 105 |
| 01 | 01 | 000 | 101 | 121 | 33 | 5N1W28-AB-01200 | 2015 | 4732 | 0.11 | 84,240 | 25,500 | 109,740 | 100,000 | Jun-15 | 27 | 110 |
| 01 | 01 | 000 | 101 | 142 | 33 | 5N1W28-DB-03402 | 2015 | 2869 | 0.23 | 93,060 | 175,610 | 268,670 | 238,000 | Apr-15 | 28 | 113 |
| 01 | 01 | 000 | 101 | 132 | 33 | 5N1W28-AC-03300 | 2015 | 6476 | 0.29 | 97,300 | 96,950 | 194,250 | 169,000 | Jul-15 | 29 | 115 |
| 01 | 01 | 000 | 101 | 152 | 33 | 5N1W28-AC-02101 | 2015 | 7961 | 0.46 | 108,180 | 150,610 | 258,790 | 205,000 | Sep-15 | 30 | 126 |

COLUMBIA County 2016 Ratio Study

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|---------------|-----------|----|----|----|----------|------------|----------|
| 109 | 01 | 01 | 000 | | 0 | Columbia City | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|-----------|-------------------------|--------------------------|--------------------------|
| Sample - Number of Sales | 0 | | | |
| 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 | 481,110 | 37.40 % | 519,599 | 37.44 % |
| OSD RMV | 236,000 | 18.34 % | 236,000 | 17.01 % |
| Residential Improvement RMV | 560,120 | 43.54 % | 621,733 | 44.80 % |
| Farm Improvement RMV | 9,320 | 0.72 % | 10,345 | 0.75 % |
| 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 | 2016 | Adjustment | 108 |

Explanation

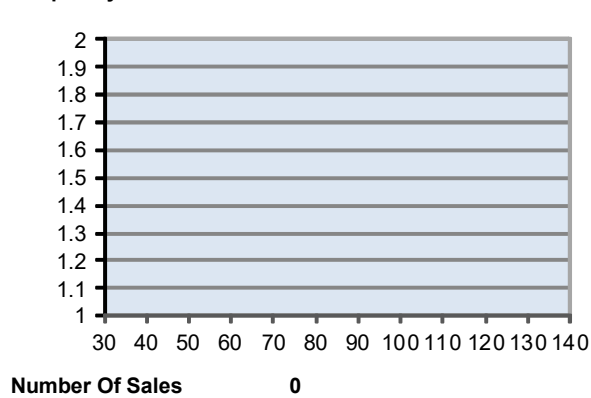
Improved land - Manufactured Structure, City of Columbia City.
 Due to having no manufactured sales available for this analysis, the Selected Ratio of 93 from the MA 01 SA 01 RMV 101 study was applied here.

Performance History

| | | | | | |
|-----|------|-------|-------|------|------|
| | 2016 | 2015 | 2014 | 2013 | 2012 |
| COD | | 12.13 | 12.30 | 8.39 | 9.28 |
| PRD | | 1.00 | 1.01 | 1.01 | 1.01 |

COLUMBIA County 2016 Ratio Study

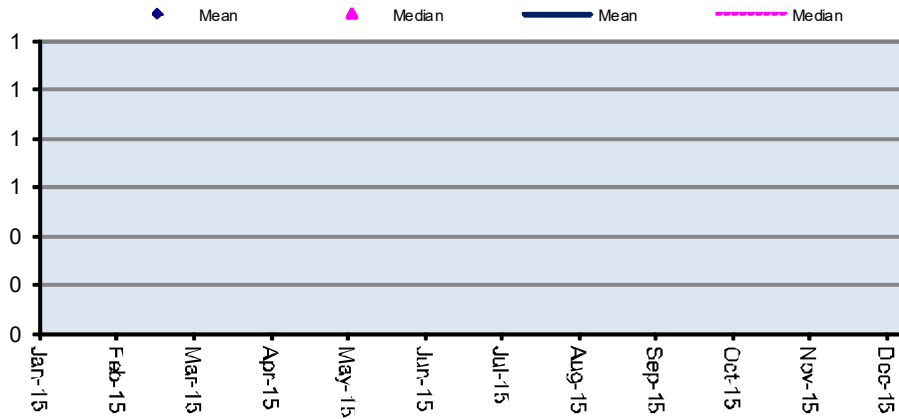
Frequency



| | | |
|-----|---|--------|
| 30 | 0 | Median |
| 40 | 0 | AD |
| 50 | 0 | COD |
| 60 | 0 | Mean |
| 70 | 0 | SD |
| 80 | 0 | COV |
| 90 | 0 | |
| 100 | 0 | |
| 110 | 0 | |
| 120 | 0 | |
| 130 | 0 | |
| 140 | 0 | |

Wtd Mean
GeoMean
PRD
95%
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 NO |

COLUMBIA County 2016 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 | | | |
| Population - Number of Accounts | 217 | | | |
| Sales as a percentage of the Population | 7.83 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 11,864,460 | 25.06 % | 12,813,617 | 25.02 % |
| OSD RMV | 6,313,000 | 13.34 % | 6,313,000 | 12.33 % |
| Residential Improvement RMV | 28,928,110 | 61.11 % | 31,820,921 | 62.15 % |
| Farm Improvement RMV | 232,580 | 0.49 % | 255,838 | 0.50 % |
| SelectedRatioFromSales | 93 | | | |
| RMV Adjustment | 100 | | | |
| Before Ratio | 93 | | | |
| Overall Adjustment Factor | 108 | | | |
| Land Adjustment Factor | 108 | | | |
| OSD Adjustment Factor | 100 | | | |
| Residential Adjustment Factor | 110 | | | |
| Farm Improvement Factor | 110 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 93 | 2016 | Adjustment | 108 |

Explanation

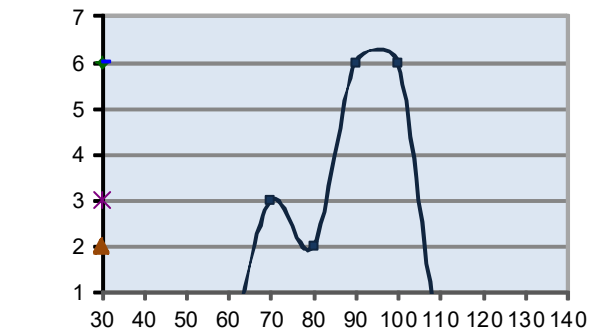
Improved land – McBride Meadows/Sophie Park, City of Columbia City.
 Selected the Mean of 94 which is supported by the Weighted Mean (93). The conclusion of 99 from the time adjustment study for RMV 1XX was applied thus resulting in a Selected Ratio of 93.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|-------|------|------|
| COD | 8.40 | 6.43 | 10.58 | 8.39 | 9.28 |
| PRD | 1.01 | 1.00 | 1.02 | 1.01 | 1.01 |

COLUMBIA County 2016 Ratio Study

Frequency

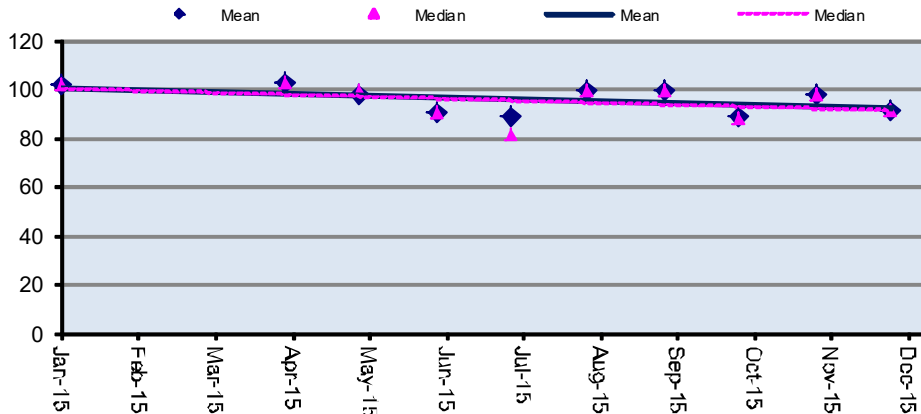


Number Of Sales

17

| | | | | | |
|-----|---|--------|-------|----------------|------|
| 30 | 0 | Median | 98 | Wtd Mean | 93 |
| 40 | 0 | AD | 8.24 | GeoMean | 93 |
| 50 | 0 | COD | 8.40 | PRD | 1.01 |
| 60 | 0 | Mean | 94 | 95% Confidence | 4.65 |
| 70 | 3 | SD | 9.78 | | |
| 80 | 2 | COV | 10.40 | | |
| 90 | 6 | | | | |
| 100 | 6 | | | | |
| 110 | 0 | | | | |
| 120 | 0 | | | | |
| 130 | 0 | | | | |
| 140 | 0 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jan-15 | 102 | 102 | 1 |
| Apr-15 | 103 | 103 | 1 |
| May-15 | 98 | 99 | 2 |
| Jun-15 | 90 | 90 | 2 |
| Jul-15 | 89 | 81 | 3 |
| Aug-15 | 99 | 99 | 1 |
| Sep-15 | 99 | 99 | 1 |
| Oct-15 | 89 | 88 | 3 |
| Nov-15 | 98 | 98 | 1 |
| Dec-15 | 91 | 91 | 2 |

| AP AR | SA | NH | PRP CLS | BLD CLS | RJ CD | MAP NO. | BOOK | PAGE | ACRES | RMV LAND | RMV IMP | TOTAL VALUE | SALES PRICE | SALE DATE | SALE NO | RATIO |
|-------|----|-----|---------|---------|-------|-----------------|------|-------|-------|----------|---------|-------------|-------------|-----------|---------|-------|
| 01 | 21 | 000 | 101 | 141 | 33 | 5N1W21-BD-00300 | 2015 | 10247 | 0.26 | 84,200 | 121,000 | 205,200 | 267,000 | Dec-15 | 1 | 77 |
| 01 | 21 | 000 | 101 | 141 | 33 | 5N1W21-CB-02400 | 2015 | 6649 | 0.27 | 84,650 | 99,500 | 184,150 | 235,000 | Jul-15 | 2 | 78 |
| 01 | 21 | 000 | 101 | 152 | 33 | 5N1W21-CD-02300 | 2015 | 5365 | 0.23 | 82,460 | 142,920 | 225,380 | 283,900 | Jun-15 | 3 | 79 |
| 01 | 21 | 000 | 101 | 141 | 30 | 5N1W21-BC-02700 | 2015 | 8988 | 0.43 | 93,700 | 149,660 | 243,360 | 292,000 | Oct-15 | 4 | 83 |
| 01 | 21 | 000 | 101 | 131 | 33 | 5N1W21-CD-04200 | 2015 | 6541 | 0.24 | 83,220 | 65,480 | 148,700 | 176,000 | Jul-15 | 5 | 84 |
| 01 | 21 | 000 | 101 | 143 | 33 | 5N1W21-CA-01700 | 2015 | 8951 | 0.25 | 94,110 | 128,420 | 222,530 | 241,000 | Oct-15 | 6 | 92 |
| 01 | 21 | 000 | 101 | 142 | 33 | 5N1W21-CD-03300 | 2015 | 9141 | 0.71 | 117,260 | 205,080 | 322,340 | 346,000 | Oct-15 | 7 | 93 |
| 01 | 21 | 000 | 101 | 143 | 33 | 5N1W28-AB-04500 | 2015 | 3412 | 0.23 | 82,510 | 136,730 | 219,240 | 225,000 | May-15 | 8 | 97 |
| 01 | 21 | 000 | 101 | 143 | 33 | 5N1W21-CB-03600 | 2015 | 9867 | 0.25 | 83,730 | 121,900 | 205,630 | 210,000 | Nov-15 | 9 | 98 |
| 01 | 21 | 000 | 101 | 141 | 33 | 5N1W21-BC-01800 | 2015 | 6728 | 0.23 | 82,460 | 149,660 | 232,120 | 235,000 | Aug-15 | 10 | 99 |
| 01 | 21 | 000 | 101 | 142 | 33 | 5N1W21-CD-06000 | 2015 | 7877 | 0.23 | 82,460 | 131,580 | 214,040 | 217,000 | Sep-15 | 11 | 99 |
| 01 | 21 | 000 | 101 | 143 | 33 | 5N1W21-CD-04900 | 2015 | 3735 | 0.23 | 82,610 | 124,840 | 207,450 | 207,000 | May-15 | 12 | 100 |
| 01 | 21 | 000 | 101 | 143 | 33 | 5N1W21-CD-04800 | 2015 | 5280 | 0.27 | 84,460 | 136,490 | 220,950 | 222,000 | Jun-15 | 13 | 100 |
| 01 | 21 | 000 | 101 | 141 | 33 | 5N1W21-BC-02500 | 2015 | 448 | 0.24 | 82,800 | 158,360 | 241,160 | 237,500 | Jan-15 | 14 | 102 |
| 01 | 21 | 000 | 101 | 141 | 30 | 5N1W21-CB-04500 | 2015 | 2860 | 0.27 | 85,250 | 104,610 | 189,860 | 184,000 | Apr-15 | 15 | 103 |
| 01 | 21 | 000 | 101 | 141 | 33 | 5N1W21-BC-02300 | 2015 | 6388 | 0.23 | 82,490 | 156,470 | 238,960 | 227,000 | Jul-15 | 16 | 105 |
| 01 | 21 | 000 | 101 | 143 | 33 | 5N1W21-DC-00115 | 2015 | 10379 | 0.24 | 82,940 | 188,420 | 271,360 | 258,000 | Dec-15 | 17 | 105 |

COLUMBIA County 2016 Ratio Study

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|--------------|----|----|-----|-------------|---------------|---------------|--------------|----|----|-----|-------------|---------------|---------------|
| 101 | 01 | 31 | 000 | 1995 | 0 | Columbia City | 101 | 01 | 44 | 000 | 1995 | 0 | Columbia City |

Adjustment Calculation Summary

| | | | | |
|---|-----------|-----------------------------|------------------------------|------------------------------|
| Sample - Number of Sales | 0 | | | |
| 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 | 570,000 | 28.15 % | 615,600 | 28.14 % |
| OSD RMV | 391,500 | 19.33 % | 391,500 | 17.90 % |
| Residential Improvement RMV | 1,050,620 | 51.88 % | 1,166,188 | 53.31 % |
| Farm Improvement RMV | 12,890 | 0.64 % | 14,308 | 0.65 % |
| 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 | 2016 | Adjustment | 108 |

Explanation

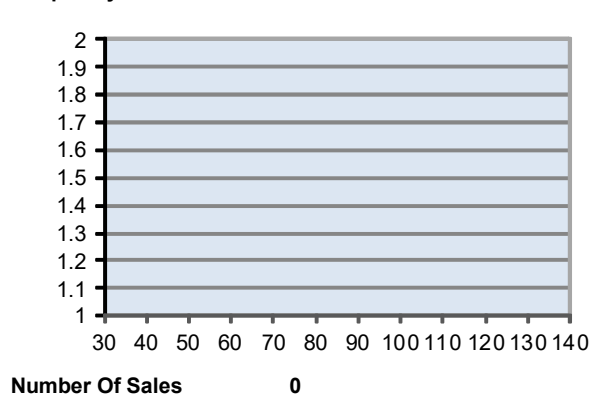
Duplex/Triplex/Fourplex and Town house/Row house, City of Columbia City
 There were no sales available, therefore the Selected Ratio of 93 from the MA 01 SA 01 RMV 101 study was applied here.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|-------|------|------|
| COD | | 0.00 | 12.30 | 8.39 | 9.28 |
| PRD | | 1.00 | 1.01 | 1.01 | 1.01 |

COLUMBIA County 2016 Ratio Study

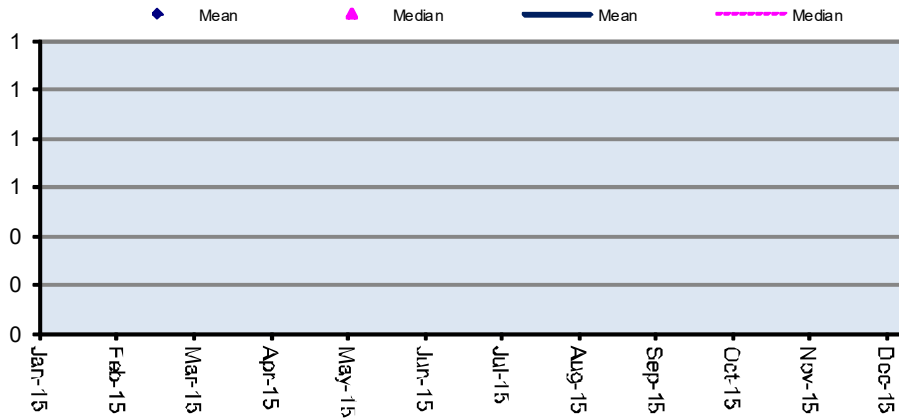
Frequency



| | | |
|-----|---|--------|
| 30 | 0 | Median |
| 40 | 0 | AD |
| 50 | 0 | COD |
| 60 | 0 | Mean |
| 70 | 0 | SD |
| 80 | 0 | COV |
| 90 | 0 | |
| 100 | 0 | |
| 110 | 0 | |
| 120 | 0 | |
| 130 | 0 | |
| 140 | 0 | |

Wtd Mean
GeoMean
PRD
95%
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 NO |

MAINTENANCE AREA 2

RESIDENTIAL SCAPPOOSE

COLUMBIA County 2016 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 | | 0 | Scappoose | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|------------|-----------------------------|------------------------------|------------------------------|
| Sample - Number of Sales | 0 | RECALCULATED | | |
| Population - Number of Accounts | 82 | | | |
| Sales as a percentage of the Population | 0.00 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 10,841,970 | 100.00 % | 10,950,390 | 100.00 % |
| OSD RMV | 0 | 0.00 % | 0 | 0.00 % |
| Residential Improvement RMV | 0 | 0.00 % | 0 | 0.00 % |
| Farm Improvement RMV | 0 | 0.00 % | 0 | 0.00 % |
| SelectedRatioFromSales | 99 | | | |
| RMV Adjustment | 100 | | | |
| Before Ratio | 99 | | | |
| Overall Adjustment Factor | 101 | | | |
| Land Adjustment Factor | 101 | | | |
| OSD Adjustment Factor | 100 | | | |
| Residential Adjustment Factor | 100 | | | |
| Farm Improvement Factor | 100 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 99 | 2016 | Adjustment | 101 |

Explanation

Unimproved land, City of Scappoose.

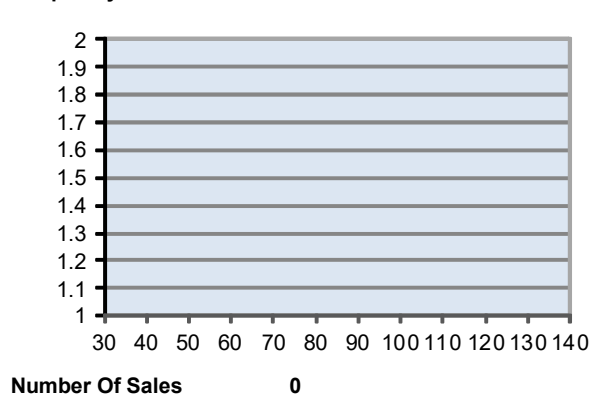
No sales of unimproved land were available. Therefore, the Selected Ratio of 99 from the MA 02 RMV 101, SA 00 analysis was applied here.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|-------|------|------|
| COD | | 5.56 | 20.28 | 0.00 | 0.00 |
| PRD | | 1.01 | 1.03 | 1.00 | 1.00 |

COLUMBIA County 2016 Ratio Study

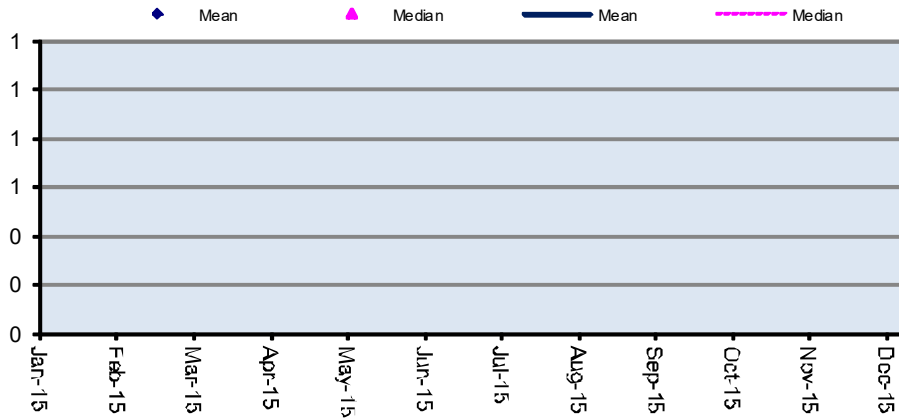
Frequency



| | | |
|-----|---|--------|
| 30 | 0 | Median |
| 40 | 0 | AD |
| 50 | 0 | COD |
| 60 | 0 | Mean |
| 70 | 0 | SD |
| 80 | 0 | COV |
| 90 | 0 | |
| 100 | 0 | |
| 110 | 0 | |
| 120 | 0 | |
| 130 | 0 | |
| 140 | 0 | |

Wtd Mean
GeoMean
PRD
95%
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 NO |

COLUMBIA County 2016 Ratio Study

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|--------------|----|----|-----|-------------|---------------|-----------|--------------|----|----|----|-------------|---------------|----------|
| 101 | 02 | 00 | 000 | | 164 | Scappoose | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|-------------|-----------------------------|------------------------------|------------------------------|
| Sample - Number of Sales | 164 | RECALCULATED | | |
| Population - Number of Accounts | 2,012 | | | |
| Sales as a percentage of the Population | 8.15 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 180,073,618 | 37.69 % | 181,874,354 | 37.73 % |
| OSD RMV | 49,904,000 | 10.45 % | 49,904,000 | 10.35 % |
| Residential Improvement RMV | 245,494,660 | 51.38 % | 247,949,607 | 51.44 % |
| Farm Improvement RMV | 2,287,970 | 0.48 % | 2,310,850 | 0.48 % |
| 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 | 2016 | Adjustment | 101 |

Explanation

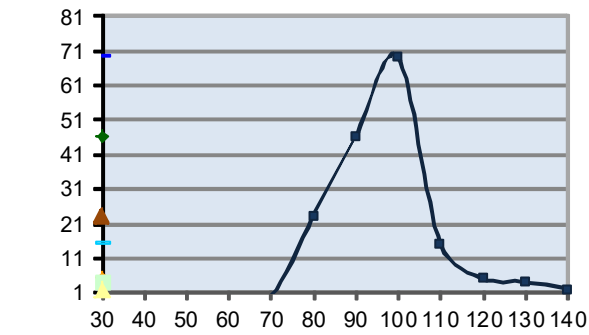
Improved property, City of Scappoose
 Selected the Median of 101 which is supported by both the Mean (102) and the Weighted Mean (101). The time adjustment of 99 was applied returning a Selected Ratio Adjustment of 99.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|-------|------|------|
| COD | 7.90 | 8.66 | 10.06 | 7.54 | 9.18 |
| PRD | 1.01 | 1.01 | 1.00 | 1.01 | 1.02 |

COLUMBIA County 2016 Ratio Study

Frequency

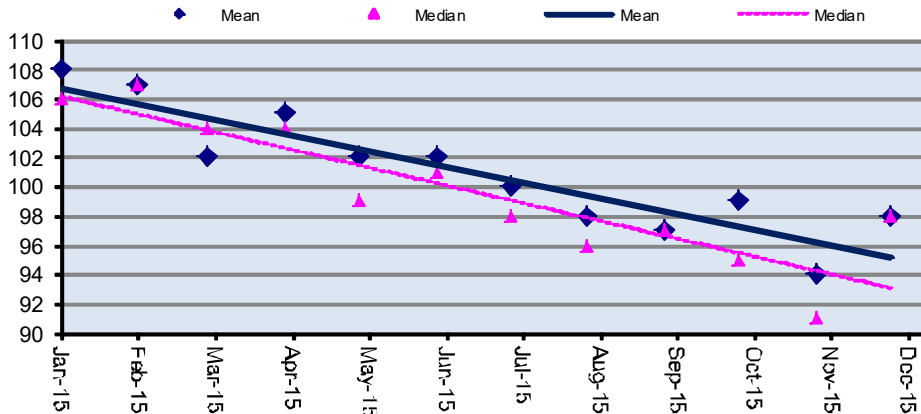


Number Of Sales

164

| | | | | | |
|-----|----|--------|-------|----------------|------|
| 30 | 0 | Median | 101 | Wtd Mean | 101 |
| 40 | 0 | AD | 7.98 | GeoMean | 101 |
| 50 | 0 | COD | 7.90 | PRD | 1.01 |
| 60 | 0 | Mean | 102 | 95% Confidence | 1.74 |
| 70 | 0 | SD | 11.37 | | |
| 80 | 23 | COV | 11.15 | | |
| 90 | 46 | | | | |
| 100 | 69 | | | | |
| 110 | 15 | | | | |
| 120 | 5 | | | | |
| 130 | 4 | | | | |
| 140 | 2 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jan-15 | 108 | 106 | 17 |
| Feb-15 | 107 | 107 | 11 |
| Mar-15 | 102 | 104 | 16 |
| Apr-15 | 105 | 104 | 26 |
| May-15 | 102 | 99 | 13 |
| Jun-15 | 102 | 101 | 20 |
| Jul-15 | 100 | 98 | 14 |
| Aug-15 | 98 | 96 | 13 |
| Sep-15 | 97 | 97 | 11 |
| Oct-15 | 99 | 95 | 9 |
| Nov-15 | 94 | 91 | 7 |
| Dec-15 | 98 | 98 | 7 |

| 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 | 135 | 33 | 3N2W12-DD-06600 | 2015 | 9021 | 0.17 | 105,870 | 86,330 | 192,200 | 240,900 | Oct-15 | 1 | 80 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N1W18-BC-01900 | 2015 | 8068 | 0.15 | 102,880 | 97,670 | 200,550 | 242,500 | Sep-15 | 2 | 83 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W12-BB-00704 | 2015 | 5577 | 0.17 | 106,500 | 142,200 | 248,700 | 295,000 | Jul-15 | 3 | 84 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W12-DB-05000 | 2015 | 7246 | 0.20 | 111,560 | 122,380 | 233,940 | 277,000 | Aug-15 | 4 | 84 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W12-DC-01000 | 2015 | 9879 | 0.19 | 108,390 | 95,930 | 204,320 | 243,900 | Nov-15 | 5 | 84 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W01-CC-00107 | 2015 | 2190 | 0.19 | 108,660 | 173,330 | 281,990 | 329,900 | Mar-15 | 6 | 85 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W13-AA-06900 | 2015 | 2341 | 0.15 | 102,810 | 112,580 | 215,390 | 252,900 | Apr-15 | 7 | 85 |
| 02 | 00 | 000 | 101 | 144 | 33 | 3N2W02-DD-00615 | 2015 | 4192 | 0.17 | 114,300 | 125,050 | 239,350 | 279,000 | May-15 | 8 | 86 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N1W07-CA-00125 | 2015 | 6697 | 0.20 | 109,710 | 134,000 | 243,710 | 282,000 | Aug-15 | 9 | 86 |
| 02 | 00 | 000 | 101 | 131 | 33 | 3N2W12-DB-10000 | 2015 | 2610 | 0.19 | 108,280 | 74,270 | 182,550 | 209,000 | Apr-15 | 10 | 87 |
| 02 | 00 | 000 | 101 | 131 | 33 | 3N2W12-CB-02900 | 2015 | 3552 | 0.12 | 100,240 | 60,560 | 160,800 | 185,000 | May-15 | 11 | 87 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W13-AD-04516 | 2015 | 8397 | 0.14 | 101,740 | 132,730 | 234,470 | 268,000 | Oct-15 | 12 | 87 |
| 02 | 00 | 000 | 101 | 145 | 33 | 3N1W18-BC-00900 | 2015 | 2264 | 0.15 | 103,630 | 146,890 | 250,520 | 286,000 | Mar-15 | 13 | 88 |
| 02 | 00 | 000 | 101 | 143 | 30 | 3N2W12-DC-00138 | 2015 | 5342 | 0.14 | 101,880 | 199,270 | 301,150 | 342,400 | Jun-15 | 14 | 88 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W11-DA-01603 | 2015 | 5808 | 0.38 | 138,620 | 116,830 | 255,450 | 289,500 | Jul-15 | 15 | 88 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13-AD-07600 | 2015 | 10610 | 0.14 | 101,840 | 161,510 | 263,350 | 298,500 | Dec-15 | 16 | 88 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W13-AC-01300 | 2015 | 4955 | 0.14 | 101,980 | 122,070 | 224,050 | 253,000 | Jun-15 | 17 | 89 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13-CA-00500 | 2015 | 6264 | 0.16 | 104,610 | 118,680 | 223,290 | 250,000 | Jul-15 | 18 | 89 |
| 02 | 00 | 000 | 101 | 132 | 33 | 3N2W12-AC-03701 | 2015 | 6836 | 0.11 | 99,250 | 78,680 | 177,930 | 199,000 | Aug-15 | 19 | 89 |

COLUMBIA County 2016 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 | 33 | 3N1W07-CB-03300 | 2015 | 7409 | 0.14 | 102,220 | 119,900 | 222,120 | 250,000 | Aug-15 | 20 | 89 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N1W07-CA-00158 | 2015 | 7888 | 0.17 | 106,260 | 120,390 | 226,650 | 255,000 | Sep-15 | 21 | 89 |
| 02 | 00 | 000 | 101 | 142 | 33 | 3N2W13-AD-08900 | 2015 | 8243 | 0.14 | 101,850 | 120,900 | 222,750 | 250,000 | Sep-15 | 22 | 89 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N1W07-CC-04900 | 2015 | 9300 | 0.14 | 101,740 | 179,030 | 280,770 | 315,000 | Nov-15 | 23 | 89 |
| 02 | 00 | 000 | 101 | 144 | 33 | 3N2W11-AA-01010 | 2015 | 9758 | 0.17 | 114,300 | 200,170 | 314,470 | 350,000 | Nov-15 | 24 | 90 |
| 02 | 00 | 000 | 101 | 142 | 33 | 3N2W11-AA-00133 | 2015 | 3029 | 0.20 | 110,710 | 139,760 | 250,470 | 275,000 | Apr-15 | 25 | 91 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W12-DD-04100 | 2015 | 3322 | 0.18 | 107,760 | 113,370 | 221,130 | 242,400 | Apr-15 | 26 | 91 |
| 02 | 00 | 000 | 101 | 131 | 33 | 3N2W01-CC-02700 | 2015 | 3548 | 0.14 | 101,940 | 85,510 | 187,450 | 207,000 | May-15 | 27 | 91 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N1W07-CC-05500 | 2015 | 6481 | 0.18 | 107,430 | 211,590 | 319,020 | 349,500 | Jul-15 | 28 | 91 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13-BD-09000 | 2015 | 10756 | 0.16 | 104,610 | 123,580 | 228,190 | 249,900 | Dec-15 | 29 | 91 |
| 02 | 00 | 000 | 101 | 142 | 33 | 3N2W13-BA-00619 | 2015 | 320 | 0.19 | 108,750 | 142,710 | 251,460 | 272,000 | Jan-15 | 30 | 92 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N1W07-CC-02100 | 2015 | 9294 | 0.17 | 106,270 | 160,810 | 267,080 | 289,900 | Nov-15 | 31 | 92 |
| 02 | 00 | 000 | 101 | 143 | 30 | 3N2W13-CD-08900 | 2015 | 5177 | 0.15 | 102,840 | 184,210 | 287,050 | 307,995 | Jun-15 | 32 | 93 |
| 02 | 00 | 000 | 101 | 131 | 33 | 3N2W12-DB-01100 | 2015 | 4781 | 0.13 | 100,980 | 62,630 | 163,610 | 175,000 | Jun-15 | 33 | 93 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N1W07-CA-00101 | 2015 | 6753 | 0.19 | 108,380 | 115,830 | 224,210 | 242,000 | Jul-15 | 34 | 93 |
| 02 | 00 | 000 | 101 | 153 | 33 | 3N2W13-AD-07800 | 2015 | 8712 | 0.16 | 104,830 | 211,370 | 316,200 | 338,500 | Oct-15 | 35 | 93 |
| 02 | 00 | 000 | 101 | 151 | 33 | 3N2W02-DD-00636 | 2015 | 2367 | 0.17 | 106,230 | 226,490 | 332,720 | 355,000 | Apr-15 | 36 | 94 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W12-AD-06505 | 2015 | 7395 | 0.16 | 105,090 | 220,760 | 325,850 | 345,000 | Aug-15 | 37 | 94 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W13-AA-00800 | 2015 | 6543 | 0.25 | 122,200 | 82,460 | 204,660 | 215,700 | Jul-15 | 38 | 95 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W12-AB-00202 | 2015 | 6983 | 0.14 | 102,030 | 102,670 | 204,700 | 216,000 | Aug-15 | 39 | 95 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N1W07-CA-02200 | 2015 | 8714 | 0.23 | 118,480 | 151,460 | 269,940 | 283,000 | Oct-15 | 40 | 95 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N1W07-CC-01417 | 2015 | 9139 | 0.14 | 101,770 | 189,410 | 291,180 | 306,000 | Oct-15 | 41 | 95 |
| 02 | 00 | 000 | 101 | 131 | 30 | 3N2W12-CC-00304 | 2015 | 9714 | 0.10 | 95,200 | 61,410 | 156,610 | 164,900 | Nov-15 | 42 | 95 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W11-AA-00109 | 2015 | 9598 | 0.19 | 116,450 | 107,580 | 224,030 | 237,000 | Nov-15 | 43 | 95 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13-AC-03311 | 2015 | 2290 | 0.15 | 102,640 | 114,280 | 216,920 | 226,000 | Mar-15 | 44 | 96 |
| 02 | 00 | 000 | 101 | 131 | 33 | 3N2W12-DA-00702 | 2015 | 5894 | 0.24 | 120,400 | 91,240 | 211,640 | 221,000 | Jun-15 | 45 | 96 |
| 02 | 00 | 000 | 101 | 141 | 30 | 3N2W13-AD-03200 | 2015 | 5560 | 0.15 | 102,980 | 105,080 | 208,060 | 216,000 | Jul-15 | 46 | 96 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13-AD-09900 | 2015 | 6545 | 0.14 | 101,980 | 125,810 | 227,790 | 238,000 | Aug-15 | 47 | 96 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N1W07-CC-04500 | 2015 | 10558 | 0.14 | 101,740 | 201,080 | 302,820 | 315,000 | Dec-15 | 48 | 96 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W12-CD-02001 | 2015 | 2380 | 0.18 | 107,340 | 77,110 | 184,450 | 190,000 | Mar-15 | 49 | 97 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N1W07-CC-01404 | 2015 | 5431 | 0.14 | 101,740 | 211,220 | 312,960 | 323,000 | Apr-15 | 50 | 97 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W13-AD-04510 | 2015 | 4158 | 0.14 | 102,210 | 139,000 | 241,210 | 247,500 | May-15 | 51 | 97 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W12-AD-06543 | 2015 | 7370 | 0.14 | 101,740 | 207,080 | 308,820 | 319,900 | Aug-15 | 52 | 97 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W12-DA-04121 | 2015 | 7951 | 0.20 | 109,480 | 105,260 | 214,740 | 221,000 | Sep-15 | 53 | 97 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W12-AD-06537 | 2015 | 8410 | 0.14 | 101,980 | 227,910 | 329,890 | 339,000 | Sep-15 | 54 | 97 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13-CD-01300 | 2015 | 8309 | 0.17 | 105,450 | 148,690 | 254,140 | 262,600 | Sep-15 | 55 | 97 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13-AC-03322 | 2015 | 815 | 0.15 | 103,780 | 123,410 | 227,190 | 232,500 | Jan-15 | 56 | 98 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13-BD-08800 | 2015 | 1628 | 0.16 | 104,610 | 128,900 | 233,510 | 239,000 | Mar-15 | 57 | 98 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W13-BD-00100 | 2015 | 3158 | 0.14 | 102,440 | 103,110 | 205,550 | 210,000 | Apr-15 | 58 | 98 |
| 02 | 00 | 000 | 101 | 143 | 30 | 3N2W13-CD-09000 | 2015 | 4112 | 0.20 | 110,220 | 185,790 | 296,010 | 302,000 | May-15 | 59 | 98 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W12-CA-01700 | 2015 | 4090 | 0.24 | 121,160 | 121,160 | 242,320 | 246,600 | May-15 | 60 | 98 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N1W07-CA-00135 | 2015 | 7078 | 0.20 | 110,120 | 163,540 | 273,660 | 280,000 | Jun-15 | 61 | 98 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W13-AC-03318 | 2015 | 6954 | 0.24 | 121,730 | 118,870 | 240,600 | 244,400 | Aug-15 | 62 | 98 |
| 02 | 00 | 000 | 101 | 135 | 33 | 3N2W12-CB-03500 | 2015 | 3947 | 0.13 | 101,360 | 68,840 | 170,200 | 172,000 | May-15 | 63 | 99 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W12-AD-06544 | 2015 | 4861 | 0.14 | 101,740 | 225,480 | 327,220 | 329,900 | Jun-15 | 64 | 99 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W12-AC-00200 | 2015 | 5104 | 0.17 | 106,280 | 80,520 | 186,800 | 189,000 | Jun-15 | 65 | 99 |

COLUMBIA County 2016 Ratio Study

| AP AR | SA | NH | PRP CLS | BLD CLS | RJ CD | MAP NO. | BOOK | PAGE | ACRES | RMV LAND | RMV IMP | TOTAL VALUE | SALES PRICE | SALE DATE | SALE NO | RATIO |
|----------|----|-----|------------|------------|----------|-----------------|------|-------|-------|-------------|------------|----------------|----------------|--------------|------------|-------|
| 02 | 00 | 000 | 101 | 143 | 33 | 3N1W07-CC-04600 | 2015 | 5832 | 0.14 | 101,740 | 193,020 | 294,760 | 298,000 | Jul-15 | 66 | 99 |
| 02 | 00 | 000 | 101 | 131 | 33 | 3N2W12-AC-00126 | 2015 | 5797 | 0.22 | 116,380 | 56,560 | 172,940 | 175,100 | Jul-15 | 67 | 99 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W13-BA-04104 | 2015 | 6730 | 0.19 | 108,930 | 143,970 | 252,900 | 255,063 | Aug-15 | 68 | 99 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W12-AA-00600 | 2015 | 10420 | 0.15 | 103,040 | 235,250 | 338,290 | 340,000 | Dec-15 | 69 | 99 |
| 02 | 00 | 000 | 101 | 141 | 30 | 3N2W13-AD-02700 | 2015 | 315 | 0.15 | 103,070 | 103,750 | 206,820 | 207,000 | Jan-15 | 70 | 100 |
| 02 | 00 | 000 | 101 | 143 | 30 | 3N1W07-CA-00136 | 2015 | 10334 | 0.19 | 109,460 | 125,060 | 234,520 | 235,000 | Mar-15 | 71 | 100 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W13-CD-08500 | 2015 | 4108 | 0.15 | 102,750 | 166,420 | 269,170 | 268,830 | Apr-15 | 72 | 100 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13-CD-07200 | 2015 | 4114 | 0.14 | 101,890 | 188,750 | 290,640 | 289,895 | May-15 | 73 | 100 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W13-CD-08200 | 2015 | 4643 | 0.15 | 102,780 | 183,150 | 285,930 | 285,305 | Jun-15 | 74 | 100 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W13-CD-08300 | 2015 | 4690 | 0.15 | 103,720 | 184,420 | 288,140 | 287,970 | Jun-15 | 75 | 100 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13-CA-00300 | 2015 | 6483 | 0.16 | 104,610 | 119,500 | 224,110 | 223,900 | Jul-15 | 76 | 100 |
| 02 | 00 | 000 | 101 | 131 | 30 | 3N2W01-CC-02400 | 2015 | 7772 | 0.15 | 103,000 | 66,390 | 169,390 | 169,000 | Sep-15 | 77 | 100 |
| 02 | 00 | 000 | 101 | 143 | 30 | 3N2W13-AD-02000 | 2015 | 234 | 0.21 | 114,340 | 147,720 | 262,060 | 259,500 | Jan-15 | 78 | 101 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W12-DC-00143 | 2015 | 1189 | 0.14 | 102,260 | 139,230 | 241,490 | 240,000 | Feb-15 | 79 | 101 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W12-AD-06540 | 2015 | 1604 | 0.14 | 101,740 | 187,800 | 289,540 | 287,500 | Mar-15 | 80 | 101 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N1W07-CA-00155 | 2015 | 3771 | 0.19 | 108,460 | 144,780 | 253,240 | 250,000 | May-15 | 81 | 101 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W12-AC-00129 | 2015 | 5238 | 0.22 | 116,380 | 74,760 | 191,140 | 190,000 | Jun-15 | 82 | 101 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N1W07-CB-01909 | 2015 | 5958 | 0.18 | 107,590 | 143,980 | 251,570 | 250,000 | Jul-15 | 83 | 101 |
| 02 | 00 | 000 | 101 | 142 | 33 | 3N2W11-DD-00600 | 2015 | 6390 | 0.72 | 162,680 | 196,520 | 359,200 | 356,000 | Jul-15 | 84 | 101 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13-BA-05400 | 2015 | 8362 | 0.17 | 105,700 | 159,640 | 265,340 | 262,500 | Sep-15 | 85 | 101 |
| 02 | 00 | 000 | 101 | 135 | 33 | 3N2W12-DB-07800 | 2015 | 8509 | 0.15 | 103,240 | 74,360 | 177,600 | 175,000 | Sep-15 | 86 | 101 |
| 02 | 00 | 000 | 101 | 143 | 30 | 3N1W07-CA-00134 | 2015 | 113 | 0.18 | 106,970 | 112,960 | 219,930 | 215,000 | Jan-15 | 87 | 102 |
| 02 | 00 | 000 | 101 | 152 | 30 | 3N2W11-AA-01016 | 2015 | 245 | 0.17 | 126,410 | 282,810 | 409,220 | 399,500 | Jan-15 | 88 | 102 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W13-AA-03501 | 2015 | 1559 | 0.27 | 125,690 | 127,850 | 253,540 | 249,000 | Feb-15 | 89 | 102 |
| 02 | 00 | 000 | 101 | 142 | 33 | 3N2W11-DA-01400 | 2015 | 2263 | 0.55 | 150,730 | 180,740 | 331,470 | 325,000 | Mar-15 | 90 | 102 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13-CD-07500 | 2015 | 2890 | 0.14 | 101,960 | 185,070 | 287,030 | 282,565 | Apr-15 | 91 | 102 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W13-CD-07600 | 2015 | 2893 | 0.14 | 101,740 | 166,760 | 268,500 | 263,105 | Apr-15 | 92 | 102 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13-CD-08600 | 2015 | 3538 | 0.15 | 102,730 | 184,520 | 287,250 | 282,555 | Apr-15 | 93 | 102 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13-CD-07800 | 2015 | 3599 | 0.14 | 101,740 | 184,030 | 285,770 | 279,145 | Apr-15 | 94 | 102 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W11-AA-01024 | 2015 | 7015 | 0.26 | 134,430 | 165,200 | 299,630 | 293,000 | Aug-15 | 95 | 102 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W12-DC-02528 | 2015 | 9081 | 0.06 | 66,320 | 150,670 | 216,990 | 213,000 | Oct-15 | 96 | 102 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W12-AB-00201 | 2015 | 10230 | 0.19 | 108,150 | 104,050 | 212,200 | 209,000 | Dec-15 | 97 | 102 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W12-DC-02516 | 2015 | 10585 | 0.06 | 67,760 | 152,520 | 220,280 | 215,800 | Dec-15 | 98 | 102 |
| 02 | 00 | 000 | 101 | 142 | 33 | 3N2W12-BB-01000 | 2015 | 1360 | 0.29 | 128,310 | 129,800 | 258,110 | 250,000 | Feb-15 | 99 | 103 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N1W07-CA-00500 | 2015 | 3455 | 0.19 | 108,500 | 175,330 | 283,830 | 275,000 | Apr-15 | 100 | 103 |
| 02 | 00 | 000 | 101 | 142 | 33 | 3N2W11-AA-00101 | 2015 | 4810 | 0.19 | 108,750 | 119,190 | 227,940 | 222,000 | Jun-15 | 101 | 103 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W12-DD-00710 | 2015 | 5221 | 0.22 | 114,880 | 105,630 | 220,510 | 214,000 | Jun-15 | 102 | 103 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N1W07-CA-01500 | 2015 | 8405 | 0.29 | 127,740 | 172,820 | 300,560 | 292,000 | Sep-15 | 103 | 103 |
| 02 | 00 | 000 | 101 | 141 | 30 | 3N2W13-BD-03700 | 2015 | 8709 | 0.25 | 123,860 | 93,830 | 217,690 | 212,000 | Oct-15 | 104 | 103 |
| 02 | 00 | 000 | 101 | 143 | 30 | 3N2W12-AD-06520 | 2015 | 141 | 0.17 | 105,850 | 285,910 | 391,760 | 375,000 | Jan-15 | 105 | 104 |
| 02 | 00 | 000 | 101 | 143 | 30 | 3N2W12-DC-00126 | 2015 | 376 | 0.14 | 101,740 | 146,030 | 247,770 | 238,000 | Jan-15 | 106 | 104 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W12-AD-06541 | 2015 | 1239 | 0.14 | 101,740 | 180,360 | 282,100 | 270,000 | Feb-15 | 107 | 104 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W13-CD-06900 | 2015 | 2162 | 0.16 | 104,950 | 181,460 | 286,410 | 276,175 | Mar-15 | 108 | 104 |
| 02 | 00 | 000 | 101 | 143 | 30 | 3N2W13-CD-08700 | 2015 | 3408 | 0.15 | 102,730 | 189,640 | 292,370 | 282,130 | Apr-15 | 109 | 104 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N1W07-CC-01416 | 2015 | 4346 | 0.14 | 101,780 | 214,830 | 316,610 | 305,000 | Jun-15 | 110 | 104 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W12-CC-00303 | 2015 | 4658 | 0.12 | 99,620 | 71,500 | 171,120 | 165,000 | Jun-15 | 111 | 104 |

COLUMBIA County 2016 Ratio Study

| AP AR | SA | NH | PRP CLS | BLD CLS | RJ CD | MAP NO. | BOOK | PAGE | ACRES | RMV LAND | RMV IMP | TOTAL VALUE | SALES PRICE | SALE DATE | SALE NO | RATIO |
|----------|----|-----|------------|------------|----------|-----------------|------|-------|-------|-------------|------------|----------------|----------------|--------------|------------|-------|
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W12-AD-02415 | 2015 | 6624 | 0.14 | 102,360 | 126,450 | 228,810 | 220,800 | Aug-15 | 112 | 104 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13-CD-06500 | 2015 | 2061 | 0.14 | 102,020 | 183,770 | 285,790 | 271,990 | Mar-15 | 113 | 105 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13-CD-08400 | 2015 | 4110 | 0.15 | 102,730 | 186,600 | 289,330 | 276,745 | Apr-15 | 114 | 105 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W12-DC-00136 | 2015 | 8237 | 0.14 | 102,200 | 171,610 | 273,810 | 261,000 | Sep-15 | 115 | 105 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W12-DC-02514 | 2015 | 10544 | 0.06 | 67,760 | 149,270 | 217,030 | 206,500 | Dec-15 | 116 | 105 |
| 02 | 00 | 000 | 101 | 143 | 30 | 3N2W11-AA-01029 | 2015 | 294 | 0.44 | 143,820 | 135,120 | 278,940 | 264,000 | Jan-15 | 117 | 106 |
| 02 | 00 | 000 | 101 | 131 | 33 | 3N2W12-DD-09500 | 2015 | 474 | 0.18 | 109,000 | 72,610 | 181,610 | 171,000 | Jan-15 | 118 | 106 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13-CD-05800 | 2015 | 1557 | 0.19 | 108,870 | 187,080 | 295,950 | 279,130 | Feb-15 | 119 | 106 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13-CD-05300 | 2015 | 1940 | 0.14 | 101,980 | 187,240 | 289,220 | 272,895 | Mar-15 | 120 | 106 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13-CD-06600 | 2015 | 2252 | 0.14 | 102,240 | 191,390 | 293,630 | 277,030 | Mar-15 | 121 | 106 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13-CD-08000 | 2015 | 3860 | 0.14 | 101,740 | 188,240 | 289,980 | 272,995 | Apr-15 | 122 | 106 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W12-DC-00101 | 2015 | 3886 | 0.14 | 102,270 | 158,200 | 260,470 | 246,262 | May-15 | 123 | 106 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W12-DA-02601 | 2015 | 8733 | 0.17 | 105,920 | 86,580 | 192,500 | 181,197 | Oct-15 | 124 | 106 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13-CD-05000 | 2015 | 1282 | 0.14 | 101,850 | 191,870 | 293,720 | 273,895 | Feb-15 | 125 | 107 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13-CD-06200 | 2015 | 2255 | 0.14 | 101,770 | 187,080 | 288,850 | 269,865 | Mar-15 | 126 | 107 |
| 02 | 00 | 000 | 101 | 143 | 30 | 3N2W13-CD-07700 | 2015 | 3730 | 0.14 | 101,740 | 177,800 | 279,540 | 261,745 | Apr-15 | 127 | 107 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13-CD-08800 | 2015 | 4946 | 0.15 | 102,750 | 179,390 | 282,140 | 262,995 | Jun-15 | 128 | 107 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13-CD-04900 | 2015 | 363 | 0.15 | 102,720 | 192,350 | 295,070 | 273,895 | Jan-15 | 129 | 108 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W13-CD-06100 | 2015 | 1938 | 0.14 | 101,770 | 162,450 | 264,220 | 244,615 | Feb-15 | 130 | 108 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13-CD-06700 | 2015 | 2099 | 0.15 | 102,570 | 186,980 | 289,550 | 267,740 | Feb-15 | 131 | 108 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13-CA-03600 | 2015 | 2114 | 0.14 | 102,410 | 187,970 | 290,380 | 268,615 | Mar-15 | 132 | 108 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13-CD-06400 | 2015 | 3248 | 0.14 | 102,140 | 185,990 | 288,130 | 267,345 | Apr-15 | 133 | 108 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13-CD-00300 | 2015 | 4130 | 0.14 | 102,450 | 155,140 | 257,590 | 238,000 | May-15 | 134 | 108 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13-CD-08100 | 2015 | 4369 | 0.14 | 101,740 | 174,930 | 276,670 | 255,995 | Jun-15 | 135 | 108 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13-CD-06000 | 2015 | 2117 | 0.14 | 101,870 | 185,300 | 287,170 | 263,995 | Mar-15 | 136 | 109 |
| 02 | 00 | 000 | 101 | 143 | 30 | 3N2W13-CD-07900 | 2015 | 3880 | 0.14 | 101,740 | 186,640 | 288,380 | 265,430 | Apr-15 | 137 | 109 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13-CD-06300 | 2015 | 3220 | 0.14 | 102,310 | 175,630 | 277,940 | 254,190 | Apr-15 | 138 | 109 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W13-CD-07000 | 2015 | 2165 | 0.17 | 106,410 | 179,940 | 286,350 | 260,470 | Feb-15 | 139 | 110 |
| 02 | 00 | 000 | 101 | 143 | 30 | 3N2W13-CD-07400 | 2015 | 2865 | 0.14 | 102,020 | 186,950 | 288,970 | 263,745 | Apr-15 | 140 | 110 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N1W18-BB-01400 | 2015 | 4393 | 0.14 | 101,740 | 194,770 | 296,510 | 270,000 | Jun-15 | 141 | 110 |
| 02 | 00 | 000 | 101 | 142 | 33 | 3N2W11-AA-01015 | 2015 | 9542 | 0.17 | 126,410 | 228,300 | 354,710 | 323,000 | Nov-15 | 142 | 110 |
| 02 | 00 | 000 | 101 | 152 | 33 | 3N2W11-DB-00600 | 2015 | 1393 | 0.23 | 119,630 | 229,630 | 349,260 | 315,000 | Feb-15 | 143 | 111 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13-CD-07100 | 2015 | 3155 | 0.14 | 101,750 | 187,260 | 289,010 | 260,995 | Apr-15 | 144 | 111 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13-CD-05200 | 2015 | 649 | 0.14 | 102,130 | 194,450 | 296,580 | 264,615 | Jan-15 | 145 | 112 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13-CD-05700 | 2015 | 1376 | 0.19 | 109,270 | 187,460 | 296,730 | 264,320 | Jan-15 | 146 | 112 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13-CD-06800 | 2015 | 2167 | 0.14 | 102,230 | 175,440 | 277,670 | 246,995 | Mar-15 | 147 | 112 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W12-AD-02401 | 2015 | 3737 | 0.15 | 103,080 | 130,490 | 233,570 | 209,000 | May-15 | 148 | 112 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N1W07-CC-05100 | 2015 | 4358 | 0.14 | 101,740 | 204,950 | 306,690 | 274,900 | Jun-15 | 149 | 112 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W12-AC-00106 | 2015 | 2564 | 0.20 | 111,630 | 90,040 | 201,670 | 179,000 | Apr-15 | 150 | 113 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W12-DC-00133 | 2015 | 481 | 0.14 | 101,740 | 165,400 | 267,140 | 234,900 | Jan-15 | 151 | 114 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13-CD-05100 | 2015 | 647 | 0.14 | 101,850 | 185,980 | 287,830 | 251,400 | Jan-15 | 152 | 114 |
| 02 | 00 | 000 | 101 | 136 | 30 | 3N2W12-CD-00900 | 2015 | 1400 | 0.24 | 122,070 | 60,380 | 182,450 | 154,000 | Feb-15 | 153 | 118 |
| 02 | 00 | 000 | 101 | 143 | 30 | 3N2W13-BA-05500 | 2015 | 3628 | 0.14 | 101,770 | 135,360 | 237,130 | 188,380 | Apr-15 | 154 | 126 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W12-AB-00119 | 2015 | 2741 | 0.14 | 102,030 | 99,860 | 201,890 | 160,000 | Apr-15 | 155 | 126 |
| 02 | 00 | 000 | 101 | 131 | 33 | 3N2W12-DB-10600 | 2015 | 5349 | 0.23 | 118,480 | 61,410 | 179,890 | 143,000 | Jun-15 | 156 | 126 |
| 02 | 00 | 000 | 101 | 121 | 33 | 3N2W12-CA-00803 | 2015 | 8775 | 0.14 | 101,740 | 30,180 | 131,920 | 105,000 | Oct-15 | 157 | 126 |

COLUMBIA County 2016 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-04100 | 2015 | 236 | 0.18 | 107,760 | 113,370 | 221,130 | 171,000 | Jan-15 | 158 | 129 |
| 02 | 00 | 000 | 101 | 143 | 30 | 3N1W07-CA-00501 | 2015 | 5457 | 0.26 | 123,770 | 135,250 | 259,020 | 200,000 | Jul-15 | 159 | 130 |
| 02 | 00 | 000 | 101 | 131 | 33 | 3N2W12-DB-06400 | 2015 | 5960 | 0.11 | 98,370 | 50,400 | 148,770 | 114,000 | Jul-15 | 160 | 130 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13-BA-04706 | 2015 | 322 | 0.14 | 101,790 | 153,500 | 255,290 | 195,000 | Jan-15 | 161 | 131 |
| 02 | 00 | 000 | 101 | 131 | 33 | 3N2W12-AD-03200 | 2015 | 7304 | 0.18 | 107,860 | 64,280 | 172,140 | 125,000 | Aug-15 | 162 | 138 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N1W07-CB-01902 | 2015 | 2990 | 0.18 | 81,160 | 0 | 81,160 | 55,000 | Apr-15 | 163 | 148 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N1W07-CB-01903 | 2015 | 3573 | 0.18 | 81,580 | 0 | 81,580 | 55,000 | May-15 | 164 | 148 |

COLUMBIA County 2016 Ratio Study

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------|-----------|----|----|----|----------|------------|----------|
| 109 | 02 | 00 | 000 | | 0 | Scappoose | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|-----------|-------------------------|--------------------------|--------------------------|
| Sample - Number of Sales | 0 | RECALCULATED | | |
| Population - Number of Accounts | 68 | | | |
| Sales as a percentage of the Population | 0.00 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 9,153,018 | 63.37 % | 9,244,548 | 63.43 % |
| OSD RMV | 1,351,500 | 9.36 % | 1,351,500 | 9.27 % |
| Residential Improvement RMV | 3,566,450 | 24.69 % | 3,602,115 | 24.71 % |
| Farm Improvement RMV | 372,960 | 2.58 % | 376,690 | 2.58 % |
| 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 | 2016 | Adjustment | 101 |

Explanation

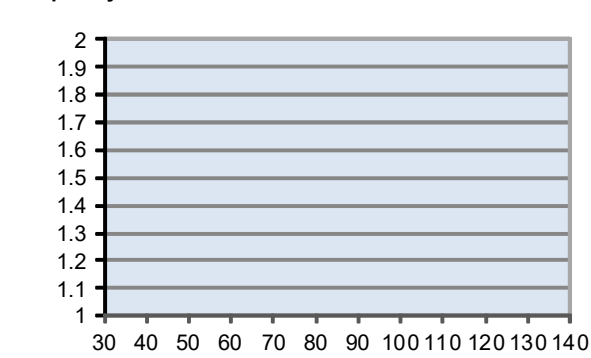
Improved property - Manufactured Structure, City of Scappoose
 There were no sales available for this analysis, therefore the Selected Ratio of 99 from the MA 02 SA 00 RMV 101 study was applied here.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|-------|------|------|
| COD | | 8.66 | 10.06 | 7.54 | 9.18 |
| PRD | | 1.01 | 1.00 | 1.01 | 1.02 |

COLUMBIA County 2016 Ratio Study

Frequency



Number Of Sales

0

| | | |
|-----|---|--------|
| 30 | 0 | Median |
| 40 | 0 | AD |
| 50 | 0 | COD |
| 60 | 0 | Mean |
| 70 | 0 | SD |
| 80 | 0 | COV |
| 90 | 0 | |
| 100 | 0 | |
| 110 | 0 | |
| 120 | 0 | |
| 130 | 0 | |
| 140 | 0 | |

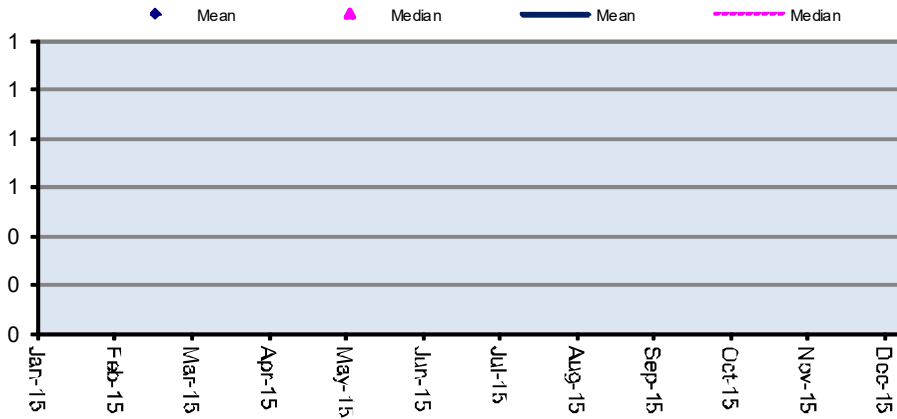
Wtd Mean

GeoMean

PRD

95%
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 NO |

COLUMBIA County 2016 Ratio Study

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|--------------|----|----|-----|-------------|---------------|-----------|--------------|----|----|-----|-------------|---------------|-----------|
| 101 | 02 | 28 | 000 | | 3 | Scappoose | 101 | 02 | 33 | 000 | | 10 | Scappoose |

Adjustment Calculation Summary

| | | | | |
|---|------------|-----------------------------|------------------------------|------------------------------|
| Sample - Number of Sales | 13 | RECALCULATED | | |
| Population - Number of Accounts | 156 | | | |
| Sales as a percentage of the Population | 8.33 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 10,944,980 | 32.76 % | 11,054,430 | 37.11 % |
| OSD RMV | 4,709,500 | 14.10 % | 4,709,500 | 15.81 % |
| Residential Improvement RMV | 17,694,090 | 52.97 % | 13,978,331 | 46.93 % |
| Farm Improvement RMV | 56,100 | 0.17 % | 44,319 | 0.15 % |
| SelectedRatioFromSales | 112 | | | |
| RMV Adjustment | 100 | | | |
| Before Ratio | 112 | | | |
| Overall Adjustment Factor | 89 | | | |
| Land Adjustment Factor | 101 | | | |
| OSD Adjustment Factor | 100 | | | |
| Residential Adjustment Factor | 79 | | | |
| Farm Improvement Factor | 79 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 112 | 2016 | Adjustment | 89 |

Explanation

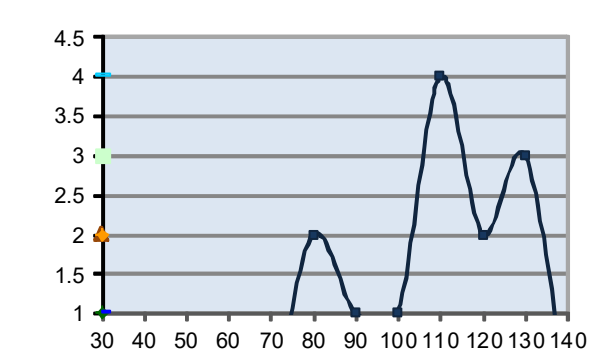
Duplex/Triplex/Fourplex and Town house/Row house/Common wall, City of Scappoose
 Selected the Median of 113 which is bracketed by the Weighted Mean (112) and the Mean (114). The selected central tendency was then adjusted by the conclusion from the time study (99) resulting in a Selected Ratio of 112.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|-------|------|------|------|------|
| COD | 11.23 | 2.06 | - | 7.54 | - |
| PRD | 1.02 | 1.00 | - | 1.01 | - |

COLUMBIA County 2016 Ratio Study

Frequency



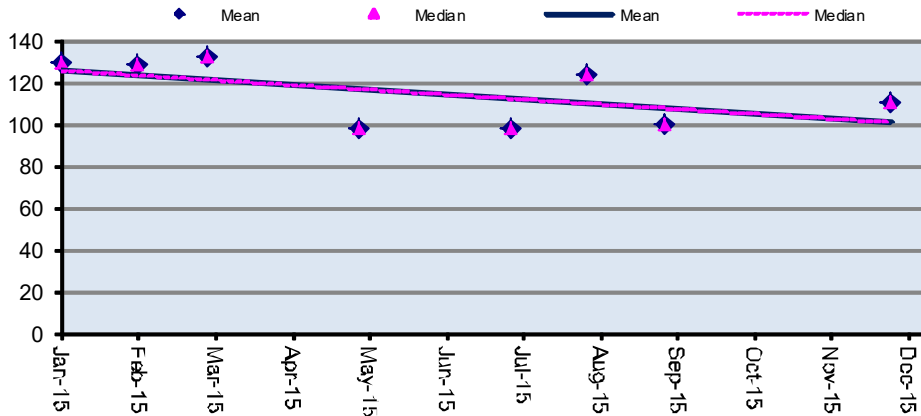
Number Of Sales

13

| | | | |
|-----|---|--------|-------|
| 30 | 0 | Median | 113 |
| 40 | 0 | AD | 12.69 |
| 50 | 0 | COD | 11.23 |
| 60 | 0 | Mean | 114 |
| 70 | 0 | SD | 16.39 |
| 80 | 2 | COV | 14.38 |
| 90 | 1 | | |
| 100 | 1 | | |
| 110 | 4 | | |
| 120 | 2 | | |
| 130 | 3 | | |
| 140 | 0 | | |

| | |
|----------------|------|
| Wtd Mean | 112 |
| GeoMean | 113 |
| PRD | 1.02 |
| 95% Confidence | 8.91 |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jan-15 | 129 | 129 | 2 |
| Feb-15 | 128 | 128 | 1 |
| Mar-15 | 132 | 132 | 1 |
| May-15 | 98 | 98 | 1 |
| Jul-15 | 98 | 98 | 2 |
| Aug-15 | 124 | 124 | 2 |
| Sep-15 | 100 | 100 | 2 |
| Dec-15 | 110 | 110 | 2 |

| AP AR | SA | NH | PRP CLS | BLD CLS | RJ CD | MAP NO. | BOOK | PAGE | ACRES | RMV LAND | RMV IMP | TOTAL VALUE | SALES PRICE | SALE DATE | SALE NO | RATIO |
|-------|----|-----|---------|---------|-------|-----------------|------|-------|-------|----------|---------|-------------|-------------|-----------|---------|-------|
| 02 | 33 | 000 | 101 | 143 | 33 | 3N2W12-DC-00154 | 2015 | 6198 | 0.06 | 64,880 | 101,900 | 166,780 | 197,500 | Jul-15 | 1 | 84 |
| 02 | 28 | 000 | 101 | 232 | 33 | 3N2W12-AC-02100 | 2015 | 7769 | 0.11 | 109,250 | 83,320 | 192,570 | 220,000 | Sep-15 | 2 | 88 |
| 02 | 28 | 000 | 101 | 234 | 33 | 3N2W12-DA-02400 | 2015 | 3888 | 0.28 | 159,010 | 104,670 | 263,680 | 270,000 | May-15 | 3 | 98 |
| 02 | 33 | 000 | 101 | 143 | 33 | 3N2W12-DC-00152 | 2015 | 10064 | 0.06 | 64,880 | 148,480 | 213,360 | 199,900 | Dec-15 | 4 | 107 |
| 02 | 33 | 000 | 101 | 143 | 33 | 3N2W13-AA-04406 | 2015 | 5882 | 0.08 | 79,520 | 132,970 | 212,490 | 190,000 | Jul-15 | 5 | 112 |
| 02 | 33 | 000 | 101 | 143 | 33 | 3N2W12-AD-03117 | 2015 | 7929 | 0.08 | 82,980 | 140,960 | 223,940 | 199,900 | Sep-15 | 6 | 112 |
| 02 | 33 | 000 | 101 | 143 | 33 | 3N1W07-CC-01009 | 2015 | 10444 | 0.11 | 98,830 | 148,460 | 247,290 | 219,000 | Dec-15 | 7 | 113 |
| 02 | 28 | 000 | 101 | 143 | 33 | 3N2W13-BA-02201 | 2015 | 6839 | 0.13 | 100,610 | 99,360 | 199,970 | 173,000 | Aug-15 | 8 | 116 |
| 02 | 33 | 000 | 101 | 143 | 30 | 3N2W12-AD-03125 | 2015 | 324 | 0.08 | 81,040 | 140,990 | 222,030 | 180,500 | Jan-15 | 9 | 123 |
| 02 | 33 | 000 | 101 | 143 | 33 | 3N2W12-AD-03113 | 2015 | 1439 | 0.09 | 90,180 | 147,120 | 237,300 | 186,100 | Feb-15 | 10 | 128 |
| 02 | 33 | 000 | 101 | 143 | 30 | 3N2W12-AD-03122 | 2015 | 6699 | 0.09 | 89,230 | 140,390 | 229,620 | 175,000 | Aug-15 | 11 | 131 |
| 02 | 33 | 000 | 101 | 143 | 33 | 3N2W13-AA-04415 | 2015 | 2133 | 0.11 | 98,200 | 135,600 | 233,800 | 176,900 | Mar-15 | 12 | 132 |
| 02 | 33 | 000 | 101 | 143 | 30 | 3N2W12-AD-03124 | 2015 | 369 | 0.09 | 89,280 | 140,810 | 230,090 | 170,000 | Jan-15 | 13 | 135 |

COLUMBIA County 2016 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 | 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 | 803,810 | 100.00 % | 739,505 | 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 | 109 | | | |
| RMV Adjustment | 100 | | | |
| Before Ratio | 109 | | | |
| Overall Adjustment Factor | 92 | | | |
| Land Adjustment Factor | 92 | | | |
| OSD Adjustment Factor | 100 | | | |
| Residential Adjustment Factor | 100 | | | |
| Farm Improvement Factor | 100 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 109 | 2016 | Adjustment | 92 |

Explanation

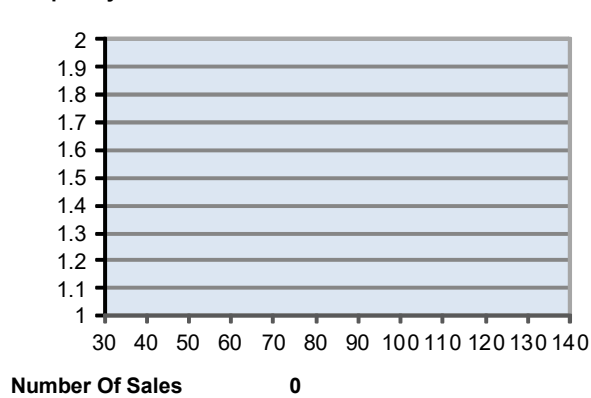
Unimproved land – Keys Landing, Keys Crest, City of Scappoose
 Having no sales available for this population of 9 accounts, it was decided to use the Selected Ratio of 109 from the MA 02 SA 79 RMV 101 analysis.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|------|------|------|
| COD | - | - | - | - | - |
| PRD | - | - | - | - | - |

COLUMBIA County 2016 Ratio Study

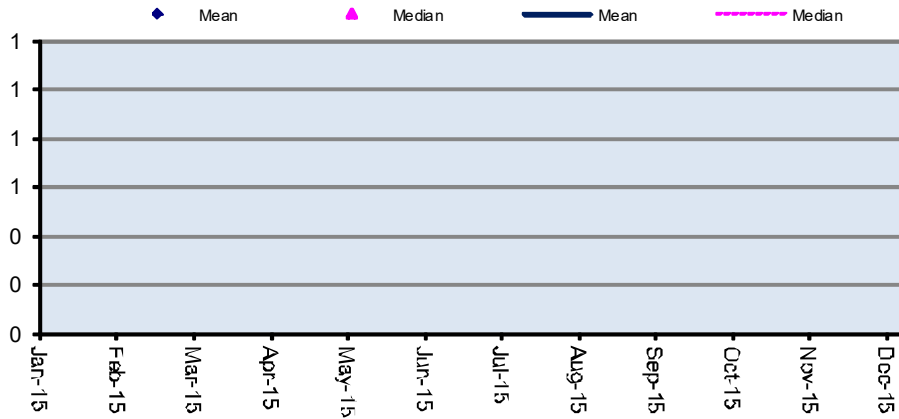
Frequency



| | | |
|-----|---|--------|
| 30 | 0 | Median |
| 40 | 0 | AD |
| 50 | 0 | COD |
| 60 | 0 | Mean |
| 70 | 0 | SD |
| 80 | 0 | COV |
| 90 | 0 | |
| 100 | 0 | |
| 110 | 0 | |
| 120 | 0 | |
| 130 | 0 | |
| 140 | 0 | |

Wtd Mean
GeoMean
PRD
95%
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 NO |

COLUMBIA County 2016 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 | | 6 | Scappoose | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|------------|-----------------------------|------------------------------|------------------------------|
| Sample - Number of Sales | 6 | RECALCULATED | | |
| Population - Number of Accounts | 47 | | | |
| Sales as a percentage of the Population | 12.77 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 4,679,610 | 23.32 % | 4,305,241 | 23.38 % |
| OSD RMV | 1,198,500 | 5.97 % | 1,198,500 | 6.51 % |
| Residential Improvement RMV | 14,189,960 | 70.71 % | 12,912,864 | 70.12 % |
| Farm Improvement RMV | 0 | 0.00 % | 0 | 0.00 % |
| SelectedRatioFromSales | 109 | | | |
| RMV Adjustment | 100 | | | |
| Before Ratio | 109 | | | |
| Overall Adjustment Factor | 92 | | | |
| Land Adjustment Factor | 92 | | | |
| OSD Adjustment Factor | 100 | | | |
| Residential Adjustment Factor | 91 | | | |
| Farm Improvement Factor | 91 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 109 | 2016 | Adjustment | 92 |

Explanation

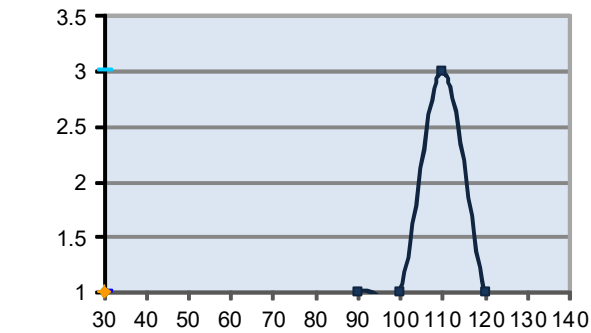
Improved land – Keys Landing, Keys Crest, City of Scappoose
 Selected the Mean of 110 which is supported by the Weighted Mean (110). After applying the time study adjustment of 99, the Selected Ratio is 109.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|-------|------|-------|
| COD | 7.16 | 5.29 | 10.14 | 4.04 | 10.63 |
| PRD | 1.00 | 1.00 | 0.99 | 1.01 | 1.01 |

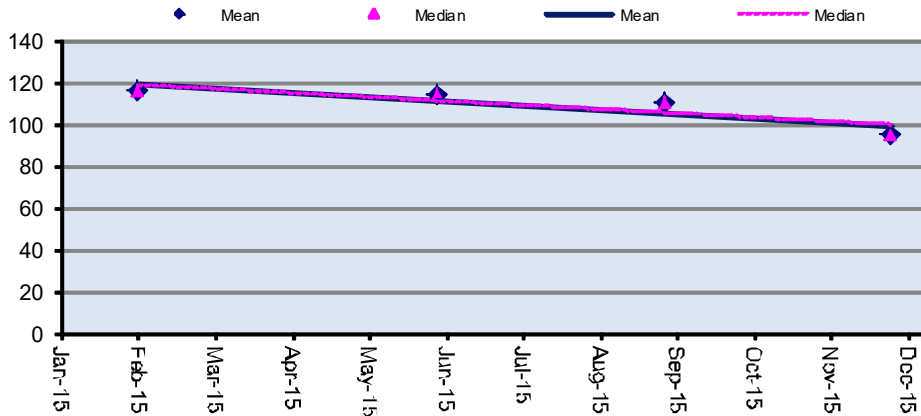
COLUMBIA County 2016 Ratio Study

Frequency



| | | | | | |
|-----|---|--------|-------|----------------|------|
| 30 | 0 | Median | 114 | Wtd Mean | 110 |
| 40 | 0 | AD | 8.17 | GeoMean | 109 |
| 50 | 0 | COD | 7.16 | PRD | 1.00 |
| 60 | 0 | Mean | 110 | 95% Confidence | 8.01 |
| 70 | 0 | SD | 10.01 | | |
| 80 | 0 | COV | 9.10 | | |
| 90 | 1 | | | | |
| 100 | 1 | | | | |
| 110 | 3 | | | | |
| 120 | 1 | | | | |
| 130 | 0 | | | | |
| 140 | 0 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Feb-15 | 116 | 116 | 1 |
| Jun-15 | 114 | 114 | 2 |
| Sep-15 | 110 | 110 | 2 |
| Dec-15 | 95 | 95 | 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 | 151 | 33 | 3N2W11-DA-02402 | 2015 | 10774 | 0.30 | 129,560 | 202,160 | 331,720 | 350,000 | Dec-15 | 1 | 95 |
| 02 | 79 | 000 | 101 | 151 | 33 | 3N2W11-DA-02403 | 2015 | 8034 | 0.68 | 159,640 | 164,310 | 323,950 | 325,000 | Sep-15 | 2 | 100 |
| 02 | 79 | 000 | 101 | 161 | 33 | 3N2W11-DD-00312 | 2015 | 4679 | 0.20 | 111,140 | 333,850 | 444,990 | 397,400 | Jun-15 | 3 | 112 |
| 02 | 79 | 000 | 101 | 161 | 33 | 3N2W11-DD-00311 | 2015 | 1095 | 0.26 | 124,000 | 344,420 | 468,420 | 405,000 | Feb-15 | 4 | 116 |
| 02 | 79 | 000 | 101 | 161 | 33 | 3N2W11-DD-00310 | 2015 | 5216 | 0.19 | 108,790 | 372,610 | 481,400 | 414,000 | Jun-15 | 5 | 116 |
| 02 | 79 | 000 | 101 | 154 | 33 | 3N2W11-DA-02607 | 2015 | 7800 | 0.45 | 144,520 | 256,420 | 400,940 | 335,000 | Sep-15 | 6 | 120 |

COLUMBIA County 2016 Ratio Study

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

Adjustment Calculation Summary

| | | | | |
|---|-----------|-------------------------|--------------------------|--------------------------|
| Sample - Number of Sales | 0 | 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 | 81,900 | 100.00 % | 84,357 | 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 | 2016 | Adjustment | 103 |

Explanation

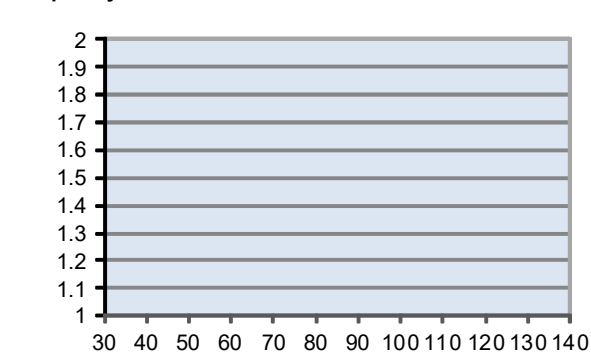
Unimproved land – Columbia River View Estates, City of Scappoose
Having no sales available, it was decided to use the Selected Ratio of 97 from the MA 02 SA 80 RMV 101 analysis.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|------|------|------|
| COD | - | - | - | - | - |
| PRD | - | - | - | - | - |

COLUMBIA County 2016 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

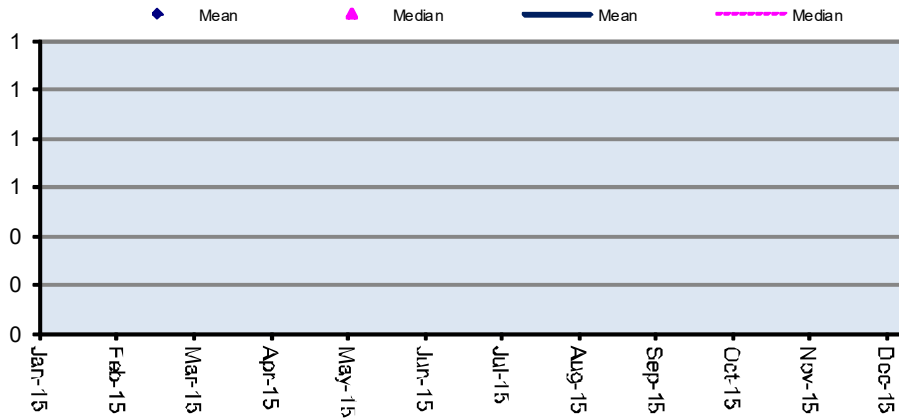
Wtd Mean

GeoMean

PRD

95%
Confidence

Central Tendencies



Month Mean Median Sales

| AP AR | SA | 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 NO |

COLUMBIA County 2016 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 | | 4 | Scappoose | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|------------|-------------------------|--------------------------|--------------------------|
| Sample - Number of Sales | 4 | RECALCULATED | | |
| Population - Number of Accounts | 44 | | | |
| Sales as a percentage of the Population | 9.09 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 4,190,120 | 24.54 % | 4,315,824 | 24.58 % |
| OSD RMV | 1,122,000 | 6.57 % | 1,122,000 | 6.39 % |
| Residential Improvement RMV | 11,765,210 | 68.89 % | 12,118,166 | 69.03 % |
| 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 | 2016 | Adjustment | 103 |

Explanation

Improved land – Columbia River View Estates, City of Scappoose

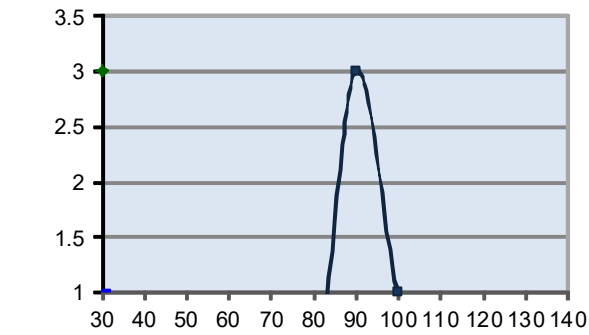
This analysis reveals that the Mean, Median and Weighted Mean have resulted in the same conclusion of 98. Therefore the time adjustment of 99 was applied thus arriving at the selected ratio of 97.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|------|------|-------|
| COD | 4.08 | 8.08 | 1.22 | 4.04 | 10.63 |
| PRD | 1.00 | 1.01 | 1.00 | 1.01 | 1.01 |

COLUMBIA County 2016 Ratio Study

Frequency

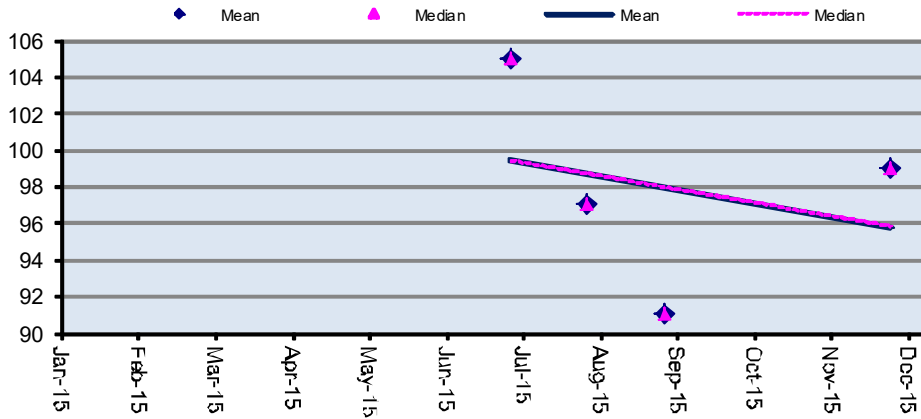


Number Of Sales

4

| | | | | | |
|-----|---|--------|------|----------------|------|
| 30 | 0 | Median | 98 | Wtd Mean | 98 |
| 40 | 0 | AD | 4.00 | GeoMean | 98 |
| 50 | 0 | COD | 4.08 | PRD | 1.00 |
| 60 | 0 | Mean | 98 | 95% Confidence | 5.66 |
| 70 | 0 | SD | 5.77 | | |
| 80 | 0 | COV | 5.89 | | |
| 90 | 3 | | | | |
| 100 | 1 | | | | |
| 110 | 0 | | | | |
| 120 | 0 | | | | |
| 130 | 0 | | | | |
| 140 | 0 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jul-15 | 105 | 105 | 1 |
| Aug-15 | 97 | 97 | 1 |
| Sep-15 | 91 | 91 | 1 |
| Dec-15 | 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 | 80 | 000 | 101 | 152 | 33 | 3N2W12-BC-00226 | 2015 | 8123 | 0.18 | 115,840 | 285,650 | 401,490 | 440,000 | Sep-15 | 1 | 91 |
| 02 | 80 | 000 | 101 | 153 | 33 | 3N2W12-BC-00217 | 2015 | 7025 | 0.17 | 126,830 | 297,960 | 424,790 | 438,900 | Aug-15 | 2 | 97 |
| 02 | 80 | 000 | 101 | 154 | 33 | 3N2W12-BC-00224 | 2015 | 10587 | 0.17 | 106,520 | 322,650 | 429,170 | 433,000 | Dec-15 | 3 | 99 |
| 02 | 80 | 000 | 101 | 154 | 33 | 3N2W12-BC-00230 | 2015 | 5886 | 0.17 | 134,820 | 311,150 | 445,970 | 424,000 | Jul-15 | 4 | 105 |

COLUMBIA County 2016 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 | 1,566,470 | 100.00 % | 1,582,135 | 100.00 % |
| Farm Improvement RMV | 0 | 0.00 % | 0 | 0.00 % |
| SelectedRatioFromSales | 99 | | | |
| RMV Adjustment | 100 | | | |
| Before Ratio | 99 | | | |
| Overall Adjustment Factor | 101 | | | |
| Land Adjustment Factor | 100 | | | |
| OSD Adjustment Factor | 100 | | | |
| Residential Adjustment Factor | 101 | | | |
| Farm Improvement Factor | 101 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 99 | 2016 | Adjustment | 101 |

Explanation

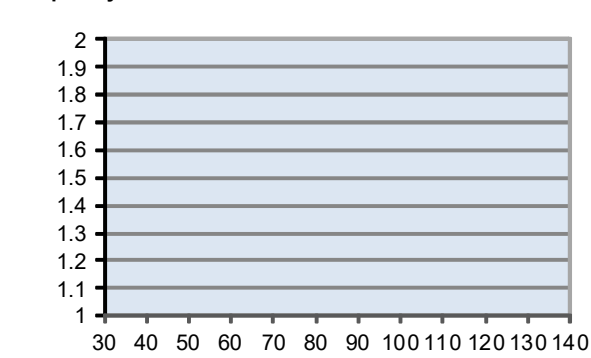
Improved land – Condominium, City of Scappoose
This grouping has a population of 8 and no sales were available for this study. Therefore the conclusion from the MA 02 SA 00 RMV 101 study with a Selected Ratio of 99 was applied here.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|------|------|------|
| COD | - | - | - | 7.54 | 9.18 |
| PRD | - | - | - | 1.01 | 1.02 |

COLUMBIA County 2016 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

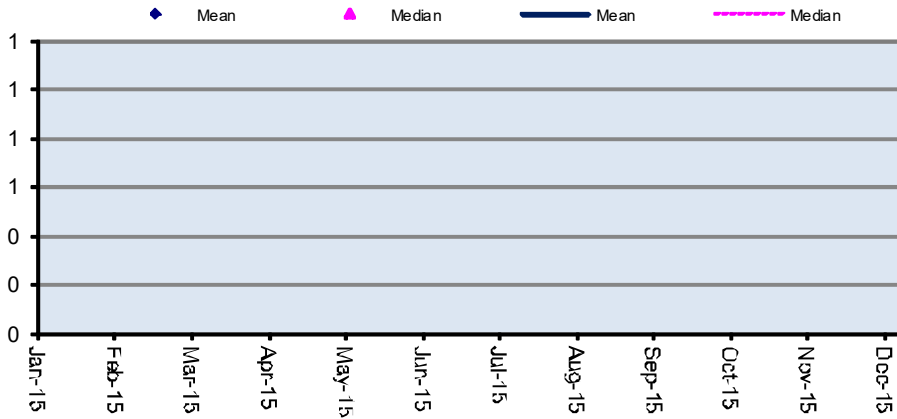
Wtd Mean

GeoMean

PRD

95%
Confidence

Central Tendencies



Month

Mean Median Sales

| AP AR | SA | 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 NO |

COLUMBIA County 2016 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

| | | | | |
|---|-----------|-------------------------|--------------------------|--------------------------|
| 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 | 649,540 | 100.00 % | 701,503 | 100.00 % |
| Farm Improvement RMV | 0 | 0.00 % | 0 | 0.00 % |
| SelectedRatioFromSales | 93 | | | |
| RMV Adjustment | 100 | | | |
| Before Ratio | 93 | | | |
| Overall Adjustment Factor | 108 | | | |
| Land Adjustment Factor | 100 | | | |
| OSD Adjustment Factor | 100 | | | |
| Residential Adjustment Factor | 108 | | | |
| Farm Improvement Factor | 108 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 93 | 2016 | Adjustment | 108 |

Explanation

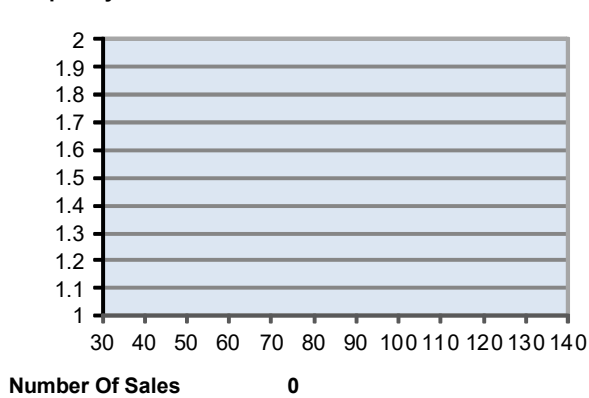
Improved land – Condominium, Rural Value Zone 1, Rural Scappoose
 These Condominium properties are located in Rural Scappoose (SA 21, Value Zone 1), There are no sales available for this study. Therefore the conclusion from the MA 02 SA 21, SA 41, SA 62, SA 63 & SA 64 RMV 401 study with a Selected Ratio of 93 was applied here.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|-------|-------|------|
| COD | - | 2.00 | 10.38 | 10.71 | |
| PRD | - | 1.00 | 1.03 | 1.02 | |

COLUMBIA County 2016 Ratio Study

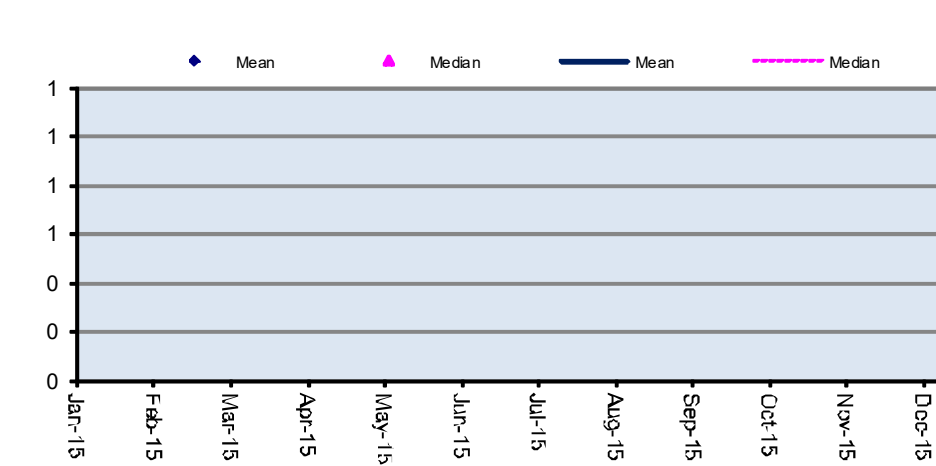
Frequency



| | | |
|-----|---|--------|
| 30 | 0 | Median |
| 40 | 0 | AD |
| 50 | 0 | COD |
| 60 | 0 | Mean |
| 70 | 0 | SD |
| 80 | 0 | COV |
| 90 | 0 | |
| 100 | 0 | |
| 110 | 0 | |
| 120 | 0 | |
| 130 | 0 | |
| 140 | 0 | |

Wtd Mean
GeoMean
PRD
95% 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 2016 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 | 63 | 000 | | 0 | Scappoose |
| 400 | 02 | 62 | 000 | | 0 | Scappoose | 400 | 02 | 64 | 000 | | 0 | Scappoose |

Adjustment Calculation Summary

| | | | | |
|---|------------|-------------------------|--------------------------|--------------------------|
| Sample - Number of Sales | 1 | RECALCULATED | | |
| Population - Number of Accounts | 231 | | | |
| Sales as a percentage of the Population | 0.43 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 35,598,360 | 100.00 % | 38,446,229 | 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 | 2016 | Adjustment | 108 |

Explanation

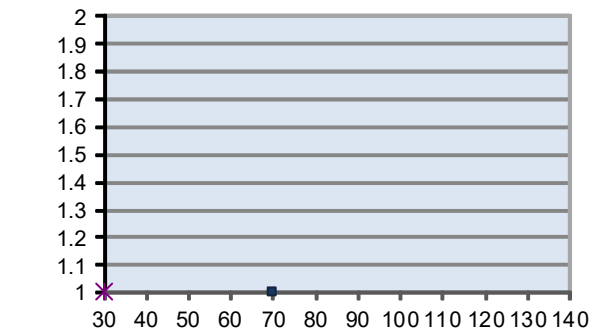
Unimproved land – Value Zone 1 (21), Sauvies Island (41, no active accounts), Freeman Road (62), Columbia Acres (63) & Hillcrest (64) in Rural Scappoose.
 With having only one sale available for this analysis, it was decided to use the Selected Ratio of 93 from the MA 02 SA 21, SA 41, SA 62, SA 63 & SA 64 RMV 401 study.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|------|------|------|
| COD | 0.00 | 0.00 | 8.96 | - | - |
| PRD | 1.00 | 1.00 | 1.02 | - | - |

COLUMBIA County 2016 Ratio Study

Frequency

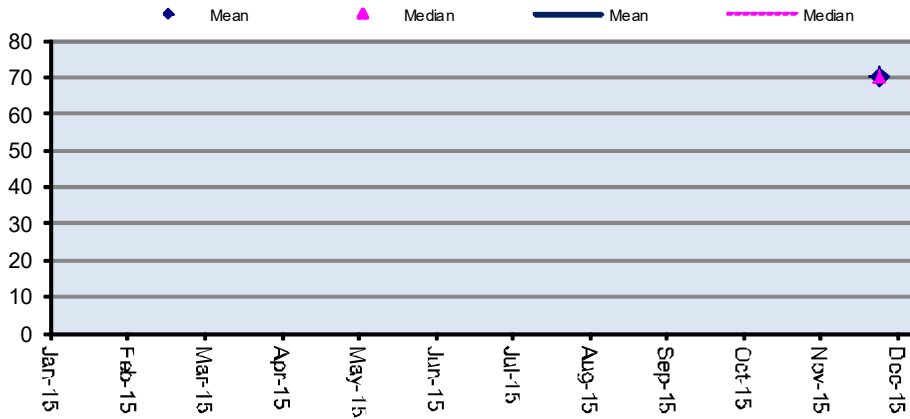


Number Of Sales

1

| | | | | | |
|-----|---|--------|------|----------------|------|
| 30 | 0 | Median | 70 | Wtd Mean | 70 |
| 40 | 0 | AD | 0.00 | GeoMean | 70 |
| 50 | 0 | COD | 0.00 | PRD | 1.00 |
| 60 | 0 | Mean | 70 | 95% Confidence | 1.96 |
| 70 | 1 | SD | 1.00 | | |
| 80 | 0 | COV | 1.43 | | |
| 90 | 0 | | | | |
| 100 | 0 | | | | |
| 110 | 0 | | | | |
| 120 | 0 | | | | |
| 130 | 0 | | | | |
| 140 | 0 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Dec-15 | 70 | 70 | 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 | | 33 | 3N2W01-A0-00500 | 2015 | 10285 | 6.42 | 125,400 | 0 | 125,400 | 180,000 | Dec-15 | 1 | 70 |

COLUMBIA County 2016 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 | | 40 | Scappoose | 401 | 02 | 63 | 000 | | 2 | Scappoose |
| 401 | 02 | 41 | 000 | | 1 | Sauvies Island | 401 | 02 | 64 | 000 | | 1 | Scappoose |
| 401 | 02 | 62 | 000 | | 0 | Scappoose | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|-------------|-------------------------|--------------------------|--------------------------|
| Sample - Number of Sales | 44 | RECALCULATED | | |
| Population - Number of Accounts | 1,214 | | | |
| Sales as a percentage of the Population | 3.62 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 139,640,695 | 35.93 % | 150,811,951 | 35.95 % |
| OSD RMV | 51,449,840 | 13.24 % | 51,449,840 | 12.26 % |
| Residential Improvement RMV | 174,781,720 | 44.97 % | 192,259,892 | 45.83 % |
| Farm Improvement RMV | 22,748,060 | 5.85 % | 25,022,866 | 5.96 % |
| SelectedRatioFromSales | 93 | | | |
| RMV Adjustment | 100 | | | |
| Before Ratio | 93 | | | |
| Overall Adjustment Factor | 108 | | | |
| Land Adjustment Factor | 108 | | | |
| OSD Adjustment Factor | 100 | | | |
| Residential Adjustment Factor | 110 | | | |
| Farm Improvement Factor | 110 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 93 | 2016 | Adjustment | 108 |

Explanation

Improved land – Value Zone 1 (21), Sauvies Island (41), Freeman Road (62), Columbia Acres (63) & Hillcrest (64) in Rural Scappoose.

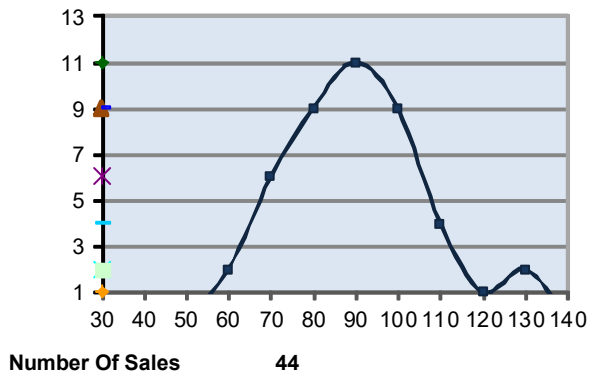
Selected the Median of 92 from this sales array and applied the time adjustment of 101 from the Rural Time Study. The result is the Selected Ratio of 93.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|-------|-------|-------|-------|-------|
| COD | 13.44 | 12.19 | 10.38 | 10.38 | 10.71 |
| PRD | 1.02 | 1.02 | 1.01 | 1.03 | 1.02 |

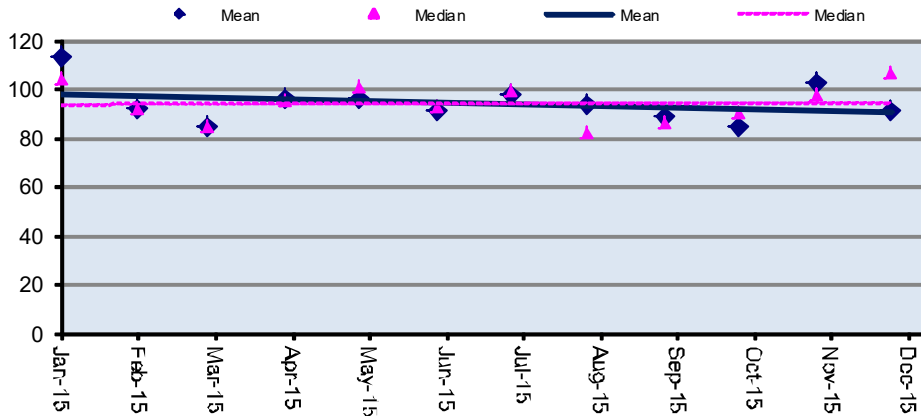
COLUMBIA County 2016 Ratio Study

Frequency



| | | | | | |
|-----|----|--------|-------|----------------|------|
| 30 | 0 | Median | 92 | Wtd Mean | 92 |
| 40 | 0 | AD | 12.36 | GeoMean | 93 |
| 50 | 0 | COD | 13.44 | PRD | 1.02 |
| 60 | 2 | Mean | 94 | 95% Confidence | 4.63 |
| 70 | 6 | SD | 15.65 | | |
| 80 | 9 | COV | 16.65 | | |
| 90 | 11 | | | | |
| 100 | 9 | | | | |
| 110 | 4 | | | | |
| 120 | 1 | | | | |
| 130 | 2 | | | | |
| 140 | 0 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jan-15 | 113 | 104 | 3 |
| Feb-15 | 92 | 92 | 2 |
| Mar-15 | 85 | 85 | 1 |
| Apr-15 | 96 | 95 | 5 |
| May-15 | 96 | 101 | 5 |
| Jun-15 | 91 | 93 | 6 |
| Jul-15 | 98 | 99 | 2 |
| Aug-15 | 94 | 82 | 5 |
| Sep-15 | 89 | 86 | 3 |
| Oct-15 | 85 | 90 | 5 |
| Nov-15 | 103 | 98 | 3 |
| Dec-15 | 91 | 107 | 4 |

| AP AR | SA | NH | PRP CLS | BLD CLS | RJ CD | MAP NO. | BOOK | PAGE | ACRES | RMV LAND | RMV IMP | TOTAL VALUE | SALES PRICE | SALE DATE | SALE NO | RATIO |
|-------|----|-----|---------|---------|-------|-----------------|------|-------|-------|----------|---------|-------------|-------------|-----------|---------|-------|
| 02 | 41 | 000 | 401 | 153 | 33 | 3N1W11-00-00102 | 2015 | 4132 | 16.20 | 506,210 | 381,140 | 887,350 | 1,350,000 | May-15 | 1 | 66 |
| 02 | 21 | 000 | 401 | 141 | 33 | 3N1W18-BC-02800 | 2015 | 10058 | 4.33 | 168,390 | 244,950 | 413,340 | 600,000 | Dec-15 | 2 | 69 |
| 02 | 21 | 000 | 401 | 135 | 33 | 4N2W35-CB-01000 | 2015 | 8856 | 0.85 | 132,500 | 113,010 | 245,510 | 335,000 | Oct-15 | 3 | 73 |
| 02 | 21 | 000 | 401 | 300 | 30 | 3N2W02-00-03100 | 2015 | 4851 | 10.20 | 167,710 | 12,750 | 180,460 | 245,000 | Jun-15 | 4 | 74 |
| 02 | 21 | 000 | 401 | 153 | 33 | 4N2W26-DD-00500 | 2015 | 7459 | 5.02 | 170,060 | 319,520 | 489,580 | 649,950 | Aug-15 | 5 | 75 |
| 02 | 21 | 000 | 401 | 135 | 33 | 4N2W25-D0-00400 | 2015 | 10416 | 1.75 | 156,560 | 90,540 | 247,100 | 330,000 | Dec-15 | 6 | 75 |
| 02 | 21 | 000 | 401 | 141 | 33 | 4N2W26-A0-01300 | 2015 | 7830 | 5.03 | 179,880 | 142,930 | 322,810 | 415,000 | Aug-15 | 7 | 78 |
| 02 | 21 | 000 | 401 | 141 | 33 | 4N2W35-BC-00600 | 2015 | 3383 | 0.59 | 126,500 | 156,840 | 283,340 | 360,100 | Apr-15 | 8 | 79 |
| 02 | 21 | 000 | 401 | 145 | 33 | 3N2W02-00-03801 | 2015 | 9083 | 1.80 | 158,150 | 115,020 | 273,170 | 340,000 | Oct-15 | 9 | 80 |
| 02 | 63 | 000 | 401 | 143 | 33 | 3N2W24-BD-01000 | 2015 | 1395 | 0.52 | 126,500 | 152,030 | 278,530 | 340,000 | Feb-15 | 10 | 82 |
| 02 | 21 | 000 | 401 | 153 | 33 | 4N2W25-D0-01611 | 2015 | 7360 | 2.00 | 164,500 | 267,780 | 432,280 | 525,000 | Aug-15 | 11 | 82 |
| 02 | 21 | 000 | 401 | 154 | 33 | 3N2W02-D0-02100 | 2015 | 4126 | 5.96 | 170,870 | 302,420 | 473,290 | 562,000 | May-15 | 12 | 84 |
| 02 | 21 | 000 | 401 | 133 | 33 | 3N1W07-CB-00700 | 2015 | 2131 | 1.04 | 134,030 | 111,500 | 245,530 | 290,000 | Mar-15 | 13 | 85 |
| 02 | 21 | 000 | 401 | 133 | 33 | 4N2W34-B0-01400 | 2015 | 8382 | 0.45 | 126,500 | 103,250 | 229,750 | 270,000 | Sep-15 | 14 | 85 |
| 02 | 21 | 000 | 401 | 141 | 33 | 4N2W25-B0-00400 | 2015 | 5168 | 2.00 | 164,500 | 157,340 | 321,840 | 375,000 | Jun-15 | 15 | 86 |
| 02 | 21 | 000 | 401 | 141 | 33 | 4N2W36-00-00601 | 2015 | 7712 | 5.40 | 158,190 | 216,630 | 374,820 | 435,000 | Sep-15 | 16 | 86 |
| 02 | 63 | 000 | 401 | 153 | 33 | 3N2W24-BD-08000 | 2015 | 4736 | 0.48 | 126,500 | 190,660 | 317,160 | 357,000 | Jun-15 | 17 | 89 |
| 02 | 21 | 000 | 401 | 146 | 33 | 3N2W13-C0-02400 | 2015 | 8986 | 1.09 | 124,130 | 173,770 | 297,900 | 330,000 | Oct-15 | 18 | 90 |
| 02 | 21 | 000 | 401 | 151 | 33 | 3N2W14-CB-01100 | 2015 | 3404 | 1.03 | 133,710 | 359,410 | 493,120 | 540,000 | Apr-15 | 19 | 91 |

COLUMBIA County 2016 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 | 142 | 33 | 3N2W01-CC-01401 | 2015 | 8789 | 1.96 | 163,230 | 289,880 | 453,110 | 499,900 | Oct-15 | 20 | 91 |
| 02 | 21 | 000 | 401 | 142 | 33 | 4N2W27-00-00604 | 2015 | 9166 | 5.13 | 166,230 | 198,010 | 364,240 | 399,900 | Oct-15 | 21 | 91 |
| 02 | 21 | 000 | 401 | 132 | 33 | 3N2W01-CC-01000 | 2015 | 9918 | 1.00 | 132,500 | 81,190 | 213,690 | 233,600 | Nov-15 | 22 | 91 |
| 02 | 21 | 000 | 401 | 152 | 33 | 4N2W26-A0-01601 | 2015 | 6057 | 2.00 | 164,500 | 366,600 | 531,100 | 579,900 | Jul-15 | 23 | 92 |
| 02 | 21 | 000 | 401 | 153 | 33 | 4N2W25-D0-01602 | 2015 | 3449 | 2.00 | 164,500 | 334,900 | 499,400 | 528,000 | Apr-15 | 24 | 95 |
| 02 | 21 | 000 | 401 | 145 | 33 | 3N2W11-AD-00102 | 2015 | 117 | 5.10 | 170,120 | 248,330 | 418,450 | 435,000 | Jan-15 | 25 | 96 |
| 02 | 21 | 000 | 401 | 141 | 33 | 3N1W07-CB-04200 | 2015 | 4378 | 0.60 | 126,500 | 127,450 | 253,950 | 265,000 | Jun-15 | 26 | 96 |
| 02 | 21 | 000 | 401 | 142 | 30 | 4N2W27-DC-00200 | 2015 | 8188 | 1.57 | 150,850 | 176,150 | 327,000 | 340,000 | Sep-15 | 27 | 96 |
| 02 | 21 | 000 | 401 | 164 | 33 | 3N2W11-AC-00300 | 2015 | 5697 | 5.00 | 192,890 | 588,010 | 780,900 | 787,500 | Jun-15 | 28 | 99 |
| 02 | 21 | 000 | 401 | 153 | 33 | 3N2W11-AD-00104 | 2015 | 1353 | 5.03 | 133,600 | 291,700 | 425,300 | 420,000 | Feb-15 | 29 | 101 |
| 02 | 21 | 000 | 401 | 141 | 33 | 4N2W26-A0-00700 | 2015 | 3090 | 3.66 | 147,860 | 93,860 | 241,720 | 240,000 | Apr-15 | 30 | 101 |
| 02 | 21 | 000 | 401 | 131 | 33 | 3N2W12-DA-04301 | 2015 | 3988 | 0.41 | 126,490 | 105,750 | 232,240 | 230,000 | May-15 | 31 | 101 |
| 02 | 21 | 000 | 401 | 126 | 30 | 3N2W24-C0-03900 | 2015 | 4280 | 0.63 | 129,500 | 60,530 | 190,030 | 188,000 | May-15 | 32 | 101 |
| 02 | 21 | 000 | 401 | 152 | 33 | 4N2W25-B0-01905 | 2015 | 7925 | 2.00 | 174,320 | 214,000 | 388,320 | 379,900 | Aug-15 | 33 | 102 |
| 02 | 21 | 000 | 401 | 143 | 33 | 3N1W07-CB-00400 | 2015 | 5223 | 0.30 | 126,500 | 99,530 | 226,030 | 218,153 | Jun-15 | 34 | 104 |
| 02 | 21 | 000 | 401 | 164 | 33 | 3N2W23-BC-00100 | 2015 | 9536 | 5.01 | 170,040 | 376,130 | 546,170 | 525,000 | Nov-15 | 35 | 104 |
| 02 | 21 | 000 | 401 | 142 | 30 | 4N2W25-B0-00100 | 2015 | 5880 | 2.00 | 164,500 | 175,370 | 339,870 | 325,000 | Jul-15 | 36 | 105 |
| 02 | 21 | 000 | 401 | 164 | 33 | 4N2W34-A0-01302 | 2015 | 10589 | 7.14 | 166,380 | 547,810 | 714,190 | 670,000 | Dec-15 | 37 | 107 |
| 02 | 21 | 000 | 401 | 131 | 33 | 4N2W27-DC-01000 | 2015 | 475 | 1.57 | 150,850 | 89,560 | 240,410 | 215,000 | Jan-15 | 38 | 112 |
| 02 | 21 | 000 | 401 | 163 | 33 | 3N2W10-00-00805 | 2015 | 10529 | 5.11 | 170,130 | 409,920 | 580,050 | 520,000 | Dec-15 | 39 | 112 |
| 02 | 21 | 000 | 401 | 141 | 33 | 3N1W07-CB-02000 | 2015 | 9364 | 0.98 | 132,500 | 195,250 | 327,750 | 290,000 | Nov-15 | 40 | 113 |
| 02 | 21 | 000 | 401 | 131 | 30 | 4N2W25-C0-01300 | 2015 | 2853 | 3.08 | 168,650 | 65,230 | 233,880 | 202,900 | Apr-15 | 41 | 115 |
| 02 | 21 | 000 | 401 | 141 | 33 | 3N2W13-BB-05400 | 2015 | 3913 | 0.30 | 126,500 | 83,470 | 209,970 | 162,900 | May-15 | 42 | 129 |
| 02 | 64 | 000 | 401 | 163 | 33 | 3N2W22-AA-06800 | 2015 | 624 | 2.04 | 191,480 | 753,830 | 945,310 | 725,000 | Jan-15 | 43 | 130 |
| 02 | 21 | 000 | 401 | 141 | 33 | 4N2W36-C0-01200 | 2015 | 7196 | 1.09 | 145,420 | 194,860 | 340,280 | 260,000 | Aug-15 | 44 | 131 |

COLUMBIA County 2016 Ratio Study

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|----------------|-----------|----|----|-----|----------|------------|-----------|
| 409 | 02 | 21 | 000 | | 2 | Scappoose | 409 | 02 | 62 | 000 | | 0 | Scappoose |
| 409 | 02 | 41 | 000 | | 0 | Sauvies Island | 409 | 02 | 64 | 000 | | 0 | Scappoose |

Adjustment Calculation Summary

| | | | | |
|---|------------|-------------------------|--------------------------|--------------------------|
| Sample - Number of Sales | 2 | RECALCULATED | | |
| Population - Number of Accounts | 203 | | | |
| Sales as a percentage of the Population | 0.99 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 22,258,280 | 46.68 % | 24,038,942 | 46.63 % |
| OSD RMV | 9,329,130 | 19.57 % | 9,329,130 | 18.10 % |
| Residential Improvement RMV | 12,329,440 | 25.86 % | 13,932,267 | 27.03 % |
| Farm Improvement RMV | 3,762,500 | 7.89 % | 4,251,625 | 8.25 % |
| SelectedRatioFromSales | 93 | | | |
| RMV Adjustment | 100 | | | |
| Before Ratio | 93 | | | |
| Overall Adjustment Factor | 108 | | | |
| Land Adjustment Factor | 108 | | | |
| OSD Adjustment Factor | 100 | | | |
| Residential Adjustment Factor | 113 | | | |
| Farm Improvement Factor | 113 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 93 | 2016 | Adjustment | 108 |

Explanation

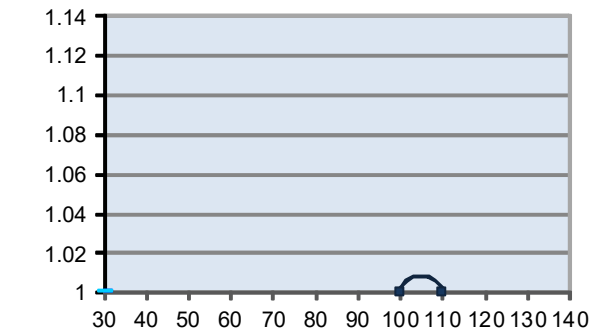
Improved land - Manufactured Structure - Value Zone 1 (21), Sauvies Island (41), Freeman Road (62), Columbia Acres (63, no active accounts) & Hillcrest (64) in Rural Scappoose.
With having only two sales available, it was decided to use the Selected Ratio of 93 from the MA 02 SA 21, SA 41, SA 62, SA 63 & SA 64 RMV 401 study.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|-------|-------|-------|-------|
| COD | 5.56 | 12.19 | 13.45 | 10.38 | 10.71 |
| PRD | 1.00 | 1.02 | 1.02 | 1.03 | 1.02 |

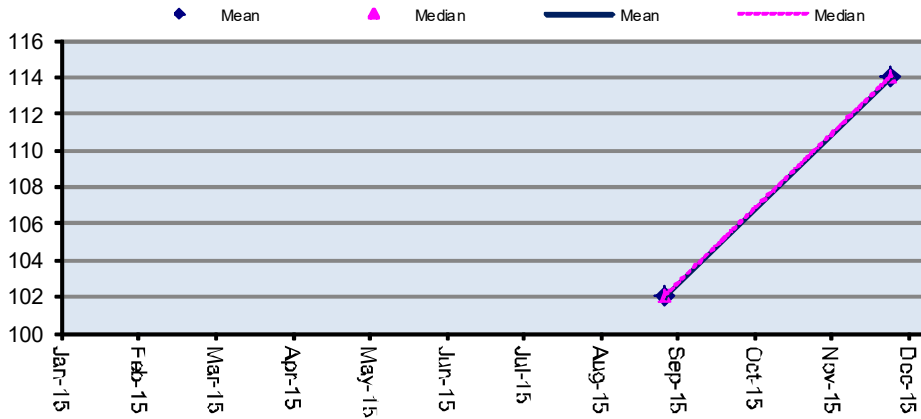
COLUMBIA County 2016 Ratio Study

Frequency



| | | | | | |
|-----|---|--------|------|----------------|-------|
| 30 | 0 | Median | 108 | Wtd Mean | 108 |
| 40 | 0 | AD | 6.00 | GeoMean | 108 |
| 50 | 0 | COD | 5.56 | PRD | 1.00 |
| 60 | 0 | Mean | 108 | 95% Confidence | 11.76 |
| 70 | 0 | SD | 8.49 | | |
| 80 | 0 | COV | 7.86 | | |
| 90 | 0 | | | | |
| 100 | 1 | | | | |
| 110 | 1 | | | | |
| 120 | 0 | | | | |
| 130 | 0 | | | | |
| 140 | 0 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Sep-15 | 102 | 102 | 1 |
| Dec-15 | 114 | 114 | 1 |

| AP AR | SA | NH | PRP CLS | BLD CLS | RJ CD | MAP NO. | BOOK | PAGE | ACRES | RMV LAND | RMV IMP | TOTAL VALUE | SALES PRICE | SALE DATE | SALE NO | RATIO |
|-------|----|-----|---------|---------|-------|-----------------|------|-------|-------|----------|---------|-------------|-------------|-----------|---------|-------|
| 02 | 21 | 000 | 409 | 441 | 33 | 4N2W34-B0-03100 | 2015 | 7826 | 5.67 | 158,420 | 8,080 | 166,500 | 164,000 | Sep-15 | 1 | 102 |
| 02 | 21 | 000 | 409 | 300 | 33 | 4N1W30-B0-02100 | 2015 | 10365 | 4.75 | 220,310 | 18,970 | 239,280 | 210,000 | Dec-15 | 2 | 114 |

COLUMBIA County 2016 Ratio Study

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|--------------|----|----|-----|-------------|---------------|-----------|--------------|----|----|-----|-------------|---------------|-----------|
| 400 | 02 | 22 | 000 | | 0 | Scappoose | 400 | 02 | 23 | 000 | | 0 | Scappoose |

Adjustment Calculation Summary

| | | | | |
|---|------------|-----------------------------|------------------------------|------------------------------|
| Sample - Number of Sales | 0 | RECALCULATED | | |
| Population - Number of Accounts | 153 | | | |
| Sales as a percentage of the Population | 0.00 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 36,312,430 | 100.00 % | 36,312,430 | 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 | 2016 | Adjustment | 100 |

Explanation

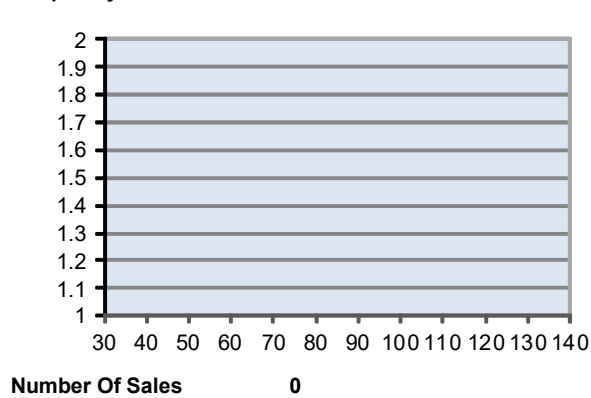
Unimproved land – Value Zone 2 (22) & Value Zone 3 (23) in Rural Scappoose.
 With having no sales available for this analysis, it was decided to use the Selected Ratio of 100 from the MA 02 SA 22 & 23 RMV 401 study.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|------|------|------|
| COD | | 0.00 | 8.96 | - | - |
| PRD | | 1.00 | 1.02 | - | - |

COLUMBIA County 2016 Ratio Study

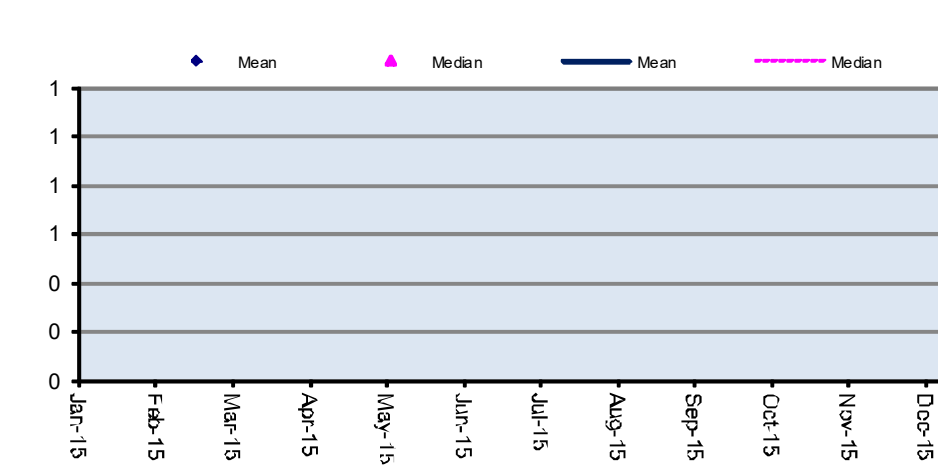
Frequency



| | | |
|-----|---|--------|
| 30 | 0 | Median |
| 40 | 0 | AD |
| 50 | 0 | COD |
| 60 | 0 | Mean |
| 70 | 0 | SD |
| 80 | 0 | COV |
| 90 | 0 | |
| 100 | 0 | |
| 110 | 0 | |
| 120 | 0 | |
| 130 | 0 | |
| 140 | 0 | |

Wtd Mean
GeoMean
PRD
95% 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 2016 Ratio Study

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|--------------|----|----|-----|-------------|---------------|-----------|--------------|----|----|-----|-------------|---------------|-----------|
| 401 | 02 | 22 | 000 | | 8 | Scappoose | 401 | 02 | 23 | 000 | | 0 | Scappoose |

Adjustment Calculation Summary

| | | | | |
|---|------------|-----------------------------|------------------------------|------------------------------|
| Sample - Number of Sales | 8 | RECALCULATED | | |
| Population - Number of Accounts | 326 | | | |
| Sales as a percentage of the Population | 2.45 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 38,658,970 | 40.59 % | 38,658,970 | 40.59 % |
| OSD RMV | 12,883,150 | 13.53 % | 12,883,150 | 13.53 % |
| Residential Improvement RMV | 38,727,290 | 40.66 % | 38,727,290 | 40.66 % |
| Farm Improvement RMV | 4,983,250 | 5.23 % | 4,983,250 | 5.23 % |
| 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 | 2016 | Adjustment | 100 |

Explanation

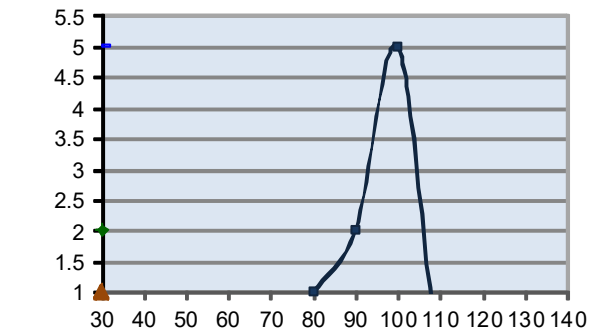
Improved land – Value Zone 2 (22) & Value Zone 3 (23) in Rural Scappoose.
 Selected the Mean of 99 and then adjusted it by the time study conclusion of 101 for a Selected Ratio of 100.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|-------|-------|-------|-------|
| COD | 5.64 | 12.19 | 10.38 | 10.38 | 10.71 |
| PRD | 1.00 | 1.02 | 1.01 | 1.03 | 1.02 |

COLUMBIA County 2016 Ratio Study

Frequency

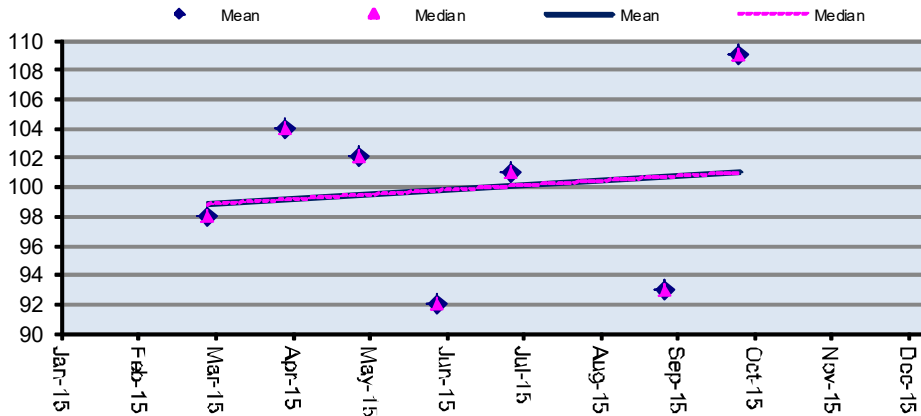


Number Of Sales

8

| | | | | | |
|-----|---|--------|------|----------------|------|
| 30 | 0 | Median | 102 | Wtd Mean | 99 |
| 40 | 0 | AD | 5.75 | GeoMean | 99 |
| 50 | 0 | COD | 5.64 | PRD | 1.00 |
| 60 | 0 | Mean | 99 | 95% Confidence | 5.38 |
| 70 | 0 | SD | 7.76 | | |
| 80 | 1 | COV | 7.84 | | |
| 90 | 2 | | | | |
| 100 | 5 | | | | |
| 110 | 0 | | | | |
| 120 | 0 | | | | |
| 130 | 0 | | | | |
| 140 | 0 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Mar-15 | 98 | 98 | 1 |
| Apr-15 | 104 | 104 | 1 |
| May-15 | 102 | 102 | 1 |
| Jun-15 | 92 | 92 | 1 |
| Jul-15 | 101 | 101 | 1 |
| Sep-15 | 93 | 93 | 2 |
| Oct-15 | 109 | 109 | 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 | 22 | 000 | 401 | 141 | 30 | 4N2W20-00-00103 | 2015 | 8172 | 4.19 | 157,380 | 137,580 | 294,960 | 349,900 | Sep-15 | 1 | 84 |
| 02 | 22 | 000 | 401 | 153 | 33 | 4N2W17-C0-00800 | 2015 | 4625 | 2.47 | 166,470 | 206,500 | 372,970 | 405,000 | Jun-15 | 2 | 92 |
| 02 | 22 | 000 | 401 | 156 | 33 | 4N2W19-00-00900 | 2015 | 2209 | 7.44 | 181,350 | 307,970 | 489,320 | 500,000 | Mar-15 | 3 | 98 |
| 02 | 22 | 000 | 401 | 141 | 33 | 4N2W18-D0-02200 | 2015 | 6204 | 9.13 | 187,620 | 195,000 | 382,620 | 380,000 | Jul-15 | 4 | 101 |
| 02 | 22 | 000 | 401 | 142 | 33 | 4N2W16-00-03300 | 2015 | 4140 | 1.48 | 128,100 | 151,900 | 280,000 | 274,500 | May-15 | 5 | 102 |
| 02 | 22 | 000 | 401 | 141 | 33 | 4N3W13-D0-00800 | 2015 | 7710 | 9.54 | 192,030 | 182,490 | 374,520 | 368,100 | Sep-15 | 6 | 102 |
| 02 | 22 | 000 | 401 | 143 | 33 | 4N2W16-00-03200 | 2015 | 2433 | 3.60 | 144,920 | 194,970 | 339,890 | 326,500 | Apr-15 | 7 | 104 |
| 02 | 22 | 000 | 401 | 151 | 33 | 4N2W18-C0-01300 | 2015 | 8901 | 3.95 | 169,260 | 190,740 | 360,000 | 330,000 | Oct-15 | 8 | 109 |

COLUMBIA County 2016 Ratio Study

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|--------------|----|----|-----|-------------|---------------|-----------|--------------|----|----|-----|-------------|---------------|-----------|
| 409 | 02 | 22 | 000 | | 3 | Scappoose | 409 | 02 | 23 | 000 | | 1 | Scappoose |

Adjustment Calculation Summary

| | | | | |
|---|------------|-----------------------------|------------------------------|------------------------------|
| Sample - Number of Sales | 4 | RECALCULATED | | |
| Population - Number of Accounts | 147 | | | |
| Sales as a percentage of the Population | 2.72 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 18,231,830 | 48.48 % | 18,231,830 | 49.46 % |
| OSD RMV | 6,880,280 | 18.29 % | 6,880,280 | 18.67 % |
| Residential Improvement RMV | 9,671,410 | 25.72 % | 9,091,125 | 24.67 % |
| Farm Improvement RMV | 2,824,400 | 7.51 % | 2,654,936 | 7.20 % |
| SelectedRatioFromSales | 102 | | | |
| RMV Adjustment | 100 | | | |
| Before Ratio | 102 | | | |
| Overall Adjustment Factor | 98 | | | |
| Land Adjustment Factor | 100 | | | |
| OSD Adjustment Factor | 100 | | | |
| Residential Adjustment Factor | 94 | | | |
| Farm Improvement Factor | 94 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 102 | 2016 | Adjustment | 98 |

Explanation

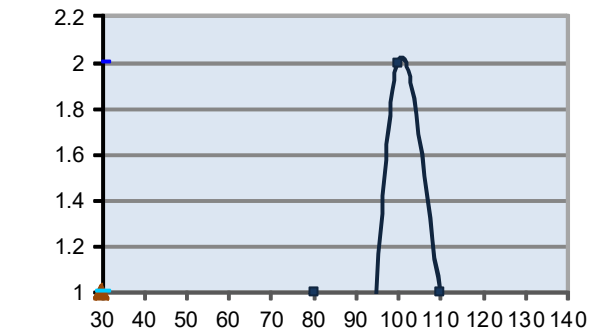
Improved land - Manufactured Structure - Value Zone 2 (22) & Value Zone 3 (23) in Rural Scappoose.
 Selected the Median of 101 and then adjusted it by the time study conclusion of 101 for a Selected Ratio of 102.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|-------|-------|-------|-------|
| COD | 5.94 | 12.19 | 13.45 | 10.38 | 10.71 |
| PRD | 0.99 | 1.02 | 1.02 | 1.03 | 1.02 |

COLUMBIA County 2016 Ratio Study

Frequency

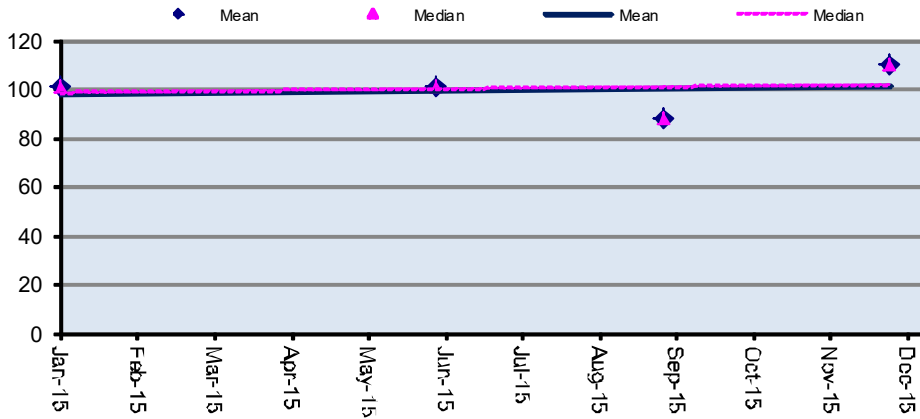


Number Of Sales

4

| | | | | | |
|-----|---|--------|------|----------------|------|
| 30 | 0 | Median | 101 | Wtd Mean | 101 |
| 40 | 0 | AD | 6.00 | GeoMean | 100 |
| 50 | 0 | COD | 5.94 | PRD | 0.99 |
| 60 | 0 | Mean | 100 | 95% Confidence | 8.87 |
| 70 | 0 | SD | 9.06 | | |
| 80 | 1 | COV | 9.06 | | |
| 90 | 0 | | | | |
| 100 | 2 | | | | |
| 110 | 1 | | | | |
| 120 | 0 | | | | |
| 130 | 0 | | | | |
| 140 | 0 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jan-15 | 101 | 101 | 1 |
| Jun-15 | 101 | 101 | 1 |
| Sep-15 | 88 | 88 | 1 |
| Dec-15 | 110 | 110 | 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 | 23 | 000 | 409 | 452 | 33 | 4N2W07-00-00204 | 2015 | 8029 | 1.53 | 149,590 | 83,700 | 233,290 | 265,300 | Sep-15 | 1 | 88 |
| 02 | 22 | 000 | 409 | 442 | 33 | 4N3W13-D0-02101 | 2015 | 126 | 5.00 | 170,000 | 126,640 | 296,640 | 295,000 | Jan-15 | 2 | 101 |
| 02 | 22 | 000 | 409 | 452 | 33 | 4N2W17-00-02601 | 2015 | 5352 | 4.17 | 169,470 | 119,190 | 288,660 | 285,000 | Jun-15 | 3 | 101 |
| 02 | 22 | 000 | 409 | 462 | 33 | 4N2W18-00-00600 | 2016 | 167 | 10.64 | 222,140 | 182,300 | 404,440 | 368,000 | Dec-15 | 4 | 110 |

COLUMBIA County 2016 Ratio Study

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------|-----------|----|----|-----|----------|------------|----------------|
| 400 | 02 | 25 | 000 | | 0 | Scappoose | 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 | 22,156,670 | 100.00 % | 23,929,204 | 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 | 2016 | Adjustment | 108 |

Explanation

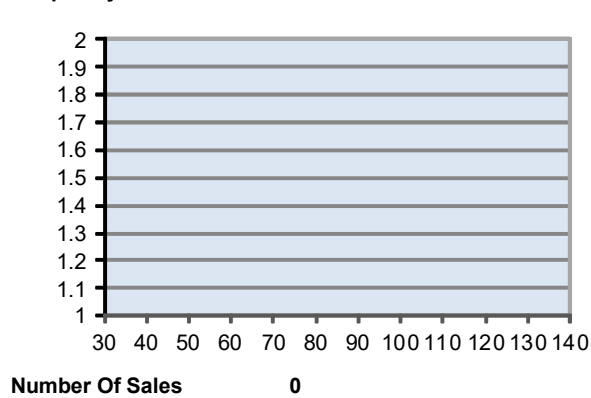
Unimproved land – Dike land in Scappoose (SA 25) & Sauvies Island (45)
 No sales information was available for this study. Therefore the Selected Ratio of 93 was applied from the MA 02 SA 21, SA 62, SA 63 & SA 64 RMV 400 analysis.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|------|------|------|
| COD | - | - | 8.96 | - | - |
| PRD | - | - | 1.02 | - | - |

COLUMBIA County 2016 Ratio Study

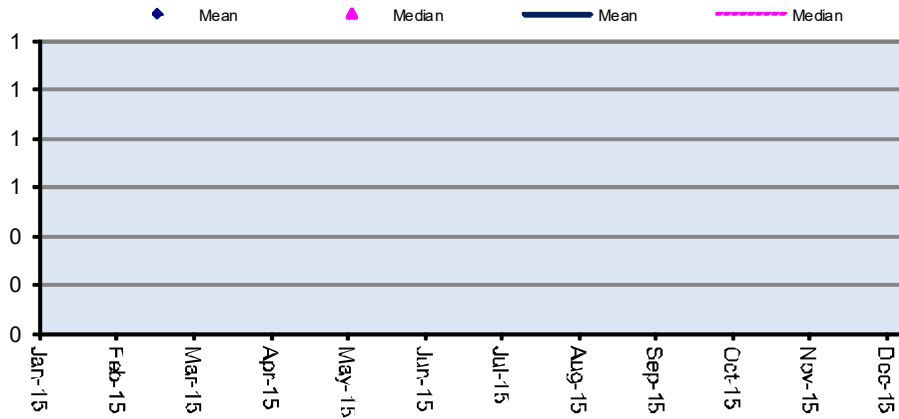
Frequency



| | | |
|-----|---|--------|
| 30 | 0 | Median |
| 40 | 0 | AD |
| 50 | 0 | COD |
| 60 | 0 | Mean |
| 70 | 0 | SD |
| 80 | 0 | COV |
| 90 | 0 | |
| 100 | 0 | |
| 110 | 0 | |
| 120 | 0 | |
| 130 | 0 | |
| 140 | 0 | |

Wtd Mean
GeoMean
PRD
95% 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 | 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 2016 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 | | 1 | Scappoose | 401 | 02 | 45 | 000 | | 0 | Sauvies Island |

Adjustment Calculation Summary

| | | | | |
|---|------------|-----------------------------|------------------------------|------------------------------|
| Sample - Number of Sales | 1 | RECALCULATED | | |
| Population - Number of Accounts | 54 | | | |
| Sales as a percentage of the Population | 1.85 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 35,356,590 | 72.95 % | 38,185,117 | 73.64 % |
| OSD RMV | 1,947,760 | 4.02 % | 1,947,760 | 3.76 % |
| Residential Improvement RMV | 6,309,490 | 13.02 % | 6,624,965 | 12.78 % |
| Farm Improvement RMV | 4,853,280 | 10.01 % | 5,095,944 | 9.83 % |
| SelectedRatioFromSales | 93 | | | |
| RMV Adjustment | 100 | | | |
| Before Ratio | 93 | | | |
| Overall Adjustment Factor | 108 | | | |
| Land Adjustment Factor | 108 | | | |
| OSD Adjustment Factor | 100 | | | |
| Residential Adjustment Factor | 105 | | | |
| Farm Improvement Factor | 105 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 93 | 2016 | Adjustment | 108 |

Explanation

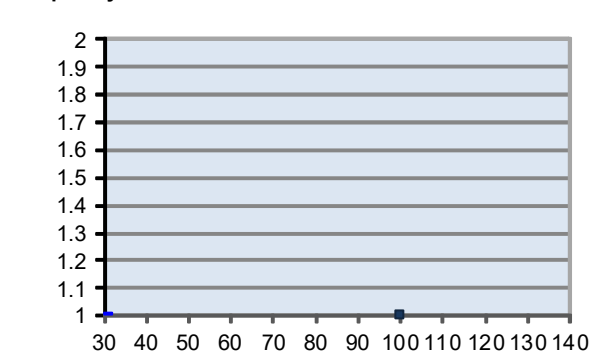
Improved land – Dike land in Scappoose (SA 25) & Sauvies Island (45)
 There was only one useable sale to analyze for this study. Therefore the Selected Ratio of 93 was applied from the MA 02 SA 21, SA 41, SA 62, SA 63 & SA 64 RMV 401 analysis.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|-------|-------|-------|
| COD | 0.00 | - | 10.38 | 10.38 | 10.71 |
| PRD | 1.00 | - | 1.01 | 1.03 | 1.02 |

COLUMBIA County 2016 Ratio Study

Frequency

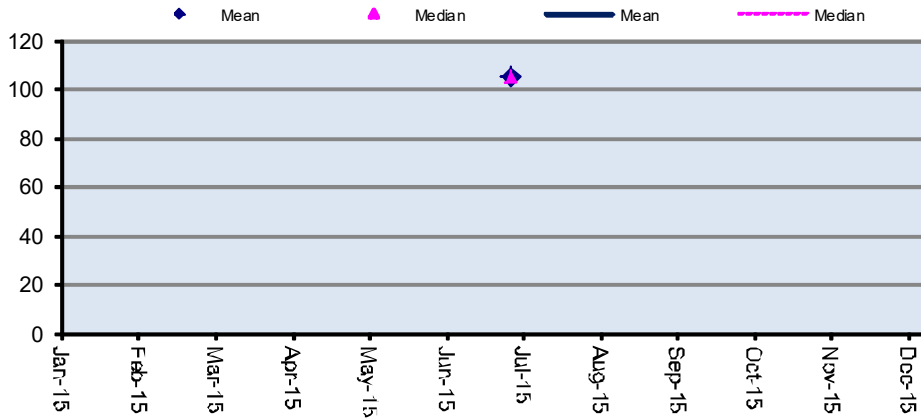


Number Of Sales

1

| | | | | | |
|-----|---|--------|------|----------------|------|
| 30 | 0 | Median | 105 | Wtd Mean | 105 |
| 40 | 0 | AD | 0.00 | GeoMean | 105 |
| 50 | 0 | COD | 0.00 | PRD | 1.00 |
| 60 | 0 | Mean | 105 | 95% Confidence | 1.96 |
| 70 | 0 | SD | 1.00 | | |
| 80 | 0 | COV | 0.95 | | |
| 90 | 0 | | | | |
| 100 | 1 | | | | |
| 110 | 0 | | | | |
| 120 | 0 | | | | |
| 130 | 0 | | | | |
| 140 | 0 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jul-15 | 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 |
|-------|----|-----|---------|---------|-------|-----------------|------|------|-------|----------|---------|-------------|-------------|-----------|---------|-------|
| 02 | 25 | 000 | 401 | 153 | 33 | 3N1W08-00-01300 | 2015 | 5693 | 21.75 | 295,080 | 510,770 | 805,850 | 765,000 | Jul-15 | 1 | 105 |

COLUMBIA County 2016 Ratio Study

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

Adjustment Calculation Summary

| | | | | |
|---|-----------|-------------------------|--------------------------|--------------------------|
| Sample - Number of Sales | 0 | RECALCULATED | | |
| Population - Number of Accounts | 6 | | | |
| Sales as a percentage of the Population | 0.00 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 3,249,430 | 87.59 % | 3,509,384 | 87.59 % |
| OSD RMV | 242,500 | 6.54 % | 242,500 | 6.05 % |
| Residential Improvement RMV | 67,530 | 1.82 % | 79,010 | 1.97 % |
| Farm Improvement RMV | 150,370 | 4.05 % | 175,933 | 4.39 % |
| SelectedRatioFromSales | 93 | | | |
| RMV Adjustment | 100 | | | |
| Before Ratio | 93 | | | |
| Overall Adjustment Factor | 108 | | | |
| Land Adjustment Factor | 108 | | | |
| OSD Adjustment Factor | 100 | | | |
| Residential Adjustment Factor | 117 | | | |
| Farm Improvement Factor | 117 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 93 | 2016 | Adjustment | 108 |

Explanation

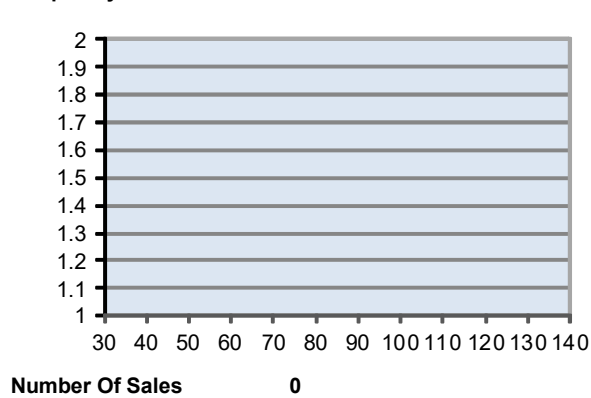
Improved land – Manufactured Structure – Dike land in Scappoose (SA 25) & Sauvies Island (45)
 Due to having no sales available for this study, it was decided to use the Selected Ratio of 93 from the MA 02 SA 21, SA 41, SA 62 & SA 64 RMV 409 analysis and to apply it here.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|-------|-------|-------|
| COD | - | - | 13.45 | 10.38 | 10.71 |
| PRD | - | - | 1.02 | 1.03 | 1.02 |

COLUMBIA County 2016 Ratio Study

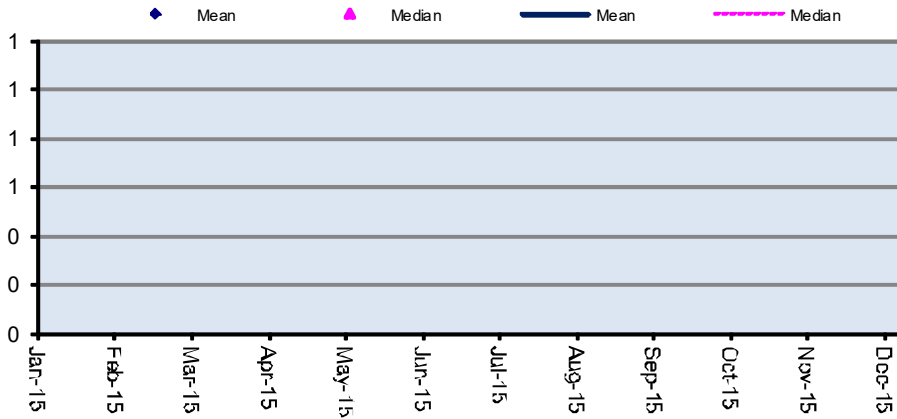
Frequency



| | | |
|-----|---|--------|
| 30 | 0 | Median |
| 40 | 0 | AD |
| 50 | 0 | COD |
| 60 | 0 | Mean |
| 70 | 0 | SD |
| 80 | 0 | COV |
| 90 | 0 | |
| 100 | 0 | |
| 110 | 0 | |
| 120 | 0 | |
| 130 | 0 | |
| 140 | 0 | |

Wtd Mean
GeoMean
PRD
95% 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 2016 Ratio Study

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------|-----------|----|----|-----|----------|------------|-----------|
| 800 | 02 | 63 | 000 | | 0 | Scappoose | 890 | 02 | 63 | 000 | | 1 | Scappoose |
| 800 | 02 | 64 | 000 | | 0 | Scappoose | 890 | 02 | 64 | 000 | | 0 | Scappoose |

Adjustment Calculation Summary

| | | | | |
|---|------------|-------------------------|--------------------------|--------------------------|
| Sample - Number of Sales | 1 | RECALCULATED | | |
| Population - Number of Accounts | 448 | | | |
| Sales as a percentage of the Population | 0.22 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 458,000 | 100.00 % | 458,000 | 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 | 2016 | Adjustment | 100 |

Explanation

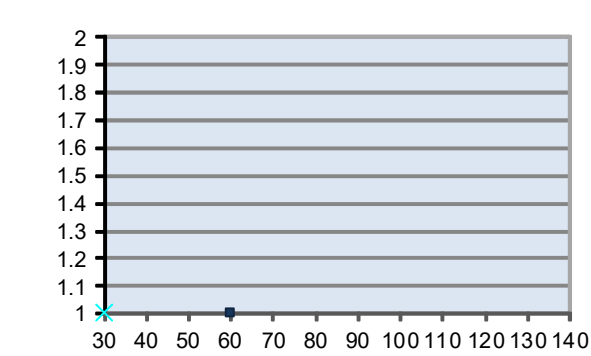
Unimproved land – Columbia Acres (63) & Hillcrest (64), Rural Scappoose
 These properties are very small vacant lots which can only be developed if they are combined or irrevocably bound. Generally they are of minimal value until such time that they can be combined or irrevocably bound and then the RMV class is changed to 4XX. Because of the unique nature of these groupings and having only one sale, it is recommended to make no adjustment at this time.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|------|------|------|
| COD | 0.00 | - | - | - | - |
| PRD | 1.00 | - | - | - | - |

COLUMBIA County 2016 Ratio Study

Frequency

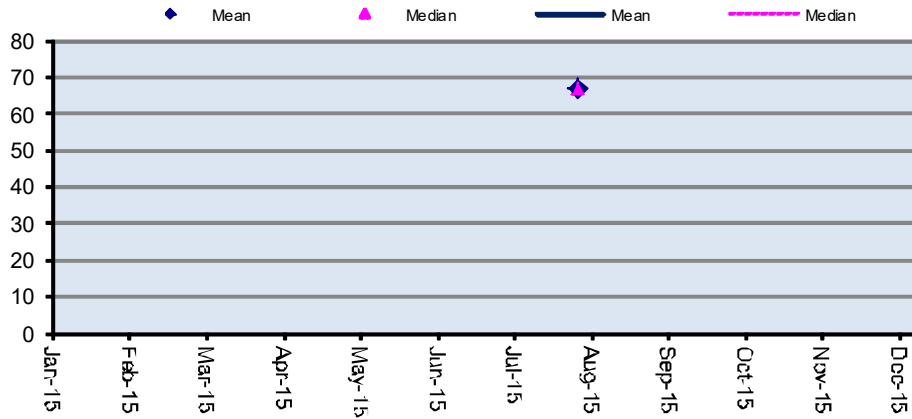


Number Of Sales

1

| | | | | | |
|-----|---|--------|------|----------------|------|
| 30 | 0 | Median | 67 | Wtd Mean | 67 |
| 40 | 0 | AD | 0.00 | GeoMean | 67 |
| 50 | 0 | COD | 0.00 | PRD | 1.00 |
| 60 | 1 | Mean | 67 | 95% Confidence | 1.96 |
| 70 | 0 | SD | 1.00 | | |
| 80 | 0 | COV | 1.49 | | |
| 90 | 0 | | | | |
| 100 | 0 | | | | |
| 110 | 0 | | | | |
| 120 | 0 | | | | |
| 130 | 0 | | | | |
| 140 | 0 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Aug-15 | 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 |
|-------|----|-----|---------|---------|-------|-----------------|------|------|-------|----------|---------|-------------|-------------|-----------|---------|-------|
| 02 | 63 | 000 | 890 | | 30 | 3N2W24-BC-02600 | 2015 | 6952 | 0.16 | 500 | 0 | 500 | 750 | Aug-15 | 1 | 67 |

MAINTENANCE AREA 3

RESIDENTIAL VERNONIA

COLUMBIA County 2016 Ratio Study

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

Adjustment Calculation Summary

| | | | | |
|---|------------|-----------------------------|------------------------------|------------------------------|
| Sample - Number of Sales | 4 | RECALCULATED | | |
| Population - Number of Accounts | 149 | | | |
| Sales as a percentage of the Population | 2.68 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 6,758,020 | 100.00 % | 5,947,058 | 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 | 2016 | Adjustment | 88 |

Explanation

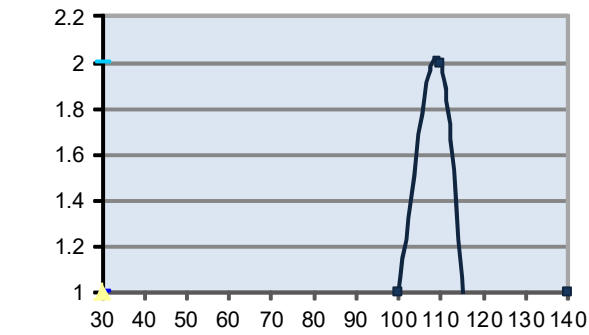
Unimproved land, City of Vernonia
 Selected the Median of 115 and adjusted it by the time study conclusion of 99. Therefore, the Selected Ratio is 114.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|-------|------|------|------|
| COD | 8.91 | 11.01 | 0.00 | - | 0.00 |
| PRD | 1.01 | 1.01 | 1.00 | - | 1.00 |

COLUMBIA County 2016 Ratio Study

Frequency

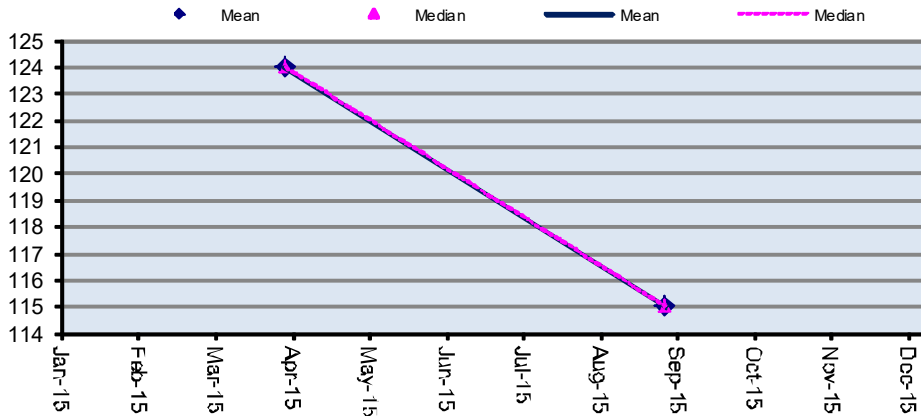


Number Of Sales

4

| | | | | | |
|-----|---|--------|-------|----------------|-------|
| 30 | 0 | Median | 115 | Wtd Mean | 118 |
| 40 | 0 | AD | 10.25 | GeoMean | 119 |
| 50 | 0 | COD | 8.91 | PRD | 1.01 |
| 60 | 0 | Mean | 119 | 95% Confidence | 14.08 |
| 70 | 0 | SD | 14.36 | | |
| 80 | 0 | COV | 12.07 | | |
| 90 | 0 | | | | |
| 100 | 1 | | | | |
| 110 | 2 | | | | |
| 120 | 0 | | | | |
| 130 | 0 | | | | |
| 140 | 1 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Apr-15 | 124 | 124 | 2 |
| Sep-15 | 115 | 115 | 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 | 100 | | 30 | 5N4W34-CD-02000 | 2015 | 3282 | 0.19 | 35,430 | 0 | 35,430 | 33,000 | Apr-15 | 1 | 107 |
| 03 | 00 | 000 | 100 | | 30 | 4N4W05-AA-00400 | 2015 | 7871 | 0.38 | 71,170 | 0 | 71,170 | 62,500 | Sep-15 | 2 | 114 |
| 03 | 00 | 000 | 100 | | 33 | 5N4W34-CD-00700 | 2015 | 9035 | 0.23 | 39,480 | 0 | 39,480 | 34,000 | Sep-15 | 3 | 116 |
| 03 | 00 | 000 | 100 | | 33 | 4N4W04-BB-00112 | 2015 | 3261 | 0.26 | 42,630 | 0 | 42,630 | 30,500 | Apr-15 | 4 | 140 |

COLUMBIA County 2016 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 | | 22 | Vernonia | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|------------|-----------------------------|------------------------------|------------------------------|
| Sample - Number of Sales | 22 | RECALCULATED | | |
| Population - Number of Accounts | 500 | | | |
| Sales as a percentage of the Population | 4.40 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 19,978,100 | 28.70 % | 17,580,728 | 25.04 % |
| OSD RMV | 12,099,000 | 17.38 % | 12,099,000 | 17.23 % |
| Residential Improvement RMV | 36,484,920 | 52.41 % | 39,403,714 | 56.12 % |
| Farm Improvement RMV | 1,051,900 | 1.51 % | 1,136,052 | 1.62 % |
| SelectedRatioFromSales | 99 | | | |
| RMV Adjustment | 100 | | | |
| Before Ratio | 99 | | | |
| Overall Adjustment Factor | 101 | | | |
| Land Adjustment Factor | 88 | | | |
| OSD Adjustment Factor | 100 | | | |
| Residential Adjustment Factor | 108 | | | |
| Farm Improvement Factor | 108 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 99 | 2016 | Adjustment | 101 |

Explanation

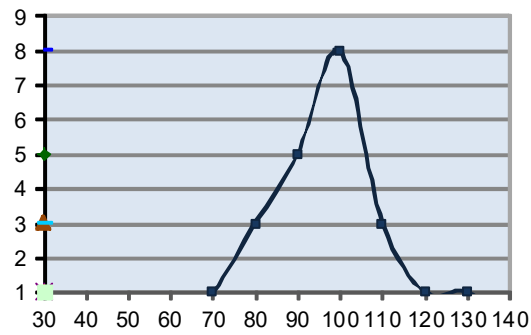
Improved land, City of Vernonia
 Selected the Median of 100 which is supported by the Mean (101) and Weighted Mean (100). After applying the time adjustment of 99, the Selected Ratio is 99.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|-------|-------|------|-------|-------|
| COD | 10.32 | 15.86 | 9.67 | 17.73 | 15.51 |
| PRD | 1.01 | 1.03 | 1.01 | 1.06 | 1.04 |

COLUMBIA County 2016 Ratio Study

Frequency

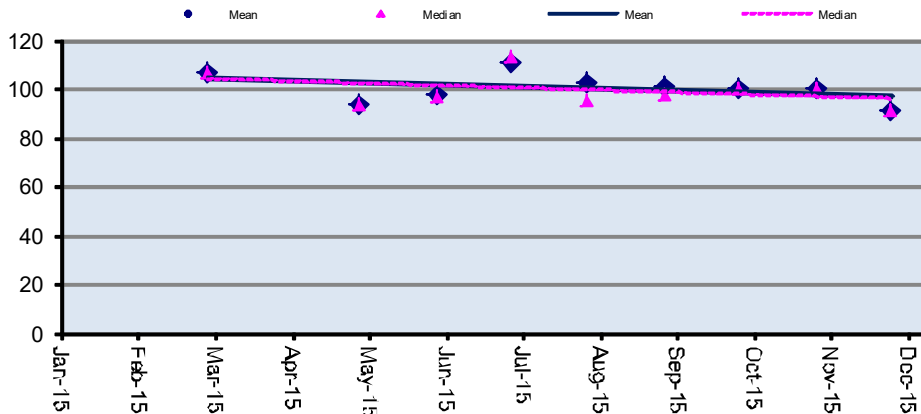


Number Of Sales

22

| | | | | | |
|-----|---|--------|-------|----------------|------|
| 30 | 0 | Median | 100 | Wtd Mean | 100 |
| 40 | 0 | AD | 10.32 | GeoMean | 100 |
| 50 | 0 | COD | 10.32 | PRD | 1.01 |
| 60 | 0 | Mean | 101 | 95% Confidence | 5.44 |
| 70 | 1 | SD | 13.02 | | |
| 80 | 3 | COV | 12.89 | | |
| 90 | 5 | | | | |
| 100 | 8 | | | | |
| 110 | 3 | | | | |
| 120 | 1 | | | | |
| 130 | 1 | | | | |
| 140 | 0 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Mar-15 | 107 | 107 | 1 |
| May-15 | 94 | 94 | 1 |
| Jun-15 | 98 | 97 | 6 |
| Jul-15 | 111 | 113 | 4 |
| Aug-15 | 103 | 95 | 3 |
| Sep-15 | 101 | 98 | 3 |
| Oct-15 | 100 | 100 | 1 |
| Nov-15 | 100 | 100 | 1 |
| Dec-15 | 91 | 91 | 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 | 131 | 33 | 4N4W04-AD-05000 | 2015 | 10473 | 0.15 | 59,050 | 58,380 | 117,430 | 152,000 | Dec-15 | 1 | 77 |
| 03 | 00 | 000 | 101 | 121 | 33 | 4N4W05-AC-04000 | 2015 | 5338 | 0.23 | 76,400 | 28,610 | 105,010 | 130,000 | Jun-15 | 2 | 81 |
| 03 | 00 | 000 | 101 | 141 | 33 | 4N4W03-CA-00900 | 2015 | 6149 | 0.27 | 70,910 | 116,310 | 187,220 | 213,000 | Jul-15 | 3 | 88 |
| 03 | 00 | 000 | 101 | 142 | 33 | 4N4W04-BA-00900 | 2015 | 8412 | 1.36 | 125,990 | 127,830 | 253,820 | 289,000 | Sep-15 | 4 | 88 |
| 03 | 00 | 000 | 101 | 131 | 33 | 4N4W04-AD-01400 | 2015 | 4815 | 0.17 | 60,850 | 42,680 | 103,530 | 115,000 | Jun-15 | 5 | 90 |
| 03 | 00 | 000 | 101 | 136 | 33 | 4N4W04-AD-03701 | 2015 | 5828 | 0.32 | 74,890 | 78,260 | 153,150 | 165,000 | Jun-15 | 6 | 93 |
| 03 | 00 | 000 | 101 | 141 | 33 | 5N4W34-CD-01700 | 2015 | 3768 | 0.19 | 62,430 | 153,570 | 216,000 | 229,000 | May-15 | 7 | 94 |
| 03 | 00 | 000 | 101 | 141 | 33 | 4N4W03-BC-09301 | 2015 | 6827 | 0.19 | 62,710 | 114,220 | 176,930 | 186,000 | Aug-15 | 8 | 95 |
| 03 | 00 | 000 | 101 | 141 | 33 | 5N4W34-CD-02000 | 2015 | 7171 | 0.19 | 62,430 | 161,700 | 224,130 | 236,000 | Aug-15 | 9 | 95 |
| 03 | 00 | 000 | 101 | 141 | 33 | 5N4W34-CD-01800 | 2015 | 4440 | 0.19 | 62,430 | 166,200 | 228,630 | 227,500 | Jun-15 | 10 | 100 |
| 03 | 00 | 000 | 101 | 143 | 33 | 5N4W34-CD-00600 | 2015 | 8984 | 0.42 | 84,880 | 175,840 | 260,720 | 260,000 | Oct-15 | 11 | 100 |
| 03 | 00 | 000 | 101 | 141 | 33 | 4N4W04-AD-02000 | 2015 | 10047 | 0.20 | 63,170 | 84,740 | 147,910 | 147,500 | Nov-15 | 12 | 100 |
| 03 | 00 | 000 | 101 | 143 | 33 | 4N4W05-AC-04202 | 2015 | 10100 | 0.21 | 64,100 | 176,200 | 240,300 | 229,900 | Dec-15 | 13 | 105 |
| 03 | 00 | 000 | 101 | 141 | 33 | 4N4W05-AC-03800 | 2015 | 1877 | 0.29 | 72,070 | 109,090 | 181,160 | 170,000 | Mar-15 | 14 | 107 |
| 03 | 00 | 000 | 101 | 141 | 33 | 4N4W05-AA-00403 | 2015 | 7869 | 0.54 | 93,830 | 134,600 | 228,430 | 214,000 | Sep-15 | 15 | 107 |
| 03 | 00 | 000 | 101 | 141 | 33 | 4N4W05-AC-00900 | 2015 | 5184 | 0.26 | 69,940 | 107,720 | 177,660 | 165,000 | Jun-15 | 16 | 108 |
| 03 | 00 | 000 | 101 | 133 | 33 | 4N4W04-BD-00500 | 2015 | 8121 | 0.11 | 56,000 | 133,880 | 189,880 | 174,500 | Sep-15 | 17 | 109 |
| 03 | 00 | 000 | 101 | 143 | 33 | 4N4W05-AA-00404 | 2015 | 6460 | 0.53 | 93,630 | 146,080 | 239,710 | 215,000 | Jul-15 | 18 | 111 |
| 03 | 00 | 000 | 101 | 145 | 30 | 4N4W05-AD-00100 | 2015 | 6051 | 0.41 | 82,090 | 104,690 | 186,780 | 165,000 | Jul-15 | 19 | 113 |

COLUMBIA County 2016 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 | 121 | 33 | 4N4W05-AD-01700 | 2015 | 5166 | 0.11 | 56,000 | 34,860 | 90,860 | 80,000 | Jun-15 | 20 | 114 |
| 03 | 00 | 000 | 101 | 141 | 30 | 4N4W04-BA-03800 | 2015 | 7129 | 0.74 | 107,160 | 114,440 | 221,600 | 185,000 | Aug-15 | 21 | 120 |
| 03 | 00 | 000 | 101 | 121 | 33 | 4N4W03-BC-10100 | 2015 | 6444 | 0.13 | 57,610 | 24,260 | 81,870 | 62,000 | Jul-15 | 22 | 132 |

COLUMBIA County 2016 Ratio Study

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|--------------|----|----|-----|-------------|---------------|----------|--------------|----|----|----|-------------|---------------|----------|
| 109 | 03 | 00 | 000 | | 4 | Vernonia | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|------------|-----------------------------|------------------------------|------------------------------|
| Sample - Number of Sales | 4 | RECALCULATED | | |
| Population - Number of Accounts | 81 | | | |
| Sales as a percentage of the Population | 4.94 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 3,247,890 | 30.47 % | 2,858,143 | 29.87 % |
| OSD RMV | 2,025,000 | 19.00 % | 2,025,000 | 21.16 % |
| Residential Improvement RMV | 5,156,330 | 48.38 % | 4,486,007 | 46.89 % |
| Farm Improvement RMV | 228,560 | 2.14 % | 198,847 | 2.08 % |
| SelectedRatioFromSales | 111 | | | |
| RMV Adjustment | 100 | | | |
| Before Ratio | 111 | | | |
| Overall Adjustment Factor | 90 | | | |
| Land Adjustment Factor | 88 | | | |
| OSD Adjustment Factor | 100 | | | |
| Residential Adjustment Factor | 87 | | | |
| Farm Improvement Factor | 87 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 111 | 2016 | Adjustment | 90 |

Explanation

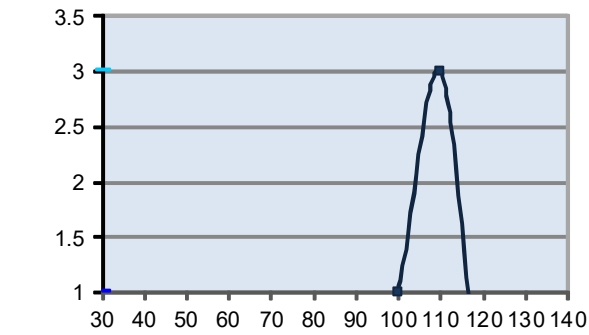
Improved Land – Manufactured Structure, City of Vernonia
 Selected 112 which is reflected by all the central tendencies. Then the time adjustment of 99 was applied, resulting in a Selected Ratio of 111.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|-------|------|-------|-------|
| COD | 2.46 | 15.86 | 9.67 | 17.73 | 15.51 |
| PRD | 1.00 | 1.03 | 1.01 | 1.06 | 1.04 |

COLUMBIA County 2016 Ratio Study

Frequency

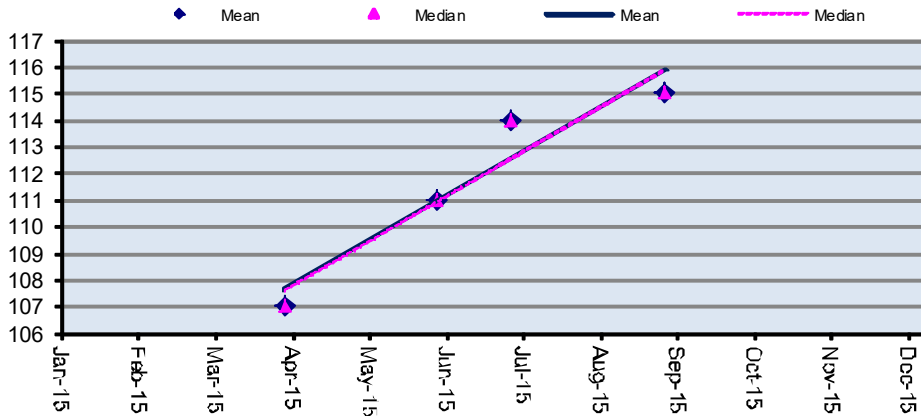


Number Of Sales

4

| | | | | | |
|-----|---|--------|------|----------------|------|
| 30 | 0 | Median | 112 | Wtd Mean | 112 |
| 40 | 0 | AD | 2.75 | GeoMean | 112 |
| 50 | 0 | COD | 2.46 | PRD | 1.00 |
| 60 | 0 | Mean | 112 | 95% Confidence | 3.53 |
| 70 | 0 | SD | 3.61 | | |
| 80 | 0 | COV | 3.22 | | |
| 90 | 0 | | | | |
| 100 | 1 | | | | |
| 110 | 3 | | | | |
| 120 | 0 | | | | |
| 130 | 0 | | | | |
| 140 | 0 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Apr-15 | 107 | 107 | 1 |
| Jun-15 | 111 | 111 | 1 |
| Jul-15 | 114 | 114 | 1 |
| Sep-15 | 115 | 115 | 1 |

| AP AR | SA | NH | PRP CLS | BLD CLS | RJ CD | MAP NO. | BOOK | PAGE | ACRES | RMV LAND | RMV IMP | TOTAL VALUE | SALES PRICE | SALE DATE | SALE NO | RATIO |
|-------|----|-----|---------|---------|-------|-----------------|------|------|-------|----------|---------|-------------|-------------|-----------|---------|-------|
| 03 | 00 | 000 | 109 | 452 | 33 | 4N4W05-AD-06400 | 2015 | 2941 | 0.11 | 55,960 | 61,630 | 117,590 | 110,000 | Apr-15 | 1 | 107 |
| 03 | 00 | 000 | 109 | 462 | 33 | 4N4W05-DA-07600 | 2015 | 4682 | 0.14 | 57,990 | 85,480 | 143,470 | 129,500 | Jun-15 | 2 | 111 |
| 03 | 00 | 000 | 109 | 462 | 30 | 4N4W05-AD-14210 | 2015 | 5834 | 0.22 | 65,490 | 77,410 | 142,900 | 125,000 | Jul-15 | 3 | 114 |
| 03 | 00 | 000 | 109 | 452 | 30 | 4N4W05-AD-14207 | 2015 | 9015 | 0.22 | 65,860 | 65,760 | 131,620 | 114,000 | Sep-15 | 4 | 115 |

COLUMBIA County 2016 Ratio Study

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

Adjustment Calculation Summary

| | | | | |
|---|-----------|-----------------------------|------------------------------|------------------------------|
| Sample - Number of Sales | 0 | RECALCULATED | | |
| Population - Number of Accounts | 89 | | | |
| Sales as a percentage of the Population | 0.00 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 2,507,650 | 100.00 % | 2,658,109 | 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 | 94 | | | |
| RMV Adjustment | 100 | | | |
| Before Ratio | 94 | | | |
| Overall Adjustment Factor | 106 | | | |
| Land Adjustment Factor | 106 | | | |
| OSD Adjustment Factor | 100 | | | |
| Residential Adjustment Factor | 100 | | | |
| Farm Improvement Factor | 100 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 94 | 2016 | Adjustment | 106 |

Explanation

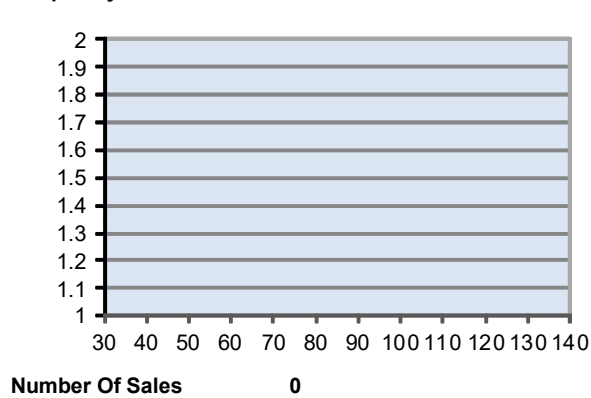
Unimproved land – located in the Floodway - City of Vernonia
 No unimproved land sales were available for this study. Therefore the Selected Ratio of 94 from the MA 03 SA 03 RMV 101 analysis was applied here.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|-------|------|------|
| COD | - | - | 12.81 | - | 0.00 |
| PRD | - | - | 1.06 | - | 1.00 |

COLUMBIA County 2016 Ratio Study

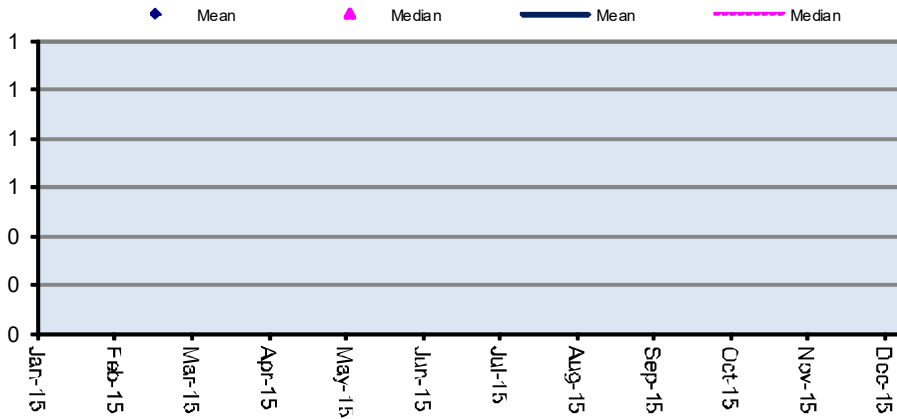
Frequency



| | | |
|-----|---|--------|
| 30 | 0 | Median |
| 40 | 0 | AD |
| 50 | 0 | COD |
| 60 | 0 | Mean |
| 70 | 0 | SD |
| 80 | 0 | COV |
| 90 | 0 | |
| 100 | 0 | |
| 110 | 0 | |
| 120 | 0 | |
| 130 | 0 | |
| 140 | 0 | |

Wtd Mean
GeoMean
PRD
95% 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 2016 Ratio Study

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|--------------|----|----|-----|-------------|---------------|----------|--------------|----|----|----|-------------|---------------|----------|
| 101 | 03 | 03 | 000 | | 7 | Vernonia | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|------------|-----------------------------|------------------------------|------------------------------|
| Sample - Number of Sales | 7 | RECALCULATED | | |
| Population - Number of Accounts | 291 | | | |
| Sales as a percentage of the Population | 2.41 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 6,508,250 | 24.01 % | 6,898,745 | 23.97 % |
| OSD RMV | 6,384,560 | 23.55 % | 6,384,560 | 22.19 % |
| Residential Improvement RMV | 13,548,510 | 49.98 % | 14,767,876 | 51.32 % |
| Farm Improvement RMV | 666,750 | 2.46 % | 726,758 | 2.53 % |
| SelectedRatioFromSales | 94 | | | |
| RMV Adjustment | 100 | | | |
| Before Ratio | 94 | | | |
| Overall Adjustment Factor | 106 | | | |
| Land Adjustment Factor | 106 | | | |
| OSD Adjustment Factor | 100 | | | |
| Residential Adjustment Factor | 109 | | | |
| Farm Improvement Factor | 109 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 94 | 2016 | Adjustment | 106 |

Explanation

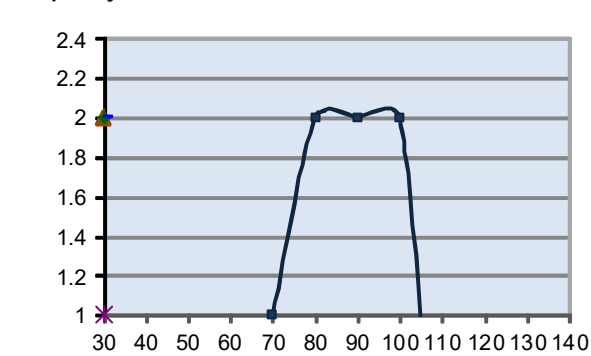
Improved land – located in the Floodway - City of Vernonia
 Selected the Median of 95 and applied the time adjustment of 99. Thus, the resulting Selected Ratio Adjustment is 94.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|-------|-------|-------|-------|
| COD | 8.87 | 15.71 | 12.81 | 31.21 | 15.51 |
| PRD | 0.99 | 1.05 | 1.06 | 1.32 | 1.04 |

COLUMBIA County 2016 Ratio Study

Frequency

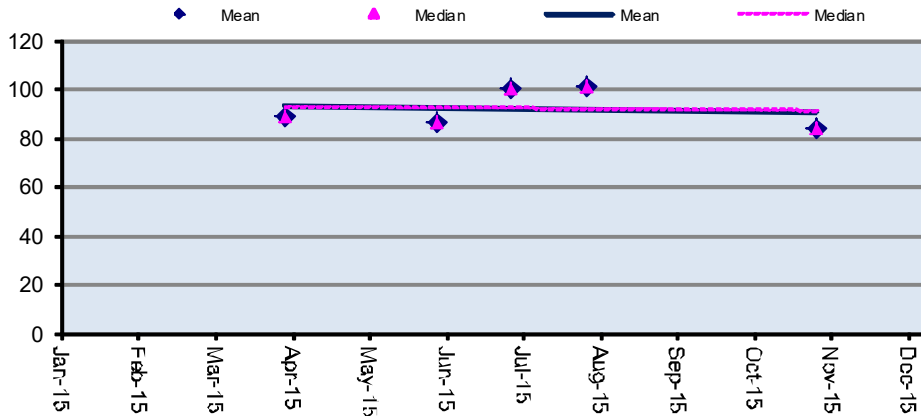


Number Of Sales

7

| | | | | | |
|-----|---|--------|-------|----------------|------|
| 30 | 0 | Median | 95 | Wtd Mean | 93 |
| 40 | 0 | AD | 8.43 | GeoMean | 92 |
| 50 | 0 | COD | 8.87 | PRD | 0.99 |
| 60 | 0 | Mean | 92 | 95% Confidence | 7.89 |
| 70 | 1 | SD | 10.65 | | |
| 80 | 2 | COV | 11.58 | | |
| 90 | 2 | | | | |
| 100 | 2 | | | | |
| 110 | 0 | | | | |
| 120 | 0 | | | | |
| 130 | 0 | | | | |
| 140 | 0 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Apr-15 | 89 | 89 | 1 |
| Jun-15 | 86 | 86 | 2 |
| Jul-15 | 100 | 100 | 2 |
| Aug-15 | 101 | 101 | 1 |
| Nov-15 | 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 |
|-------|----|-----|---------|---------|-------|-----------------|------|-------|-------|----------|---------|-------------|-------------|-----------|---------|-------|
| 03 | 03 | 000 | 101 | 141 | 33 | 4N4W03-BB-07400 | 2015 | 5363 | 0.22 | 49,550 | 58,550 | 108,100 | 145,403 | Jun-15 | 1 | 74 |
| 03 | 03 | 000 | 101 | 131 | 33 | 4N4W04-BD-12000 | 2015 | 10098 | 0.11 | 41,750 | 32,000 | 73,750 | 87,500 | Nov-15 | 2 | 84 |
| 03 | 03 | 000 | 101 | 131 | 33 | 4N4W04-BD-03600 | 2015 | 2827 | 0.25 | 51,780 | 38,880 | 90,660 | 102,000 | Apr-15 | 3 | 89 |
| 03 | 03 | 000 | 101 | 131 | 33 | 4N4W04-CB-06000 | 2015 | 6469 | 0.13 | 42,890 | 36,200 | 79,090 | 83,000 | Jul-15 | 4 | 95 |
| 03 | 03 | 000 | 101 | 131 | 33 | 4N4W03-BC-02500 | 2015 | 5606 | 0.31 | 56,430 | 59,050 | 115,480 | 119,000 | Jun-15 | 5 | 97 |
| 03 | 03 | 000 | 101 | 143 | 33 | 4N4W03-BB-07600 | 2015 | 7272 | 0.22 | 49,540 | 68,360 | 117,900 | 116,500 | Aug-15 | 6 | 101 |
| 03 | 03 | 000 | 101 | 144 | 33 | 4N4W04-BD-02500 | 2015 | 6185 | 0.11 | 41,750 | 151,780 | 193,530 | 185,000 | Jul-15 | 7 | 105 |

COLUMBIA County 2016 Ratio Study

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|----------|-----------|----|----|----|----------|------------|----------|
| 109 | 03 | 03 | 000 | | 3 | Vernonia | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|-----------|-------------------------|--------------------------|--------------------------|
| Sample - Number of Sales | 3 | RECALCULATED | | |
| Population - Number of Accounts | 51 | | | |
| Sales as a percentage of the Population | 5.88 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 1,612,510 | 29.03 % | 1,709,261 | 29.95 % |
| OSD RMV | 1,134,000 | 20.42 % | 1,134,000 | 19.87 % |
| Residential Improvement RMV | 2,530,060 | 45.55 % | 2,580,661 | 45.22 % |
| Farm Improvement RMV | 277,730 | 5.00 % | 283,285 | 4.96 % |
| SelectedRatioFromSales | 97 | | | |
| RMV Adjustment | 100 | | | |
| Before Ratio | 97 | | | |
| Overall Adjustment Factor | 103 | | | |
| Land Adjustment Factor | 106 | | | |
| OSD Adjustment Factor | 100 | | | |
| Residential Adjustment Factor | 102 | | | |
| Farm Improvement Factor | 102 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 97 | 2016 | Adjustment | 103 |

Explanation

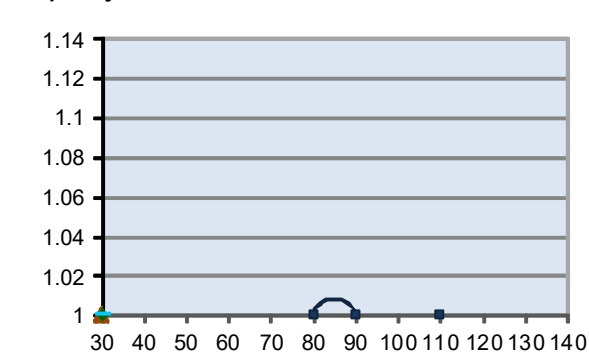
Improved land – located in the Floodway, Manufactured Structure - City of Vernonia
 Selected the Mean of 98 and applied the conclusion from the time study (99). The Selected Ratio is determined to be 97 .

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|-------|-------|-------|-------|-------|
| COD | 15.38 | 15.71 | 12.81 | 31.21 | 15.51 |
| PRD | 0.99 | 1.05 | 1.06 | 1.32 | 1.04 |

COLUMBIA County 2016 Ratio Study

Frequency

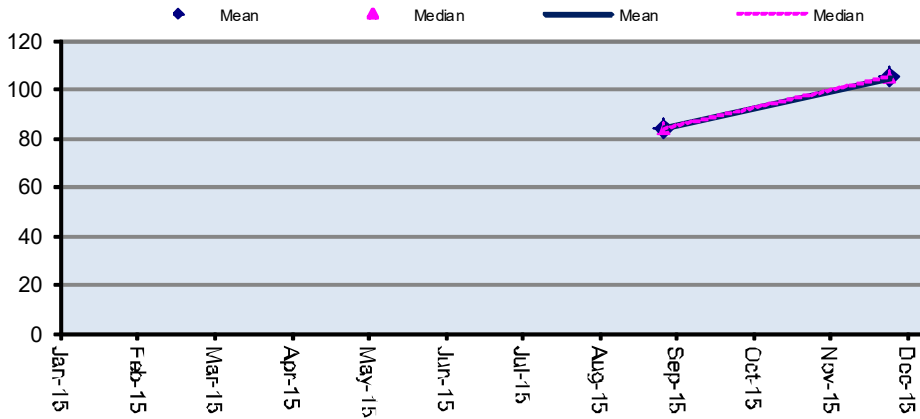


Number Of Sales

3

| | | | | | |
|-----|---|--------|-------|----------------|-------|
| 30 | 0 | Median | 91 | Wtd Mean | 99 |
| 40 | 0 | AD | 14.00 | GeoMean | 97 |
| 50 | 0 | COD | 15.38 | PRD | 0.99 |
| 60 | 0 | Mean | 98 | 95% Confidence | 20.96 |
| 70 | 0 | SD | 18.52 | | |
| 80 | 1 | COV | 18.90 | | |
| 90 | 1 | | | | |
| 100 | 0 | | | | |
| 110 | 1 | | | | |
| 120 | 0 | | | | |
| 130 | 0 | | | | |
| 140 | 0 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Sep-15 | 84 | 84 | 1 |
| Dec-15 | 105 | 105 | 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 | 109 | 462 | 33 | 4N4W03-BD-02106 | 2015 | 8160 | 0.31 | 56,030 | 70,670 | 126,700 | 150,000 | Sep-15 | 1 | 84 |
| 03 | 03 | 000 | 109 | 462 | 33 | 5N4W34-00-01000 | 2015 | 10267 | 1.54 | 77,530 | 95,340 | 172,870 | 189,900 | Dec-15 | 2 | 91 |
| 03 | 03 | 000 | 109 | 463 | 33 | 4N4W04-BC-01007 | 2015 | 10363 | 0.79 | 98,210 | 128,130 | 226,340 | 190,000 | Dec-15 | 3 | 119 |

COLUMBIA County 2016 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 | 105,230 | 100.00 % | 92,602 | 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 | 2016 | Adjustment | 88 |

Explanation

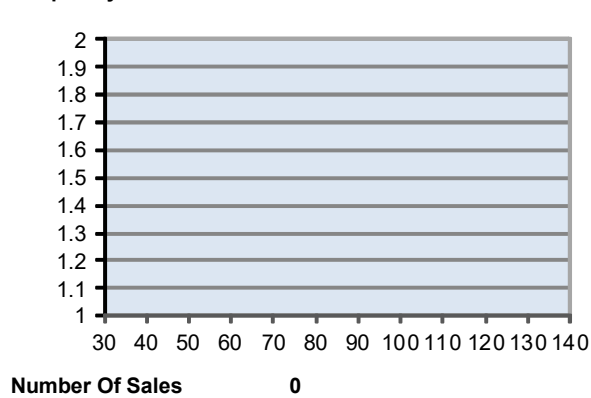
Unimproved land - Roseview Heights, City of Vernonia
 Due to having no bare land sales available, it was decided to use the Selected Ratio of 114 from the MA 03 SA 00 RMV 100 analysis.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|------|------|------|
| COD | | - | - | - | 0.00 |
| PRD | | - | - | - | 1.00 |

COLUMBIA County 2016 Ratio Study

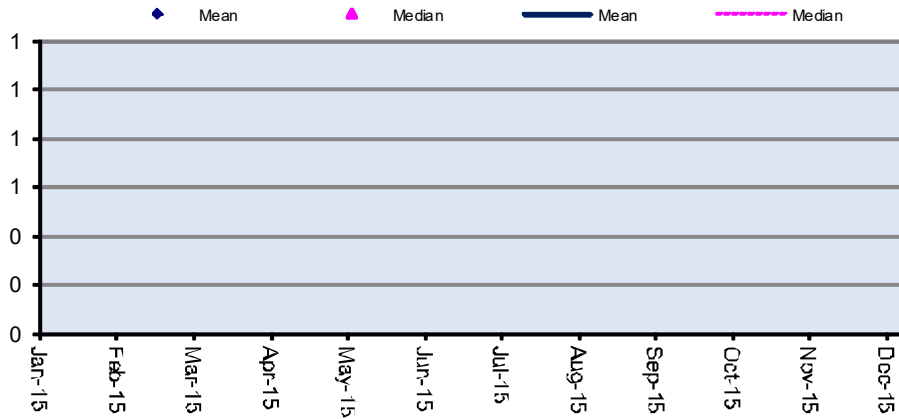
Frequency



| | | |
|-----|---|--------|
| 30 | 0 | Median |
| 40 | 0 | AD |
| 50 | 0 | COD |
| 60 | 0 | Mean |
| 70 | 0 | SD |
| 80 | 0 | COV |
| 90 | 0 | |
| 100 | 0 | |
| 110 | 0 | |
| 120 | 0 | |
| 130 | 0 | |
| 140 | 0 | |

Wtd Mean
GeoMean
PRD
95%
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 NO |

COLUMBIA County 2016 Ratio Study

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|----------|-----------|----|----|----|----------|------------|----------|
| 109 | 03 | 38 | 000 | | 2 | Vernonia | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|------------|-------------------------|--------------------------|--------------------------|
| Sample - Number of Sales | 2 | RECALCULATED | | |
| Population - Number of Accounts | 21 | | | |
| Sales as a percentage of the Population | 9.52 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 1,251,340 | 35.94 % | 1,101,179 | 35.16 % |
| OSD RMV | 567,000 | 16.28 % | 567,000 | 18.10 % |
| Residential Improvement RMV | 1,661,390 | 47.72 % | 1,462,023 | 46.68 % |
| Farm Improvement RMV | 2,050 | 0.06 % | 1,804 | 0.06 % |
| SelectedRatioFromSales | 111 | | | |
| RMV Adjustment | 100 | | | |
| Before Ratio | 111 | | | |
| Overall Adjustment Factor | 90 | | | |
| Land Adjustment Factor | 88 | | | |
| OSD Adjustment Factor | 100 | | | |
| Residential Adjustment Factor | 88 | | | |
| Farm Improvement Factor | 88 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 111 | 2016 | Adjustment | 90 |

Explanation

Improved land - Roseview Heights, City of Vernonia

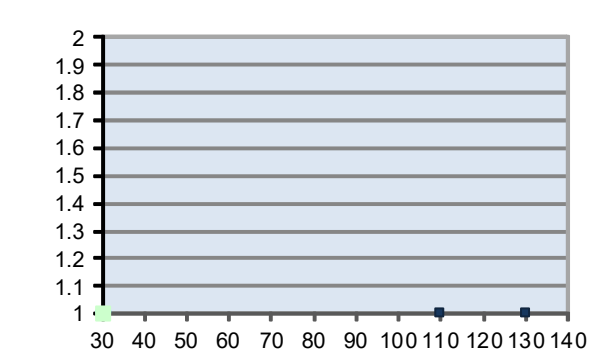
This area is a small subdivision located within the City of Vernonia and comprised of manufactured structures and various accessory items/buildings. The sales available are too few in number in order to conduct an analysis for the current year. Therefore, the Selected Ratio of 111 from the MA 03 SA 00 RMV 109 study was used.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|------|-------|-------|
| COD | 8.33 | 0.00 | 9.32 | 17.73 | 15.51 |
| PRD | 1.01 | 1.00 | 1.02 | 1.06 | 1.04 |

COLUMBIA County 2016 Ratio Study

Frequency

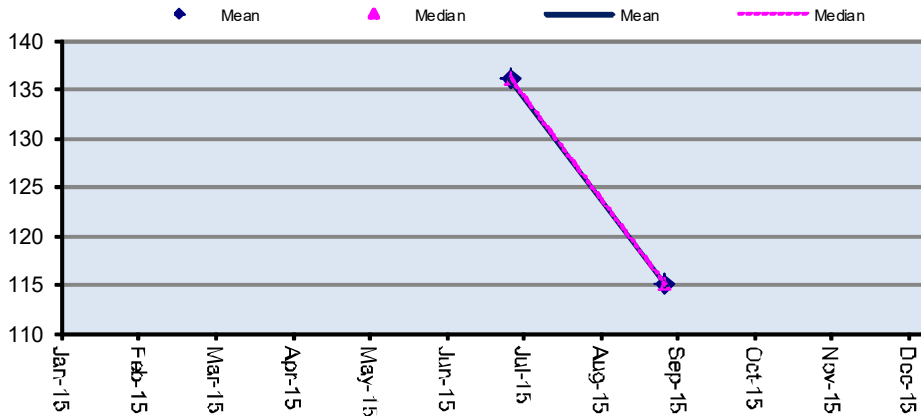


Number Of Sales

2

| | | | | | |
|-----|---|--------|-------|----------------|-------|
| 30 | 0 | Median | 126 | Wtd Mean | 125 |
| 40 | 0 | AD | 10.50 | GeoMean | 125 |
| 50 | 0 | COD | 8.33 | PRD | 1.01 |
| 60 | 0 | Mean | 126 | 95% Confidence | 20.60 |
| 70 | 0 | SD | 14.87 | | |
| 80 | 0 | COV | 11.80 | | |
| 90 | 0 | | | | |
| 100 | 0 | | | | |
| 110 | 1 | | | | |
| 120 | 0 | | | | |
| 130 | 1 | | | | |
| 140 | 0 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jul-15 | 136 | 136 | 1 |
| Sep-15 | 115 | 115 | 1 |

| AP AR | SA | NH | PRP CLS | BLD CLS | RJ CD | MAP NO. | BOOK | PAGE | ACRES | RMV LAND | RMV IMP | TOTAL VALUE | SALES PRICE | SALE DATE | SALE NO | RATIO |
|-------|----|-----|---------|---------|-------|-----------------|------|------|-------|----------|---------|-------------|-------------|-----------|---------|-------|
| 03 | 38 | 000 | 109 | 462 | 33 | 4N4W05-AA-00312 | 2015 | 7988 | 0.35 | 77,870 | 91,550 | 169,420 | 147,500 | Sep-15 | 1 | 115 |
| 03 | 38 | 000 | 109 | 462 | 33 | 4N4W05-AA-00301 | 2015 | 5671 | 0.55 | 94,850 | 81,850 | 176,700 | 130,000 | Jul-15 | 2 | 136 |

COLUMBIA County 2016 Ratio Study

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|--------------|----|----|-----|-------------|---------------|----------|--------------|----|----|----|-------------|---------------|----------|
| 101 | 03 | 39 | 000 | | 3 | Vernonia | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|------------|-----------------------------|------------------------------|------------------------------|
| Sample - Number of Sales | 3 | RECALCULATED | | |
| Population - Number of Accounts | 14 | | | |
| Sales as a percentage of the Population | 21.43 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 649,300 | 24.40 % | 571,384 | 21.84 % |
| OSD RMV | 378,000 | 14.20 % | 378,000 | 14.45 % |
| Residential Improvement RMV | 1,617,890 | 60.79 % | 1,650,248 | 63.08 % |
| Farm Improvement RMV | 16,320 | 0.61 % | 16,646 | 0.64 % |
| SelectedRatioFromSales | 102 | | | |
| RMV Adjustment | 100 | | | |
| Before Ratio | 102 | | | |
| Overall Adjustment Factor | 98 | | | |
| Land Adjustment Factor | 88 | | | |
| OSD Adjustment Factor | 100 | | | |
| Residential Adjustment Factor | 102 | | | |
| Farm Improvement Factor | 102 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 102 | 2016 | Adjustment | 98 |

Explanation

Improved land – Heather Park, City of Vernonia

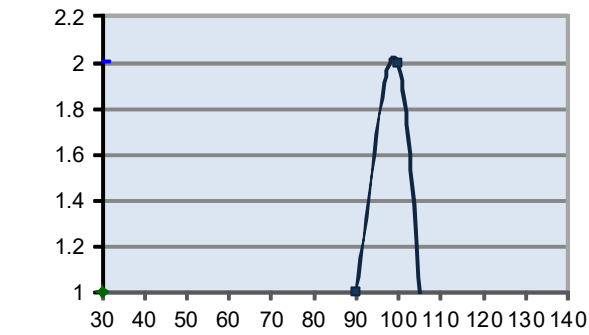
Selected the Mean of 103 which is supported by the Weighted Mean (103) and the Median (104). After applying the time adjustment of 99, the Selected Ratio is 102.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|-------|------|-------|-------|
| COD | 2.24 | 15.86 | 9.67 | 17.73 | 15.51 |
| PRD | 1.00 | 1.03 | 1.01 | 1.06 | 1.04 |

COLUMBIA County 2016 Ratio Study

Frequency

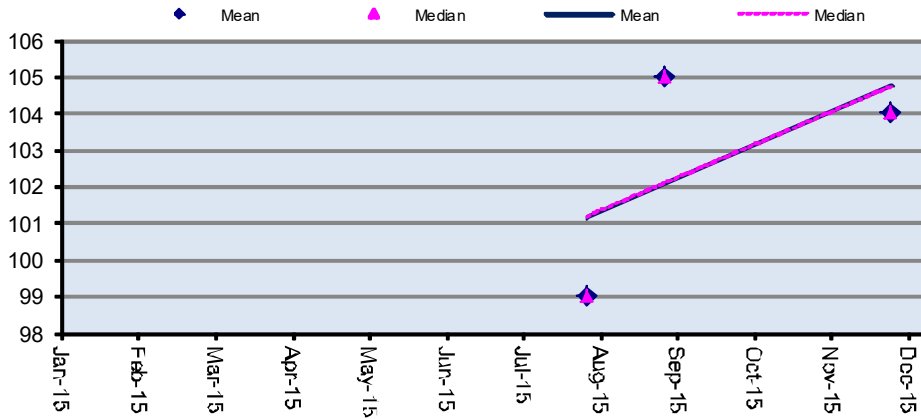


Number Of Sales

3

| | | | | | |
|-----|---|--------|------|----------------|------|
| 30 | 0 | Median | 104 | Wtd Mean | 103 |
| 40 | 0 | AD | 2.33 | GeoMean | 103 |
| 50 | 0 | COD | 2.24 | PRD | 1.00 |
| 60 | 0 | Mean | 103 | 95% Confidence | 3.67 |
| 70 | 0 | SD | 3.24 | | |
| 80 | 0 | COV | 3.15 | | |
| 90 | 1 | | | | |
| 100 | 2 | | | | |
| 110 | 0 | | | | |
| 120 | 0 | | | | |
| 130 | 0 | | | | |
| 140 | 0 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Aug-15 | 99 | 99 | 1 |
| Sep-15 | 105 | 105 | 1 |
| Dec-15 | 104 | 104 | 1 |

| AP AR | SA | NH | PRP CLS | BLD CLS | RJ CD | MAP NO. | BOOK | PAGE | ACRES | RMV LAND | RMV IMP | TOTAL VALUE | SALES PRICE | SALE DATE | SALE NO | RATIO |
|-------|----|-----|---------|---------|-------|-----------------|------|-------|-------|----------|---------|-------------|-------------|-----------|---------|-------|
| 03 | 39 | 000 | 101 | 141 | 33 | 4N4W03-BA-01010 | 2015 | 7173 | 0.21 | 64,280 | 128,300 | 192,580 | 195,000 | Aug-15 | 1 | 99 |
| 03 | 39 | 000 | 101 | 142 | 33 | 4N4W03-BA-01015 | 2015 | 10575 | 0.43 | 85,530 | 211,630 | 297,160 | 286,500 | Dec-15 | 2 | 104 |
| 03 | 39 | 000 | 101 | 142 | 33 | 4N4W03-BA-01011 | 2015 | 8222 | 0.32 | 74,890 | 98,030 | 172,920 | 164,000 | Sep-15 | 3 | 105 |

COLUMBIA County 2016 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 | | 1 | Vernonia | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|-----------|-----------------------------|------------------------------|------------------------------|
| Sample - Number of Sales | 1 | RECALCULATED | | |
| Population - Number of Accounts | 9 | | | |
| Sales as a percentage of the Population | 11.11 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 292,860 | 23.32 % | 257,717 | 20.29 % |
| OSD RMV | 348,000 | 27.71 % | 348,000 | 27.40 % |
| Residential Improvement RMV | 612,290 | 48.75 % | 661,273 | 52.07 % |
| Farm Improvement RMV | 2,840 | 0.23 % | 3,067 | 0.24 % |
| SelectedRatioFromSales | 99 | | | |
| RMV Adjustment | 100 | | | |
| Before Ratio | 99 | | | |
| Overall Adjustment Factor | 101 | | | |
| Land Adjustment Factor | 88 | | | |
| OSD Adjustment Factor | 100 | | | |
| Residential Adjustment Factor | 108 | | | |
| Farm Improvement Factor | 108 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 99 | 2016 | Adjustment | 101 |

Explanation

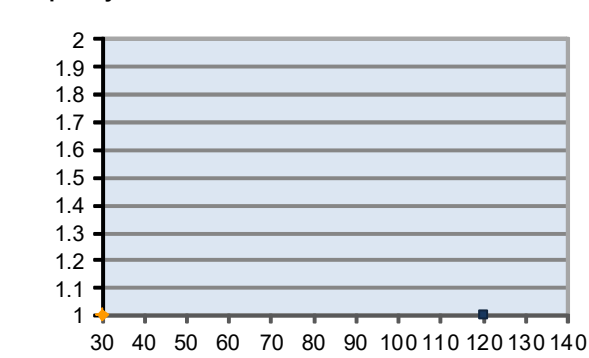
Improved land – Duplex/Triplex/Fourplex, City of Vernonia
 With having only one sale available for study, the MA 03 SA 00 RMV 101 Selected Ratio of 99 was applied.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|------|-------|-------|
| COD | 0.00 | - | 9.67 | 17.73 | 15.51 |
| PRD | 1.00 | - | 1.01 | 1.06 | 1.04 |

COLUMBIA County 2016 Ratio Study

Frequency

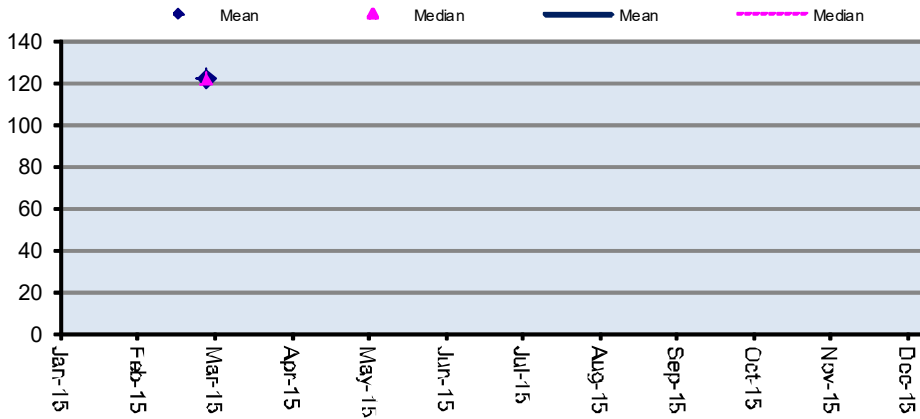


Number Of Sales

1

| | | | | | |
|-----|---|--------|------|----------------|------|
| 30 | 0 | Median | 122 | Wtd Mean | 122 |
| 40 | 0 | AD | 0.00 | GeoMean | 122 |
| 50 | 0 | COD | 0.00 | PRD | 1.00 |
| 60 | 0 | Mean | 122 | 95% Confidence | 1.96 |
| 70 | 0 | SD | 1.00 | | |
| 80 | 0 | COV | 0.82 | | |
| 90 | 0 | | | | |
| 100 | 0 | | | | |
| 110 | 0 | | | | |
| 120 | 1 | | | | |
| 130 | 0 | | | | |
| 140 | 0 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Mar-15 | 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 | 40 | 000 | 101 | 234 | 33 | 4N4W05-AD-07100 | 2015 | 2648 | 0.11 | 91,380 | 66,150 | 157,530 | 129,000 | Mar-15 | 1 | 122 |

COLUMBIA County 2016 Ratio Study

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|--------------|----|----|-----|-------------|---------------|----------|--------------|----|----|----|-------------|---------------|----------|
| 400 | 03 | 31 | 000 | | 2 | Vernonia | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|-------------|-----------------------------|------------------------------|------------------------------|
| Sample - Number of Sales | 2 | RECALCULATED | | |
| Population - Number of Accounts | 579 | | | |
| Sales as a percentage of the Population | 0.35 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 122,543,500 | 99.96 % | 140,925,025 | 99.96 % |
| OSD RMV | 49,500 | 0.04 % | 49,500 | 0.04 % |
| 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 | 2016 | Adjustment | 115 |

Explanation

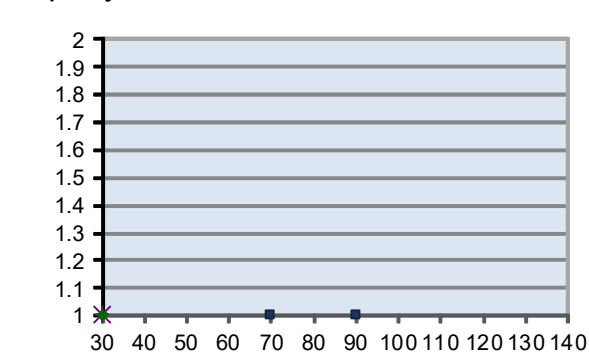
Unimproved land – Value Zone 1 (31) in Rural Vernonia.
 Having less than one per cent of sales available for this population of 579 accounts, it was decided to use the MA 03 SA 31 RMV 101 Selected Ratio of 87.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|-------|-------|------|-------|
| COD | 8.93 | 15.51 | 13.40 | - | 52.50 |
| PRD | 1.02 | 1.04 | 0.97 | - | 1.43 |

COLUMBIA County 2016 Ratio Study

Frequency

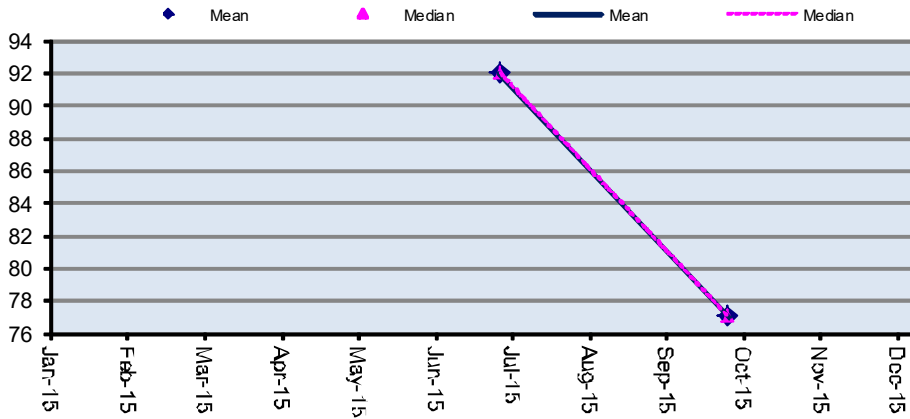


Number Of Sales

2

| | | | | | |
|-----|---|--------|-------|----------------|-------|
| 30 | 0 | Median | 84 | Wtd Mean | 82 |
| 40 | 0 | AD | 7.50 | GeoMean | 84 |
| 50 | 0 | COD | 8.93 | PRD | 1.02 |
| 60 | 0 | Mean | 84 | 95% Confidence | 14.73 |
| 70 | 1 | SD | 10.63 | | |
| 80 | 0 | COV | 12.65 | | |
| 90 | 1 | | | | |
| 100 | 0 | | | | |
| 110 | 0 | | | | |
| 120 | 0 | | | | |
| 130 | 0 | | | | |
| 140 | 0 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jul-15 | 92 | 92 | 1 |
| Oct-15 | 77 | 77 | 1 |

| AP AR | SA | NH | PRP CLS | BLD CLS | RJ CD | MAP NO. | BOOK | PAGE | ACRES | RMV LAND | RMV IMP | TOTAL VALUE | SALES PRICE | SALE DATE | SALE NO | RATIO |
|-------|----|-----|---------|---------|-------|-----------------|------|------|-------|----------|---------|-------------|-------------|-----------|---------|-------|
| 03 | 31 | 000 | 400 | | 33 | 4N4W09-00-01001 | 2015 | 8791 | 24.09 | 120,260 | 0 | 120,260 | 157,000 | Oct-15 | 1 | 77 |
| 03 | 31 | 000 | 400 | | 33 | 4N4W08-00-00207 | 2015 | 6515 | 5.19 | 82,580 | 0 | 82,580 | 90,000 | Jul-15 | 2 | 92 |

COLUMBIA County 2016 Ratio Study

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|----------|-----------|----|----|----|----------|------------|----------|
| 401 | 03 | 31 | 000 | | 10 | Vernonia | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|------------|-------------------------|--------------------------|--------------------------|
| Sample - Number of Sales | 10 | RECALCULATED | | |
| Population - Number of Accounts | 708 | | | |
| Sales as a percentage of the Population | 1.41 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 61,604,760 | 37.59 % | 70,845,474 | 37.58 % |
| OSD RMV | 25,351,080 | 15.47 % | 25,351,080 | 13.45 % |
| Residential Improvement RMV | 63,624,440 | 38.82 % | 76,349,328 | 40.50 % |
| Farm Improvement RMV | 13,302,030 | 8.12 % | 15,962,436 | 8.47 % |
| SelectedRatioFromSales | 87 | | | |
| RMV Adjustment | 100 | | | |
| Before Ratio | 87 | | | |
| Overall Adjustment Factor | 115 | | | |
| Land Adjustment Factor | 115 | | | |
| OSD Adjustment Factor | 100 | | | |
| Residential Adjustment Factor | 120 | | | |
| Farm Improvement Factor | 120 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 87 | 2016 | Adjustment | 115 |

Explanation

Improved land – Value Zone 1 (31) in Rural Vernonia.

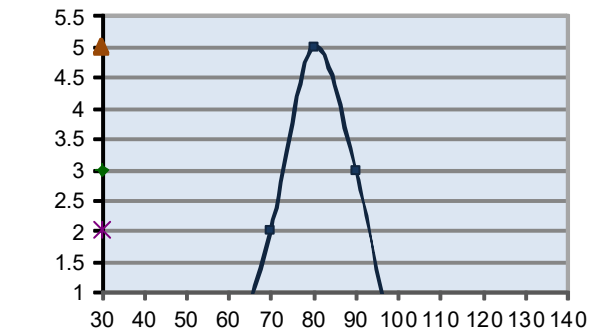
For this study, there are 10 sales available for this area. The mean of 86 was selected as it is supported by the Weighted Mean and the GeoMean. It was then adjusted by the time study conclusion of 101 resulting in a Selected Ratio of 87.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|-------|-------|-------|-------|
| COD | 7.16 | 18.26 | 12.88 | 13.10 | 17.53 |
| PRD | 1.00 | 1.06 | 1.01 | 1.01 | 1.06 |

COLUMBIA County 2016 Ratio Study

Frequency

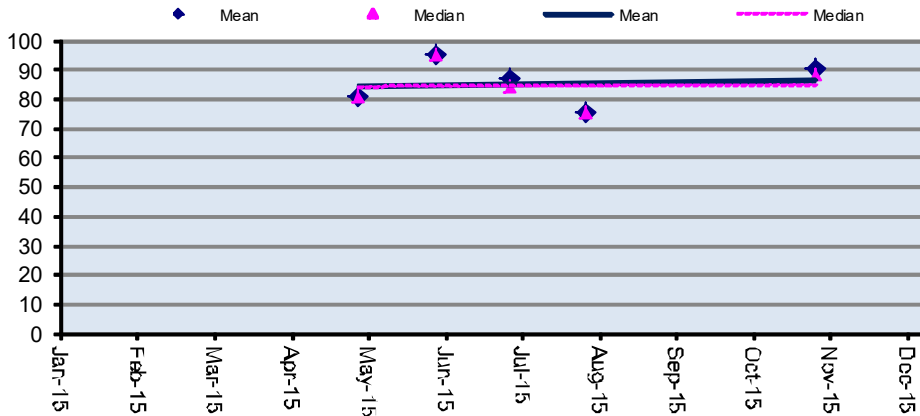


Number Of Sales

10

| | | | | | |
|-----|---|--------|------|----------------|------|
| 30 | 0 | Median | 88 | Wtd Mean | 86 |
| 40 | 0 | AD | 6.30 | GeoMean | 86 |
| 50 | 0 | COD | 7.16 | PRD | 1.00 |
| 60 | 0 | Mean | 86 | 95% Confidence | 4.88 |
| 70 | 2 | SD | 7.87 | | |
| 80 | 5 | COV | 9.15 | | |
| 90 | 3 | | | | |
| 100 | 0 | | | | |
| 110 | 0 | | | | |
| 120 | 0 | | | | |
| 130 | 0 | | | | |
| 140 | 0 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| May-15 | 81 | 81 | 2 |
| Jun-15 | 95 | 95 | 1 |
| Jul-15 | 87 | 84 | 3 |
| Aug-15 | 75 | 75 | 1 |
| Nov-15 | 90 | 88 | 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 |
|-------|----|-----|---------|---------|-------|-----------------|------|------|-------|----------|---------|-------------|-------------|-----------|---------|-------|
| 03 | 31 | 000 | 401 | 153 | 33 | 4N4W20-00-01001 | 2015 | 3725 | 20.24 | 151,820 | 205,680 | 357,500 | 487,600 | May-15 | 1 | 73 |
| 03 | 31 | 000 | 401 | 145 | 33 | 5N5W27-00-00500 | 2015 | 7169 | 14.91 | 147,280 | 153,780 | 301,060 | 399,000 | Aug-15 | 2 | 75 |
| 03 | 31 | 000 | 401 | 141 | 33 | 4N4W29-00-00802 | 2015 | 5847 | 15.20 | 147,660 | 210,230 | 357,890 | 450,000 | Jul-15 | 3 | 80 |
| 03 | 31 | 000 | 401 | 141 | 33 | 5N4W36-00-00300 | 2015 | 6690 | 13.64 | 145,980 | 105,250 | 251,230 | 287,900 | Jul-15 | 4 | 87 |
| 03 | 31 | 000 | 401 | 132 | 33 | 5N4W31-00-01000 | 2015 | 9851 | 4.23 | 123,560 | 179,220 | 302,780 | 349,000 | Nov-15 | 5 | 87 |
| 03 | 31 | 000 | 401 | 143 | 33 | 4N4W09-00-01401 | 2015 | 3585 | 7.03 | 141,660 | 112,480 | 254,140 | 287,000 | May-15 | 6 | 89 |
| 03 | 31 | 000 | 401 | 300 | 33 | 4N4W31-00-00502 | 2015 | 9677 | 11.06 | 145,040 | 236,850 | 381,890 | 430,000 | Nov-15 | 7 | 89 |
| 03 | 31 | 000 | 401 | 151 | 33 | 4N4W08-00-00202 | 2015 | 6516 | 5.00 | 130,800 | 295,640 | 426,440 | 456,500 | Jul-15 | 8 | 93 |
| 03 | 31 | 000 | 401 | 141 | 33 | 5N4W33-DC-01300 | 2015 | 4654 | 0.68 | 71,500 | 161,650 | 233,150 | 245,000 | Jun-15 | 9 | 95 |
| 03 | 31 | 000 | 401 | 155 | 33 | 4N5W12-00-01000 | 2015 | 9557 | 7.92 | 109,930 | 344,590 | 454,520 | 480,000 | Nov-15 | 10 | 95 |

COLUMBIA County 2016 Ratio Study

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|----------|-----------|----|----|----|----------|------------|----------|
| 409 | 03 | 31 | 000 | | 5 | Vernonia | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|------------|-------------------------|--------------------------|--------------------------|
| Sample - Number of Sales | 5 | RECALCULATED | | |
| Population - Number of Accounts | 185 | | | |
| Sales as a percentage of the Population | 2.70 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 15,100,870 | 39.51 % | 17,366,001 | 52.09 % |
| OSD RMV | 8,230,160 | 21.54 % | 8,230,160 | 24.69 % |
| Residential Improvement RMV | 11,399,190 | 29.83 % | 5,927,579 | 17.78 % |
| Farm Improvement RMV | 3,486,300 | 9.12 % | 1,812,876 | 5.44 % |
| SelectedRatioFromSales | 115 | | | |
| RMV Adjustment | 100 | | | |
| Before Ratio | 115 | | | |
| Overall Adjustment Factor | 87 | | | |
| Land Adjustment Factor | 115 | | | |
| OSD Adjustment Factor | 100 | | | |
| Residential Adjustment Factor | 52 | | | |
| Farm Improvement Factor | 52 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 115 | 2016 | Adjustment | 87 |

Explanation

Improved land – Manufactured Structure in Rural Vernonia.

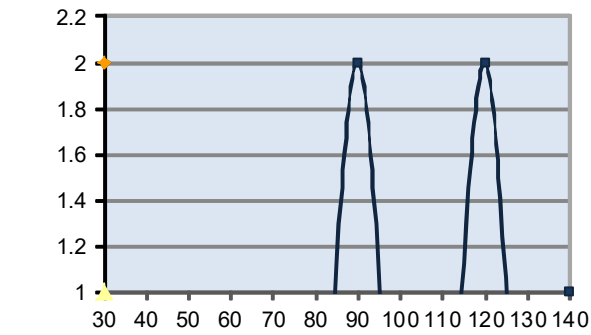
For this analysis, the Mean of 114 was selected which is supported by the Weighted Mean (116) and the GeoMean (113). The Mean was then adjusted by 101 adjustment from the time study. Thus, the Selected Ratio is 115.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|-------|-------|-------|-------|-------|
| COD | 14.21 | 18.26 | 12.88 | 13.10 | 17.53 |
| PRD | 0.98 | 1.06 | 1.01 | 1.01 | 1.06 |

COLUMBIA County 2016 Ratio Study

Frequency

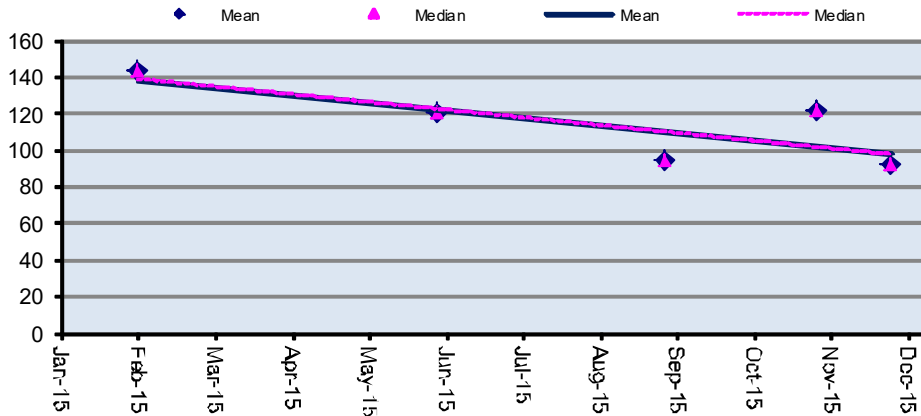


Number Of Sales

5

| | | | | | |
|-----|---|--------|-------|----------------|-------|
| 30 | 0 | Median | 121 | Wtd Mean | 116 |
| 40 | 0 | AD | 17.20 | GeoMean | 113 |
| 50 | 0 | COD | 14.21 | PRD | 0.98 |
| 60 | 0 | Mean | 114 | 95% Confidence | 18.79 |
| 70 | 0 | SD | 21.44 | | |
| 80 | 0 | COV | 18.80 | | |
| 90 | 2 | | | | |
| 100 | 0 | | | | |
| 110 | 0 | | | | |
| 120 | 2 | | | | |
| 130 | 0 | | | | |
| 140 | 1 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Feb-15 | 143 | 143 | 1 |
| Jun-15 | 121 | 121 | 1 |
| Sep-15 | 94 | 94 | 1 |
| Nov-15 | 122 | 122 | 1 |
| Dec-15 | 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 |
|-------|----|-----|---------|---------|-------|-----------------|------|-------|-------|----------|---------|-------------|-------------|-----------|---------|-------|
| 03 | 31 | 000 | 409 | 452 | 33 | 4N5W01-00-00301 | 2015 | 10570 | 4.05 | 121,870 | 34,240 | 156,110 | 169,999 | Dec-15 | 1 | 92 |
| 03 | 31 | 000 | 409 | 441 | 33 | 4N4W07-D0-00201 | 2015 | 8241 | 8.18 | 142,750 | 31,400 | 174,150 | 185,000 | Sep-15 | 2 | 94 |
| 03 | 31 | 000 | 409 | 452 | 33 | 4N4W31-00-00403 | 2015 | 4818 | 21.61 | 159,210 | 155,890 | 315,100 | 260,000 | Jun-15 | 3 | 121 |
| 03 | 31 | 000 | 409 | 452 | 33 | 6N4W18-00-00600 | 2015 | 9490 | 39.70 | 225,410 | 172,520 | 397,930 | 325,000 | Nov-15 | 4 | 122 |
| 03 | 31 | 000 | 409 | 452 | 33 | 6N5W05-00-00600 | 2015 | 1269 | 2.60 | 92,220 | 164,290 | 256,510 | 179,500 | Feb-15 | 5 | 143 |

COLUMBIA County 2016 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 | 618,930 | 100.00 % | 711,770 | 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 | 2016 | Adjustment | 115 |

Explanation

Unimproved land – Fishhawk Lake in Rural Vernonia.

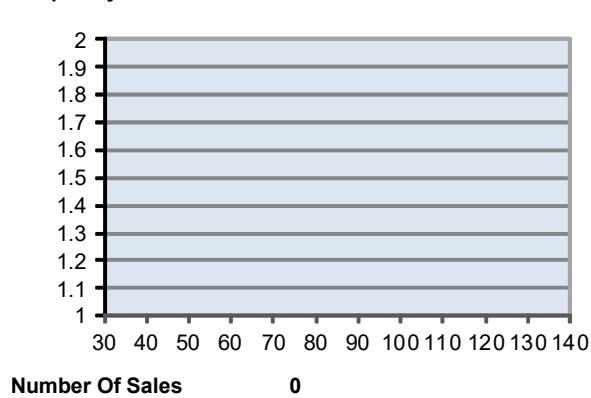
The Fishhawk Lake Estates area is distinctive due to the nature of the market it encompasses: recreational lake, vacation get-a-way and second home type of properties. Due to having no sales to study for RMV 400 MA 03 SA 36, the decision was made to apply the Selected Ratio of 87 from the MA 03 SA 31 RMV 400 study.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|-------|------|-------|
| COD | | - | 26.14 | 0.00 | 12.50 |
| PRD | | - | 1.30 | 1.00 | 0.98 |

COLUMBIA County 2016 Ratio Study

Frequency



| | | |
|-----|---|--------|
| 30 | 0 | Median |
| 40 | 0 | AD |
| 50 | 0 | COD |
| 60 | 0 | Mean |
| 70 | 0 | SD |
| 80 | 0 | COV |
| 90 | 0 | |
| 100 | 0 | |
| 110 | 0 | |
| 120 | 0 | |
| 130 | 0 | |
| 140 | 0 | |

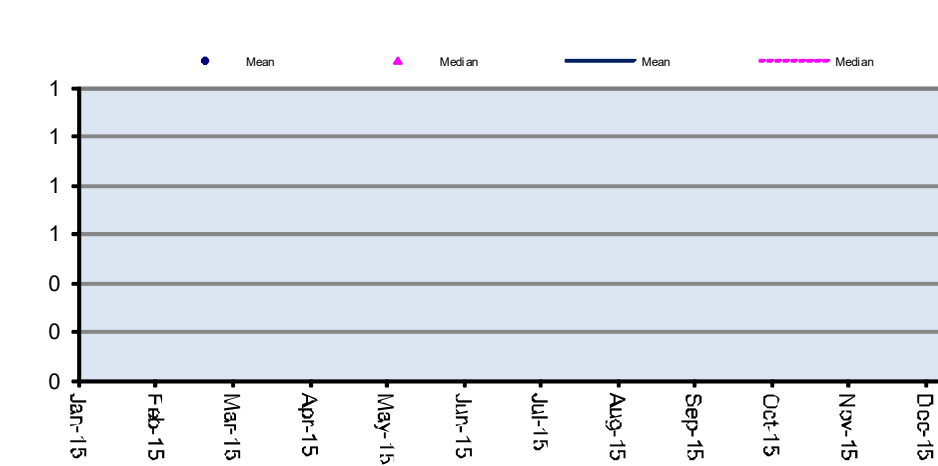
Wtd Mean

GeoMean

PRD

95%
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 NO |

COLUMBIA County 2016 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 | | 2 | Vernonia | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|-----------|-----------------------------|------------------------------|------------------------------|
| Sample - Number of Sales | 2 | RECALCULATED | | |
| Population - Number of Accounts | 59 | | | |
| Sales as a percentage of the Population | 3.39 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 1,818,230 | 18.66 % | 2,090,965 | 18.65 % |
| OSD RMV | 1,938,000 | 19.89 % | 1,938,000 | 17.28 % |
| Residential Improvement RMV | 5,935,660 | 60.92 % | 7,122,792 | 63.52 % |
| Farm Improvement RMV | 51,490 | 0.53 % | 61,788 | 0.55 % |
| SelectedRatioFromSales | 87 | | | |
| RMV Adjustment | 100 | | | |
| Before Ratio | 87 | | | |
| Overall Adjustment Factor | 115 | | | |
| Land Adjustment Factor | 115 | | | |
| OSD Adjustment Factor | 100 | | | |
| Residential Adjustment Factor | 120 | | | |
| Farm Improvement Factor | 120 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 87 | 2016 | Adjustment | 115 |

Explanation

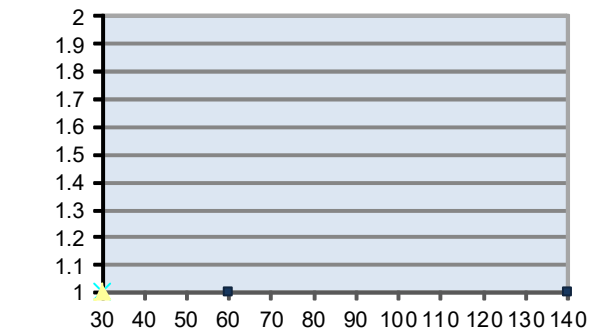
Improved land – Fishhawk Lake in Rural Vernonia.
Too few sales are available for this study to arrive at a reliable conclusion. Therefore, the Selected Ratio of 87 from the MA 03 SA 31 RMV 401 analysis was applied here.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|-------|------|-------|------|-------|
| COD | 37.86 | 4.55 | 26.14 | 0.00 | 12.50 |
| PRD | 1.13 | 1.01 | 1.30 | 1.00 | 0.98 |

COLUMBIA County 2016 Ratio Study

Frequency

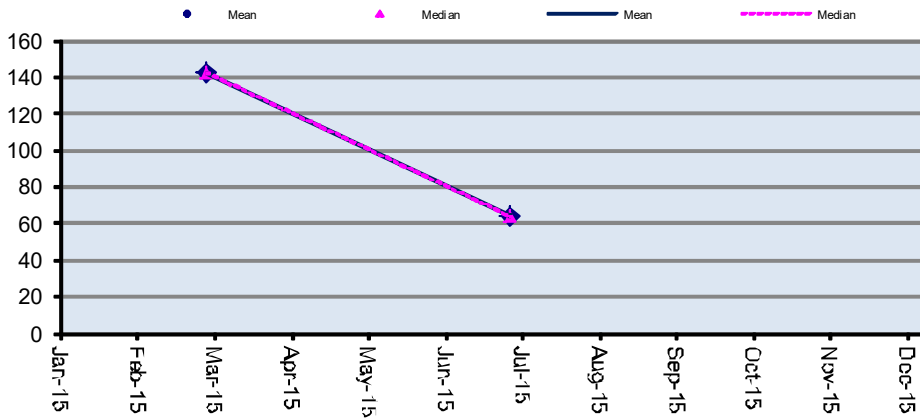


Number Of Sales

2

| | | | | | |
|-----|---|--------|-------|----------------|-------|
| 30 | 0 | Median | 103 | Wtd Mean | 91 |
| 40 | 0 | AD | 39.00 | GeoMean | 96 |
| 50 | 0 | COD | 37.86 | PRD | 1.13 |
| 60 | 1 | Mean | 103 | 95% Confidence | 76.44 |
| 70 | 0 | SD | 55.15 | | |
| 80 | 0 | COV | 53.55 | | |
| 90 | 0 | | | | |
| 100 | 0 | | | | |
| 110 | 0 | | | | |
| 120 | 0 | | | | |
| 130 | 0 | | | | |
| 140 | 1 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Mar-15 | 142 | 142 | 1 |
| Jul-15 | 64 | 64 | 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 | 143 | 33 | 6N5W06-BC-00400 | 2015 | 6155 | 0.22 | 86,670 | 95,000 | 181,670 | 282,500 | Jul-15 | 1 | 64 |
| 03 | 36 | 000 | 401 | 141 | 33 | 6N5W06-BC-01400 | 2015 | 2213 | 0.26 | 58,020 | 148,430 | 206,450 | 145,000 | Mar-15 | 2 | 142 |

COLUMBIA County 2016 Ratio Study

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|----------|-----------|----|----|----|----------|------------|----------|
| 400 | 03 | 37 | 000 | | 1 | Vernonia | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|-----------|-------------------------|--------------------------|--------------------------|
| Sample - Number of Sales | 1 | RECALCULATED | | |
| Population - Number of Accounts | 4 | | | |
| Sales as a percentage of the Population | 25.00 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 161,950 | 100.00 % | 186,243 | 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 | 2016 | Adjustment | 115 |

Explanation

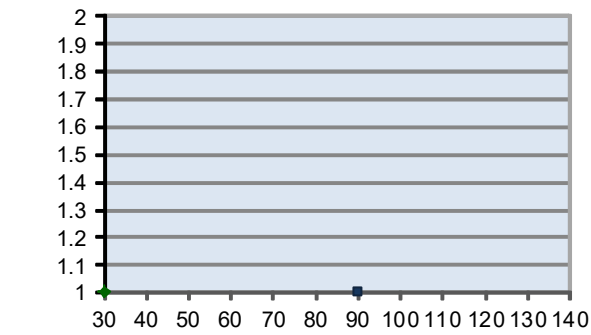
Unimproved land – Berndts Creek in Rural Vernonia.
Because there is one sale available (25% of the population) out of the 4 accounts of unimproved land located in Berndts Creek, it was decided to apply the Selected Ratio of 87 from the MA 03 SA 31 RMV 400 study here.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|------|------|-------|
| COD | 0.00 | - | 0.00 | - | 52.50 |
| PRD | 1.00 | - | 1.00 | - | 1.43 |

COLUMBIA County 2016 Ratio Study

Frequency

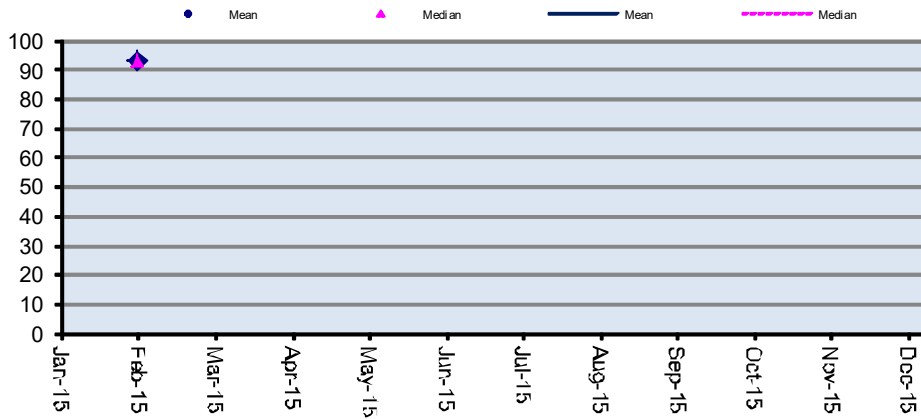


Number Of Sales

1

| | | | | | |
|-----|---|--------|------|----------------|------|
| 30 | 0 | Median | 93 | Wtd Mean | 93 |
| 40 | 0 | AD | 0.00 | GeoMean | 93 |
| 50 | 0 | COD | 0.00 | PRD | 1.00 |
| 60 | 0 | Mean | 93 | 95% Confidence | 1.96 |
| 70 | 0 | SD | 1.00 | | |
| 80 | 0 | COV | 1.08 | | |
| 90 | 1 | | | | |
| 100 | 0 | | | | |
| 110 | 0 | | | | |
| 120 | 0 | | | | |
| 130 | 0 | | | | |
| 140 | 0 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Feb-15 | 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 | 37 | 000 | 400 | | 33 | 5N5W25-CD-00400 | 2015 | 1188 | 0.38 | 29,680 | 0 | 29,680 | 32,000 | Feb-15 | 1 | 93 |

COLUMBIA County 2016 Ratio Study

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

Adjustment Calculation Summary

| | | | | |
|---|-----------|-----------------------------|------------------------------|------------------------------|
| Sample - Number of Sales | 0 | RECALCULATED | | |
| Population - Number of Accounts | 16 | | | |
| Sales as a percentage of the Population | 0.00 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 571,420 | 21.58 % | 657,133 | 21.68 % |
| OSD RMV | 594,000 | 22.43 % | 594,000 | 19.60 % |
| Residential Improvement RMV | 1,465,920 | 55.35 % | 1,759,104 | 58.04 % |
| Farm Improvement RMV | 16,990 | 0.64 % | 20,388 | 0.67 % |
| SelectedRatioFromSales | 87 | | | |
| RMV Adjustment | 100 | | | |
| Before Ratio | 87 | | | |
| Overall Adjustment Factor | 115 | | | |
| Land Adjustment Factor | 115 | | | |
| OSD Adjustment Factor | 100 | | | |
| Residential Adjustment Factor | 120 | | | |
| Farm Improvement Factor | 120 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 87 | 2016 | Adjustment | 115 |

Explanation

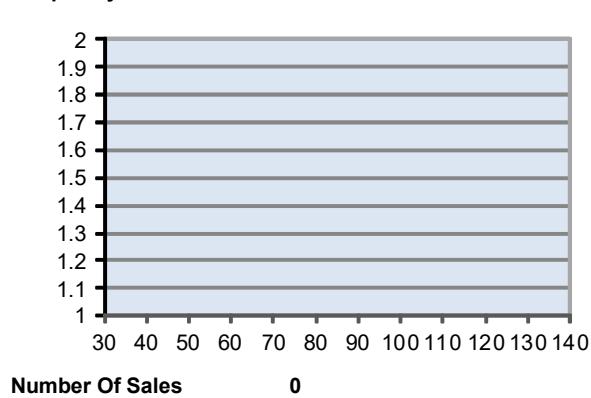
Improved land – Berndts Creek in Rural Vernonia.
Having no sales available to study, the Selected Ratio of 87 from the MA 03 SA 31 RMV 401 analysis was applied here.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|------|------|-------|
| COD | - | - | 0.00 | - | 17.53 |
| PRD | - | - | 1.00 | - | 1.06 |

COLUMBIA County 2016 Ratio Study

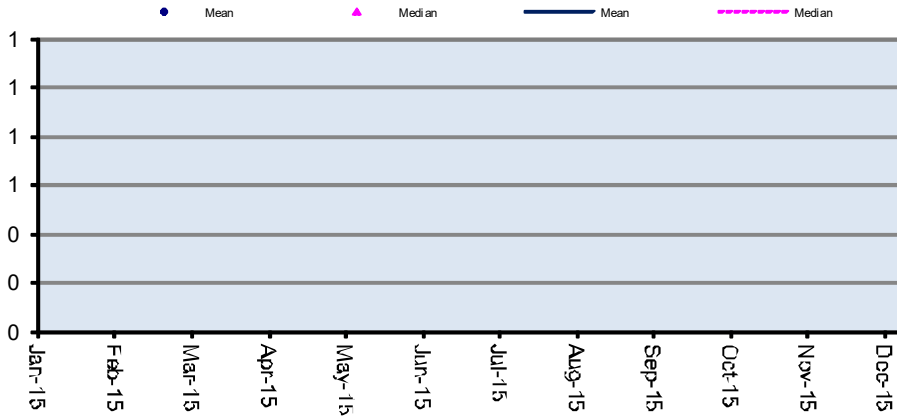
Frequency



| | | |
|-----|---|--------|
| 30 | 0 | Median |
| 40 | 0 | AD |
| 50 | 0 | COD |
| 60 | 0 | Mean |
| 70 | 0 | SD |
| 80 | 0 | COV |
| 90 | 0 | |
| 100 | 0 | |
| 110 | 0 | |
| 120 | 0 | |
| 130 | 0 | |
| 140 | 0 | |

Wtd Mean
GeoMean
PRD
95% 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 2016 Ratio Study

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

Adjustment Calculation Summary

| | | | | |
|---|------------|-----------------------------|------------------------------|------------------------------|
| Sample - Number of Sales | 0 | RECALCULATED | | |
| Population - Number of Accounts | 6 | | | |
| Sales as a percentage of the Population | 0.00 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 274,680 | 25.79 % | 315,882 | 34.01 % |
| OSD RMV | 297,000 | 27.88 % | 297,000 | 31.98 % |
| Residential Improvement RMV | 433,320 | 40.68 % | 277,325 | 29.86 % |
| Farm Improvement RMV | 60,210 | 5.65 % | 38,534 | 4.15 % |
| SelectedRatioFromSales | 115 | | | |
| RMV Adjustment | 100 | | | |
| Before Ratio | 115 | | | |
| Overall Adjustment Factor | 87 | | | |
| Land Adjustment Factor | 115 | | | |
| OSD Adjustment Factor | 100 | | | |
| Residential Adjustment Factor | 64 | | | |
| Farm Improvement Factor | 64 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 115 | 2016 | Adjustment | 87 |

Explanation

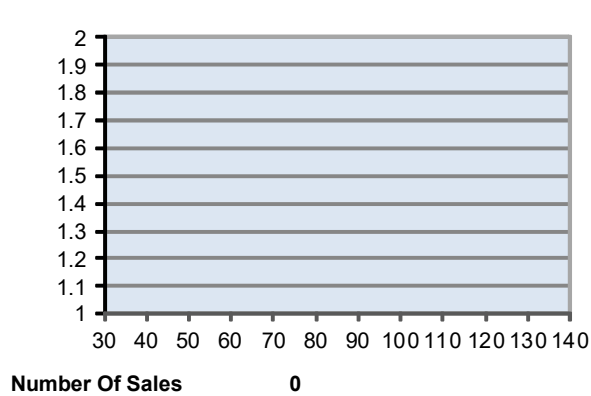
Improved land – Berndts Creek, Manufactured Structures in Rural Vernonia.
 Due to having no sales to analyze for this population of six accounts, the Selected Ratio of 115 from the MA 03 SA 31 RMV 409 analysis was used here.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|------|-------|------|
| COD | - | 0.00 | - | 17.53 | |
| PRD | - | 1.00 | - | 1.06 | |

COLUMBIA County 2016 Ratio Study

Frequency



| | | |
|-----|---|--------|
| 30 | 0 | Median |
| 40 | 0 | AD |
| 50 | 0 | COD |
| 60 | 0 | Mean |
| 70 | 0 | SD |
| 80 | 0 | COV |
| 90 | 0 | |
| 100 | 0 | |
| 110 | 0 | |
| 120 | 0 | |
| 130 | 0 | |
| 140 | 0 | |

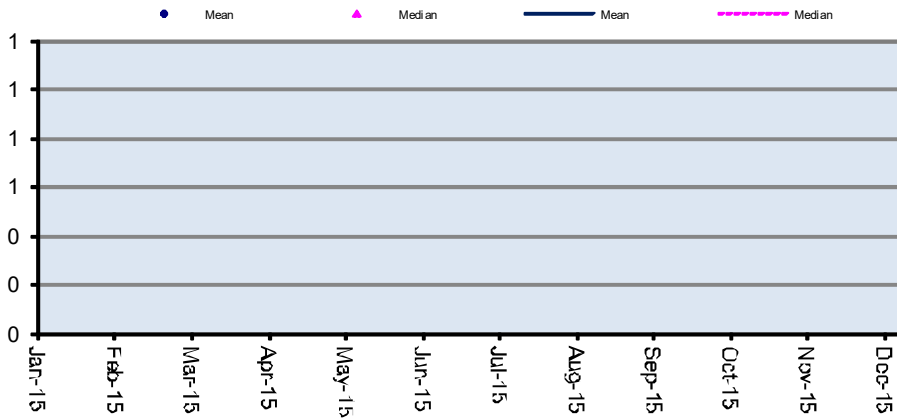
Wtd Mean

GeoMean

PRD

95%
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 2016 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 | 53,010 | 33.75 % | 60,962 | 34.71 % |
| OSD RMV | 51,000 | 32.47 % | 51,000 | 29.04 % |
| Residential Improvement RMV | 53,040 | 33.77 % | 63,648 | 36.24 % |
| 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 | 120 | | | |
| Farm Improvement Factor | 120 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 87 | 2016 | Adjustment | 115 |

Explanation

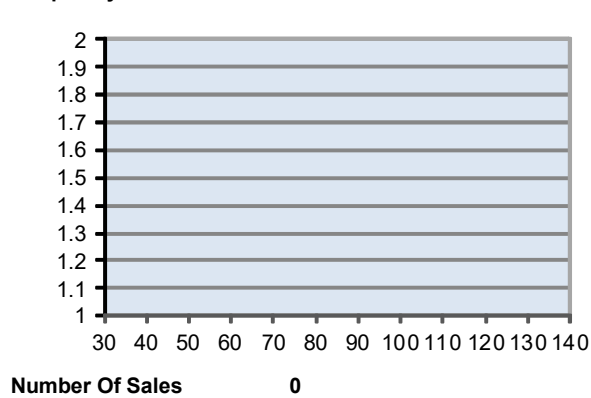
Improved land – Duplex/Triplex/Fourplex in Rural Vernonia.
 There are no sales available. Therefore the Selected Ratio of 87 was used from the MA 03 SA 31 RMV 401 analysis.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|-------|-------|-------|
| COD | - | - | 12.88 | 13.10 | 17.53 |
| PRD | - | - | 1.01 | 1.01 | 1.06 |

COLUMBIA County 2016 Ratio Study

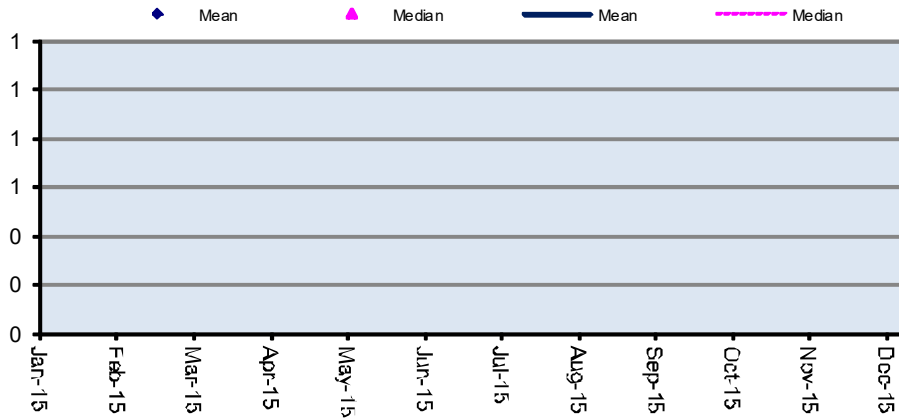
Frequency



| | | |
|-----|---|--------|
| 30 | 0 | Median |
| 40 | 0 | AD |
| 50 | 0 | COD |
| 60 | 0 | Mean |
| 70 | 0 | SD |
| 80 | 0 | COV |
| 90 | 0 | |
| 100 | 0 | |
| 110 | 0 | |
| 120 | 0 | |
| 130 | 0 | |
| 140 | 0 | |

Wtd Mean
GeoMean
PRD
95%
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 NO |

MAINTENANCE AREA 4

RESIDENTIAL RAINIER

COLUMBIA County 2016 Ratio Study

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

Adjustment Calculation Summary

| | | | | |
|---|-----------|-------------------------|--------------------------|--------------------------|
| Sample - Number of Sales | 1 | RECALCULATED | | |
| Population - Number of Accounts | 157 | | | |
| Sales as a percentage of the Population | 0.64 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 7,348,690 | 100.00 % | 7,569,151 | 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 | 2016 | Adjustment | 103 |

Explanation

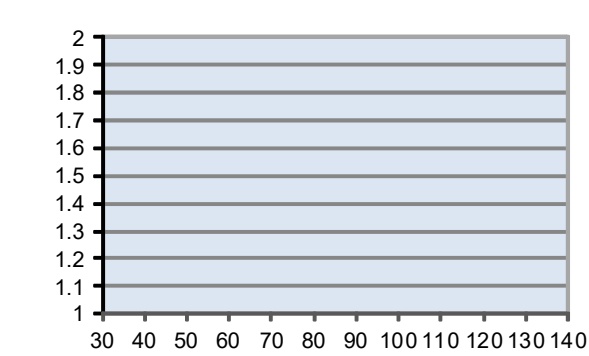
Unimproved land, City of Rainier.
Not having an adequate number of sales available for this study , the Selected Ratio of 97 from the MA 04 RMV 101, SA 00 analysis was applied here.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|------|------|------|
| COD | 0.00 | 0.00 | - | - | 0.00 |
| PRD | 1.00 | 1.00 | - | - | 1.00 |

COLUMBIA County 2016 Ratio Study

Frequency

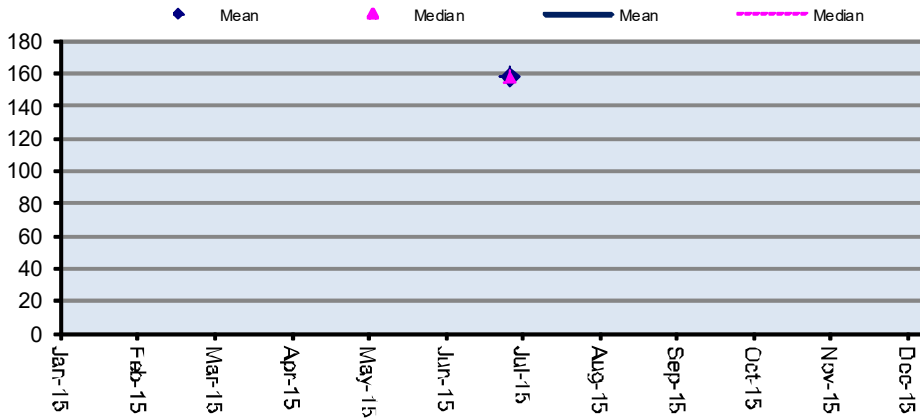


Number Of Sales

1

| | | | | | |
|-----|---|--------|------|----------------|------|
| 30 | 0 | Median | 158 | Wtd Mean | 158 |
| 40 | 0 | AD | 0.00 | GeoMean | 158 |
| 50 | 0 | COD | 0.00 | PRD | 1.00 |
| 60 | 0 | Mean | 158 | 95% Confidence | 1.96 |
| 70 | 0 | SD | 1.00 | | |
| 80 | 0 | COV | 0.63 | | |
| 90 | 0 | | | | |
| 100 | 0 | | | | |
| 110 | 0 | | | | |
| 120 | 0 | | | | |
| 130 | 0 | | | | |
| 140 | 0 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jul-15 | 158 | 158 | 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-DC-07500 | 2015 | 5745 | 0.13 | 22,150 | 0 | 22,150 | 14,000 | Jul-15 | 1 | 158 |

COLUMBIA County 2016 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 | | 18 | Rainier | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|------------|-------------------------|--------------------------|--------------------------|
| Sample - Number of Sales | 18 | RECALCULATED | | |
| Population - Number of Accounts | 617 | | | |
| Sales as a percentage of the Population | 2.92 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 25,497,080 | 29.59 % | 26,261,992 | 29.67 % |
| OSD RMV | 7,994,500 | 9.28 % | 7,994,500 | 9.03 % |
| Residential Improvement RMV | 52,141,920 | 60.50 % | 53,706,178 | 60.67 % |
| Farm Improvement RMV | 548,490 | 0.64 % | 564,945 | 0.64 % |
| 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 | 2016 | Adjustment | 103 |

Explanation

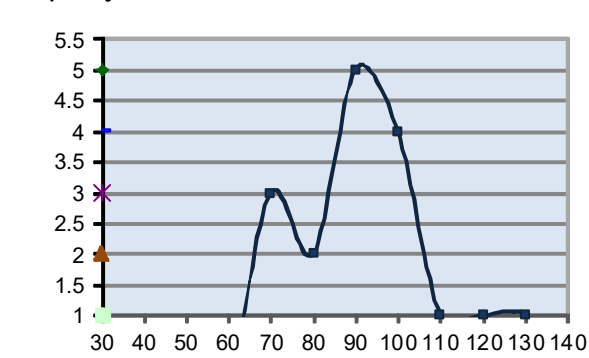
Improved property, City of Rainier.
 Selected the Median of 98. The time adjustment of 99 was applied returning a Selected Ratio Adjustment of 97.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|-------|-------|-------|-------|-------|
| COD | 15.48 | 12.86 | 14.46 | 14.01 | 12.32 |
| PRD | 1.05 | 1.00 | 1.01 | 1.01 | 1.03 |

COLUMBIA County 2016 Ratio Study

Frequency



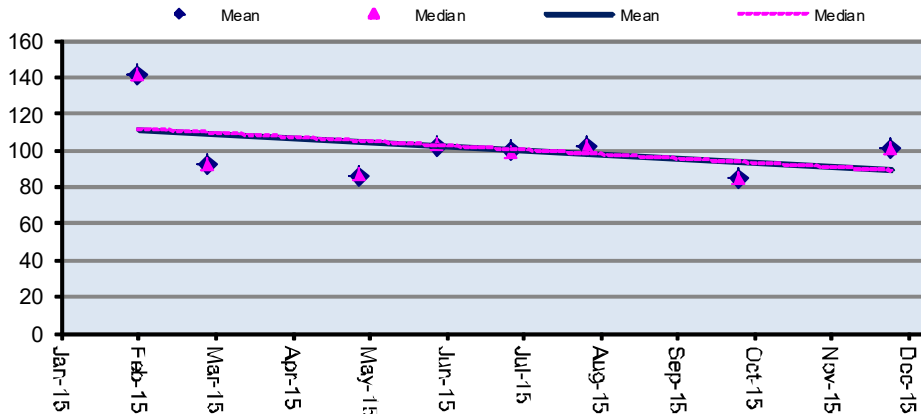
Number Of Sales

18

| | | | |
|-----|---|--------|-------|
| 30 | 0 | Median | 98 |
| 40 | 0 | AD | 15.17 |
| 50 | 0 | COD | 15.48 |
| 60 | 0 | Mean | 102 |
| 70 | 3 | SD | 21.37 |
| 80 | 2 | COV | 20.95 |
| 90 | 5 | | |
| 100 | 4 | | |
| 110 | 1 | | |
| 120 | 1 | | |
| 130 | 1 | | |
| 140 | 0 | | |

| | |
|----------------|------|
| Wtd Mean | 97 |
| GeoMean | 100 |
| PRD | 1.05 |
| 95% Confidence | 9.87 |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Feb-15 | 141 | 141 | 2 |
| Mar-15 | 92 | 92 | 1 |
| May-15 | 86 | 87 | 2 |
| Jun-15 | 102 | 103 | 2 |
| Jul-15 | 100 | 99 | 4 |
| Aug-15 | 102 | 102 | 4 |
| Oct-15 | 85 | 85 | 2 |
| Dec-15 | 101 | 101 | 1 |

| AP AR | SA | NH | PRP CLS | BLD CLS | RJ CD | MAP NO. | BOOK | PAGE | ACRES | RMV LAND | RMV IMP | TOTAL VALUE | SALES PRICE | SALE DATE | SALE NO | RATIO |
|-------|----|-----|---------|---------|-------|-----------------|------|-------|-------|----------|---------|-------------|-------------|-----------|---------|-------|
| 04 | 00 | 000 | 101 | 132 | 33 | 7N2W17-DA-01804 | 2015 | 3490 | 0.17 | 41,940 | 101,460 | 143,400 | 190,000 | May-15 | 1 | 75 |
| 04 | 00 | 000 | 101 | 142 | 33 | 7N2W16-CC-00900 | 2015 | 6513 | 1.96 | 59,220 | 134,020 | 193,240 | 248,000 | Jul-15 | 2 | 78 |
| 04 | 00 | 000 | 101 | 132 | 33 | 7N2W17-C0-01700 | 2015 | 9144 | 1.90 | 47,710 | 131,200 | 178,910 | 230,000 | Oct-15 | 3 | 78 |
| 04 | 00 | 000 | 101 | 131 | 33 | 7N2W16-DC-00700 | 2015 | 5954 | 0.13 | 52,580 | 73,370 | 125,950 | 148,800 | Jul-15 | 4 | 85 |
| 04 | 00 | 000 | 101 | 143 | 33 | 7N2W17-C0-02000 | 2015 | 6676 | 1.76 | 56,070 | 125,430 | 181,500 | 210,000 | Aug-15 | 5 | 86 |
| 04 | 00 | 000 | 101 | 143 | 33 | 7N2W16-CC-00305 | 2015 | 2225 | 0.21 | 59,080 | 99,360 | 158,440 | 172,900 | Mar-15 | 6 | 92 |
| 04 | 00 | 000 | 101 | 132 | 33 | 7N2W16-BC-03400 | 2015 | 8852 | 0.11 | 52,130 | 103,940 | 156,070 | 169,900 | Oct-15 | 7 | 92 |
| 04 | 00 | 000 | 101 | 135 | 33 | 7N2W17-AD-04800 | 2015 | 3651 | 0.23 | 60,390 | 91,850 | 152,240 | 155,000 | May-15 | 8 | 98 |
| 04 | 00 | 000 | 101 | 131 | 33 | 7N2W16-CD-02900 | 2015 | 4382 | 0.22 | 60,400 | 62,100 | 122,500 | 125,000 | Jun-15 | 9 | 98 |
| 04 | 00 | 000 | 101 | 141 | 33 | 7N2W17-DB-01500 | 2015 | 5792 | 0.93 | 118,110 | 108,140 | 226,250 | 229,000 | Jul-15 | 10 | 99 |
| 04 | 00 | 000 | 101 | 135 | 33 | 7N2W16-DC-01800 | 2015 | 7416 | 0.18 | 58,670 | 71,630 | 130,300 | 129,000 | Aug-15 | 11 | 101 |
| 04 | 00 | 000 | 101 | 141 | 33 | 7N2W16-DB-11001 | 2015 | 10682 | 0.16 | 53,880 | 123,680 | 177,560 | 175,000 | Dec-15 | 12 | 101 |
| 04 | 00 | 000 | 101 | 145 | 33 | 7N2W16-BB-02500 | 2015 | 7893 | 0.06 | 34,270 | 107,200 | 141,470 | 139,000 | Aug-15 | 13 | 102 |
| 04 | 00 | 000 | 101 | 132 | 33 | 7N2W16-BC-06800 | 2015 | 4960 | 0.14 | 59,450 | 122,280 | 181,730 | 170,000 | Jun-15 | 14 | 107 |
| 04 | 00 | 000 | 101 | 142 | 33 | 7N2W16-DA-05500 | 2015 | 7471 | 0.15 | 54,970 | 130,970 | 185,940 | 159,000 | Aug-15 | 15 | 117 |
| 04 | 00 | 000 | 101 | 153 | 30 | 7N2W17-DB-02200 | 2015 | 1227 | 1.17 | 41,480 | 223,510 | 264,990 | 215,000 | Feb-15 | 16 | 123 |
| 04 | 00 | 000 | 101 | 131 | 33 | 7N2W16-BC-06700 | 2015 | 6648 | 0.14 | 54,020 | 61,810 | 115,830 | 85,000 | Jul-15 | 17 | 136 |
| 04 | 00 | 000 | 101 | 131 | 33 | 7N2W16-DC-09100 | 2015 | 1088 | 0.18 | 53,270 | 50,260 | 103,530 | 65,000 | Feb-15 | 18 | 159 |

COLUMBIA County 2016 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 | 855,660 | 100.00 % | 881,330 | 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 | 2016 | Adjustment | 103 |

Explanation

Improved land – Condominium, City of Rainier.

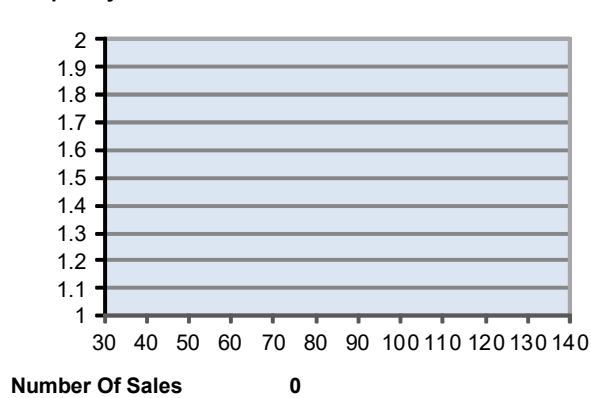
No sales are available for this study. Therefore the MA 04 SA 00 RMV 101 study was used with a Selected Ratio of 97.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|------|-------|-------|
| COD | - | - | - | 14.01 | 12.32 |
| PRD | - | - | - | 1.01 | 1.03 |

COLUMBIA County 2016 Ratio Study

Frequency



| | | |
|-----|---|--------|
| 30 | 0 | Median |
| 40 | 0 | AD |
| 50 | 0 | COD |
| 60 | 0 | Mean |
| 70 | 0 | SD |
| 80 | 0 | COV |
| 90 | 0 | |
| 100 | 0 | |
| 110 | 0 | |
| 120 | 0 | |
| 130 | 0 | |
| 140 | 0 | |

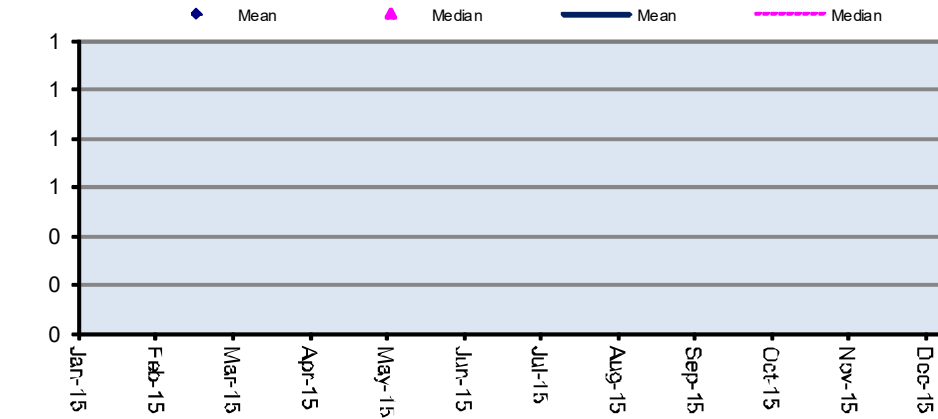
Wtd Mean

GeoMean

PRD

95%
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 NO |

COLUMBIA County 2016 Ratio Study

| RMV | MA | SA | NH | App | # of | | RMV | MA | SA | NH | App | # of | |
|-------|----|----|-----|------|-------|----------|-------|----|----|----|------|-------|----------|
| Class | | | | Year | Sales | Location | Class | | | | Year | Sales | Location |
| 109 | 04 | 00 | 000 | | 4 | Rainier | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|------------|-------------------------|--------------------------|--------------------------|
| Sample - Number of Sales | 4 | RECALCULATED | | |
| Population - Number of Accounts | 94 | | | |
| Sales as a percentage of the Population | 4.26 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 3,699,400 | 33.00 % | 3,810,382 | 39.95 % |
| OSD RMV | 1,146,000 | 10.22 % | 1,146,000 | 12.01 % |
| Residential Improvement RMV | 6,194,190 | 55.26 % | 4,459,817 | 46.75 % |
| Farm Improvement RMV | 170,250 | 1.52 % | 122,580 | 1.29 % |
| SelectedRatioFromSales | 117 | | | |
| RMV Adjustment | 100 | | | |
| Before Ratio | 117 | | | |
| Overall Adjustment Factor | 85 | | | |
| Land Adjustment Factor | 103 | | | |
| OSD Adjustment Factor | 100 | | | |
| Residential Adjustment Factor | 72 | | | |
| Farm Improvement Factor | 72 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 117 | 2016 | Adjustment | 85 |

Explanation

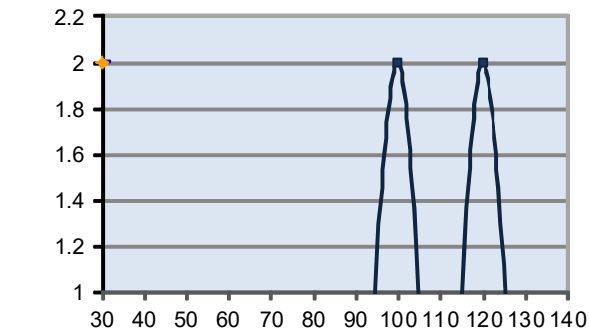
Improved land – Manufactured Structure, City of Rainier.
 Selected the Median of 118 and applied the time adjustment of 99 to it. The result is a Selected Ratio of 117.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|-------|-------|-------|-------|
| COD | 8.05 | 12.86 | 14.46 | 14.01 | 12.32 |
| PRD | 0.99 | 1.00 | 1.01 | 1.01 | 1.03 |

COLUMBIA County 2016 Ratio Study

Frequency

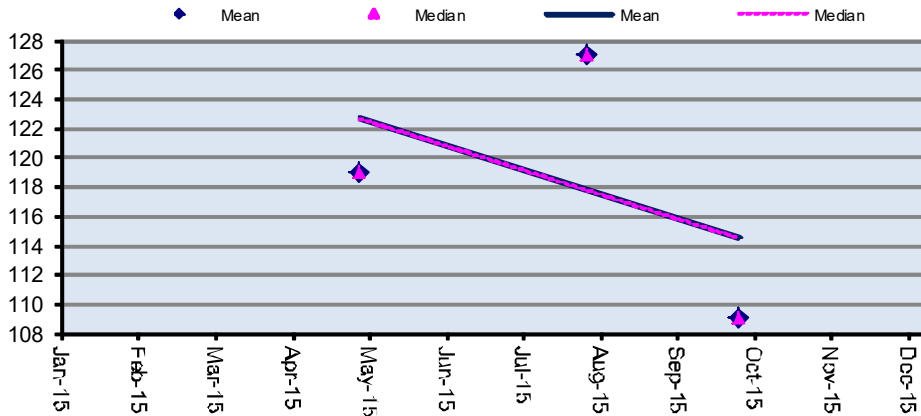


Number Of Sales

4

| | | | | | |
|-----|---|--------|-------|----------------|-------|
| 30 | 0 | Median | 118 | Wtd Mean | 119 |
| 40 | 0 | AD | 9.50 | GeoMean | 118 |
| 50 | 0 | COD | 8.05 | PRD | 0.99 |
| 60 | 0 | Mean | 118 | 95% Confidence | 10.79 |
| 70 | 0 | SD | 11.02 | | |
| 80 | 0 | COV | 9.33 | | |
| 90 | 0 | | | | |
| 100 | 2 | | | | |
| 110 | 0 | | | | |
| 120 | 2 | | | | |
| 130 | 0 | | | | |
| 140 | 0 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| May-15 | 119 | 119 | 2 |
| Aug-15 | 127 | 127 | 1 |
| Oct-15 | 109 | 109 | 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 | 109 | 452 | 33 | 7N2W17-BC-00101 | 2015 | 3863 | 0.52 | 76,430 | 84,500 | 160,930 | 148,000 | May-15 | 1 | 109 |
| 04 | 00 | 000 | 109 | 462 | 33 | 7N2W17-AD-03200 | 2015 | 8647 | 0.12 | 49,120 | 68,490 | 117,610 | 108,000 | Oct-15 | 2 | 109 |
| 04 | 00 | 000 | 109 | 452 | 33 | 7N2W17-BD-04000 | 2015 | 7339 | 1.14 | 53,660 | 174,380 | 228,040 | 179,900 | Aug-15 | 3 | 127 |
| 04 | 00 | 000 | 109 | 452 | 33 | 7N2W17-DA-01003 | 2015 | 3444 | 0.45 | 71,370 | 95,540 | 166,910 | 129,500 | May-15 | 4 | 129 |

COLUMBIA County 2016 Ratio Study

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|----------|-----------|----|----|----|----------|------------|----------|
| 101 | 04 | 40 | 000 | | 1 | Rainier | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|-----------|-------------------------|--------------------------|--------------------------|
| Sample - Number of Sales | 1 | RECALCULATED | | |
| Population - Number of Accounts | 24 | | | |
| Sales as a percentage of the Population | 4.17 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 1,125,320 | 28.16 % | 1,159,080 | 28.09 % |
| OSD RMV | 449,500 | 11.25 % | 449,500 | 10.89 % |
| Residential Improvement RMV | 2,394,880 | 59.93 % | 2,490,675 | 60.35 % |
| Farm Improvement RMV | 26,500 | 0.66 % | 27,560 | 0.67 % |
| 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 | 2016 | Adjustment | 103 |

Explanation

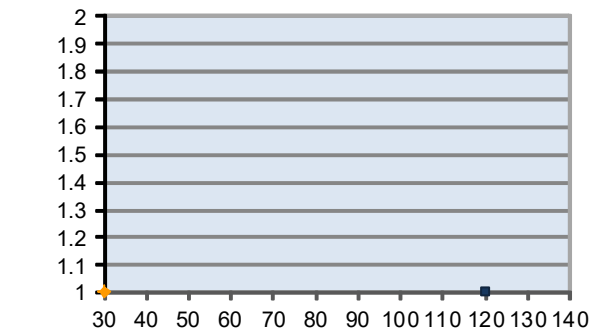
Improved land – Duplex/Triplex/Fourplex, City of Rainier
 With having only one sale available for this analysis, it was decided to use the Selected Ratio of 97 from the MA 04 RMV 101, SA 00 study.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|------|------|------|
| COD | 0.00 | - | - | - | - |
| PRD | 1.00 | - | - | - | - |

COLUMBIA County 2016 Ratio Study

Frequency

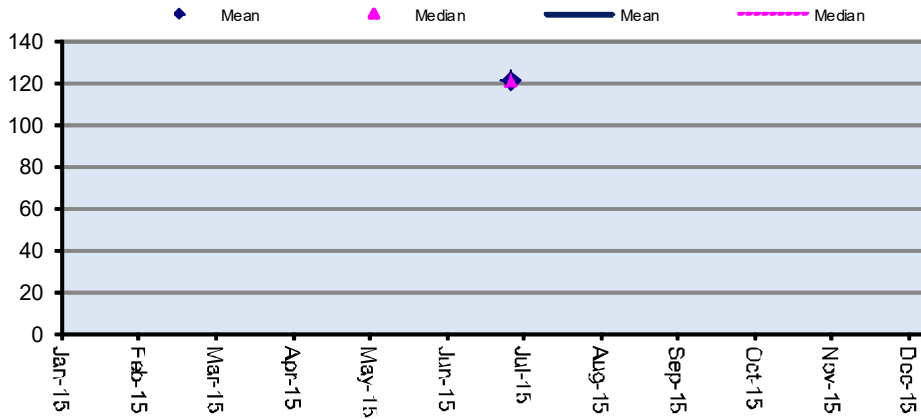


Number Of Sales

1

| | | | | | |
|-----|---|--------|------|----------------|------|
| 30 | 0 | Median | 121 | Wtd Mean | 121 |
| 40 | 0 | AD | 0.00 | GeoMean | 121 |
| 50 | 0 | COD | 0.00 | PRD | 1.00 |
| 60 | 0 | Mean | 121 | 95% Confidence | 1.96 |
| 70 | 0 | SD | 1.00 | | |
| 80 | 0 | COV | 0.83 | | |
| 90 | 0 | | | | |
| 100 | 0 | | | | |
| 110 | 0 | | | | |
| 120 | 1 | | | | |
| 130 | 0 | | | | |
| 140 | 0 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jul-15 | 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 |
|-------|----|-----|---------|---------|-------|-----------------|------|------|-------|----------|---------|-------------|-------------|-----------|---------|-------|
| 04 | 40 | 000 | 101 | 142 | 33 | 7N2W21-A0-00301 | 2015 | 6393 | 1.30 | 140,130 | 203,290 | 343,420 | 283,000 | Jul-15 | 1 | 121 |

COLUMBIA County 2016 Ratio Study

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

Adjustment Calculation Summary

| | | | | |
|---|-----------|-----------------------------|------------------------------|------------------------------|
| Sample - Number of Sales | 0 | RECALCULATED | | |
| Population - Number of Accounts | 10 | | | |
| Sales as a percentage of the Population | 0.00 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 385,240 | 100.00 % | 385,240 | 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 | 2016 | Adjustment | 103 |

Explanation

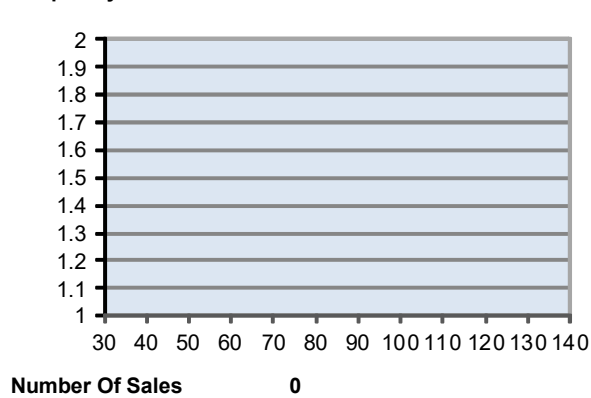
Unimproved land – Riverview Drive & Maple Drive, City of Rainier.
The Selected Ratio of 97 from the MA 04 SA 00 RMV 100 study since there were no sales available for this study.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|------|------|------|
| COD | | 0.00 | - | - | 0.00 |
| PRD | | 1.00 | - | - | 1.00 |

COLUMBIA County 2016 Ratio Study

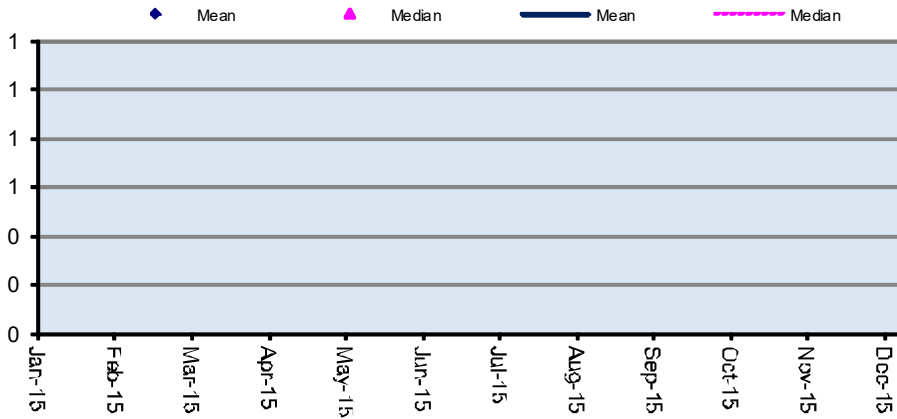
Frequency



| | | |
|-----|---|--------|
| 30 | 0 | Median |
| 40 | 0 | AD |
| 50 | 0 | COD |
| 60 | 0 | Mean |
| 70 | 0 | SD |
| 80 | 0 | COV |
| 90 | 0 | |
| 100 | 0 | |
| 110 | 0 | |
| 120 | 0 | |
| 130 | 0 | |
| 140 | 0 | |

Wtd Mean
GeoMean
PRD
95% 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 2016 Ratio Study

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|----------|-----------|----|----|----|----------|------------|----------|
| 101 | 04 | 46 | 000 | | 0 | Rainier | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|-----------|-------------------------|--------------------------|--------------------------|
| Sample - Number of Sales | 0 | RECALCULATED | | |
| Population - Number of Accounts | 34 | | | |
| Sales as a percentage of the Population | 0.00 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 1,745,050 | 22.31 % | 1,797,402 | 22.35 % |
| OSD RMV | 483,000 | 6.17 % | 483,000 | 6.00 % |
| Residential Improvement RMV | 5,556,430 | 71.02 % | 5,723,123 | 71.15 % |
| Farm Improvement RMV | 38,810 | 0.50 % | 39,974 | 0.50 % |
| 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 | 2016 | Adjustment | 103 |

Explanation

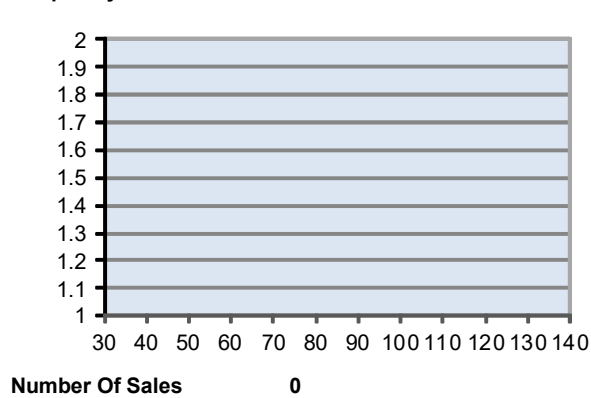
Improved land – Riverview Drive & Maple Drive, City of Rainier.
Because there are no sales available for this study it was decided to use the Selected Ratio of 97 from the MA 04 SA 00 RMV 101 analysis.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|-------|-------|-------|-------|
| COD | | 12.86 | 14.46 | 14.01 | 12.32 |
| PRD | | 1.00 | 1.01 | 1.01 | 1.03 |

COLUMBIA County 2016 Ratio Study

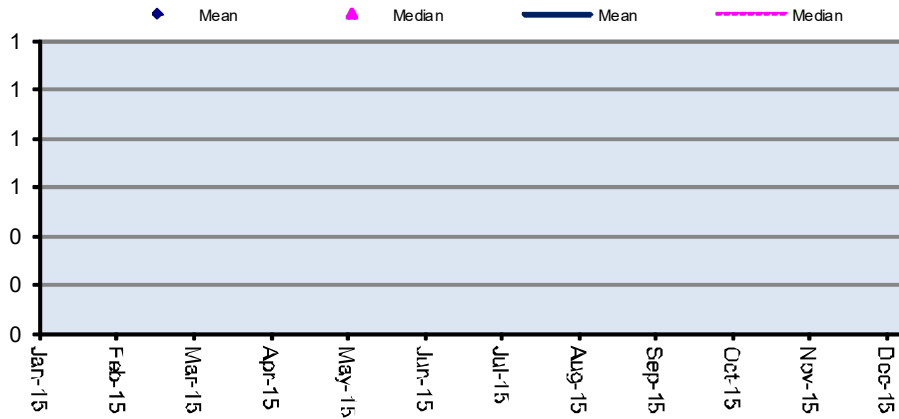
Frequency



| | | |
|-----|---|--------|
| 30 | 0 | Median |
| 40 | 0 | AD |
| 50 | 0 | COD |
| 60 | 0 | Mean |
| 70 | 0 | SD |
| 80 | 0 | COV |
| 90 | 0 | |
| 100 | 0 | |
| 110 | 0 | |
| 120 | 0 | |
| 130 | 0 | |
| 140 | 0 | |

Wtd Mean
GeoMean
PRD
95%
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 NO |

COLUMBIA County 2016 Ratio Study

| RMV Class | MA | SA | NH | Year | # of Sales | Location | RMV Class | MA | SA | NH | Year | # of Sales | Location |
|-----------|----|----|-----|------|------------|----------|-----------|----|----|----|------|------------|----------|
| 100 | 04 | 47 | 000 | | 2 | Rainier | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|-----------|-------------------------|--------------------------|--------------------------|
| Sample - Number of Sales | 2 | RECALCULATED | | |
| Population - Number of Accounts | 8 | | | |
| Sales as a percentage of the Population | 25.00 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 205,470 | 100.00 % | 211,634 | 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 | 2016 | Adjustment | 103 |

Explanation

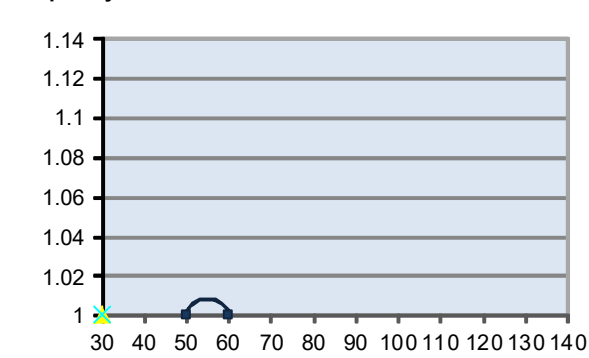
Unimproved land – Rainier Riverfront Estates, City of Rainier.
The sales available are not adequate for this analysis. It was decided to use the Selected Ratio of 97 from the MA 04 SA 00 RMV 100 study.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|------|------|------|
| COD | 7.50 | - | 1.79 | - | - |
| PRD | 0.98 | - | 0.99 | - | - |

COLUMBIA County 2016 Ratio Study

Frequency

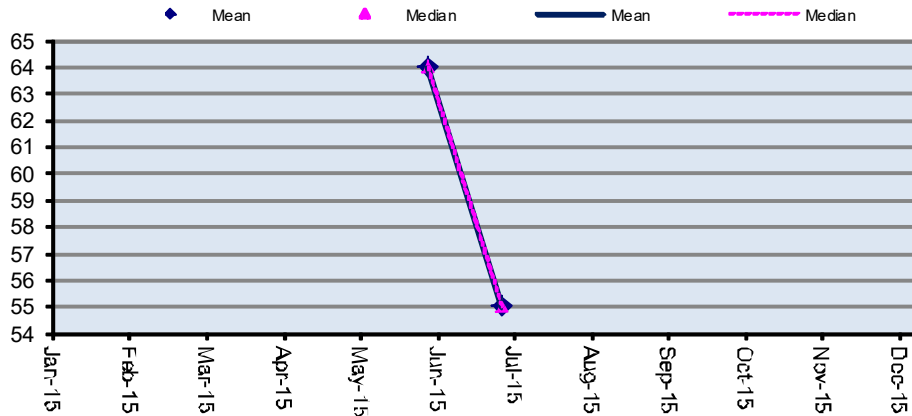


Number Of Sales

2

| | | | | | |
|-----|---|--------|-------|----------------|------|
| 30 | 0 | Median | 60 | Wtd Mean | 61 |
| 40 | 0 | AD | 4.50 | GeoMean | 60 |
| 50 | 1 | COD | 7.50 | PRD | 0.98 |
| 60 | 1 | Mean | 60 | 95% Confidence | 8.87 |
| 70 | 0 | SD | 6.40 | | |
| 80 | 0 | COV | 10.67 | | |
| 90 | 0 | | | | |
| 100 | 0 | | | | |
| 110 | 0 | | | | |
| 120 | 0 | | | | |
| 130 | 0 | | | | |
| 140 | 0 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jun-15 | 64 | 64 | 1 |
| Jul-15 | 55 | 55 | 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 | 100 | 141 | 33 | 7N2W16-BB-03113 | 2015 | 6434 | 0.18 | 49,920 | 0 | 49,920 | 90,000 | Jul-15 | 1 | 55 |
| 04 | 47 | 000 | 100 | 000 | 33 | 7N2W16-BB-03109 | 2015 | 4316 | 0.24 | 96,590 | 0 | 96,590 | 150,000 | Jun-15 | 2 | 64 |

COLUMBIA County 2016 Ratio Study

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|----------|-----------|----|----|----|----------|------------|----------|
| 101 | 04 | 47 | 000 | | 2 | Rainier | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|-----------|-------------------------|--------------------------|--------------------------|
| Sample - Number of Sales | 2 | RECALCULATED | | |
| Population - Number of Accounts | 42 | | | |
| Sales as a percentage of the Population | 4.76 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 1,406,030 | 17.97 % | 1,448,211 | 18.01 % |
| OSD RMV | 630,000 | 8.05 % | 630,000 | 7.84 % |
| Residential Improvement RMV | 5,788,940 | 73.98 % | 5,962,608 | 74.15 % |
| 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 | 2016 | Adjustment | 103 |

Explanation

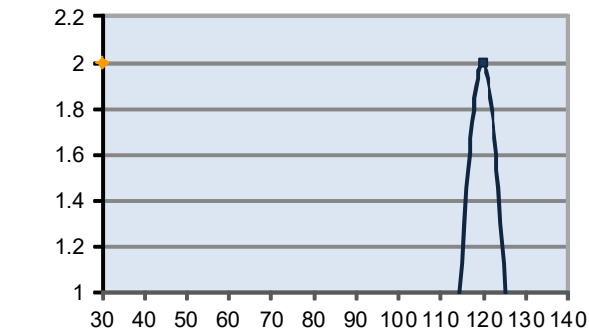
Improved land – Rainier Riverfront Estates, City of Rainier.
With too few sales available, the Selected Ratio of 97 from the MA 04 SA 00 RMV 101 study was applied here.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|------|-------|------|
| COD | 1.61 | 0.00 | 1.79 | 14.01 | 3.19 |
| PRD | 1.00 | 1.00 | 0.99 | 1.01 | 1.00 |

COLUMBIA County 2016 Ratio Study

Frequency

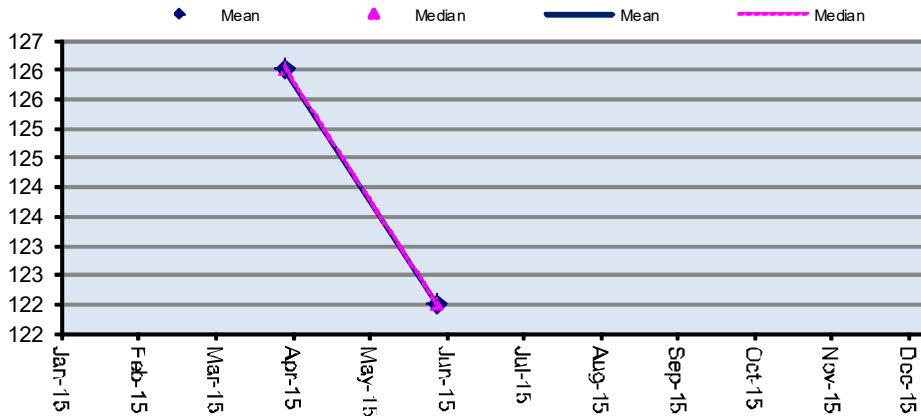


Number Of Sales

2

| | | | | | |
|-----|---|--------|------|----------------|------|
| 30 | 0 | Median | 124 | Wtd Mean | 124 |
| 40 | 0 | AD | 2.00 | GeoMean | 124 |
| 50 | 0 | COD | 1.61 | PRD | 1.00 |
| 60 | 0 | Mean | 124 | 95% Confidence | 3.92 |
| 70 | 0 | SD | 2.83 | | |
| 80 | 0 | COV | 2.28 | | |
| 90 | 0 | | | | |
| 100 | 0 | | | | |
| 110 | 0 | | | | |
| 120 | 2 | | | | |
| 130 | 0 | | | | |
| 140 | 0 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Apr-15 | 126 | 126 | 1 |
| Jun-15 | 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 |
|-------|----|-----|---------|---------|-------|-----------------|------|------|-------|----------|---------|-------------|-------------|-----------|---------|-------|
| 04 | 47 | 000 | 101 | 143 | 33 | 7N2W16-BB-02100 | 2015 | 4323 | 0.06 | 35,620 | 127,740 | 163,360 | 134,000 | Jun-15 | 1 | 122 |
| 04 | 47 | 000 | 101 | 143 | 33 | 7N2W16-BB-01700 | 2015 | 2561 | 0.06 | 34,270 | 144,740 | 179,010 | 142,000 | Apr-15 | 2 | 126 |

COLUMBIA County 2016 Ratio Study

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|--------------|----|----|-----|-------------|---------------|----------|--------------|----|----|-----|-------------|---------------|----------|
| 400 | 04 | 41 | 000 | | 0 | Rainier | 400 | 04 | 42 | 000 | | 2 | Rainier |

Adjustment Calculation Summary

| | | | | |
|---|-------------|-----------------------------|------------------------------|------------------------------|
| Sample - Number of Sales | 2 | RECALCULATED | | |
| Population - Number of Accounts | 616 | | | |
| Sales as a percentage of the Population | 0.32 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 101,541,650 | 100.00 % | 94,433,735 | 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 | 2016 | Adjustment | 93 |

Explanation

Unimproved land – Rural Rainier

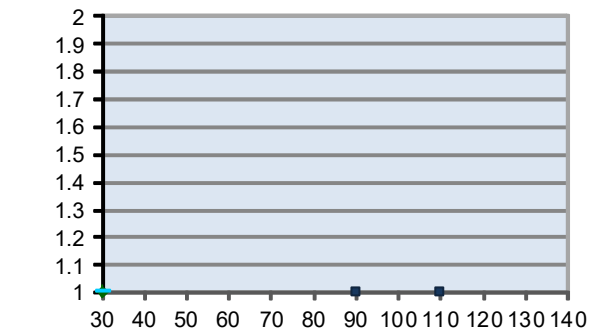
There are too few sales available for this analysis. Therefore the Selected Ratio of 107 from the MA 04 SA 41 & 42 RMV 401 study was applied here.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|-------|------|------|-------|------|
| COD | 11.76 | 0.00 | 0.00 | 18.50 | - |
| PRD | 1.00 | 1.00 | 1.00 | 1.02 | - |

COLUMBIA County 2016 Ratio Study

Frequency

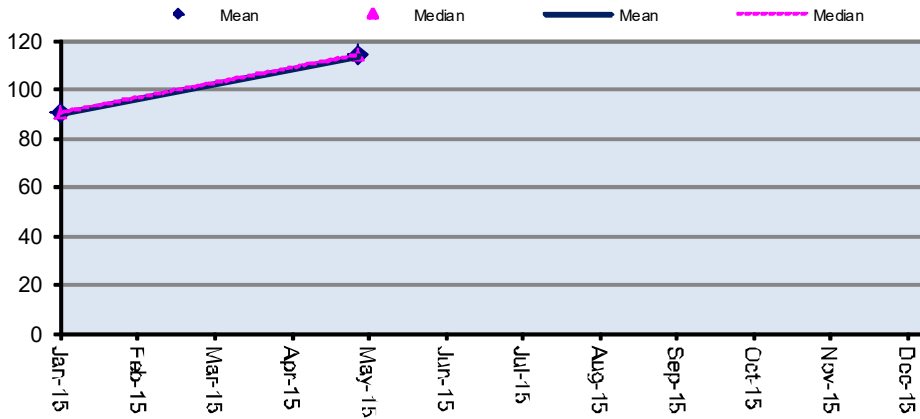


Number Of Sales

2

| | | | | | |
|-----|---|--------|-------|----------------|-------|
| 30 | 0 | Median | 102 | Wtd Mean | 102 |
| 40 | 0 | AD | 12.00 | GeoMean | 101 |
| 50 | 0 | COD | 11.76 | PRD | 1.00 |
| 60 | 0 | Mean | 102 | 95% Confidence | 23.52 |
| 70 | 0 | SD | 16.97 | | |
| 80 | 0 | COV | 16.64 | | |
| 90 | 1 | | | | |
| 100 | 0 | | | | |
| 110 | 1 | | | | |
| 120 | 0 | | | | |
| 130 | 0 | | | | |
| 140 | 0 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jan-15 | 90 | 90 | 1 |
| May-15 | 114 | 114 | 1 |

| AP AR | SA | NH | PRP CLS | BLD CLS | RJ CD | MAP NO. | BOOK | PAGE | ACRES | RMV LAND | RMV IMP | TOTAL VALUE | SALES PRICE | SALE DATE | SALE NO | RATIO |
|-------|----|-----|---------|---------|-------|-----------------|------|------|-------|----------|---------|-------------|-------------|-----------|---------|-------|
| 04 | 42 | 000 | 400 | | 33 | 6N2W15-AB-00203 | 2015 | 492 | 3.85 | 58,650 | 0 | 58,650 | 65,000 | Jan-15 | 1 | 90 |
| 04 | 42 | 000 | 400 | | 33 | 6N2W12-00-00402 | 2015 | 3380 | 8.12 | 69,450 | 0 | 69,450 | 61,000 | May-15 | 2 | 114 |

COLUMBIA County 2016 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 | | 5 | Rainier | 401 | 04 | 42 | 000 | | 11 | Rainier |

Adjustment Calculation Summary

| | | | | |
|---|-------------|-----------------------------|------------------------------|------------------------------|
| Sample - Number of Sales | 16 | RECALCULATED | | |
| Population - Number of Accounts | 1,225 | | | |
| Sales as a percentage of the Population | 1.31 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 109,780,558 | 38.83 % | 102,095,919 | 38.77 % |
| OSD RMV | 45,157,080 | 15.97 % | 45,157,080 | 17.15 % |
| Residential Improvement RMV | 108,719,920 | 38.45 % | 98,935,127 | 37.57 % |
| Farm Improvement RMV | 19,090,490 | 6.75 % | 17,181,441 | 6.52 % |
| 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 | 2016 | Adjustment | 93 |

Explanation

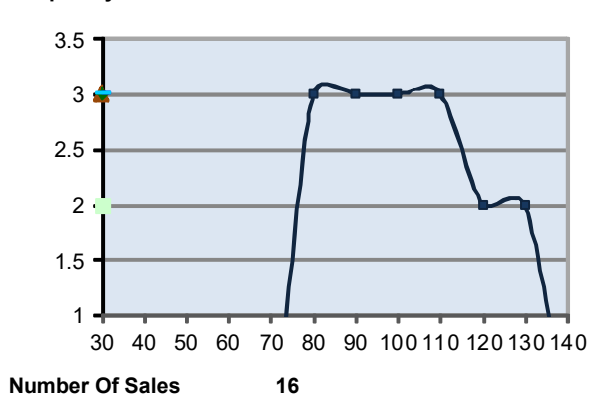
Improved land – Rural Rainier.
 Selected the Median of 106 which is bracketed by the Mean (105) and the Weighted Mean (107). After applying the time adjustment of 101, the Selected Ratio is 107.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|-------|-------|-------|------|-------|
| COD | 13.27 | 13.75 | 11.26 | 6.25 | 14.81 |
| PRD | 0.98 | 0.98 | 0.99 | 1.02 | 1.01 |

COLUMBIA County 2016 Ratio Study

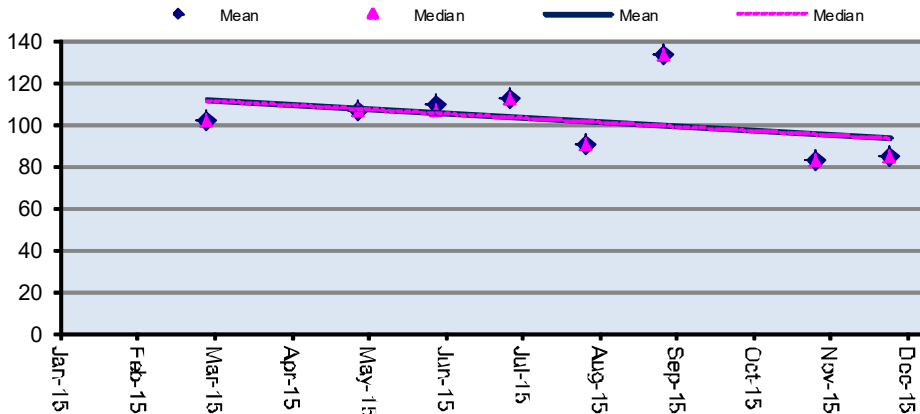
Frequency



| | |
|-----|---|
| 30 | 0 |
| 40 | 0 |
| 50 | 0 |
| 60 | 0 |
| 70 | 0 |
| 80 | 3 |
| 90 | 3 |
| 100 | 3 |
| 110 | 3 |
| 120 | 2 |
| 130 | 2 |
| 140 | 0 |

| | | | |
|--------|-------|----------------|------|
| Median | 106 | Wtd Mean | 107 |
| AD | 14.06 | GeoMean | 104 |
| COD | 13.27 | PRD | 0.98 |
| Mean | 105 | 95% Confidence | 8.45 |
| SD | 17.25 | | |
| COV | 16.43 | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Mar-15 | 102 | 102 | 2 |
| May-15 | 106 | 106 | 1 |
| Jun-15 | 109 | 106 | 7 |
| Jul-15 | 112 | 112 | 2 |
| Aug-15 | 90 | 90 | 1 |
| Sep-15 | 133 | 133 | 1 |
| Nov-15 | 83 | 83 | 1 |
| Dec-15 | 84 | 84 | 1 |

| AP AR | SA | NH | PRP CLS | BLD CLS | RJ CD | MAP NO. | BOOK | PAGE | ACRES | RMV LAND | RMV IMP | TOTAL VALUE | SALES PRICE | SALE DATE | SALE NO | RATIO |
|-------|----|-----|---------|---------|-------|-----------------|------|-------|-------|----------|---------|-------------|-------------|-----------|---------|-------|
| 04 | 42 | 000 | 401 | 131 | 33 | 6N2W16-B0-00102 | 2015 | 1944 | 5.01 | 108,090 | 133,600 | 241,690 | 292,000 | Mar-15 | 1 | 83 |
| 04 | 41 | 000 | 401 | 142 | 33 | 7N2W28-BB-00701 | 2015 | 10037 | 1.00 | 62,750 | 148,240 | 210,990 | 255,000 | Nov-15 | 2 | 83 |
| 04 | 42 | 000 | 401 | 131 | 33 | 6N2W21-A0-01300 | 2015 | 10052 | 4.68 | 105,130 | 62,680 | 167,810 | 200,000 | Dec-15 | 3 | 84 |
| 04 | 41 | 000 | 401 | 141 | 33 | 7N2W19-A0-00500 | 2015 | 5275 | 4.32 | 101,880 | 136,410 | 238,290 | 265,000 | Jun-15 | 4 | 90 |
| 04 | 42 | 000 | 401 | 141 | 33 | 6N2W16-C0-00200 | 2015 | 6694 | 6.87 | 123,970 | 173,410 | 297,380 | 332,000 | Aug-15 | 5 | 90 |
| 04 | 41 | 000 | 401 | 141 | 33 | 7N2W17-BD-03900 | 2015 | 5236 | 1.66 | 83,690 | 170,550 | 254,240 | 276,000 | Jun-15 | 6 | 92 |
| 04 | 42 | 000 | 401 | 141 | 33 | 6N2W33-00-00800 | 2015 | 5219 | 7.30 | 127,700 | 137,840 | 265,540 | 255,000 | Jun-15 | 7 | 104 |
| 04 | 41 | 000 | 401 | 142 | 30 | 7N3W14-A0-00100 | 2015 | 3992 | 3.20 | 90,600 | 228,210 | 318,810 | 300,000 | May-15 | 8 | 106 |
| 04 | 42 | 000 | 401 | 142 | 30 | 6N2W03-00-01404 | 2015 | 5355 | 5.00 | 116,090 | 172,550 | 288,640 | 270,000 | Jun-15 | 9 | 107 |
| 04 | 41 | 000 | 401 | 141 | 33 | 7N2W17-C0-01100 | 2015 | 6262 | 3.69 | 89,520 | 149,640 | 239,160 | 216,900 | Jul-15 | 10 | 110 |
| 04 | 42 | 000 | 401 | 142 | 33 | 7N2W33-C0-00400 | 2015 | 6015 | 10.00 | 147,000 | 173,780 | 320,780 | 286,750 | Jun-15 | 11 | 112 |
| 04 | 42 | 000 | 401 | 142 | 33 | 6N2W33-00-01000 | 2015 | 6547 | 11.97 | 184,730 | 199,360 | 384,090 | 340,000 | Jul-15 | 12 | 113 |
| 04 | 42 | 000 | 401 | 141 | 33 | 6N2W15-00-01000 | 2015 | 1606 | 8.10 | 134,670 | 111,690 | 246,360 | 204,900 | Mar-15 | 13 | 120 |
| 04 | 42 | 000 | 401 | 141 | 33 | 6N3W14-00-00600 | 2015 | 4353 | 20.00 | 209,000 | 163,250 | 372,250 | 295,000 | Jun-15 | 14 | 126 |
| 04 | 42 | 000 | 401 | 146 | 33 | 6N2W17-00-01200 | 2015 | 8186 | 27.88 | 252,790 | 324,930 | 577,720 | 435,000 | Sep-15 | 15 | 133 |
| 04 | 42 | 000 | 401 | 141 | 33 | 6N2W03-00-01403 | 2015 | 4853 | 19.50 | 216,580 | 237,570 | 454,150 | 339,000 | Jun-15 | 16 | 134 |

COLUMBIA County 2016 Ratio Study

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|--------------|----|----|-----|-------------|---------------|----------|--------------|----|----|-----|-------------|---------------|----------|
| 409 | 04 | 41 | 000 | | 2 | Rainier | 409 | 04 | 42 | 000 | | 3 | Rainier |

Adjustment Calculation Summary

| | | | | |
|---|------------|-----------------------------|------------------------------|------------------------------|
| Sample - Number of Sales | 5 | RECALCULATED | | |
| Population - Number of Accounts | 367 | | | |
| Sales as a percentage of the Population | 1.36 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 28,338,400 | 39.27 % | 26,354,712 | 39.26 % |
| OSD RMV | 16,072,500 | 22.27 % | 16,072,500 | 23.94 % |
| Residential Improvement RMV | 21,969,030 | 30.44 % | 19,552,437 | 29.13 % |
| Farm Improvement RMV | 5,787,580 | 8.02 % | 5,150,946 | 7.67 % |
| SelectedRatioFromSales | 107 | | | |
| RMV Adjustment | 100 | | | |
| Before Ratio | 107 | | | |
| Overall Adjustment Factor | 93 | | | |
| Land Adjustment Factor | 93 | | | |
| OSD Adjustment Factor | 100 | | | |
| Residential Adjustment Factor | 89 | | | |
| Farm Improvement Factor | 89 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 107 | 2016 | Adjustment | 93 |

Explanation

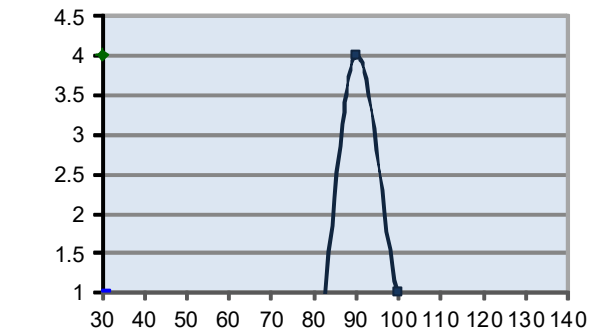
Improved land – Manufactured Structure, Rural Rainier.
 There are only 5 sales available out of this population of 367 accounts. Because of the low quantity of sales to analyze, it has been decided to use the Selected Ratio of 107 from the MA 04 SA 41 & 42 RMV 401 study.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|-------|-------|------|-------|
| COD | 3.58 | 13.75 | 11.26 | 6.25 | 14.81 |
| PRD | 1.00 | 0.98 | 0.99 | 1.02 | 1.01 |

COLUMBIA County 2016 Ratio Study

Frequency

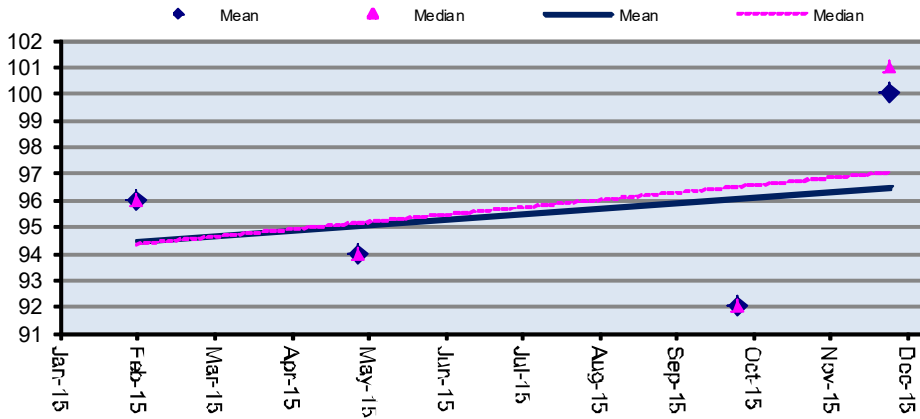


Number Of Sales

5

| | | | | | |
|-----|---|--------|------|----------------|------|
| 30 | 0 | Median | 95 | Wtd Mean | 96 |
| 40 | 0 | AD | 3.40 | GeoMean | 96 |
| 50 | 0 | COD | 3.58 | PRD | 1.00 |
| 60 | 0 | Mean | 96 | 95% Confidence | 4.82 |
| 70 | 0 | SD | 5.50 | | |
| 80 | 0 | COV | 5.73 | | |
| 90 | 4 | | | | |
| 100 | 1 | | | | |
| 110 | 0 | | | | |
| 120 | 0 | | | | |
| 130 | 0 | | | | |
| 140 | 0 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Feb-15 | 96 | 96 | 1 |
| May-15 | 94 | 94 | 1 |
| Oct-15 | 92 | 92 | 1 |
| Dec-15 | 100 | 101 | 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 |
|-------|----|-----|---------|---------|-------|-----------------|------|-------|-------|----------|---------|-------------|-------------|-----------|---------|-------|
| 04 | 41 | 000 | 409 | 462 | 33 | 7N2W17-C0-00900 | 2015 | 8926 | 3.71 | 100,010 | 108,020 | 208,030 | 225,000 | Oct-15 | 1 | 92 |
| 04 | 41 | 000 | 409 | 452 | 33 | 7N2W21-AB-01600 | 2015 | 3920 | 1.00 | 62,750 | 53,230 | 115,980 | 124,000 | May-15 | 2 | 94 |
| 04 | 42 | 000 | 409 | 462 | 33 | 6N2W15-AB-00101 | 2015 | 10234 | 4.58 | 104,230 | 175,860 | 280,090 | 295,000 | Dec-15 | 3 | 95 |
| 04 | 42 | 000 | 409 | 452 | 33 | 6N2W10-00-00604 | 2015 | 1437 | 4.79 | 106,110 | 86,050 | 192,160 | 199,900 | Feb-15 | 4 | 96 |
| 04 | 42 | 000 | 409 | 452 | 33 | 6N2W15-00-01100 | 2015 | 10482 | 3.43 | 93,020 | 96,880 | 189,900 | 180,000 | Dec-15 | 5 | 106 |

COLUMBIA County 2016 Ratio Study

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|----------|-----------|----|----|----|----------|------------|----------|
| 400 | 04 | 44 | 000 | | 1 | Rainier | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|------------|-------------------------|--------------------------|--------------------------|
| Sample - Number of Sales | 1 | RECALCULATED | | |
| Population - Number of Accounts | 13 | | | |
| Sales as a percentage of the Population | 7.69 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 213,000 | 100.00 % | 198,090 | 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 | 2016 | Adjustment | 93 |

Explanation

Unimproved land – Prescott

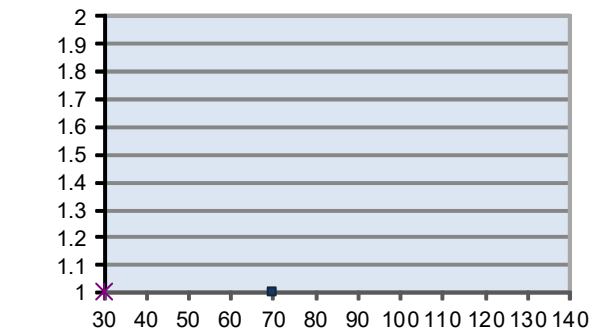
Only one sale is available to study for the unimproved Prescott area. Because of this, it was decided to use the Selected Ratio of 107 from the MA 04 SA 41 & 42 RMV 400 study.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|------|-------|------|
| COD | 0.00 | - | 0.00 | 18.50 | - |
| PRD | 1.00 | - | 1.00 | 1.02 | - |

COLUMBIA County 2016 Ratio Study

Frequency

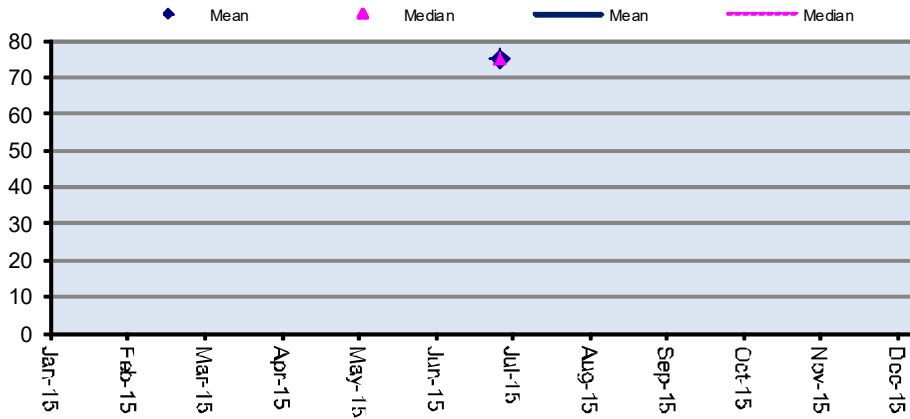


Number Of Sales

1

| | | | | | |
|-----|---|--------|------|----------------|------|
| 30 | 0 | Median | 75 | Wtd Mean | 75 |
| 40 | 0 | AD | 0.00 | GeoMean | 75 |
| 50 | 0 | COD | 0.00 | PRD | 1.00 |
| 60 | 0 | Mean | 75 | 95% Confidence | 1.96 |
| 70 | 1 | SD | 1.00 | | |
| 80 | 0 | COV | 1.33 | | |
| 90 | 0 | | | | |
| 100 | 0 | | | | |
| 110 | 0 | | | | |
| 120 | 0 | | | | |
| 130 | 0 | | | | |
| 140 | 0 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jul-15 | 75 | 75 | 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 | 44 | 000 | 400 | | 33 | 7N2W35-AD-02502 | 2015 | 6145 | 0.60 | 13,500 | 0 | 13,500 | 18,000 | Jul-15 | 1 | 75 |

COLUMBIA County 2016 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 | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|------------|-----------------------------|------------------------------|------------------------------|
| Sample - Number of Sales | 0 | RECALCULATED | | |
| Population - Number of Accounts | 42 | | | |
| Sales as a percentage of the Population | 0.00 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 1,152,930 | 17.82 % | 1,072,225 | 17.78 % |
| OSD RMV | 1,349,000 | 20.85 % | 1,349,000 | 22.36 % |
| Residential Improvement RMV | 3,866,760 | 59.76 % | 3,518,752 | 58.33 % |
| Farm Improvement RMV | 101,330 | 1.57 % | 92,210 | 1.53 % |
| 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 | 2016 | Adjustment | 93 |

Explanation

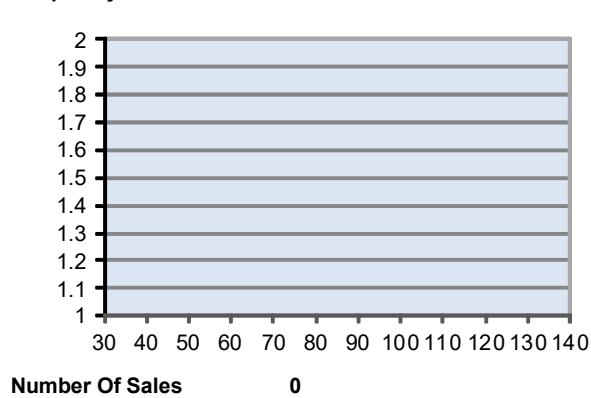
Improved land – Prescott
 With not having any sales to study for this analysis, the Selected Ratio of 107 was applied from the MA 04 SA 41 & 42 RMV 401 study.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|-------|------|-------|
| COD | | 0.00 | 11.26 | 6.25 | 14.81 |
| PRD | | 1.00 | 0.99 | 1.02 | 1.01 |

COLUMBIA County 2016 Ratio Study

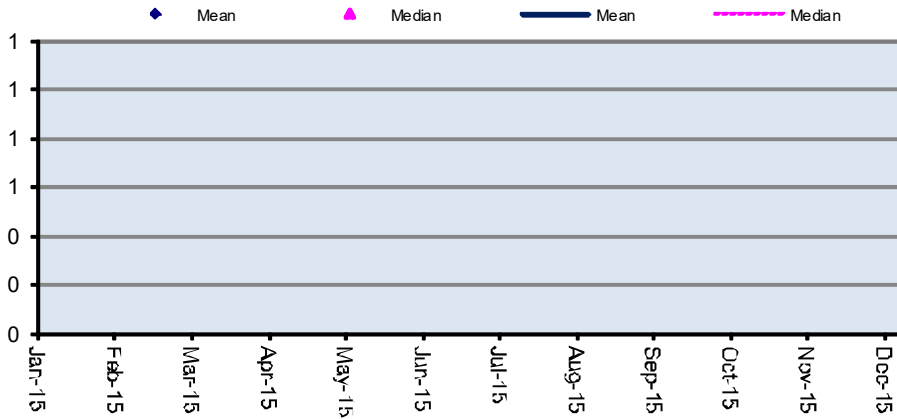
Frequency



| | | |
|-----|---|--------|
| 30 | 0 | Median |
| 40 | 0 | AD |
| 50 | 0 | COD |
| 60 | 0 | Mean |
| 70 | 0 | SD |
| 80 | 0 | COV |
| 90 | 0 | |
| 100 | 0 | |
| 110 | 0 | |
| 120 | 0 | |
| 130 | 0 | |
| 140 | 0 | |

Wtd Mean
GeoMean
PRD
95%
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 NO |

COLUMBIA County 2016 Ratio Study

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|----------|-----------|----|----|----|----------|------------|----------|
| 409 | 04 | 44 | 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 | 69,370 | 16.03 % | 64,514 | 16.01 % |
| OSD RMV | 114,000 | 26.35 % | 114,000 | 28.30 % |
| Residential Improvement RMV | 246,870 | 57.06 % | 222,183 | 55.15 % |
| Farm Improvement RMV | 2,420 | 0.56 % | 2,178 | 0.54 % |
| SelectedRatioFromSales | 107 | | | |
| RMV Adjustment | 100 | | | |
| Before Ratio | 107 | | | |
| Overall Adjustment Factor | 93 | | | |
| Land Adjustment Factor | 93 | | | |
| OSD Adjustment Factor | 100 | | | |
| Residential Adjustment Factor | 90 | | | |
| Farm Improvement Factor | 90 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 107 | 2016 | Adjustment | 93 |

Explanation

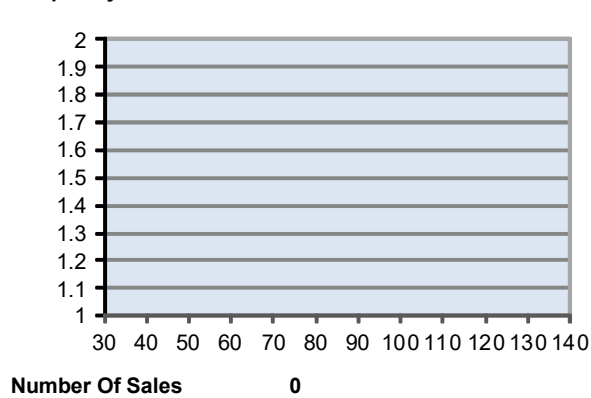
Improved land – Manufactured Structure, Prescott
The Selected Ratio of 107 was applied from the MA 04 SA 41 & 42 RMV 409 study due to not having any sales information available for this analysis.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|-------|------|-------|
| COD | | 0.00 | 11.26 | 6.25 | 14.81 |
| PRD | | 1.00 | 0.99 | 1.02 | 1.01 |

COLUMBIA County 2016 Ratio Study

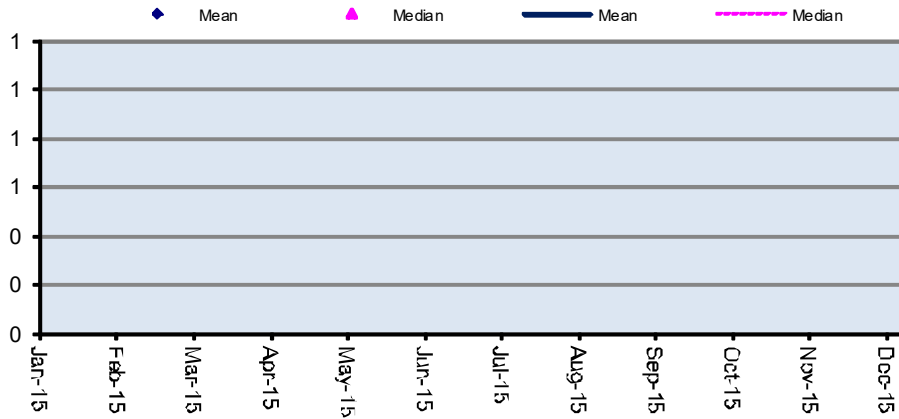
Frequency



| | | |
|-----|---|--------|
| 30 | 0 | Median |
| 40 | 0 | AD |
| 50 | 0 | COD |
| 60 | 0 | Mean |
| 70 | 0 | SD |
| 80 | 0 | COV |
| 90 | 0 | |
| 100 | 0 | |
| 110 | 0 | |
| 120 | 0 | |
| 130 | 0 | |
| 140 | 0 | |

Wtd Mean
GeoMean
PRD
95% 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 | 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 2016 Ratio Study

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

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 | 1,665,330 | 100.00 % | 1,548,757 | 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 | 2016 | Adjustment | 93 |

Explanation

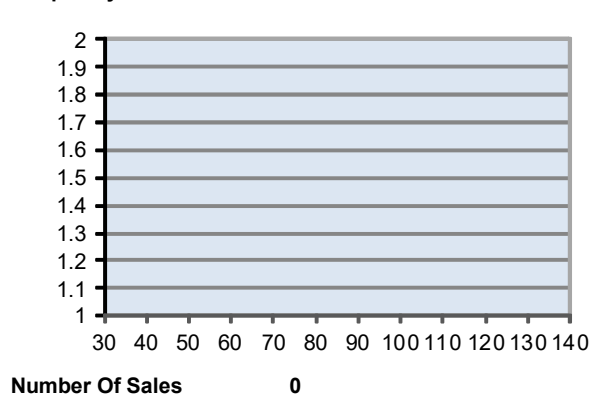
Unimproved land – Dike Land, Rural Rainier
No sales are available. Therefore, the MA 04 SA 41 & 42 RMV 400 Selected Ratio of 107 was used for this study.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|------|-------|------|
| COD | - | - | 0.00 | 18.50 | - |
| PRD | - | - | 1.00 | 1.02 | - |

COLUMBIA County 2016 Ratio Study

Frequency



| | | |
|-----|---|--------|
| 30 | 0 | Median |
| 40 | 0 | AD |
| 50 | 0 | COD |
| 60 | 0 | Mean |
| 70 | 0 | SD |
| 80 | 0 | COV |
| 90 | 0 | |
| 100 | 0 | |
| 110 | 0 | |
| 120 | 0 | |
| 130 | 0 | |
| 140 | 0 | |

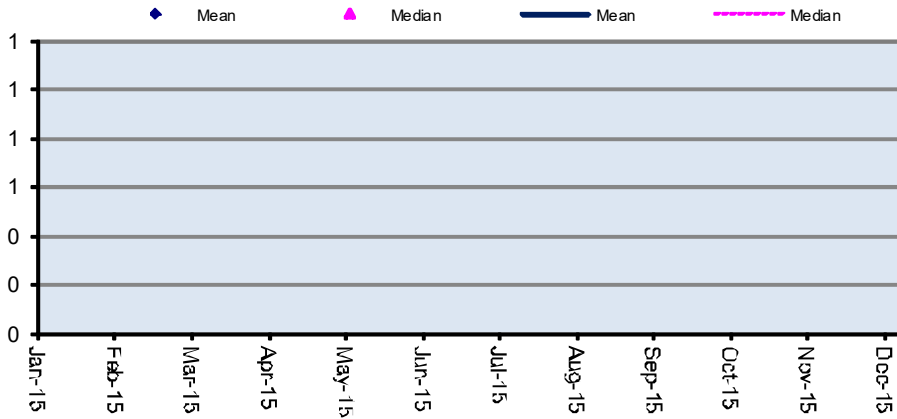
Wtd Mean

GeoMean

PRD

95%
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 NO |

COLUMBIA County 2016 Ratio Study

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|----------|-----------|----|----|----|----------|------------|----------|
| 401 | 04 | 45 | 000 | | 2 | Rainier | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|------------|-------------------------|--------------------------|--------------------------|
| Sample - Number of Sales | 2 | RECALCULATED | | |
| Population - Number of Accounts | 66 | | | |
| Sales as a percentage of the Population | 3.03 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 9,620,300 | 60.60 % | 8,946,879 | 60.60 % |
| OSD RMV | 1,873,500 | 11.80 % | 1,873,500 | 12.69 % |
| Residential Improvement RMV | 3,279,000 | 20.66 % | 2,951,100 | 19.99 % |
| Farm Improvement RMV | 1,101,540 | 6.94 % | 991,386 | 6.72 % |
| SelectedRatioFromSales | 107 | | | |
| RMV Adjustment | 100 | | | |
| Before Ratio | 107 | | | |
| Overall Adjustment Factor | 93 | | | |
| Land Adjustment Factor | 93 | | | |
| OSD Adjustment Factor | 100 | | | |
| Residential Adjustment Factor | 90 | | | |
| Farm Improvement Factor | 90 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 107 | 2016 | Adjustment | 93 |

Explanation

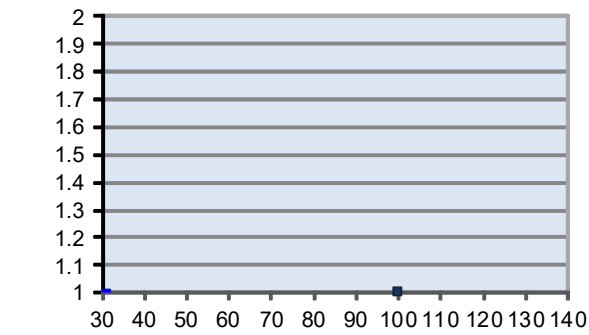
Improved land – Dike Land, Rural Rainier
 There are too few reliable sales available for this study. Therefore, the Selected Ratio of 107 was applied to this analysis from the MA 04 SA 41 & 42 RMV 401 area.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|-------|------|-------|------|-------|
| COD | 22.48 | 0.00 | 11.26 | 6.25 | 14.81 |
| PRD | 1.01 | 1.00 | 0.99 | 1.02 | 1.01 |

COLUMBIA County 2016 Ratio Study

Frequency

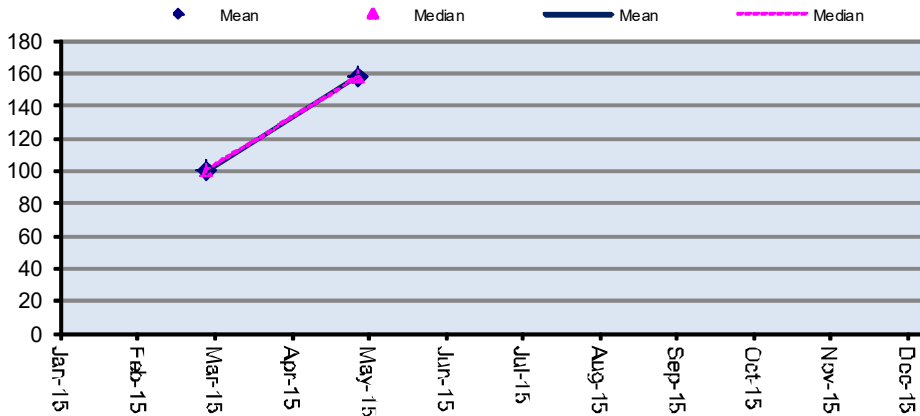


Number Of Sales

2

| | | | | | |
|-----|---|--------|-------|----------------|-------|
| 30 | 0 | Median | 129 | Wtd Mean | 128 |
| 40 | 0 | AD | 29.00 | GeoMean | 126 |
| 50 | 0 | COD | 22.48 | PRD | 1.01 |
| 60 | 0 | Mean | 129 | 95% Confidence | 56.84 |
| 70 | 0 | SD | 41.01 | | |
| 80 | 0 | COV | 31.79 | | |
| 90 | 0 | | | | |
| 100 | 1 | | | | |
| 110 | 0 | | | | |
| 120 | 0 | | | | |
| 130 | 0 | | | | |
| 140 | 0 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Mar-15 | 100 | 100 | 1 |
| May-15 | 158 | 158 | 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 | 142 | 33 | 7N3W12-00-00101 | 2015 | 1777 | 2.62 | 83,760 | 156,870 | 240,630 | 240,000 | Mar-15 | 1 | 100 |
| 04 | 45 | 000 | 401 | 133 | 33 | 7N2W07-C0-00500 | 2015 | 4191 | 20.00 | 267,000 | 97,160 | 364,160 | 231,000 | May-15 | 2 | 158 |

COLUMBIA County 2016 Ratio Study

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|--------------|----|----|-----|-------------|---------------|----------|--------------|----|----|----|-------------|---------------|----------|
| 409 | 04 | 45 | 000 | | 0 | Rainier | | | | | | | |

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 | 360,010 | 26.33 % | 334,809 | 26.30 % |
| OSD RMV | 432,000 | 31.59 % | 432,000 | 33.93 % |
| Residential Improvement RMV | 367,370 | 26.87 % | 323,286 | 25.39 % |
| Farm Improvement RMV | 208,030 | 15.21 % | 183,066 | 14.38 % |
| SelectedRatioFromSales | 107 | | | |
| RMV Adjustment | 100 | | | |
| Before Ratio | 107 | | | |
| Overall Adjustment Factor | 93 | | | |
| Land Adjustment Factor | 93 | | | |
| OSD Adjustment Factor | 100 | | | |
| Residential Adjustment Factor | 88 | | | |
| Farm Improvement Factor | 88 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 107 | 2016 | Adjustment | 93 |

Explanation

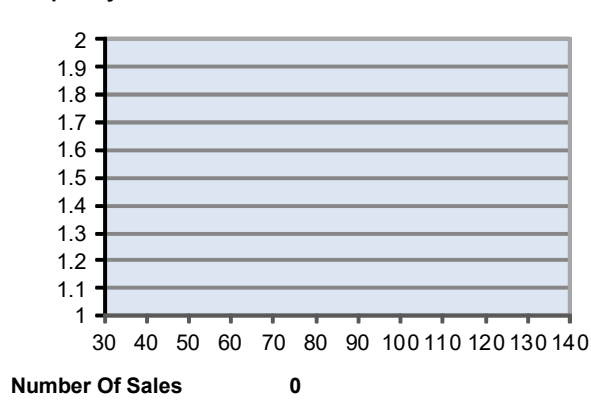
Improved land – Manufactured Structure – Dike Land, Rural Rainier
 There are no sales for this study of Dike Land with manufactured structures. Due to the lack of sales, the Selected Ratio of 107 from MA 04 SA 41 & 42 RMV 409 was applied here.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|-------|------|-------|
| COD | | 0.00 | 11.26 | 6.25 | 14.81 |
| PRD | | 1.00 | 0.99 | 1.02 | 1.01 |

COLUMBIA County 2016 Ratio Study

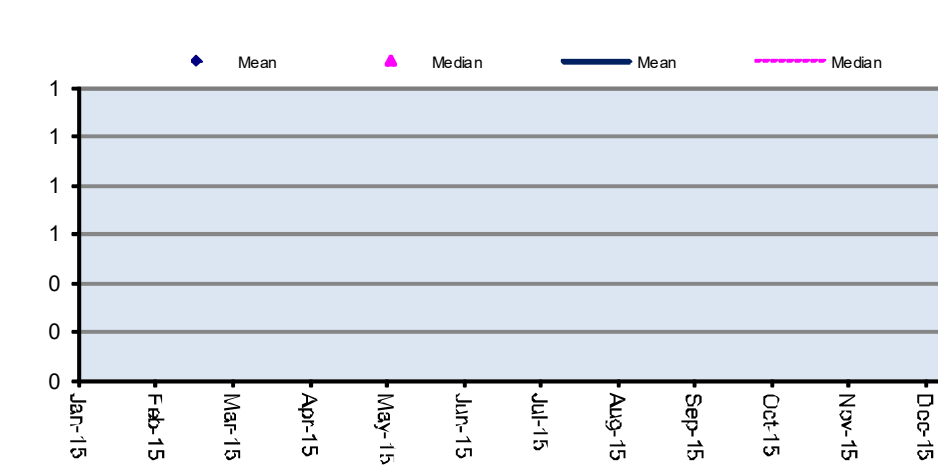
Frequency



| | | |
|-----|---|--------|
| 30 | 0 | Median |
| 40 | 0 | AD |
| 50 | 0 | COD |
| 60 | 0 | Mean |
| 70 | 0 | SD |
| 80 | 0 | COV |
| 90 | 0 | |
| 100 | 0 | |
| 110 | 0 | |
| 120 | 0 | |
| 130 | 0 | |
| 140 | 0 | |

Wtd Mean
GeoMean
PRD
95% 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 |

MAINTENANCE AREA 5

RESIDENTIAL CLATSKANIE

COLUMBIA County 2016 Ratio Study

| RMV | MA | SA | NH | App | # of | | RMV | MA | SA | NH | App | # of | |
|-------|----|----|-----|------|-------|------------|-------|----|----|----|------|-------|----------|
| Class | | | | Year | Sales | Location | Class | | | | Year | Sales | Location |
| 100 | 05 | 00 | 000 | | 1 | Clatskanie | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|------------|-------------------------|--------------------------|--------------------------|
| Sample - Number of Sales | 1 | RECALCULATED | | |
| Population - Number of Accounts | 106 | | | |
| Sales as a percentage of the Population | 0.94 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 7,552,970 | 100.00 % | 7,250,851 | 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 | 2016 | Adjustment | 96 |

Explanation

Unimproved land, City of Clatskanie.

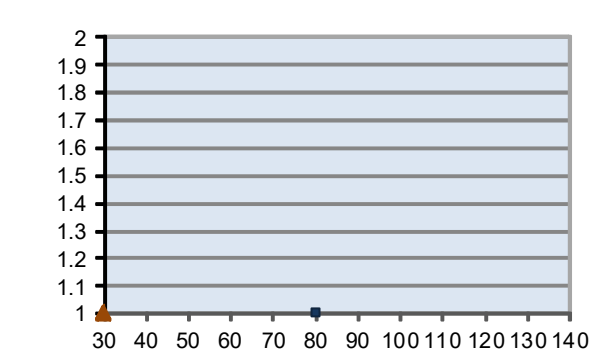
For this study there is only one sale available. Therefore, the Selected Ratio of 104 was applied from the MA 05 SA 00 RMV 101 analysis.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|------|------|------|
| COD | 0.00 | - | - | - | - |
| PRD | 1.00 | - | - | - | - |

COLUMBIA County 2016 Ratio Study

Frequency

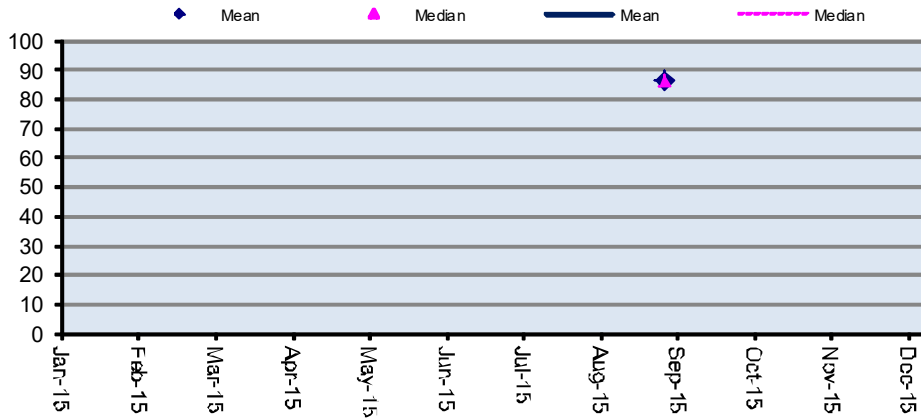


Number Of Sales

1

| | | | | | |
|-----|---|--------|------|----------------|------|
| 30 | 0 | Median | 86 | Wtd Mean | 86 |
| 40 | 0 | AD | 0.00 | GeoMean | 86 |
| 50 | 0 | COD | 0.00 | PRD | 1.00 |
| 60 | 0 | Mean | 86 | 95% Confidence | 1.96 |
| 70 | 0 | SD | 1.00 | | |
| 80 | 1 | COV | 1.16 | | |
| 90 | 0 | | | | |
| 100 | 0 | | | | |
| 110 | 0 | | | | |
| 120 | 0 | | | | |
| 130 | 0 | | | | |
| 140 | 0 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Sep-15 | 86 | 86 | 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 | 00 | 000 | 100 | | 33 | 7N4W08-CD-05400 | 2015 | 8038 | 0.18 | 38,630 | 0 | 38,630 | 45,000 | Sep-15 | 1 | 86 |

COLUMBIA County 2016 Ratio Study

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|------------|-----------|----|----|----|----------|------------|----------|
| 101 | 05 | 00 | 000 | | 20 | Clatskanie | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|------------|-------------------------|--------------------------|--------------------------|
| Sample - Number of Sales | 20 | RECALCULATED | | |
| Population - Number of Accounts | 513 | | | |
| Sales as a percentage of the Population | 3.90 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 20,759,590 | 26.90 % | 19,929,206 | 26.97 % |
| OSD RMV | 7,269,500 | 9.42 % | 7,269,500 | 9.84 % |
| Residential Improvement RMV | 48,487,590 | 62.82 % | 46,063,211 | 62.33 % |
| Farm Improvement RMV | 667,940 | 0.87 % | 634,543 | 0.86 % |
| 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 | 2016 | Adjustment | 96 |

Explanation

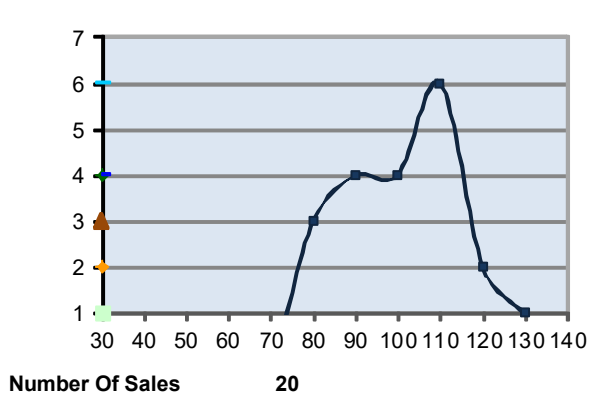
Improved property, City of Clatskanie.
The Mean of 105 was selected for this analysis and is bracketed by the Weighted Mean (104) and the Median (106) . The time adjustment of 99 was applied which resulted in a Selected Ratio of 104.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|-------|-------|------|-------|
| COD | 9.39 | 12.50 | 12.14 | 6.57 | 11.72 |
| PRD | 1.01 | 1.01 | 1.00 | 1.00 | 1.02 |

COLUMBIA County 2016 Ratio Study

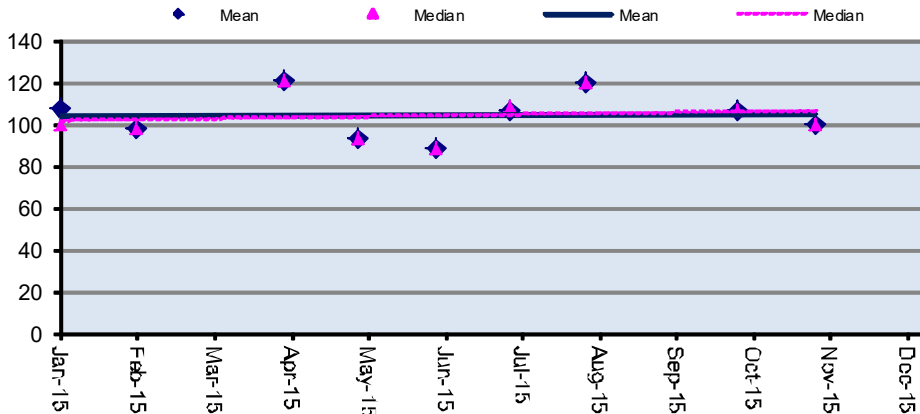
Frequency



| | |
|-----|---|
| 30 | 0 |
| 40 | 0 |
| 50 | 0 |
| 60 | 0 |
| 70 | 0 |
| 80 | 3 |
| 90 | 4 |
| 100 | 4 |
| 110 | 6 |
| 120 | 2 |
| 130 | 1 |
| 140 | 0 |

| | | | |
|--------|-------|----------------|------|
| Median | 106 | Wtd Mean | 104 |
| AD | 9.95 | GeoMean | 105 |
| COD | 9.39 | PRD | 1.01 |
| Mean | 105 | 95% Confidence | 5.41 |
| SD | 12.35 | | |
| COV | 11.76 | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jan-15 | 107 | 100 | 3 |
| Feb-15 | 98 | 98 | 2 |
| Apr-15 | 121 | 121 | 1 |
| May-15 | 93 | 93 | 1 |
| Jun-15 | 88 | 88 | 1 |
| Jul-15 | 106 | 108 | 6 |
| Aug-15 | 120 | 120 | 2 |
| Oct-15 | 106 | 106 | 2 |
| Nov-15 | 100 | 100 | 2 |

| AP AR | SA | NH | PRP CLS | BLD CLS | RJ CD | MAP NO. | BOOK | PAGE | ACRES | RMV LAND | RMV IMP | TOTAL VALUE | SALES PRICE | SALE DATE | SALE NO | RATIO |
|-------|----|-----|---------|---------|-------|-----------------|------|------|-------|----------|---------|-------------|-------------|-----------|---------|-------|
| 05 | 00 | 000 | 101 | 136 | 30 | 7N4W08-CA-04400 | 2015 | 1357 | 0.12 | 52,030 | 77,990 | 130,020 | 154,500 | Feb-15 | 1 | 84 |
| 05 | 00 | 000 | 101 | 136 | 33 | 7N4W08-CA-01100 | 2015 | 4637 | 0.17 | 46,280 | 80,630 | 126,910 | 144,000 | Jun-15 | 2 | 88 |
| 05 | 00 | 000 | 101 | 132 | 33 | 7N4W08-CB-07100 | 2015 | 669 | 0.16 | 53,800 | 67,040 | 120,840 | 136,000 | Jan-15 | 3 | 89 |
| 05 | 00 | 000 | 101 | 141 | 33 | 7N4W08-BC-03000 | 2015 | 6206 | 0.19 | 54,470 | 92,640 | 147,110 | 160,000 | Jul-15 | 4 | 92 |
| 05 | 00 | 000 | 101 | 131 | 33 | 7N4W08-CB-01800 | 2015 | 4056 | 0.36 | 59,560 | 63,160 | 122,720 | 132,300 | May-15 | 5 | 93 |
| 05 | 00 | 000 | 101 | 142 | 33 | 7N4W09-CB-01100 | 2015 | 9366 | 0.34 | 58,870 | 138,220 | 197,090 | 206,000 | Nov-15 | 6 | 96 |
| 05 | 00 | 000 | 101 | 142 | 33 | 7N4W09-CB-03300 | 2015 | 8610 | 0.32 | 58,270 | 164,100 | 222,370 | 225,000 | Oct-15 | 7 | 99 |
| 05 | 00 | 000 | 101 | 136 | 30 | 7N4W08-DA-05000 | 2015 | 6376 | 0.10 | 51,280 | 66,510 | 117,790 | 113,000 | Jul-15 | 8 | 104 |
| 05 | 00 | 000 | 101 | 142 | 33 | 7N4W08-BC-00400 | 2015 | 9538 | 0.61 | 70,550 | 209,640 | 280,190 | 269,400 | Nov-15 | 9 | 104 |
| 05 | 00 | 000 | 101 | 132 | 33 | 7N4W08-CD-02600 | 2015 | 6414 | 0.15 | 53,710 | 68,380 | 122,090 | 116,000 | Jul-15 | 10 | 105 |
| 05 | 00 | 000 | 101 | 131 | 33 | 7N4W08-DA-01700 | 2015 | 7179 | 0.38 | 60,770 | 73,840 | 134,610 | 125,000 | Aug-15 | 11 | 108 |
| 05 | 00 | 000 | 101 | 132 | 33 | 7N4W08-BD-00300 | 2015 | 139 | 0.19 | 54,640 | 142,270 | 196,910 | 177,000 | Jan-15 | 12 | 111 |
| 05 | 00 | 000 | 101 | 131 | 33 | 7N4W08-CB-04300 | 2015 | 6333 | 0.19 | 54,470 | 56,660 | 111,130 | 100,000 | Jul-15 | 13 | 111 |
| 05 | 00 | 000 | 101 | 143 | 30 | 7N4W09-C0-00202 | 2015 | 1059 | 0.64 | 102,420 | 141,000 | 243,420 | 218,000 | Feb-15 | 14 | 112 |
| 05 | 00 | 000 | 101 | 132 | 33 | 7N4W08-AD-03500 | 2015 | 5687 | 0.11 | 52,010 | 77,090 | 129,100 | 115,000 | Jul-15 | 15 | 112 |
| 05 | 00 | 000 | 101 | 142 | 33 | 7N4W08-BD-00200 | 2015 | 9149 | 0.37 | 60,110 | 142,740 | 202,850 | 180,000 | Oct-15 | 16 | 113 |
| 05 | 00 | 000 | 101 | 141 | 33 | 7N4W08-CD-09100 | 2015 | 5928 | 0.13 | 52,810 | 89,560 | 142,370 | 125,000 | Jul-15 | 17 | 114 |
| 05 | 00 | 000 | 101 | 142 | 30 | 7N4W08-BC-01300 | 2015 | 452 | 0.21 | 55,300 | 119,300 | 174,600 | 145,000 | Jan-15 | 18 | 120 |
| 05 | 00 | 000 | 101 | 131 | 33 | 7N4W09-CB-01501 | 2015 | 2665 | 0.22 | 55,560 | 56,900 | 112,460 | 93,000 | Apr-15 | 19 | 121 |

COLUMBIA County **2016** 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 | 136 | 33 | 7N4W08-CA-04700 | 2015 | 6686 | 0.34 | 59,020 | 76,040 | 135,060 | 103,000 | Aug-15 | 20 | 131 |

COLUMBIA County 2016 Ratio Study

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|------------|-----------|----|----|----|----------|------------|----------|
| 109 | 05 | 00 | 000 | | 1 | Clatskanie | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|------------|-------------------------|--------------------------|--------------------------|
| Sample - Number of Sales | 1 | RECALCULATED | | |
| Population - Number of Accounts | 50 | | | |
| Sales as a percentage of the Population | 2.00 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 2,663,060 | 43.22 % | 2,556,538 | 43.21 % |
| OSD RMV | 728,500 | 11.82 % | 728,500 | 12.31 % |
| Residential Improvement RMV | 2,611,570 | 42.38 % | 2,480,992 | 41.93 % |
| Farm Improvement RMV | 158,700 | 2.58 % | 150,765 | 2.55 % |
| 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 | 2016 | Adjustment | 96 |

Explanation

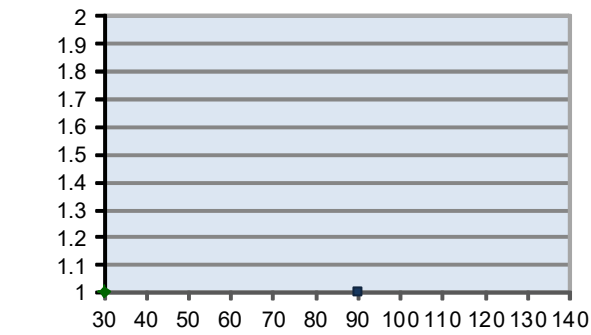
Improved property – Manufactured Structures, City of Clatskanie.
There are too few sales for this analysis. Therefore, it was decided to use the Selected Ratio of 104 from the MA 05 SA 00 RMV 101 study and to apply it here.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|-------|-------|------|-------|
| COD | 0.00 | 12.50 | 12.14 | 6.57 | 11.72 |
| PRD | 1.00 | 1.01 | 1.00 | 1.00 | 1.02 |

COLUMBIA County 2016 Ratio Study

Frequency

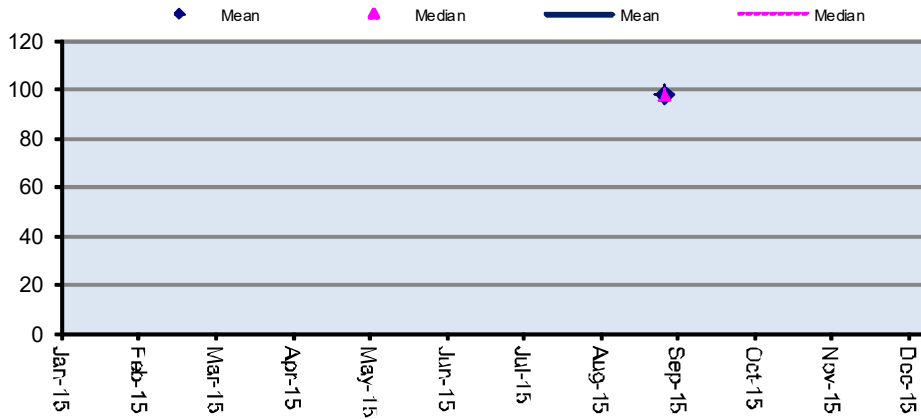


Number Of Sales

1

| | | | | | |
|-----|---|--------|------|----------------|------|
| 30 | 0 | Median | 98 | Wtd Mean | 98 |
| 40 | 0 | AD | 0.00 | GeoMean | 98 |
| 50 | 0 | COD | 0.00 | PRD | 1.00 |
| 60 | 0 | Mean | 98 | 95% Confidence | 1.96 |
| 70 | 0 | SD | 1.00 | | |
| 80 | 0 | COV | 1.02 | | |
| 90 | 1 | | | | |
| 100 | 0 | | | | |
| 110 | 0 | | | | |
| 120 | 0 | | | | |
| 130 | 0 | | | | |
| 140 | 0 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Sep-15 | 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 |
|-------|----|-----|---------|---------|-------|-----------------|------|------|-------|----------|---------|-------------|-------------|-----------|---------|-------|
| 05 | 00 | 000 | 109 | 463 | 33 | 7N4W08-CA-00603 | 2015 | 8011 | 0.21 | 55,020 | 105,940 | 160,960 | 165,000 | Sep-15 | 1 | 98 |

COLUMBIA County 2016 Ratio Study

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|--------------|----|----|-----|-------------|---------------|------------|--------------|----|----|----|-------------|---------------|----------|
| 101 | 05 | 40 | 000 | | 2 | Clatskanie | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|------------|-----------------------------|------------------------------|------------------------------|
| Sample - Number of Sales | 2 | RECALCULATED | | |
| Population - Number of Accounts | 21 | | | |
| Sales as a percentage of the Population | 9.52 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 861,000 | 25.93 % | 826,560 | 25.96 % |
| OSD RMV | 436,000 | 13.13 % | 436,000 | 13.69 % |
| Residential Improvement RMV | 2,017,890 | 60.78 % | 1,916,996 | 60.20 % |
| Farm Improvement RMV | 5,120 | 0.15 % | 4,864 | 0.15 % |
| 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 | 2016 | Adjustment | 96 |

Explanation

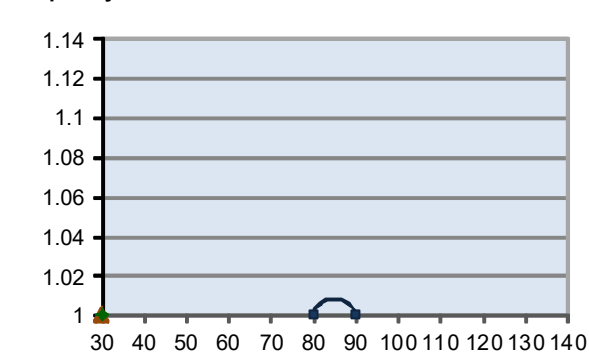
Improved land – Duplex/Triplex/Fourplex, City of Clatskanie
The sale sample is too small to be adequate for this analysis. Because of this, it was decided to use the Selected Ratio of 104 from the MA 05 SA 00 RMV 101 study and to apply it here.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|------|------|------|
| COD | 3.30 | - | - | - | - |
| PRD | 1.00 | - | - | - | - |

COLUMBIA County 2016 Ratio Study

Frequency

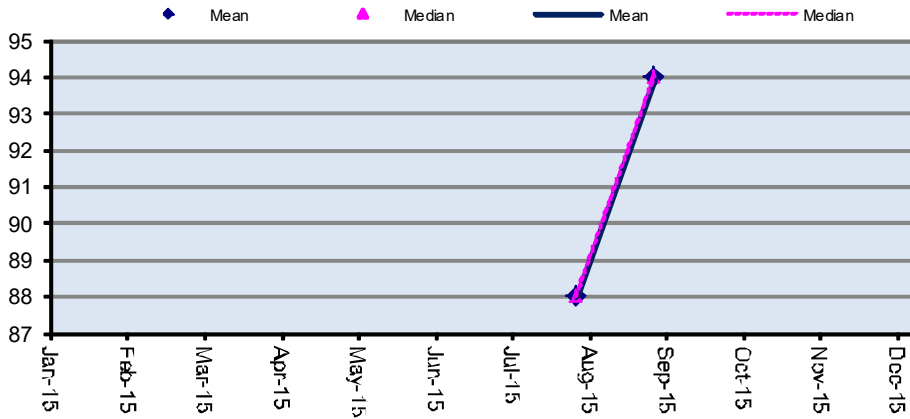


Number Of Sales

2

| | | | | | |
|-----|---|--------|------|----------------|------|
| 30 | 0 | Median | 91 | Wtd Mean | 91 |
| 40 | 0 | AD | 3.00 | GeoMean | 91 |
| 50 | 0 | COD | 3.30 | PRD | 1.00 |
| 60 | 0 | Mean | 91 | 95% Confidence | 5.88 |
| 70 | 0 | SD | 4.24 | | |
| 80 | 1 | COV | 4.66 | | |
| 90 | 1 | | | | |
| 100 | 0 | | | | |
| 110 | 0 | | | | |
| 120 | 0 | | | | |
| 130 | 0 | | | | |
| 140 | 0 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Aug-15 | 88 | 88 | 1 |
| Sep-15 | 94 | 94 | 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 | 40 | 000 | 101 | 232 | 30 | 7N4W08-DA-03402 | 2015 | 6950 | 0.41 | 63,520 | 77,520 | 141,040 | 160,000 | Aug-15 | 1 | 88 |
| 05 | 40 | 000 | 101 | 232 | 33 | 7N4W08-DA-00900 | 2015 | 8377 | 0.16 | 55,230 | 85,530 | 140,760 | 150,000 | Sep-15 | 2 | 94 |

COLUMBIA County 2016 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 | | 3 | Clatskanie | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|-------------|-------------------------|--------------------------|--------------------------|
| Sample - Number of Sales | 3 | RECALCULATED | | |
| Population - Number of Accounts | 687 | | | |
| Sales as a percentage of the Population | 0.44 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 109,638,180 | 100.00 % | 112,927,325 | 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 | 2016 | Adjustment | 103 |

Explanation

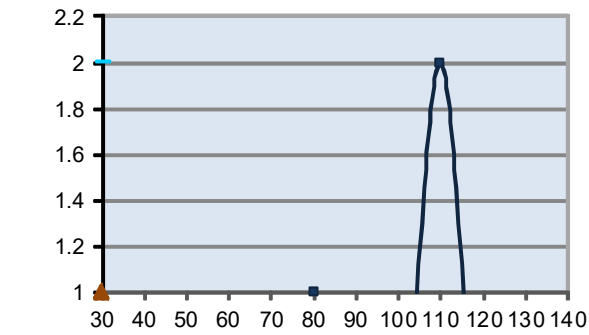
Unimproved land, Rural Clatskanie
 Due to having too few sales resulting in less the one per cent of the population, the Selected Ratio of 97 from the MA 05 SA 51 RMV 401 study has been applied here.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|-------|-------|-------|------|-------|
| COD | 12.31 | 22.57 | 20.83 | 0.00 | 17.86 |
| PRD | 1.06 | 1.03 | 1.09 | 1.00 | 0.95 |

COLUMBIA County 2016 Ratio Study

Frequency

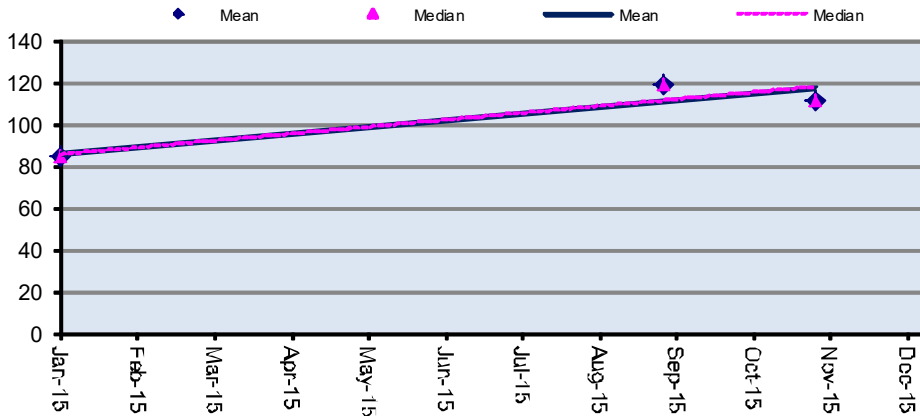


Number Of Sales

3

| | | | | | |
|-----|---|--------|-------|----------------|-------|
| 30 | 0 | Median | 111 | Wtd Mean | 99 |
| 40 | 0 | AD | 13.67 | GeoMean | 103 |
| 50 | 0 | COD | 12.31 | PRD | 1.06 |
| 60 | 0 | Mean | 105 | 95% Confidence | 20.76 |
| 70 | 0 | SD | 18.34 | | |
| 80 | 1 | COV | 17.47 | | |
| 90 | 0 | | | | |
| 100 | 0 | | | | |
| 110 | 2 | | | | |
| 120 | 0 | | | | |
| 130 | 0 | | | | |
| 140 | 0 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jan-15 | 84 | 84 | 1 |
| Sep-15 | 119 | 119 | 1 |
| Nov-15 | 111 | 111 | 1 |

| AP AR | SA | NH | PRP CLS | BLD CLS | RJ CD | MAP NO. | BOOK | PAGE | ACRES | RMV LAND | RMV IMP | TOTAL VALUE | SALES PRICE | SALE DATE | SALE NO | RATIO |
|-------|----|-----|---------|---------|-------|-----------------|------|------|-------|----------|---------|-------------|-------------|-----------|---------|-------|
| 05 | 51 | 000 | 400 | | 33 | 7N3W09-B0-00700 | 2015 | 279 | 5.23 | 73,500 | 0 | 73,500 | 87,900 | Jan-15 | 1 | 84 |
| 05 | 51 | 000 | 400 | | 33 | 7N5W10-00-00508 | 2015 | 9736 | 5.17 | 38,890 | 0 | 38,890 | 35,000 | Nov-15 | 2 | 111 |
| 05 | 51 | 000 | 400 | | 30 | 7N4W13-00-02001 | 2015 | 8239 | 6.63 | 57,020 | 0 | 57,020 | 48,000 | Sep-15 | 3 | 119 |

COLUMBIA County 2016 Ratio Study

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|--------------|----|----|-----|-------------|---------------|------------|--------------|----|----|----|-------------|---------------|----------|
| 401 | 05 | 51 | 000 | | 33 | Clatskanie | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|-------------|-----------------------------|------------------------------|------------------------------|
| Sample - Number of Sales | 33 | RECALCULATED | | |
| Population - Number of Accounts | 1,293 | | | |
| Sales as a percentage of the Population | 2.55 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 71,552,490 | 27.11 % | 73,699,065 | 27.11 % |
| OSD RMV | 47,426,690 | 17.97 % | 47,426,690 | 17.45 % |
| Residential Improvement RMV | 124,045,090 | 47.00 % | 129,006,894 | 47.45 % |
| Farm Improvement RMV | 20,888,200 | 7.91 % | 21,723,728 | 7.99 % |
| 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 | 2016 | Adjustment | 103 |

Explanation

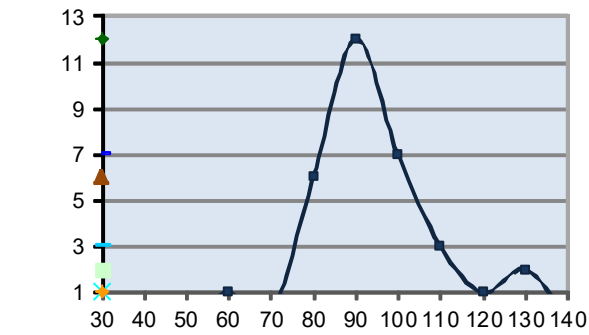
Improved property, Rural Clatskanie
 Selected the Median of 96 from this sales array due to the high and low ratios in the dataset. The time adjustment of 101 was applied, resulting in a Selected Ratio of 97.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|-------|-------|-------|-------|-------|
| COD | 13.04 | 13.29 | 14.17 | 14.40 | 15.38 |
| PRD | 1.00 | 1.03 | 1.02 | 1.01 | 1.04 |

COLUMBIA County 2016 Ratio Study

Frequency



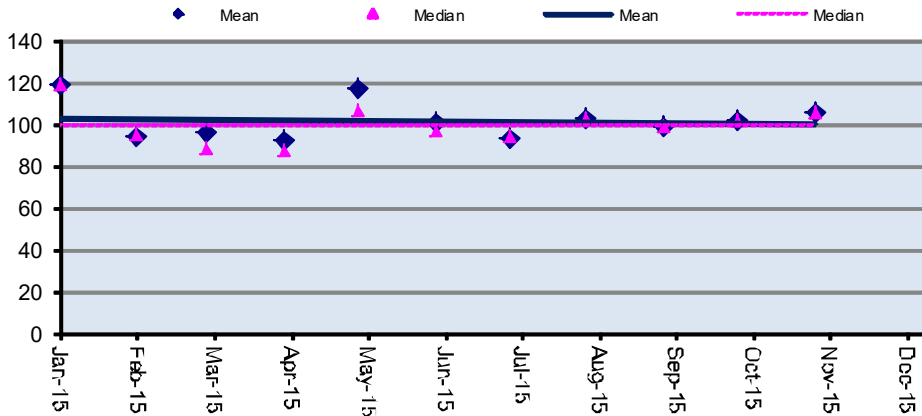
Number Of Sales

33

| | | | |
|-----|----|--------|-------|
| 30 | 0 | Median | 96 |
| 40 | 0 | AD | 12.52 |
| 50 | 0 | COD | 13.04 |
| 60 | 1 | Mean | 101 |
| 70 | 0 | SD | 17.41 |
| 80 | 6 | COV | 17.24 |
| 90 | 12 | | |
| 100 | 7 | | |
| 110 | 3 | | |
| 120 | 1 | | |
| 130 | 2 | | |
| 140 | 0 | | |

| | |
|----------------|------|
| Wtd Mean | 101 |
| GeoMean | 99 |
| PRD | 1.00 |
| 95% Confidence | 5.94 |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Dec-14 | 103 | 103 | 1 |
| Jan-15 | 119 | 119 | 1 |
| Feb-15 | 94 | 95 | 2 |
| Mar-15 | 96 | 88 | 3 |
| Apr-15 | 92 | 87 | 6 |
| May-15 | 117 | 106 | 5 |
| Jun-15 | 101 | 97 | 3 |
| Jul-15 | 93 | 94 | 5 |
| Aug-15 | 103 | 103 | 4 |
| Sep-15 | 99 | 99 | 1 |
| Oct-15 | 102 | 102 | 1 |
| Nov-15 | 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 |
|-------|----|-----|---------|---------|-------|-----------------|------|------|-------|----------|---------|-------------|-------------|-----------|---------|-------|
| 05 | 51 | 000 | 401 | 300 | 33 | 7N4W09-A0-00500 | 2015 | 2705 | 7.29 | 47,880 | 500 | 48,380 | 75,000 | Apr-15 | 1 | 65 |
| 05 | 51 | 000 | 401 | 143 | 33 | 7N4W22-00-00200 | 2015 | 2066 | 7.86 | 104,890 | 154,620 | 259,510 | 317,281 | Mar-15 | 2 | 82 |
| 05 | 51 | 000 | 401 | 141 | 33 | 7N3W04-D0-01900 | 2015 | 2346 | 7.93 | 105,150 | 107,720 | 212,870 | 258,000 | Apr-15 | 3 | 83 |
| 05 | 51 | 000 | 401 | 141 | 33 | 7N3W10-A0-01201 | 2015 | 8143 | 1.36 | 63,260 | 124,660 | 187,920 | 223,300 | Aug-15 | 4 | 84 |
| 05 | 51 | 000 | 401 | 141 | 33 | 7N3W18-A0-00800 | 2015 | 3086 | 5.00 | 87,420 | 182,710 | 270,130 | 317,000 | Apr-15 | 5 | 85 |
| 05 | 51 | 000 | 401 | 145 | 30 | 7N5W01-00-02600 | 2015 | 2993 | 1.05 | 60,490 | 138,150 | 198,640 | 225,000 | Apr-15 | 6 | 88 |
| 05 | 51 | 000 | 401 | 131 | 33 | 7N5W11-00-00207 | 2015 | 6431 | 1.80 | 67,210 | 123,280 | 190,490 | 215,000 | Jul-15 | 7 | 89 |
| 05 | 51 | 000 | 401 | 146 | 33 | 7N4W05-DC-00901 | 2015 | 6473 | 2.41 | 83,910 | 160,350 | 244,260 | 272,000 | Jul-15 | 8 | 90 |
| 05 | 51 | 000 | 401 | 141 | 33 | 7N4W15-DB-01400 | 2015 | 3749 | 1.67 | 66,040 | 142,220 | 208,260 | 230,000 | May-15 | 9 | 91 |
| 05 | 51 | 000 | 401 | 141 | 33 | 7N4W21-00-00300 | 2015 | 4684 | 3.73 | 83,510 | 146,990 | 230,500 | 250,000 | Jun-15 | 10 | 92 |
| 05 | 51 | 000 | 401 | 141 | 33 | 7N4W27-00-01303 | 2015 | 1391 | 3.56 | 82,330 | 145,460 | 227,790 | 245,000 | Feb-15 | 11 | 93 |
| 05 | 51 | 000 | 401 | 131 | 30 | 7N4W16-BA-00700 | 2015 | 7467 | 0.34 | 58,000 | 109,910 | 167,910 | 180,000 | Aug-15 | 12 | 93 |
| 05 | 51 | 000 | 401 | 141 | 33 | 7N3W16-C0-02900 | 2015 | 1780 | 8.78 | 107,980 | 145,500 | 253,480 | 270,000 | Mar-15 | 13 | 94 |
| 05 | 51 | 000 | 401 | 131 | 33 | 7N5W11-00-00209 | 2015 | 5747 | 1.73 | 66,580 | 85,870 | 152,450 | 163,000 | Jul-15 | 14 | 94 |
| 05 | 51 | 000 | 401 | 141 | 33 | 8N3W32-00-01000 | 2015 | 5884 | 1.46 | 64,160 | 140,330 | 204,490 | 214,900 | Jul-15 | 15 | 95 |
| 05 | 51 | 000 | 401 | 146 | 33 | 7N4W03-D0-01300 | 2015 | 1230 | 2.51 | 73,800 | 157,010 | 230,810 | 240,000 | Feb-15 | 16 | 96 |
| 05 | 51 | 000 | 401 | 141 | 33 | 7N4W09-BA-01400 | 2015 | 4097 | 0.36 | 58,000 | 101,120 | 159,120 | 165,025 | May-15 | 17 | 96 |
| 05 | 51 | 000 | 401 | 141 | 33 | 8N4W34-CC-01300 | 2015 | 6055 | 5.85 | 96,020 | 98,740 | 194,760 | 200,000 | Jul-15 | 18 | 97 |
| 05 | 51 | 000 | 401 | 141 | 33 | 8N4W34-A0-00101 | 2015 | 8400 | 7.38 | 103,170 | 126,510 | 229,680 | 232,000 | Sep-15 | 19 | 99 |

COLUMBIA County 2016 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 | 33 | 7N3W16-C0-02100 | 2015 | 5248 | 4.85 | 89,740 | 262,440 | 352,180 | 345,000 | Jun-15 | 20 | 102 |
| 05 | 51 | 000 | 401 | 142 | 33 | 7N3W08-A0-01102 | 2015 | 8608 | 7.37 | 103,140 | 138,980 | 242,120 | 237,500 | Oct-15 | 21 | 102 |
| 05 | 51 | 000 | 401 | 143 | 30 | 7N4W16-DD-00400 | 2015 | 8 | 6.37 | 98,790 | 200,250 | 299,040 | 290,000 | Dec-14 | 22 | 103 |
| 05 | 51 | 000 | 401 | 141 | 33 | 7N4W27-00-00903 | 2015 | 7140 | 3.96 | 85,120 | 154,200 | 239,320 | 232,000 | Aug-15 | 23 | 103 |
| 05 | 51 | 000 | 401 | 143 | 33 | 7N4W10-A0-00400 | 2015 | 10004 | 6.22 | 98,060 | 124,250 | 222,310 | 212,300 | Nov-15 | 24 | 105 |
| 05 | 51 | 000 | 401 | 141 | 33 | 8N3W19-C0-01000 | 2015 | 4187 | 19.78 | 155,480 | 168,670 | 324,150 | 307,000 | May-15 | 25 | 106 |
| 05 | 51 | 000 | 401 | 131 | 33 | 7N3W04-C0-00100 | 2015 | 5424 | 18.46 | 176,380 | 103,330 | 279,710 | 259,000 | Jun-15 | 26 | 108 |
| 05 | 51 | 000 | 401 | 141 | 30 | 7N4W27-00-00900 | 2015 | 3226 | 2.30 | 71,830 | 147,250 | 219,080 | 200,000 | Apr-15 | 27 | 110 |
| 05 | 51 | 000 | 401 | 132 | 33 | 7N4W09-B0-01200 | 2015 | 2003 | 5.23 | 92,000 | 97,210 | 189,210 | 170,000 | Mar-15 | 28 | 111 |
| 05 | 51 | 000 | 401 | 142 | 33 | 8N4W34-A0-02600 | 2015 | 477 | 0.33 | 58,000 | 119,630 | 177,630 | 149,000 | Jan-15 | 29 | 119 |
| 05 | 51 | 000 | 401 | 141 | 33 | 7N3W06-00-00801 | 2015 | 2625 | 35.00 | 214,500 | 212,180 | 426,680 | 349,000 | Apr-15 | 30 | 122 |
| 05 | 51 | 000 | 401 | 142 | 33 | 7N3W05-D0-00700 | 2015 | 3775 | 39.14 | 228,160 | 217,090 | 445,250 | 335,000 | May-15 | 31 | 133 |
| 05 | 51 | 000 | 401 | 146 | 33 | 7N3W33-00-00301 | 2015 | 6763 | 14.07 | 125,900 | 162,280 | 288,180 | 216,500 | Aug-15 | 32 | 133 |
| 05 | 51 | 000 | 401 | 300 | 33 | 7N4W16-00-00500 | 2015 | 3778 | 32.22 | 161,200 | 156,200 | 317,400 | 202,000 | May-15 | 33 | 157 |

COLUMBIA County 2016 Ratio Study

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|------------|-----------|----|----|----|----------|------------|----------|
| 409 | 05 | 51 | 000 | | 8 | Clatskanie | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|------------|-------------------------|--------------------------|--------------------------|
| Sample - Number of Sales | 8 | RECALCULATED | | |
| Population - Number of Accounts | 469 | | | |
| Sales as a percentage of the Population | 1.71 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 23,897,940 | 30.71 % | 24,614,878 | 30.81 % |
| OSD RMV | 19,361,460 | 24.88 % | 19,361,460 | 24.23 % |
| Residential Improvement RMV | 26,996,200 | 34.70 % | 28,076,048 | 35.14 % |
| Farm Improvement RMV | 7,550,760 | 9.70 % | 7,852,790 | 9.83 % |
| 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 | 2016 | Adjustment | 103 |

Explanation

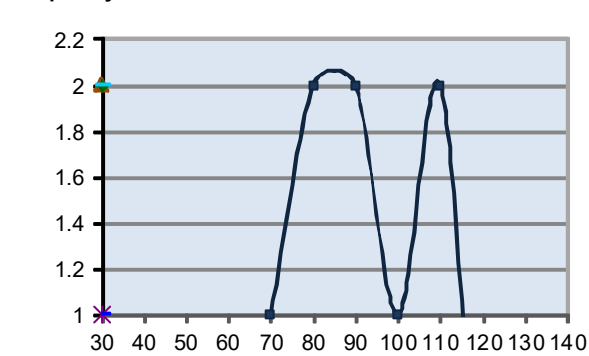
Improved property – Manufactured Structure, Rural Clatskanie
 Selected the Mean of 96 which is supported by the Weighted Mean (95) and the Median (94).
 The time adjustment of 101 was then applied, resulting in a Selected Ratio of 97.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|-------|-------|-------|-------|-------|
| COD | 10.24 | 13.29 | 14.17 | 14.40 | 15.38 |
| PRD | 1.01 | 1.03 | 1.02 | 1.01 | 1.04 |

COLUMBIA County 2016 Ratio Study

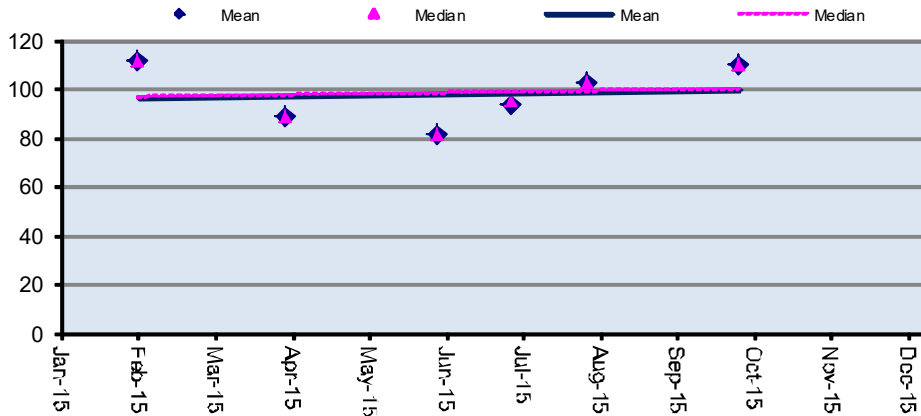
Frequency



| | | | |
|-----|---|--------|-------|
| 30 | 0 | Median | 94 |
| 40 | 0 | AD | 9.63 |
| 50 | 0 | COD | 10.24 |
| 60 | 0 | Mean | 96 |
| 70 | 1 | SD | 12.09 |
| 80 | 2 | COV | 12.59 |
| 90 | 2 | | |
| 100 | 1 | | |
| 110 | 2 | | |
| 120 | 0 | | |
| 130 | 0 | | |
| 140 | 0 | | |

| | |
|----------------|------|
| Wtd Mean | 95 |
| GeoMean | 95 |
| PRD | 1.01 |
| 95% Confidence | 8.38 |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Feb-15 | 112 | 112 | 1 |
| Apr-15 | 89 | 89 | 1 |
| Jun-15 | 81 | 81 | 2 |
| Jul-15 | 94 | 95 | 2 |
| Aug-15 | 103 | 103 | 1 |
| Oct-15 | 110 | 110 | 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 | 409 | 452 | 33 | 7N3W04-A0-00400 | 2015 | 5101 | 3.39 | 81,130 | 84,160 | 165,290 | 213,000 | Jun-15 | 1 | 78 |
| 05 | 51 | 000 | 409 | 452 | 33 | 7N4W07-D0-00300 | 2015 | 5172 | 1.00 | 60,000 | 65,560 | 125,560 | 149,000 | Jun-15 | 2 | 84 |
| 05 | 51 | 000 | 409 | 452 | 33 | 7N3W18-B0-00700 | 2015 | 3162 | 1.38 | 63,450 | 87,380 | 150,830 | 170,000 | Apr-15 | 3 | 89 |
| 05 | 51 | 000 | 409 | 452 | 33 | 7N3W34-A0-01000 | 2015 | 5575 | 3.79 | 83,930 | 55,740 | 139,670 | 147,844 | Jul-15 | 4 | 94 |
| 05 | 51 | 000 | 409 | 452 | 33 | 7N3W08-A0-00900 | 2015 | 6432 | 6.46 | 99,210 | 29,500 | 128,710 | 135,000 | Jul-15 | 5 | 95 |
| 05 | 51 | 000 | 409 | 452 | 33 | 7N3W34-A0-01200 | 2015 | 7136 | 5.00 | 90,500 | 69,760 | 160,260 | 155,000 | Aug-15 | 6 | 103 |
| 05 | 51 | 000 | 409 | 462 | 33 | 8N4W27-DA-00100 | 2015 | 8454 | 2.53 | 73,990 | 134,400 | 208,390 | 189,400 | Oct-15 | 7 | 110 |
| 05 | 51 | 000 | 409 | 452 | 33 | 7N3W15-B0-02200 | 2015 | 1001 | 2.57 | 74,360 | 98,560 | 172,920 | 155,000 | Feb-15 | 8 | 112 |

COLUMBIA County 2016 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 | | 0 | Clatskanie | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|------------|-----------------------------|------------------------------|------------------------------|
| Sample - Number of Sales | 0 | RECALCULATED | | |
| Population - Number of Accounts | 117 | | | |
| Sales as a percentage of the Population | 0.00 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 17,654,370 | 100.00 % | 17,654,370 | 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 | 2016 | Adjustment | 103 |

Explanation

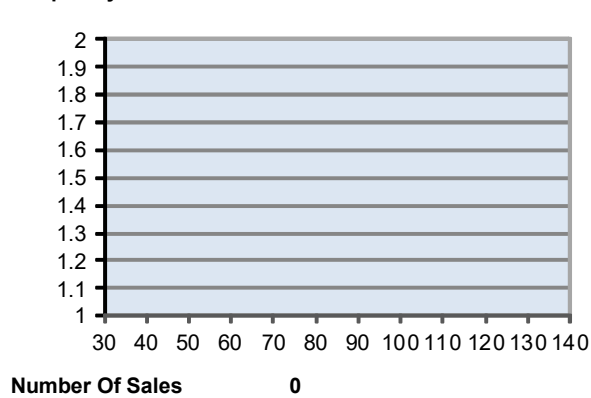
Unimproved Land – Dike Land, Rural Clatskanie
 There are no sales available for this study. Therefore, the Selected Ratio of 97 from MA 05 SA 51 RMV 400 analysis was applied here.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|-------|-------|------|-------|
| COD | | 33.75 | 20.83 | 0.00 | 17.86 |
| PRD | | 0.87 | 1.09 | 1.00 | 0.95 |

COLUMBIA County 2016 Ratio Study

Frequency



| | | |
|-----|---|--------|
| 30 | 0 | Median |
| 40 | 0 | AD |
| 50 | 0 | COD |
| 60 | 0 | Mean |
| 70 | 0 | SD |
| 80 | 0 | COV |
| 90 | 0 | |
| 100 | 0 | |
| 110 | 0 | |
| 120 | 0 | |
| 130 | 0 | |
| 140 | 0 | |

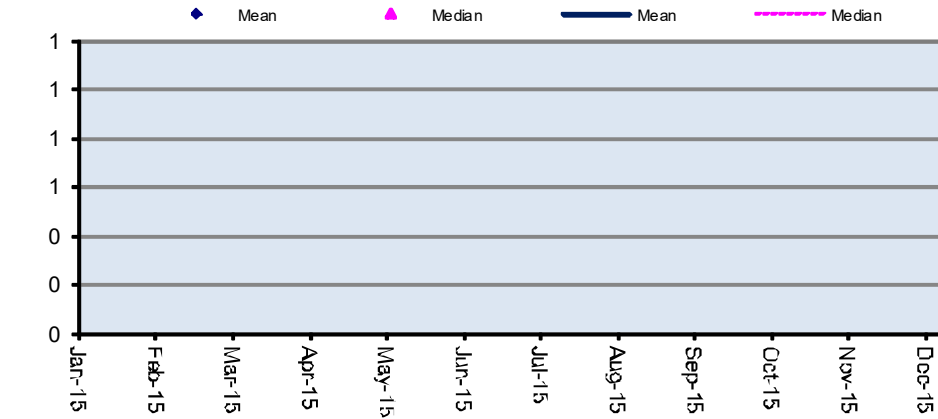
Wtd Mean

GeoMean

PRD

95%
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 NO |

COLUMBIA County 2016 Ratio Study

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|--------------|----|----|-----|-------------|---------------|------------|--------------|----|----|----|-------------|---------------|----------|
| 401 | 05 | 55 | 000 | | 2 | Clatskanie | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|------------|-----------------------------|------------------------------|------------------------------|
| Sample - Number of Sales | 2 | RECALCULATED | | |
| Population - Number of Accounts | 261 | | | |
| Sales as a percentage of the Population | 0.77 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 35,339,790 | 55.86 % | 36,399,984 | 55.87 % |
| OSD RMV | 7,331,500 | 11.59 % | 7,331,500 | 11.25 % |
| Residential Improvement RMV | 14,823,760 | 23.43 % | 15,416,710 | 23.66 % |
| Farm Improvement RMV | 5,771,960 | 9.12 % | 6,002,838 | 9.21 % |
| 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 | 2016 | Adjustment | 103 |

Explanation

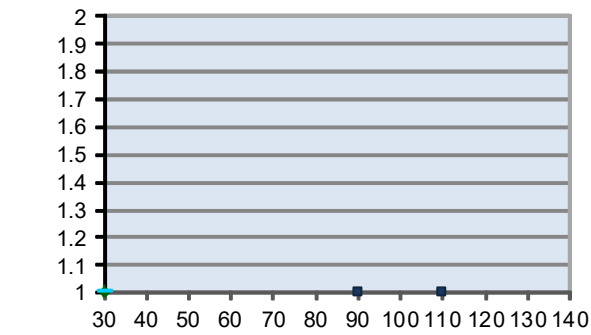
Improved Land – Dike Land, Rural Clatskanie
 With having only two sales available for this analysis, it was decided to use the MA 05 SA 51 RMV 401 Selected Ratio of 97.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|-------|-------|-------|-------|-------|
| COD | 11.21 | 13.13 | 14.17 | 14.40 | 15.38 |
| PRD | 0.98 | 1.00 | 1.02 | 1.01 | 1.04 |

COLUMBIA County 2016 Ratio Study

Frequency

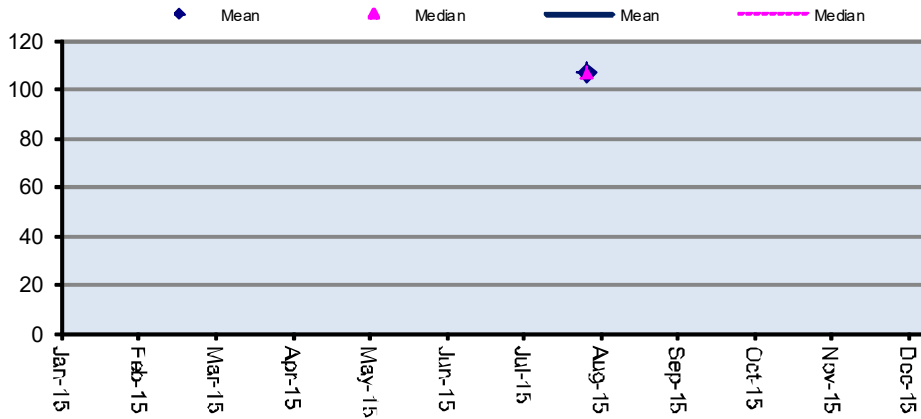


Number Of Sales

2

| | | | | | |
|-----|---|--------|-------|----------------|-------|
| 30 | 0 | Median | 107 | Wtd Mean | 109 |
| 40 | 0 | AD | 12.00 | GeoMean | 106 |
| 50 | 0 | COD | 11.21 | PRD | 0.98 |
| 60 | 0 | Mean | 107 | 95% Confidence | 23.52 |
| 70 | 0 | SD | 16.97 | | |
| 80 | 0 | COV | 15.86 | | |
| 90 | 1 | | | | |
| 100 | 0 | | | | |
| 110 | 1 | | | | |
| 120 | 0 | | | | |
| 130 | 0 | | | | |
| 140 | 0 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Aug-15 | 107 | 107 | 2 |

| AP AR | SA | NH | PRP CLS | BLD CLS | RJ CD | MAP NO. | BOOK | PAGE | ACRES | RMV LAND | RMV IMP | TOTAL VALUE | SALES PRICE | SALE DATE | SALE NO | RATIO |
|-------|----|-----|---------|---------|-------|-----------------|------|------|-------|----------|---------|-------------|-------------|-----------|---------|-------|
| 05 | 55 | 000 | 401 | 144 | 33 | 8N4W31-B0-01100 | 2015 | 7135 | 11.27 | 120,500 | 135,870 | 256,370 | 270,000 | Aug-15 | 1 | 95 |
| 05 | 55 | 000 | 401 | 142 | 33 | 8N5W35-00-00900 | 2015 | 6916 | 32.24 | 213,880 | 209,060 | 422,940 | 355,000 | Aug-15 | 2 | 119 |

COLUMBIA County 2016 Ratio Study

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

Adjustment Calculation Summary

| | | | | |
|---|-----------|-------------------------|--------------------------|--------------------------|
| Sample - Number of Sales | 1 | RECALCULATED | | |
| Population - Number of Accounts | 31 | | | |
| Sales as a percentage of the Population | 3.23 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 2,576,110 | 41.44 % | 2,653,393 | 41.52 % |
| OSD RMV | 1,205,000 | 19.39 % | 1,205,000 | 18.86 % |
| Residential Improvement RMV | 1,682,500 | 27.07 % | 1,749,800 | 27.38 % |
| Farm Improvement RMV | 752,440 | 12.10 % | 782,538 | 12.24 % |
| 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 | 2016 | Adjustment | 103 |

Explanation

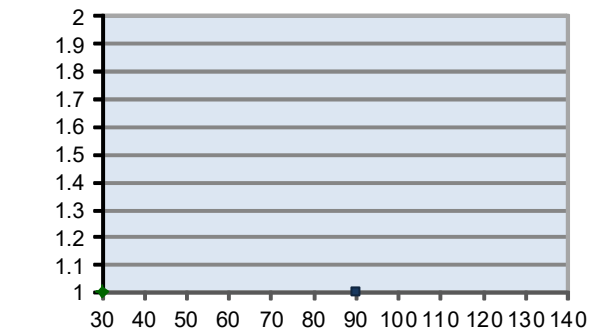
Improved Land – Dike Land - Manufactured Structure, Rural Clatskanie
 For this analysis, there is only one sale available. Because of this lack of sales, the Selected Ratio of 97 from the MA 05 SA 51 RMV 409 study was used.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|-------|-------|-------|-------|
| COD | 0.00 | 13.13 | 14.17 | 14.40 | 15.38 |
| PRD | 1.00 | 1.00 | 1.02 | 1.01 | 1.04 |

COLUMBIA County 2016 Ratio Study

Frequency

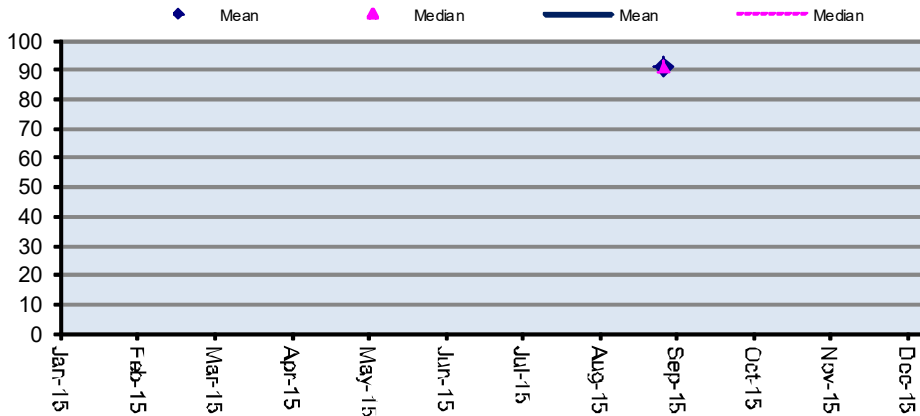


Number Of Sales

1

| | | | | | |
|-----|---|--------|------|----------------|------|
| 30 | 0 | Median | 91 | Wtd Mean | 91 |
| 40 | 0 | AD | 0.00 | GeoMean | 91 |
| 50 | 0 | COD | 0.00 | PRD | 1.00 |
| 60 | 0 | Mean | 91 | 95% Confidence | 1.96 |
| 70 | 0 | SD | 1.00 | | |
| 80 | 0 | COV | 1.10 | | |
| 90 | 1 | | | | |
| 100 | 0 | | | | |
| 110 | 0 | | | | |
| 120 | 0 | | | | |
| 130 | 0 | | | | |
| 140 | 0 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Sep-15 | 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 |
|-------|----|-----|---------|---------|-------|-----------------|------|------|-------|----------|---------|-------------|-------------|-----------|---------|-------|
| 05 | 55 | 000 | 409 | 452 | 33 | 7N4W04-00-00200 | 2015 | 7954 | 3.01 | 78,480 | 53,390 | 131,870 | 145,000 | Sep-15 | 1 | 91 |

MAINTENANCE AREA 6

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

COLUMBIA County 2016 Ratio Study

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------------|-----------|----|----|-----|----------|------------|-----------------|
| 400 | 06 | 56 | 000 | | 0 | Rural St Helens | 400 | 06 | 63 | 000 | | 1 | Rural St Helens |
| 400 | 06 | 61 | 000 | | 5 | Rural St Helens | 400 | 06 | 64 | 000 | | 0 | Rural St Helens |
| 400 | 06 | 62 | 000 | | 3 | Rural St Helens | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|-------------|-------------------------|--------------------------|--------------------------|
| Sample - Number of Sales | 9 | RECALCULATED | | |
| Population - Number of Accounts | 690 | | | |
| Sales as a percentage of the Population | 1.30 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 350,822,660 | 100.00 % | 322,756,847 | 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 | 109 | | | |
| RMV Adjustment | 100 | | | |
| Before Ratio | 109 | | | |
| Overall Adjustment Factor | 92 | | | |
| Land Adjustment Factor | 92 | | | |
| OSD Adjustment Factor | 100 | | | |
| Residential Adjustment Factor | 100 | | | |
| Farm Improvement Factor | 100 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 109 | 2016 | Adjustment | 92 |

Explanation

Unimproved land, Rural St. Helens, Warren, Deer Island

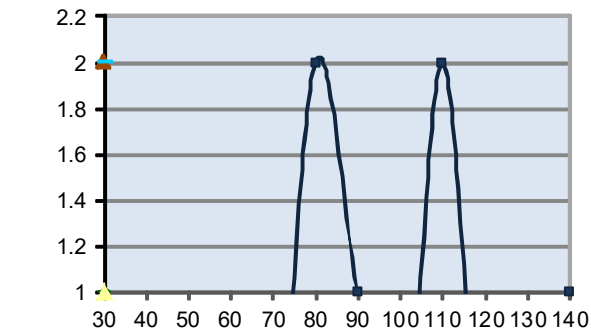
The sales date is insufficient for analysis. Therefore, it was decided to apply the Selected Ratio of 109 from the RMV 401 SA 61, SA 62, SA 63 and SA 64 study here.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|-------|-------|-------|------|------|
| COD | 24.84 | 13.87 | 20.26 | 4.05 | - |
| PRD | 1.02 | 1.01 | 1.05 | 1.00 | - |

COLUMBIA County 2016 Ratio Study

Frequency

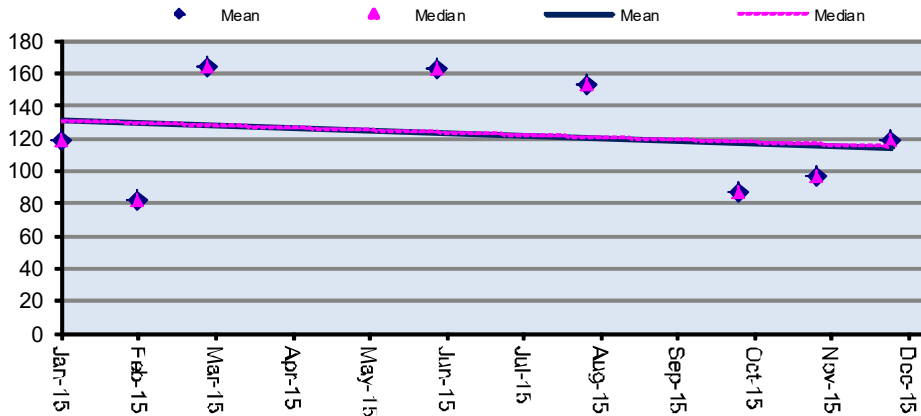


Number Of Sales

9

| | | | | | |
|-----|---|--------|-------|----------------|-------|
| 30 | 0 | Median | 119 | Wtd Mean | 124 |
| 40 | 0 | AD | 29.56 | GeoMean | 122 |
| 50 | 0 | COD | 24.84 | PRD | 1.02 |
| 60 | 0 | Mean | 127 | 95% Confidence | 22.92 |
| 70 | 0 | SD | 35.09 | | |
| 80 | 2 | COV | 27.63 | | |
| 90 | 1 | | | | |
| 100 | 0 | | | | |
| 110 | 2 | | | | |
| 120 | 0 | | | | |
| 130 | 0 | | | | |
| 140 | 1 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jan-15 | 119 | 119 | 1 |
| Feb-15 | 82 | 82 | 1 |
| Mar-15 | 164 | 164 | 1 |
| Jun-15 | 162 | 162 | 2 |
| Aug-15 | 153 | 153 | 1 |
| Oct-15 | 86 | 86 | 1 |
| Nov-15 | 96 | 96 | 1 |
| Dec-15 | 118 | 118 | 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 | 4N2W24-B0-00606 | 2015 | 808 | 2.00 | 136,000 | 0 | 136,000 | 165,000 | Feb-15 | 1 | 82 |
| 06 | 62 | 000 | 400 | | 30 | 4N2W01-00-01802 | 2015 | 8993 | 1.00 | 136,000 | 0 | 136,000 | 158,000 | Oct-15 | 2 | 86 |
| 06 | 61 | 000 | 400 | | 30 | 4N1W19-B0-01503 | 2015 | 9834 | 4.50 | 178,040 | 0 | 178,040 | 185,000 | Nov-15 | 3 | 96 |
| 06 | 61 | 000 | 400 | | 33 | 5N1W31-CC-00500 | 2015 | 10771 | 2.00 | 136,000 | 0 | 136,000 | 115,000 | Dec-15 | 4 | 118 |
| 06 | 61 | 000 | 400 | | 33 | 4N1W07-C0-01300 | 2015 | 675 | 2.21 | 160,270 | 0 | 160,270 | 135,000 | Jan-15 | 5 | 119 |
| 06 | 63 | 000 | 400 | | 33 | 5N2W10-A0-00303 | 2015 | 4710 | 10.03 | 360,440 | 0 | 360,440 | 250,000 | Jun-15 | 6 | 144 |
| 06 | 62 | 000 | 400 | | 33 | 4N2W02-00-04203 | 2015 | 7183 | 2.26 | 213,660 | 0 | 213,660 | 140,000 | Aug-15 | 7 | 153 |
| 06 | 62 | 000 | 400 | | 33 | 4N2W02-00-04002 | 2015 | 1774 | 19.35 | 209,570 | 0 | 209,570 | 127,500 | Mar-15 | 8 | 164 |
| 06 | 61 | 000 | 400 | | 33 | 4N2W12-D0-01300 | 2015 | 4681 | 2.79 | 151,830 | 0 | 151,830 | 85,000 | Jun-15 | 9 | 179 |

COLUMBIA County 2016 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 | | 58 | Rural St Helens | 401 | 06 | 63 | 000 | | 5 | Rural St Helens |
| 401 | 06 | 62 | 000 | | 3 | Rural St Helens | 401 | 06 | 64 | 000 | | 2 | Rural St Helens |

Adjustment Calculation Summary

| | | | | |
|---|-------------|-------------------------|--------------------------|--------------------------|
| Sample - Number of Sales | 68 | RECALCULATED | | |
| Population - Number of Accounts | 2,493 | | | |
| Sales as a percentage of the Population | 2.73 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 402,449,560 | 46.57 % | 370,253,595 | 46.48 % |
| OSD RMV | 107,248,590 | 12.41 % | 107,248,590 | 13.46 % |
| Residential Improvement RMV | 308,423,640 | 35.69 % | 277,581,276 | 34.85 % |
| Farm Improvement RMV | 46,104,980 | 5.33 % | 41,494,482 | 5.21 % |
| SelectedRatioFromSales | 109 | | | |
| RMV Adjustment | 100 | | | |
| Before Ratio | 109 | | | |
| Overall Adjustment Factor | 92 | | | |
| Land Adjustment Factor | 92 | | | |
| OSD Adjustment Factor | 100 | | | |
| Residential Adjustment Factor | 90 | | | |
| Farm Improvement Factor | 90 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 109 | 2016 | Adjustment | 92 |

Explanation

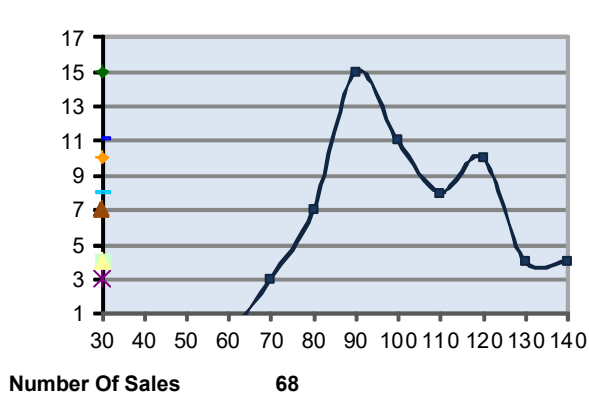
Improved land, Rural St. Helens, Warren, Deer Island (Note: SA 56 is a unique neighborhood comprised of manufactured structures, there are no conventionally built homes in this area).
For this analysis, the Median of 108 was selected and the time adjustment of 101 was applied, resulting in a Selected Ratio adjustment of 109.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|-------|-------|-------|-------|------|
| COD | 17.03 | 12.88 | 13.58 | 12.72 | - |
| PRD | 1.03 | 1.02 | 1.02 | 1.04 | - |

COLUMBIA County 2016 Ratio Study

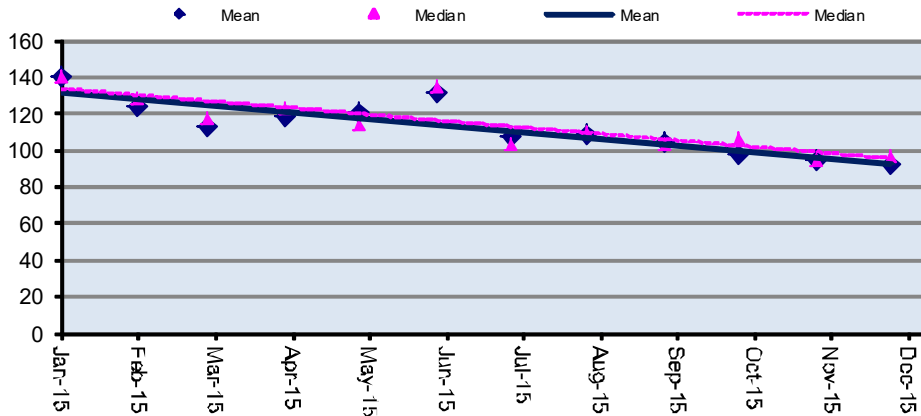
Frequency



| | | | |
|-----|----|--------|-------|
| 30 | 0 | Median | 108 |
| 40 | 0 | AD | 18.40 |
| 50 | 0 | COD | 17.03 |
| 60 | 0 | Mean | 112 |
| 70 | 3 | SD | 22.68 |
| 80 | 7 | COV | 20.25 |
| 90 | 15 | | |
| 100 | 11 | | |
| 110 | 8 | | |
| 120 | 10 | | |
| 130 | 4 | | |
| 140 | 4 | | |

| | |
|----------------|------|
| Wtd Mean | 109 |
| GeoMean | 110 |
| PRD | 1.03 |
| 95% Confidence | 5.39 |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jan-15 | 140 | 140 | 2 |
| Feb-15 | 124 | 128 | 5 |
| Mar-15 | 113 | 117 | 4 |
| Apr-15 | 118 | 123 | 4 |
| May-15 | 121 | 114 | 9 |
| Jun-15 | 131 | 135 | 7 |
| Jul-15 | 107 | 103 | 7 |
| Aug-15 | 109 | 110 | 10 |
| Sep-15 | 104 | 103 | 6 |
| Oct-15 | 98 | 106 | 4 |
| Nov-15 | 94 | 94 | 6 |
| Dec-15 | 92 | 97 | 4 |

| AP AR | SA | NH | PRP CLS | BLD CLS | RJ CD | MAP NO. | BOOK | PAGE | ACRES | RMV LAND | RMV IMP | TOTAL VALUE | SALES PRICE | SALE DATE | SALE NO | RATIO |
|-------|----|-----|---------|---------|-------|-----------------|------|-------|-------|----------|---------|-------------|-------------|-----------|---------|-------|
| 06 | 61 | 000 | 401 | 300 | 33 | 4N2W13-00-02300 | 2015 | 4373 | 42.22 | 152,040 | 31,950 | 183,990 | 255,000 | Jun-15 | 1 | 72 |
| 06 | 61 | 000 | 401 | 144 | 33 | 5N2W36-00-01300 | 2015 | 8780 | 1.48 | 148,640 | 170,210 | 318,850 | 430,000 | Oct-15 | 2 | 74 |
| 06 | 61 | 000 | 401 | 144 | 33 | 4N1W05-BB-01000 | 2015 | 10182 | 2.76 | 189,470 | 171,790 | 361,260 | 457,000 | Dec-15 | 3 | 79 |
| 06 | 61 | 000 | 401 | 144 | 33 | 4N1W19-C0-00500 | 2015 | 5655 | 0.95 | 140,000 | 156,860 | 296,860 | 364,000 | Jul-15 | 4 | 82 |
| 06 | 61 | 000 | 401 | 153 | 33 | 4N1W07-DA-00300 | 2015 | 7469 | 1.01 | 116,680 | 286,290 | 402,970 | 480,000 | Aug-15 | 5 | 84 |
| 06 | 61 | 000 | 401 | 134 | 33 | 4N1W08-CB-00500 | 2015 | 7348 | 2.00 | 184,000 | 145,910 | 329,910 | 385,000 | Aug-15 | 6 | 86 |
| 06 | 61 | 000 | 401 | 143 | 33 | 4N2W24-D0-02101 | 2015 | 9604 | 3.00 | 204,000 | 241,970 | 445,970 | 520,000 | Nov-15 | 7 | 86 |
| 06 | 61 | 000 | 401 | 141 | 33 | 4N1W07-DD-01100 | 2015 | 1952 | 1.17 | 127,560 | 258,580 | 386,140 | 445,000 | Mar-15 | 8 | 87 |
| 06 | 61 | 000 | 401 | 300 | 33 | 4N1W06-B0-03400 | 2015 | 10367 | 2.00 | 136,000 | 16,830 | 152,830 | 175,000 | Dec-15 | 9 | 87 |
| 06 | 61 | 000 | 401 | 142 | 33 | 4N2W12-D0-00800 | 2015 | 7462 | 2.09 | 172,150 | 153,150 | 325,300 | 365,000 | Aug-15 | 10 | 89 |
| 06 | 61 | 000 | 401 | 142 | 33 | 5N1W31-CC-00501 | 2015 | 7364 | 3.00 | 204,000 | 178,390 | 382,390 | 425,000 | Aug-15 | 11 | 90 |
| 06 | 61 | 000 | 401 | 142 | 33 | 4N1W08-BD-00500 | 2015 | 7817 | 1.15 | 126,200 | 240,130 | 366,330 | 405,000 | Sep-15 | 12 | 90 |
| 06 | 61 | 000 | 401 | 141 | 33 | 4N1W08-AC-00400 | 2015 | 9716 | 0.80 | 142,000 | 115,470 | 257,470 | 283,700 | Nov-15 | 13 | 91 |
| 06 | 61 | 000 | 401 | 153 | 33 | 4N1W07-BA-00507 | 2015 | 1092 | 1.00 | 140,000 | 274,130 | 414,130 | 449,000 | Feb-15 | 14 | 92 |
| 06 | 61 | 000 | 401 | 131 | 33 | 4N1W07-DB-00200 | 2015 | 7989 | 0.47 | 152,000 | 54,720 | 206,720 | 225,000 | Sep-15 | 15 | 92 |
| 06 | 61 | 000 | 401 | 131 | 30 | 4N1W08-BC-00600 | 2015 | 9349 | 0.62 | 142,000 | 84,520 | 226,520 | 242,500 | Nov-15 | 16 | 93 |
| 06 | 61 | 000 | 401 | 135 | 33 | 4N1W06-A0-00314 | 2015 | 2135 | 1.31 | 164,240 | 86,000 | 250,240 | 266,000 | Mar-15 | 17 | 94 |
| 06 | 61 | 000 | 401 | 141 | 33 | 4N1W06-B0-02001 | 2015 | 9487 | 2.05 | 188,310 | 162,830 | 351,140 | 369,900 | Nov-15 | 18 | 95 |
| 06 | 61 | 000 | 401 | 153 | 33 | 5N2W36-C0-00207 | 2015 | 6471 | 2.31 | 176,080 | 332,580 | 508,660 | 528,300 | Jul-15 | 19 | 96 |

COLUMBIA County 2016 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 | 141 | 33 | 4N2W24-D0-00106 | 2015 | 9540 | 2.01 | 184,360 | 261,860 | 446,220 | 465,000 | Nov-15 | 20 | 96 |
| 06 | 61 | 000 | 401 | 131 | 33 | 4N2W13-A0-02100 | 2015 | 10562 | 0.50 | 152,000 | 95,280 | 247,280 | 255,000 | Dec-15 | 21 | 97 |
| 06 | 61 | 000 | 401 | 143 | 33 | 4N1W19-B0-01306 | 2015 | 3446 | 2.04 | 184,950 | 186,570 | 371,520 | 380,000 | May-15 | 22 | 98 |
| 06 | 61 | 000 | 401 | 144 | 30 | 4N2W24-B0-01101 | 2015 | 7626 | 2.00 | 184,000 | 109,220 | 293,220 | 300,000 | Sep-15 | 23 | 98 |
| 06 | 61 | 000 | 401 | 143 | 33 | 5N1W31-00-01000 | 2015 | 5516 | 1.87 | 175,160 | 175,090 | 350,250 | 353,000 | Jul-15 | 24 | 99 |
| 06 | 61 | 000 | 401 | 142 | 33 | 4N1W06-A0-00309 | 2015 | 9090 | 1.01 | 116,680 | 324,440 | 441,120 | 447,000 | Oct-15 | 25 | 99 |
| 06 | 63 | 000 | 401 | 121 | 33 | 5N1W08-CB-01800 | 2015 | 9329 | 0.23 | 152,000 | 41,720 | 193,720 | 189,000 | Nov-15 | 26 | 102 |
| 06 | 61 | 000 | 401 | 153 | 33 | 4N1W07-AD-01602 | 2015 | 2606 | 1.31 | 137,080 | 341,990 | 479,070 | 460,000 | Apr-15 | 27 | 104 |
| 06 | 61 | 000 | 401 | 141 | 30 | 4N1W17-B0-09300 | 2015 | 7451 | 1.25 | 133,000 | 105,370 | 238,370 | 230,000 | Aug-15 | 28 | 104 |
| 06 | 61 | 000 | 401 | 300 | 33 | 4N1W06-DB-00500 | 2015 | 5421 | 2.68 | 105,060 | 31,710 | 136,770 | 130,000 | Jun-15 | 29 | 105 |
| 06 | 62 | 000 | 401 | 145 | 33 | 5N2W24-B0-00402 | 2015 | 5794 | 8.72 | 279,200 | 145,880 | 425,080 | 399,900 | Jul-15 | 30 | 106 |
| 06 | 61 | 000 | 401 | 135 | 30 | 4N2W24-D0-01700 | 2015 | 8905 | 2.99 | 203,800 | 51,430 | 255,230 | 240,000 | Oct-15 | 31 | 106 |
| 06 | 61 | 000 | 401 | 141 | 33 | 4N1W18-C0-01100 | 2015 | 10232 | 5.65 | 277,620 | 130,410 | 408,030 | 383,200 | Dec-15 | 32 | 106 |
| 06 | 61 | 000 | 401 | 142 | 33 | 4N1W05-BA-00800 | 2015 | 6189 | 0.94 | 143,160 | 146,480 | 289,640 | 270,000 | Jul-15 | 33 | 107 |
| 06 | 61 | 000 | 401 | 131 | 33 | 4N1W08-CC-01800 | 2015 | 8174 | 2.00 | 184,000 | 76,970 | 260,970 | 245,000 | Sep-15 | 34 | 107 |
| 06 | 61 | 000 | 401 | 141 | 33 | 4N1W07-C0-01304 | 2015 | 3334 | 2.00 | 184,000 | 307,310 | 491,310 | 454,000 | May-15 | 35 | 108 |
| 06 | 61 | 000 | 401 | 141 | 33 | 4N1W19-CA-01800 | 2015 | 3332 | 0.34 | 152,000 | 141,950 | 293,950 | 270,000 | May-15 | 36 | 109 |
| 06 | 61 | 000 | 401 | 131 | 33 | 4N1W05-CC-02000 | 2015 | 6048 | 1.00 | 140,000 | 61,100 | 201,100 | 182,200 | Jul-15 | 37 | 110 |
| 06 | 61 | 000 | 401 | 135 | 33 | 4N1W19-BA-00900 | 2015 | 3483 | 2.03 | 184,760 | 86,570 | 271,330 | 240,000 | May-15 | 38 | 113 |
| 06 | 61 | 000 | 401 | 154 | 33 | 4N1W19-C0-01806 | 2015 | 3492 | 5.48 | 233,780 | 423,430 | 657,210 | 575,000 | May-15 | 39 | 114 |
| 06 | 61 | 000 | 401 | 143 | 33 | 4N1W08-BB-02600 | 2015 | 7738 | 0.96 | 140,000 | 162,560 | 302,560 | 266,000 | Sep-15 | 40 | 114 |
| 06 | 62 | 000 | 401 | 141 | 33 | 5N2W24-00-00601 | 2015 | 7240 | 5.33 | 231,990 | 231,040 | 463,030 | 404,000 | Aug-15 | 41 | 115 |
| 06 | 61 | 000 | 401 | 135 | 33 | 4N2W23-B0-00600 | 2015 | 9152 | 1.00 | 152,000 | 111,780 | 263,780 | 229,000 | Oct-15 | 42 | 115 |
| 06 | 61 | 000 | 401 | 141 | 33 | 4N1W05-BA-04300 | 2015 | 6641 | 0.35 | 152,000 | 115,000 | 267,000 | 230,000 | Aug-15 | 43 | 116 |
| 06 | 63 | 000 | 401 | 153 | 33 | 5N2W10-00-00101 | 2015 | 2199 | 3.20 | 208,060 | 307,880 | 515,940 | 439,900 | Mar-15 | 44 | 117 |
| 06 | 61 | 000 | 401 | 143 | 33 | 4N2W24-AA-00400 | 2015 | 2608 | 0.33 | 152,000 | 160,100 | 312,100 | 259,500 | Apr-15 | 45 | 120 |
| 06 | 61 | 000 | 401 | 131 | 30 | 4N1W07-BD-00600 | 2015 | 7448 | 6.25 | 244,510 | 68,400 | 312,910 | 260,000 | Aug-15 | 46 | 120 |
| 06 | 61 | 000 | 401 | 131 | 33 | 4N2W25-A0-00400 | 2015 | 839 | 1.35 | 139,800 | 100,660 | 240,460 | 199,500 | Feb-15 | 47 | 121 |
| 06 | 61 | 000 | 401 | 141 | 33 | 4N1W08-CB-01300 | 2015 | 4121 | 0.54 | 152,000 | 198,700 | 350,700 | 287,000 | May-15 | 48 | 122 |
| 06 | 61 | 000 | 401 | 146 | 33 | 4N1W08-D0-01500 | 2015 | 8467 | 3.80 | 220,010 | 183,140 | 403,150 | 329,900 | Sep-15 | 49 | 122 |
| 06 | 62 | 000 | 401 | 141 | 33 | 5N2W24-00-01101 | 2015 | 2946 | 5.80 | 237,600 | 118,760 | 356,360 | 289,380 | Apr-15 | 50 | 123 |
| 06 | 61 | 000 | 401 | 136 | 33 | 5N1W31-D0-00103 | 2015 | 7035 | 4.05 | 224,270 | 122,400 | 346,670 | 279,000 | Aug-15 | 51 | 124 |
| 06 | 61 | 000 | 401 | 141 | 33 | 4N1W07-AB-02200 | 2015 | 2949 | 0.37 | 155,160 | 133,420 | 288,580 | 227,000 | Apr-15 | 52 | 127 |
| 06 | 61 | 000 | 401 | 132 | 33 | 4N1W07-C0-01700 | 2015 | 2399 | 2.00 | 184,000 | 118,000 | 302,000 | 236,650 | Feb-15 | 53 | 128 |
| 06 | 61 | 000 | 401 | 141 | 30 | 4N1W19-B0-01408 | 2015 | 5823 | 1.90 | 177,200 | 129,500 | 306,700 | 240,000 | May-15 | 54 | 128 |
| 06 | 61 | 000 | 401 | 141 | 30 | 4N1W17-B0-03100 | 2015 | 115 | 0.30 | 152,000 | 81,130 | 233,130 | 175,000 | Jan-15 | 55 | 133 |
| 06 | 64 | 000 | 401 | 141 | 33 | 5N2W09-00-00405 | 2015 | 5164 | 5.69 | 236,290 | 195,940 | 432,230 | 325,000 | Jun-15 | 56 | 133 |
| 06 | 61 | 000 | 401 | 121 | 33 | 4N1W19-AA-00900 | 2015 | 1090 | 0.29 | 152,000 | 35,520 | 187,520 | 140,000 | Feb-15 | 57 | 134 |
| 06 | 61 | 000 | 401 | 143 | 33 | 4N1W19-CA-02000 | 2015 | 5360 | 0.40 | 152,000 | 162,980 | 314,980 | 230,000 | Jun-15 | 58 | 137 |
| 06 | 61 | 000 | 401 | 145 | 33 | 4N2W23-C0-00200 | 2015 | 3945 | 1.58 | 155,440 | 192,170 | 347,610 | 245,000 | May-15 | 59 | 142 |
| 06 | 63 | 000 | 401 | 142 | 33 | 5N2W11-00-00500 | 2015 | 4884 | 10.00 | 288,000 | 131,630 | 419,630 | 293,000 | Jun-15 | 60 | 143 |
| 06 | 61 | 000 | 401 | 300 | 33 | 4N1W19-AD-00700 | 2015 | 1089 | 7.53 | 217,430 | 19,720 | 237,150 | 165,000 | Feb-15 | 61 | 144 |
| 06 | 61 | 000 | 401 | 131 | 30 | 4N1W17-B0-08600 | 2015 | 190 | 0.44 | 152,000 | 76,640 | 228,640 | 157,000 | Jan-15 | 62 | 146 |
| 06 | 63 | 000 | 401 | 142 | 33 | 5N2W12-00-01300 | 2015 | 6491 | 15.00 | 280,040 | 240,480 | 520,520 | 342,000 | Jul-15 | 63 | 152 |
| 06 | 61 | 000 | 401 | 144 | 33 | 4N2W23-C0-00602 | 2015 | 2150 | 5.01 | 210,140 | 32,340 | 242,480 | 158,000 | Mar-15 | 64 | 153 |
| 06 | 63 | 000 | 401 | 141 | 33 | 5N2W11-00-01904 | 2015 | 3417 | 7.10 | 259,420 | 177,910 | 437,330 | 285,000 | May-15 | 65 | 153 |

COLUMBIA County 2016 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 | 64 | 000 | 401 | 300 | 30 | 5N2W26-C0-00300 | 2015 | 4462 | 19.42 | 347,880 | 236,660 | 584,540 | 360,000 | Jun-15 | 66 | 162 |
| 06 | 61 | 000 | 401 | 151 | 30 | 5N1W31-00-00500 | 2015 | 6733 | 25.28 | 403,550 | 357,890 | 761,440 | 471,445 | Aug-15 | 67 | 162 |
| 06 | 61 | 000 | 401 | 141 | 30 | 4N1W08-BB-03200 | 2015 | 5361 | 0.48 | 152,000 | 72,150 | 224,150 | 135,000 | Jun-15 | 68 | 166 |

COLUMBIA County 2016 Ratio Study

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------------|-----------|----|----|-----|----------|------------|-----------------|
| 409 | 06 | 56 | 000 | | 0 | Rural St Helens | 409 | 06 | 63 | 000 | | 1 | Rural St Helens |
| 409 | 06 | 61 | 000 | | 5 | Rural St Helens | 409 | 06 | 64 | 000 | | 2 | Rural St Helens |
| 409 | 06 | 62 | 000 | | 0 | Rural St Helens | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|------------|-------------------------|--------------------------|--------------------------|
| Sample - Number of Sales | 8 | RECALCULATED | | |
| Population - Number of Accounts | 472 | | | |
| Sales as a percentage of the Population | 1.69 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 80,375,120 | 56.16 % | 73,945,110 | 56.12 % |
| OSD RMV | 21,747,870 | 15.20 % | 21,747,870 | 16.51 % |
| Residential Improvement RMV | 31,876,100 | 22.27 % | 28,050,968 | 21.29 % |
| Farm Improvement RMV | 9,106,390 | 6.36 % | 8,013,623 | 6.08 % |
| SelectedRatioFromSales | 109 | | | |
| RMV Adjustment | 100 | | | |
| Before Ratio | 109 | | | |
| Overall Adjustment Factor | 92 | | | |
| Land Adjustment Factor | 92 | | | |
| OSD Adjustment Factor | 100 | | | |
| Residential Adjustment Factor | 88 | | | |
| Farm Improvement Factor | 88 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 109 | 2016 | Adjustment | 92 |

Explanation

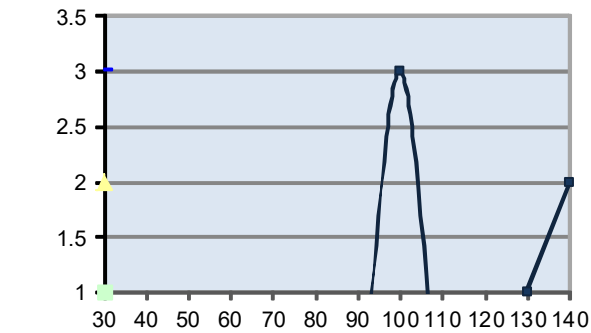
Improved land - Manufactured Structure - Rural St. Helens, Warren, Deer Island (Note: SA 56 is a unique neighborhood comprised of manufactured structures, there are no conventionally built homes in this area).
Because the sales data is small in comparison to the population, it was decided to use the RMV 401 SA 61, SA 62, SA 63 and SA 64 study Selected Ratio of 109 and apply it here.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|-------|-------|-------|-------|------|
| COD | 14.52 | 12.88 | 13.58 | 12.72 | - |
| PRD | 1.04 | 1.02 | 1.02 | 1.04 | - |

COLUMBIA County 2016 Ratio Study

Frequency

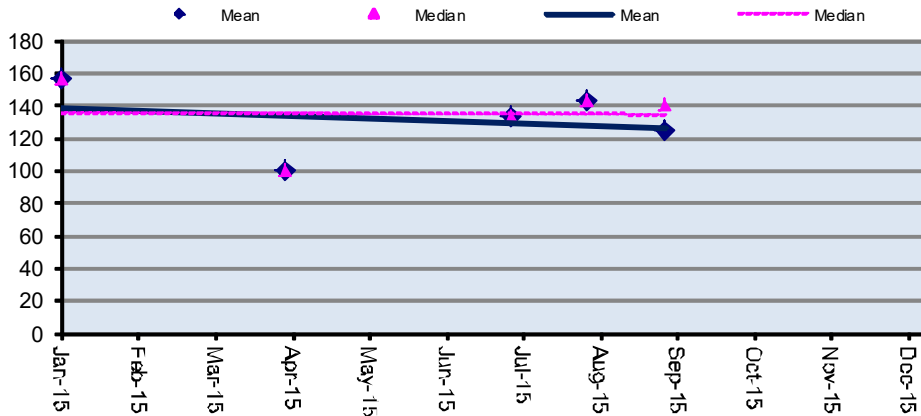


Number Of Sales

8

| | | | | | |
|-----|---|--------|-------|----------------|-------|
| 30 | 0 | Median | 136 | Wtd Mean | 124 |
| 40 | 0 | AD | 19.75 | GeoMean | 127 |
| 50 | 0 | COD | 14.52 | PRD | 1.04 |
| 60 | 0 | Mean | 129 | 95% Confidence | 15.93 |
| 70 | 0 | SD | 22.99 | | |
| 80 | 0 | COV | 17.82 | | |
| 90 | 0 | | | | |
| 100 | 3 | | | | |
| 110 | 0 | | | | |
| 120 | 0 | | | | |
| 130 | 1 | | | | |
| 140 | 2 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jan-15 | 157 | 157 | 1 |
| Apr-15 | 100 | 100 | 1 |
| Jul-15 | 133 | 133 | 1 |
| Aug-15 | 143 | 143 | 1 |
| Sep-15 | 124 | 140 | 4 |

| AP AR | SA | NH | PRP CLS | BLD CLS | RJ CD | MAP NO. | BOOK | PAGE | ACRES | RMV LAND | RMV IMP | TOTAL VALUE | SALES PRICE | SALE DATE | SALE NO | RATIO |
|-------|----|-----|---------|---------|-------|-----------------|------|------|-------|----------|---------|-------------|-------------|-----------|---------|-------|
| 06 | 61 | 000 | 409 | 452 | 33 | 4N2W24-AC-00900 | 2015 | 2577 | 0.56 | 152,000 | 74,080 | 226,080 | 226,000 | Apr-15 | 1 | 100 |
| 06 | 61 | 000 | 409 | 452 | 33 | 4N1W18-B0-02300 | 2015 | 8357 | 6.42 | 247,570 | 110,780 | 358,350 | 349,000 | Sep-15 | 2 | 103 |
| 06 | 61 | 000 | 409 | 463 | 33 | 4N1W07-C0-00600 | 2015 | 8114 | 2.07 | 185,550 | 131,580 | 317,130 | 305,000 | Sep-15 | 3 | 104 |
| 06 | 61 | 000 | 409 | 452 | 30 | 4N1W07-BD-00700 | 2015 | 6132 | 0.92 | 140,000 | 85,680 | 225,680 | 170,000 | Jul-15 | 4 | 133 |
| 06 | 64 | 000 | 409 | 452 | 33 | 6N3W36-00-01202 | 2015 | 7827 | 5.68 | 236,170 | 93,640 | 329,810 | 235,000 | Sep-15 | 5 | 140 |
| 06 | 64 | 000 | 409 | 452 | 33 | 5N2W27-A0-01100 | 2015 | 7603 | 5.01 | 228,160 | 57,750 | 285,910 | 200,000 | Aug-15 | 6 | 143 |
| 06 | 63 | 000 | 409 | 452 | 33 | 5N2W11-B0-00300 | 2015 | 8233 | 10.16 | 289,930 | 89,930 | 379,860 | 253,500 | Sep-15 | 7 | 150 |
| 06 | 61 | 000 | 409 | 442 | 33 | 4N2W24-D0-02700 | 2015 | 342 | 2.00 | 184,000 | 11,930 | 195,930 | 125,000 | Jan-15 | 8 | 157 |

COLUMBIA County 2016 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 | | 1 | Rural St Helens | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|------------|-----------------------------|------------------------------|------------------------------|
| Sample - Number of Sales | 1 | RECALCULATED | | |
| Population - Number of Accounts | 8 | | | |
| Sales as a percentage of the Population | 12.50 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 4,614,050 | 100.00 % | 4,244,926 | 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 | 109 | | | |
| RMV Adjustment | 100 | | | |
| Before Ratio | 109 | | | |
| Overall Adjustment Factor | 92 | | | |
| Land Adjustment Factor | 92 | | | |
| OSD Adjustment Factor | 100 | | | |
| Residential Adjustment Factor | 100 | | | |
| Farm Improvement Factor | 100 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 109 | 2016 | Adjustment | 92 |

Explanation

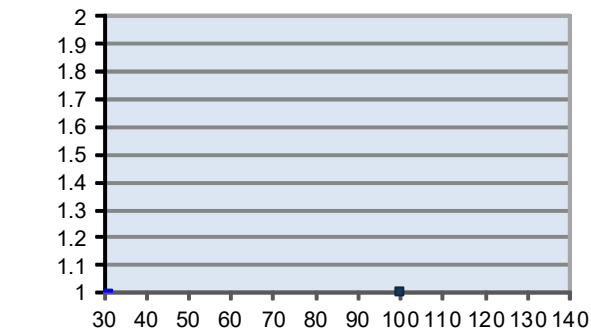
Unimproved Land – Dike Land - Rural St. Helens, Warren, Deer Island
 There is only one sale available which is not adequate for this analysis. Therefore the Selected Ratio of 109 from the MA 06 SA 56, 61, 62, 63 & 64 study was applied here.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|-------|------|------|
| COD | 0.00 | - | 20.26 | 4.05 | - |
| PRD | 1.00 | - | 1.05 | 1.00 | - |

COLUMBIA County 2016 Ratio Study

Frequency

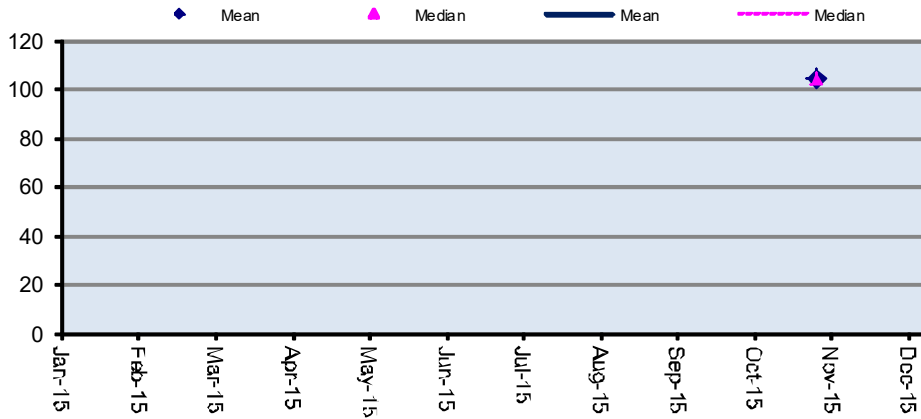


Number Of Sales

1

| | | | | | |
|-----|---|--------|------|----------------|------|
| 30 | 0 | Median | 104 | Wtd Mean | 104 |
| 40 | 0 | AD | 0.00 | GeoMean | 104 |
| 50 | 0 | COD | 0.00 | PRD | 1.00 |
| 60 | 0 | Mean | 104 | 95% Confidence | 1.96 |
| 70 | 0 | SD | 1.00 | | |
| 80 | 0 | COV | 0.96 | | |
| 90 | 0 | | | | |
| 100 | 1 | | | | |
| 110 | 0 | | | | |
| 120 | 0 | | | | |
| 130 | 0 | | | | |
| 140 | 0 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Nov-15 | 104 | 104 | 1 |

| AP AR | SA | NH | PRP CLS | BLD CLS | RJ CD | MAP NO. | BOOK | PAGE | ACRES | RMV LAND | RMV IMP | TOTAL VALUE | SALES PRICE | SALE DATE | SALE NO | RATIO |
|-------|----|-----|---------|---------|-------|-----------------|------|------|-------|----------|---------|-------------|-------------|-----------|---------|-------|
| 06 | 65 | 000 | 400 | | 33 | 5N1W08-00-00300 | 2015 | 9974 | 30.45 | 259,470 | 0 | 259,470 | 250,000 | Nov-15 | 1 | 104 |

COLUMBIA County 2016 Ratio Study

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

Adjustment Calculation Summary

| | | | | |
|---|------------|-----------------------------|------------------------------|------------------------------|
| Sample - Number of Sales | 0 | RECALCULATED | | |
| Population - Number of Accounts | 29 | | | |
| Sales as a percentage of the Population | 0.00 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 48,898,690 | 93.74 % | 44,986,795 | 93.75 % |
| OSD RMV | 608,620 | 1.17 % | 608,620 | 1.27 % |
| Residential Improvement RMV | 1,758,060 | 3.37 % | 1,582,254 | 3.30 % |
| Farm Improvement RMV | 896,980 | 1.72 % | 807,282 | 1.68 % |
| SelectedRatioFromSales | 109 | | | |
| RMV Adjustment | 100 | | | |
| Before Ratio | 109 | | | |
| Overall Adjustment Factor | 92 | | | |
| Land Adjustment Factor | 92 | | | |
| OSD Adjustment Factor | 100 | | | |
| Residential Adjustment Factor | 90 | | | |
| Farm Improvement Factor | 90 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 109 | 2016 | Adjustment | 92 |

Explanation

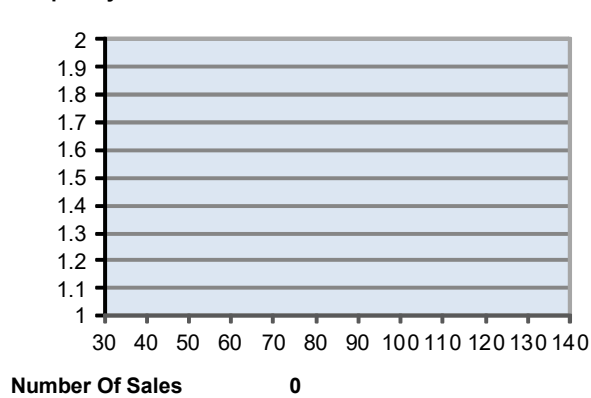
Improved Land – Dike Land - Rural St. Helens, Warren, Deer Island
 Having no sales data available, it was decided to apply the Selected Ratio of 109 from the MA 06 SA 61, 62, 63 & 64 study here.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|-------|-------|------|
| COD | - | - | 13.58 | 12.72 | 9.22 |
| PRD | - | - | 1.02 | 1.04 | 1.01 |

COLUMBIA County 2016 Ratio Study

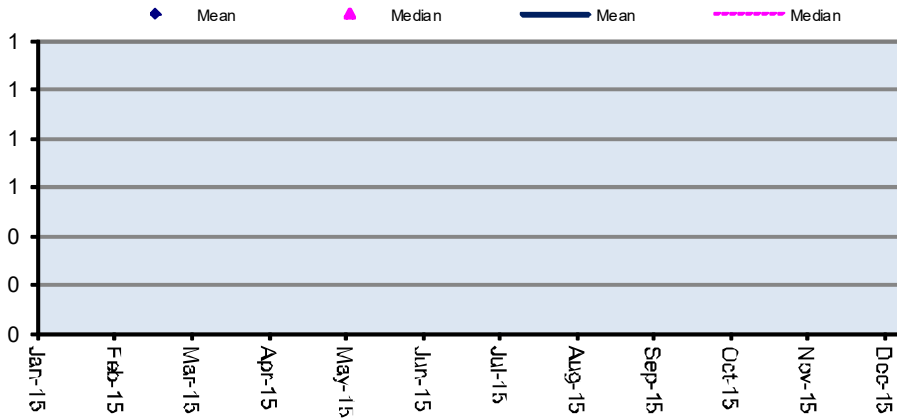
Frequency



| | | |
|-----|---|--------|
| 30 | 0 | Median |
| 40 | 0 | AD |
| 50 | 0 | COD |
| 60 | 0 | Mean |
| 70 | 0 | SD |
| 80 | 0 | COV |
| 90 | 0 | |
| 100 | 0 | |
| 110 | 0 | |
| 120 | 0 | |
| 130 | 0 | |
| 140 | 0 | |

Wtd Mean
GeoMean
PRD
95%
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 NO |

COLUMBIA County 2016 Ratio Study

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | 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 | 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 | 278,390 | 47.94 % | 256,119 | 48.03 % |
| OSD RMV | 22,440 | 3.86 % | 22,440 | 4.21 % |
| Residential Improvement RMV | 203,030 | 34.97 % | 184,757 | 34.65 % |
| Farm Improvement RMV | 76,800 | 13.23 % | 69,888 | 13.11 % |
| SelectedRatioFromSales | 109 | | | |
| RMV Adjustment | 100 | | | |
| Before Ratio | 109 | | | |
| Overall Adjustment Factor | 92 | | | |
| Land Adjustment Factor | 92 | | | |
| OSD Adjustment Factor | 100 | | | |
| Residential Adjustment Factor | 91 | | | |
| Farm Improvement Factor | 91 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 109 | 2016 | Adjustment | 92 |

Explanation

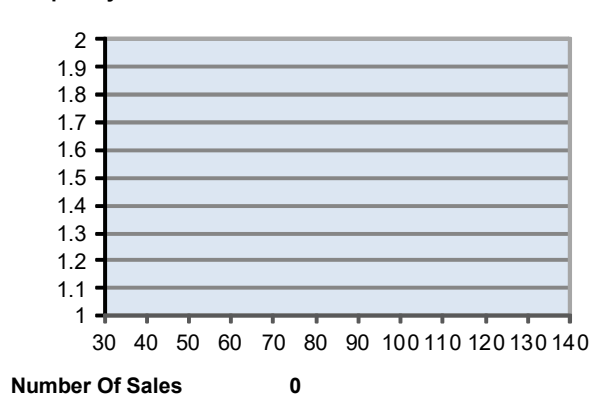
Improved Land – Dike Land, Manufactured Structures - Rural St. Helens, Warren, Deer Island
 For this study, there are no sales available to review. Therefore, the Selected Ratio of 109 from the MA 06 SA 56, 61, 62, 63 & 64 study was used.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|-------|-------|------|
| COD | - | - | 13.58 | 12.72 | 9.22 |
| PRD | - | - | 1.02 | 1.04 | 1.01 |

COLUMBIA County 2016 Ratio Study

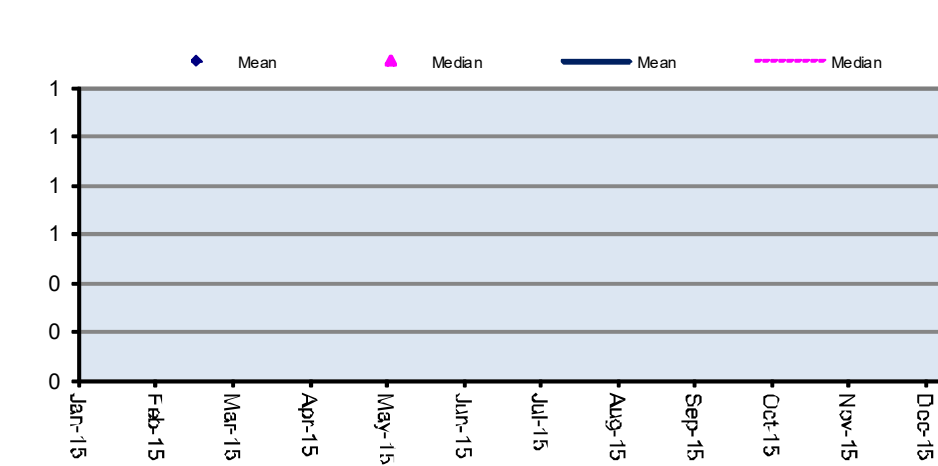
Frequency



| | | |
|-----|---|--------|
| 30 | 0 | Median |
| 40 | 0 | AD |
| 50 | 0 | COD |
| 60 | 0 | Mean |
| 70 | 0 | SD |
| 80 | 0 | COV |
| 90 | 0 | |
| 100 | 0 | |
| 110 | 0 | |
| 120 | 0 | |
| 130 | 0 | |
| 140 | 0 | |

Wtd Mean
GeoMean
PRD
95% 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 |

MAINTENANCE AREA 7

RMV CLASS 019

**PERSONAL PROPERTY
MANUFACTURED
STUCTURES**

COLUMBIA County 2016 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 | 27 | 000 | | 5 | St. Helens |
| 019 | 07 | 02 | 000 | | 5 | Maintenance Area 2 | 019 | 07 | 28 | 000 | | 1 | Columbia City |
| 019 | 07 | 06 | 000 | | 3 | Maintenance Area 6 | 019 | 07 | 31 | 000 | | 0 | Scappoose |

Adjustment Calculation Summary

| | | | | |
|---|------------|-------------------------|--------------------------|--------------------------|
| Sample - Number of Sales | 14 | RECALCULATED | | |
| Population - Number of Accounts | 605 | | | |
| Sales as a percentage of the Population | 2.31% | 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 | 20,913,470 | 100.00 % | 19,658,662 | 100.00 % |
| Farm Improvement RMV | | 0.00 % | 0 | 0.00 % |
| SelectedRatioFromSales | 106 | | | |
| RMV Adjustment | 100 | | | |
| Before Ratio | 106 | | | |
| Overall Adjustment Factor | 94 | | | |
| Land Adjustment Factor | 100 | | | |
| OSD Adjustment Factor | 100 | | | |
| Residential Adjustment Factor | 94 | | | |
| Farm Improvement Factor | 94 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 106 | 2016 | Adjustment | 94 |

Explanation

Personal Property Manufactured Structures – South Columbia County
This analysis is comprised of personal property manufactured structures (PPMS) located through out South Columbia County. The Median of 107 was selected and the the time adjustment of 99 was applied. The result is a Selected Ratio of 106. Please see the following page for the analysis and additional comments.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|------|------|------|
| COD | - | - | - | - | - |
| PRD | - | - | - | - | - |

COLUMBIA County 2016 Ratio Study Personal Property Manufactured Structures

| RMV Class | MA | SA | # of Accts | Location | RMV Class | MA | SA | # of Accts | Location |
|--------------|----|----|---------------|--------------------|--------------|----|----|---------------|---------------------------------|
| 019 | 07 | 01 | 1 | Maintenance Area 1 | 019 | 07 | 27 | 115 | Crestwood Village-St. Helens |
| 019 | 07 | 02 | 246 | Maintenance Area 2 | 019 | 07 | 28 | 42 | Columbia City Estates-Col. City |
| 019 | 07 | 06 | 179 | Maintenance Area 6 | 019 | 07 | 31 | 22 | Crown Point-Scappoose |

| Acct # | MA | SA | Rej Code | Home ID | X-Plate Number | Year Built | Stat Class | Sale Date | Sales Price | Park Buy In | Concess | Adj Sales Price | 2016 Base RMV | Ratio |
|--------|----|----|-------------|---------|-------------------|---------------|---------------|-----------|------------------------|----------------|---------|--------------------|------------------|-----------|
| 1538 | 7 | 6 | 30 | 167898 | 85058 | 1973 | 442 | 02/09/15 | \$28,000 | \$0 | \$0 | \$28,000 | \$19,360 | 69 |
| 436559 | 7 | 2 | 33 | 375374 | 375374 | 1980 | 451 | 03/05/15 | \$22,000 | \$0 | \$0 | \$22,000 | \$21,680 | 99 |
| 1079 | 7 | 27 | 30 | 285407 | 239354 | 1996 | 442 | 04/01/15 | \$48,000 | \$0 | \$0 | \$48,000 | \$44,380 | 92 |
| 1082 | 7 | 27 | 33 | 286015 | 240104 | 1995 | 442 | 04/30/15 | \$27,000 | \$0 | \$0 | \$27,000 | \$37,640 | 139 |
| 1438 | 7 | 6 | 33 | 254927 | 198974 | 1994 | 442 | 06/29/15 | \$32,000 | \$0 | \$0 | \$32,000 | \$38,890 | 122 |
| 1109 | 7 | 27 | 30 | 289473 | 244208 | 1997 | 442 | 07/01/15 | \$36,000 | \$0 | \$0 | \$36,000 | \$50,370 | 140 |
| 1121 | 7 | 27 | 30 | 291018 | 246108 | 1998 | 452 | 07/16/15 | \$34,678 | \$0 | \$0 | \$34,678 | \$51,510 | 149 |
| 1541 | 7 | 6 | 30 | 169300 | 86928 | 1973 | 441 | 09/14/15 | \$15,000 | \$0 | \$0 | \$15,000 | \$11,350 | 76 |
| 465 | 7 | 2 | 33 | 247403 | 189117 | 1985 | 442 | 09/30/15 | \$28,000 | \$0 | \$0 | \$28,000 | \$27,430 | 98 |
| 1262 | 7 | 28 | 33 | 276978 | 228593 | 1994 | 453 | 10/01/15 | \$70,000 | \$0 | \$0 | \$70,000 | \$75,030 | 107 |
| 534 | 7 | 2 | 33 | 297410 | 253277 | 2000 | 442 | 10/02/15 | \$38,255 | \$0 | \$0 | \$38,255 | \$38,930 | 102 |
| 372 | 7 | 2 | 30 | 202918 | 130953 | 1975 | 451 | 10/02/15 | \$13,000 | \$0 | \$0 | \$13,000 | \$13,820 | 106 |
| 398 | 7 | 2 | 30 | 222816 | 157507 | 1978 | 451 | 10/15/15 | \$24,000 | \$0 | \$0 | \$24,000 | \$30,280 | 126 |
| 1100 | 7 | 27 | 30 | 288221 | 242736 | 1996 | 442 | 11/15/15 | \$38,908 | \$0 | \$0 | \$38,908 | \$51,100 | 131 |
| | | | | | | | | | | | | | \$454,841 | \$511,770 |
| | | | | | Mean | 111 | COD | 18 | Population: 605 | | | | | |
| | | | | | Median | 107 | COV | 21 | Sales %: 2.31% | | | | | |
| | | | | | GeoMean | 109 | AAD | 19 | | | | | | |
| | | | | | Wtd. Mean | 113 | PRD | 99 | | | | | | |

Conclusion:

This analysis is comprised of personal property manufactured structures (PPMS) located through out South Columbia County. Due to similar movement within the market, Crestwood Village (SA 27, Columbia City Estates (SA 28) and Crown Point (SA 31) where included with the PPMS General Area (SA 01, SA 02 and SA 06) study. The total population of these areas is 605 and there were a total of 14 useable sales. The sales as a percentage is 2.31%. The Median of 107 was selected as this central tendency is not distorted by the extreme ratios present in this sample.

COLUMBIA County 2016 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 | | 15 | Scappoose | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|------------|-----------------------------|------------------------------|------------------------------|
| Sample - Number of Sales | 15 | RECALCULATED | | |
| Population - Number of Accounts | 145 | | | |
| Sales as a percentage of the Population | 10.34% | 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 | 11,410,540 | 100.00 % | 12,323,383 | 100.00 % |
| Farm Improvement RMV | 0 | 0.00 % | 0 | 0.00 % |
| SelectedRatioFromSales | 93 | | | |
| RMV Adjustment | 100 | | | |
| Before Ratio | 93 | | | |
| Overall Adjustment Factor | 108 | | | |
| Land Adjustment Factor | 100 | | | |
| OSD Adjustment Factor | 100 | | | |
| Residential Adjustment Factor | 108 | | | |
| Farm Improvement Factor | 108 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 93 | 2016 | Adjustment | 108 |

Explanation

Personal Property Manufactured Structures – Springlake Park, City of Scappoose
 Selected the Median of 94 for Springlake Park (SA 30). The Selected Ratio is 93 after applying the time adjustment of 99. Refer to additional comments and analysis on the following page.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|------|------|------|
| COD | - | - | - | - | - |
| PRD | - | - | - | - | - |

COLUMBIA County 2016 Ratio Study Personal Property Manufactured Structures

| RMV Class | MA | SA | # of Accts | Location | | | | | | | | | | |
|-----------|----|----|------------|---------------------------|----------------|------------|------------|-----------|-------------|-------------|---------|-----------------|---------------|-------|
| 019 | 07 | 30 | 145 | Springlake Park-Scappoose | | | | | | | | | | |
| Acct | MA | SA | Rej Code | Home ID | X-Plate Number | Year Built | Stat Class | Sale Date | Sales Price | Park Buy In | Concess | Adj Sales Price | 2016 Base RMV | Ratio |
| 104 | 7 | 30 | 33 | 254804 | 198824 | 1988 | 452 | 02/27/15 | \$63,500 | \$16,000 | | \$47,500 | \$49,440 | 104 |
| 125 | 7 | 30 | 30 | 263068 | 209838 | 1990 | 452 | 03/16/15 | \$65,000 | \$16,000 | | \$49,000 | \$50,870 | 104 |
| 176 | 7 | 30 | 33 | 286311 | 240457 | 1997 | 442 | 04/09/15 | \$99,500 | \$16,000 | \$5,000 | \$78,500 | \$61,900 | 79 |
| 94 | 7 | 30 | 33 | 251023 | 193843 | 1995 | 452 | 04/10/15 | \$119,500 | \$16,000 | | \$103,500 | \$97,500 | 94 |
| 126 | 7 | 30 | 30 | 263151 | 209940 | 1991 | 452 | 04/23/15 | \$59,000 | \$16,000 | | \$43,000 | \$68,900 | 160 |
| 141 | 7 | 30 | 33 | 275572 | 226718 | 1993 | 452 | 04/24/15 | \$106,500 | \$16,000 | | \$90,500 | \$89,070 | 98 |
| 167 | 7 | 30 | 33 | 284160 | 237787 | 1996 | 452 | 04/28/15 | \$69,000 | \$16,000 | | \$53,000 | \$78,510 | 148 |
| 156 | 7 | 30 | 33 | 281888 | 235035 | 1994 | 452 | 05/27/15 | \$105,000 | \$16,000 | | \$89,000 | \$81,460 | 92 |
| 96 | 7 | 30 | 30 | 251095 | 193928 | 1990 | 452 | 07/07/15 | \$84,000 | \$16,000 | | \$68,000 | \$59,480 | 87 |
| 112 | 7 | 30 | 30 | 258945 | 204237 | 1990 | 452 | 08/07/15 | \$99,900 | \$16,000 | | \$83,900 | \$65,100 | 78 |
| 110 | 7 | 30 | 33 | 257382 | 202164 | 1989 | 452 | 08/17/15 | \$67,250 | \$16,000 | | \$51,250 | \$46,030 | 90 |
| 429793 | 7 | 30 | 30 | 311355 | 311355 | 2006 | 462 | 08/28/15 | \$159,900 | \$16,000 | | \$143,900 | \$126,410 | 88 |
| 30249 | 7 | 30 | 30 | 307228 | 307228 | 2005 | 462 | 09/16/15 | \$165,000 | \$16,000 | | \$149,000 | \$119,630 | 80 |
| 30423 | 7 | 30 | 33 | 279780 | 232327 | 1995 | 452 | 10/23/15 | \$85,000 | \$16,000 | | \$69,000 | \$78,490 | 114 |
| 235 | 7 | 30 | 30 | 283276 | 236719 | 1995 | 452 | 11/30/15 | \$110,000 | \$16,000 | | \$94,000 | \$88,970 | 95 |
| | | | | | | | | | | | | \$1,213,050 | \$1,161,760 | |

| | | | | | |
|------------------|------------|------------|------------|--------------------|---------------|
| Mean | 101 | COD | 16 | Population: | 145 |
| Median | 94 | COV | 23 | Sales %: | 10.34% |
| GeoMean | 98 | AAD | 15 | | |
| Wtd. Mean | 96 | PRD | 105 | | |

Conclusion:

This grouping of Personal Property Manufactures Structures (PPMS) is located in SA 30 (Springlake Park) in the City of Scappoose. The total population of this study area is 145 and there were a total of 15 useable sales. The sales as a percentage is 10.34%. Due to the presence of varied ratios in the sales available, the Median of 94 was selected for personal property manufactured structures located in MA 07 SA 30 (Springlake Park).

COLUMBIA County 2016 Ratio Study

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|--------------------|-----------|----|----|-----|----------|------------|--------------------|
| 019 | 07 | 03 | 000 | | 0 | Maintenance Area 3 | 019 | 07 | 05 | 000 | | 3 | Maintenance Area 5 |
| 019 | 07 | 04 | 000 | | 1 | Maintenance Area 4 | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|------------|-------------------------|--------------------------|--------------------------|
| Sample - Number of Sales | 4 | RECALCULATED | | |
| Population - Number of Accounts | 417 | | | |
| Sales as a percentage of the Population | 0.96% | 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 | 10,479,780 | 100.00 % | 6,183,070 | 100.00 % |
| Farm Improvement RMV | | 0.00 % | 0 | 0.00 % |
| SelectedRatioFromSales | 169 | | | |
| RMV Adjustment | 100 | | | |
| Before Ratio | 169 | | | |
| Overall Adjustment Factor | 59 | | | |
| Land Adjustment Factor | 100 | | | |
| OSD Adjustment Factor | 100 | | | |
| Residential Adjustment Factor | 59 | | | |
| Farm Improvement Factor | 59 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 169 | 2016 | Adjustment | 59 |

Explanation

Personal Property Manufactured Structures – North Columbia County
 These personal property manufactures structures are located in South Columbia County (Vernonia, Rainier, Clatskanie). The Mean of 170 was selected and adjusted by 99 from the time study. The result is a Selected Ratio of 169. See the following page for further comments and documentation.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|------|------|------|
| COD | - | - | - | - | - |
| PRD | - | - | - | - | - |

COLUMBIA County 2016 Ratio Study Personal Property Manufactured Structures

| RMV Class | MA | SA | # of Accts | Location | RMV Class | MA | SA | # of Accts | Location |
|--------------|----|----|---------------|--------------------|--------------|----|----|---------------|--------------------|
| 019 | 07 | 03 | 11 | Maintenance Area 3 | 019 | 07 | 05 | 196 | Maintenance Area 5 |
| 019 | 07 | 04 | 210 | Maintenance Area 4 | | | | | |

| Acct # | MA | SA | Rej Code | Home ID | X-Plate Number | Year Built | Stat Class | Sale Date | Sales Price | Park Buy In | Concess | Adj Sales Price | 2016 Base RMV | Ratio |
|--------|----|----|-------------|---------|-------------------|---------------|---------------|-----------|----------------|----------------|---------|--------------------|------------------|-------|
| 1937 | 7 | 4 | 33 | 166285 | 82860 | 1972 | 441 | 03/25/15 | \$6,000 | \$0 | \$0 | \$6,000 | \$9,550 | 159 |
| 1996 | 7 | 5 | 33 | 201147 | 128607 | 1975 | 452 | 03/10/15 | \$15,000 | \$0 | \$0 | \$15,000 | \$27,960 | 186 |
| 2508 | 7 | 5 | 33 | 253343 | 196907 | 1988 | 442 | 10/31/15 | \$25,000 | \$0 | \$0 | \$25,000 | \$39,060 | 156 |
| 2513 | 7 | 5 | 33 | 257126 | 201833 | 1988 | 442 | 10/22/15 | \$22,500 | \$0 | \$0 | \$22,500 | \$39,680 | 176 |
| | | | | | | | | | | | | \$68,500 | \$116,250 | |

| | | | | |
|------------------|------------|------------|------------|------------------------|
| Mean | 170 | COD | 7 | Population: 417 |
| Median | 168 | COV | 7 | Sales %: .96% |
| GeoMean | 169 | AAD | 12 | |
| Wtd. Mean | 170 | PRD | 100 | |

Conclusion:

This analysis is comprised of personal property manufactured structures (PPMS) located through out North Columbia County in the MA 07 General Areas of SA 03, SA 04 and SA 05. The total population of North MA 07 is 417 and the percent of useable sales is 96%. The Mean of 170 was deemed the most reliable of the ratio averages and is supported by the Weighted Mean.

COLUMBIA County 2016 Ratio Study

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|--------------|----|----|-----|-------------|---------------|----------|--------------|----|----|----|-------------|---------------|----------|
| 019 | 07 | 35 | 000 | | 4 | Vernonia | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|------------|-----------------------------|------------------------------|------------------------------|
| Sample - Number of Sales | 4 | RECALCULATED | | |
| Population - Number of Accounts | 21 | | | |
| Sales as a percentage of the Population | 19 % | 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 | 288,540 | 100.00 % | 170,239 | 100.00 % |
| Farm Improvement RMV | | 0.00 % | 0 | 0.00 % |
| SelectedRatioFromSales | 169 | | | |
| RMV Adjustment | 100 | | | |
| Before Ratio | 169 | | | |
| Overall Adjustment Factor | 59 | | | |
| Land Adjustment Factor | 100 | | | |
| OSD Adjustment Factor | 100 | | | |
| Residential Adjustment Factor | 59 | | | |
| Farm Improvement Factor | 59 | | | |
| After Ratio | 100 | | | |
| Selected Ratio | 169 | 2016 | Adjustment | 59 |

Explanation

Personal Property Manufactured Structures – Riverside Meadows, City of Vernonia
 These Personal Property Manufactures Structures (PPMS) are located in the City of Vernonia (Riverside Meadows) and lie in the FEMA flood way. Because of the lack of sales available for analysis it has been decided to use the Selected Ratio of 169 from the North County study. See the following page for the analysis and comments.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|------|------|------|
| COD | - | - | - | - | - |
| PRD | - | - | - | - | - |

COLUMBIA County 2016 Ratio Study Personal Property Manufactured Structures

| RMV Class | MA | SA | # of Accts | Location | | | | | | | | | | |
|-----------|----|----|------------|----------------------------|----------------|------------|------------|----------------|-------------|-------------|----------------|-----------------|-----------------|----------|
| 019 | 07 | 35 | 21 | Riverside Meadows-Vernonia | | | | | | | | | | |
| Acct | MA | SA | Rej Code | Home ID | X-Plate Number | Year Built | Stat Class | Sale Date | Sales Price | Park Buy In | Other Concess. | Adj Sales Price | 2016 Base RMV | Ratio |
| 2352 | 7 | 35 | 30 | 157711 | 71235 | 1972 | 441 | 4/13/2015 | \$3,250 | \$0 | \$0 | \$3,250 | \$6,850 | 211 |
| 2342 | 7 | 35 | 30 | 270912 | 220314 | 1993 | 442 | 3/31/2015 | \$5,500 | \$0 | \$0 | \$5,500 | \$25,750 | 468 |
| 2327 | 7 | 35 | 30 | 210018 | 140346 | 1977 | 442 | 9/2/2015 | \$10,000 | \$0 | \$0 | \$10,000 | \$11,490 | 115 |
| 2339 | 7 | 35 | 30 | 262214 | 208630 | 1990 | 442 | 10/30/2015 | \$6,000 | \$0 | \$0 | <u>\$6,000</u> | <u>\$20,640</u> | 344 |
| | | | | | | | | | | | | | \$24,750 | \$64,730 |
| Mean | | | | | 284 | COD | 73 | Population: 21 | | | | | | |
| Median | | | | | 277 | COV | 69 | Sales %: 19% | | | | | | |
| GeoMean | | | | | 250 | AAD | 191 | | | | | | | |
| Wtd. Mean | | | | | 262 | PRD | 109 | | | | | | | |

Conclusion:

These Personal Property Manufactures Structures (PPMS) are located in the City of Vernonia (Riverside Meadows) and lie in the FEMA flood way. Because of the unique nature of this area due to the flood way and the way in which they move within the market, a new Study Area (SA 35) has been created. The population total is 21. There are only 4 sales for this study. Because of the lack of sales available for analysis it has been decided to use the Selected Ratio of 169 from the North County study. This results in an overall adjustment of 59.

**ALL
MAINTENANCE
AREAS**

RMV CLASS 111

**PERSONAL PROPERTY
FLOATING HOMES
BOATHOUSES
COMBINATIONS**

COLUMBIA County 2016 Ratio Study

Personal Property Floating Property

| RMV Class | MA | SA | # of Accts | Location | RMV Class | MA | SA | # of Accts | Location |
|--------------|----|----|---------------|------------|--------------|----|----|---------------|-----------------|
| 111 | 01 | 95 | 46 | St. Helens | 111 | 04 | 97 | 2 | Rainier |
| 111 | 01 | 97 | 5 | St. Helens | 111 | 05 | 95 | 33 | Clatskanie |
| 111 | 02 | 95 | 137 | Scappoose | 111 | 05 | 97 | 14 | Clatskanie |
| 111 | 02 | 97 | 7 | Scappoose | 111 | 06 | 95 | 18 | Rural St.Helens |
| 111 | 04 | 95 | 7 | Rainier | 111 | 06 | 97 | 10 | Rural St.Helens |

| Sale | MA | SA | RJ Code | PP/W Acct | Tax ID | RMV Class | Sale Date | Sales Price | Pd Concess | Adj Sales Price | 2016 Base RMV | Ratio |
|------|----|----|------------|--------------|--------|--------------|-----------|----------------|---------------|--------------------|------------------|-------|
| 1 | 2 | 95 | 33 | 3311 | 432181 | 111 | 01/14/15 | 204,000 | 0 | 204,000 | 221,430 | 1.09 |
| 2 | 2 | 95 | 33 | 4005 | 432179 | 111 | 02/12/15 | 74,000 | 0 | 74,000 | 79,790 | 1.08 |
| 3 | 2 | 95 | 33 | 3347 | 432216 | 111 | 8/12/15 | 275,000 | 0 | 275,000 | 117,990 | 0.43 |
| 4 | 2 | 95 | 33 | 3134 | 432249 | 111 | 11/13/15 | 60,000 | 0 | 60,000 | 48,020 | 0.80 |
| | | | | | | | | | | 613,000 | 467,230 | |

| | | | |
|------------------|-------------|------------|--------------|
| Mean | 0.85 | COD | 21.06 |
| Median | 0.94 | COV | 35.94 |
| GeoMean | 0.80 | AAD | 0.20 |
| Wtd. Mean | 0.76 | PRD | 1.11 |

Population: 279
Sales %: 1.43%

Conclusion:

This analysis is comprised of personal property floating property (Floating Homes, Combinations and Boathouses) located through out Columbia County. The total population of these properties is 279 and there were a total of 4 useable sales. The sales as a percentage is 1.43%. The unique nature of these properties and the varying uses they have (primary residences, recreational use, boat storage, etc) makes conducting an analysis difficult. Also, the study is further complicated by the manner in which these sales are reported (via personal property returns). Due to these problematic factors and the limited number of sales available, it is recommended to apply no trend to Floating Properties for the 2016 ratio year. NOTE: a re-appraisal of all floating properties is currently in process. The sales used in this analysis have been re-appraised.

ALL MAINTENANCE AREAS

**RMV CLASSES 2XX
COMMERCIAL
PROPERTIES**

COLUMBIA County 2016 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 | 71 | 000 | | 0 | Scappoose |
| 200 | 03 | 73 | 000 | | 0 | Vernonia | 200 | 02 | 72 | 000 | | 0 | Scappoose |
| 200 | 06 | 00 | 000 | | 0 | Rural St Helens | 200 | 04 | 72 | 000 | | 0 | Rainier |
| 200 | 02 | 73 | 000 | | 0 | Scappoose | 200 | 01 | 72 | 000 | | 0 | St Helens/Col City |
| 200 | 06 | 72 | 000 | | 0 | Rural St Helens | 200 | 04 | 00 | 000 | | 1 | Rainier |
| 200 | 04 | 73 | 000 | | 0 | Rainier | 200 | 05 | 00 | 000 | | 0 | Clatskanie |
| 200 | 06 | 63 | 000 | | 0 | Rural St Helens | 200 | 01 | 01 | 000 | | 0 | Columbia City |
| 200 | 01 | 00 | 000 | | 0 | St Helens | 200 | 04 | 71 | 000 | | 0 | Rainier |
| 200 | 02 | 00 | 000 | | 2 | Scappoose | 200 | 04 | 41 | 000 | | 0 | Rainier |
| 200 | 01 | 73 | 000 | | 0 | St Helens/Col City | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|------------|-------------------------|--------------------------|--------------------------|
| Sample - Number of Sales | 3 | RECALCULATED | | |
| Population - Number of Accounts | 528 | | | |
| Sales as a percentage of the Population | 0.57 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 27,926,760 | 100.00 % | 27,926,760 | 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 | 2016 | Adjustment | 100 |

Explanation

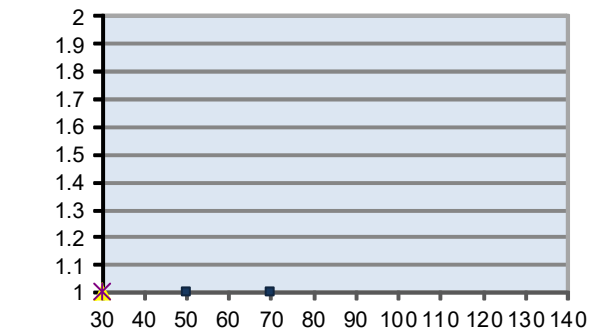
Unimproved land – Commercial, Countywide
 This dataset is too small to perform a thorough analysis with having only 4 sales available out of a population of 528 accounts. Therefore it was decided to use 100 as the Selected Ratio. No time adjustment was applied to this study.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|--------|------|------|------|-------|
| COD | 118.47 | 9.65 | 0.00 | 0.00 | 14.56 |
| PRD | 1.58 | 1.01 | 1.00 | 1.00 | 1.00 |

COLUMBIA County 2016 Ratio Study

Frequency

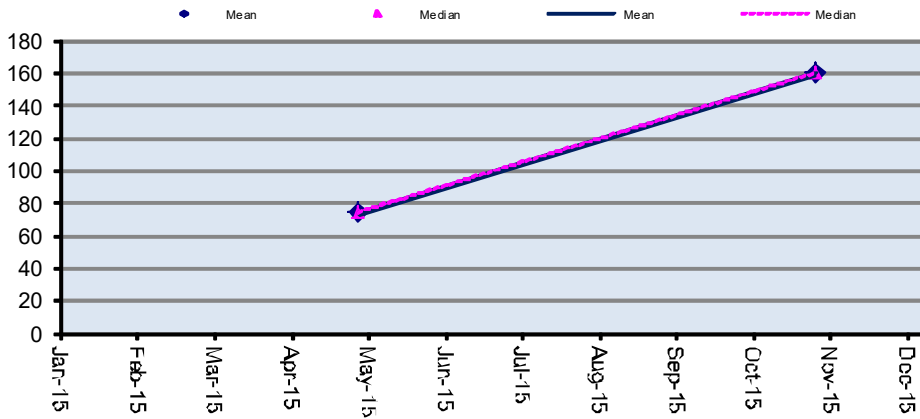


Number Of Sales

3

| | | | | | |
|-----|---|--------|--------|----------------|--------|
| 30 | 0 | Median | 74 | Wtd Mean | 83 |
| 40 | 0 | AD | 87.67 | GeoMean | 104 |
| 50 | 1 | COD | 118.47 | PRD | 1.58 |
| 60 | 0 | Mean | 131 | 95% Confidence | 129.39 |
| 70 | 1 | SD | 114.34 | | |
| 80 | 0 | COV | 87.29 | | |
| 90 | 0 | | | | |
| 100 | 0 | | | | |
| 110 | 0 | | | | |
| 120 | 0 | | | | |
| 130 | 0 | | | | |
| 140 | 0 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| May-15 | 74 | 74 | 1 |
| Nov-15 | 160 | 160 | 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 |
|-------|----|-----|---------|---------|-------|-----------------|------|------|-------|----------|---------|-------------|-------------|-----------|---------|-------|
| 04 | 00 | 000 | 200 | | 33 | 7N2W17-BA-00607 | 2015 | 9870 | 0.52 | 125,910 | 0 | 125,910 | 219,000 | Nov-15 | 1 | 57 |
| 02 | 00 | 000 | 200 | | 33 | 3N2W13-DB-00100 | 2015 | 3919 | 2.89 | 625,740 | 0 | 625,740 | 850,000 | May-15 | 2 | 74 |
| 02 | 00 | 000 | 200 | | 33 | 3N2W12-AD-06529 | 2015 | 9569 | 0.45 | 197,610 | 0 | 197,610 | 75,000 | Nov-15 | 3 | 263 |

COLUMBIA County 2016 Ratio Study

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|--------------------|-----------|----|----|-----|----------|------------|-----------------|
| 201 | 01 | 00 | 000 | | 4 | St Helens | 201 | 03 | 73 | 000 | | 0 | Vernonia |
| 201 | 01 | 01 | 000 | | 0 | Columbia City | 201 | 04 | 00 | 000 | | 0 | Rainier |
| 201 | 01 | 71 | 000 | | 0 | St Helens/Col City | 201 | 04 | 71 | 000 | | 0 | Rainier |
| 201 | 01 | 72 | 000 | | 0 | St Helens/Col City | 201 | 04 | 72 | 000 | | 0 | Rainier |
| 201 | 01 | 73 | 000 | | 0 | St Helens/Col City | 201 | 05 | 00 | 000 | | 0 | Clatskanie |
| 201 | 02 | 00 | 000 | | 2 | Scappoose | 201 | 05 | 71 | 000 | | 0 | Clatskanie |
| 201 | 02 | 71 | 000 | | 0 | Scappoose | 201 | 05 | 72 | 000 | | 0 | Clatskanie |
| 201 | 02 | 72 | 000 | | 0 | Scappoose | 201 | 06 | 00 | 000 | | 0 | Rural St Helens |
| 201 | 02 | 73 | 000 | | 0 | Scappoose | 201 | 06 | 72 | 000 | | 0 | Rural St Helens |
| 201 | 03 | 00 | 000 | | 0 | Vernonia | 201 | 06 | 73 | 000 | | 0 | Rural St Helens |

Adjustment Calculation Summary

| | | | | |
|---|-------------|-------------------------|--------------------------|--------------------------|
| Sample - Number of Sales | 6 | RECALCULATED | | |
| Population - Number of Accounts | 1,105 | | | |
| Sales as a percentage of the Population | 0.54 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 113,512,040 | 31.82 % | 113,512,040 | 31.82 % |
| OSD RMV | 25,500 | 0.01 % | 25,500 | 0.01 % |
| Residential Improvement RMV | 243,007,190 | 68.13 % | 243,007,190 | 68.13 % |
| Farm Improvement RMV | 154,850 | 0.04 % | 154,850 | 0.04 % |
| 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 | 2016 | Adjustment | 100 |

Explanation

Improved land – Commercial, Countywide

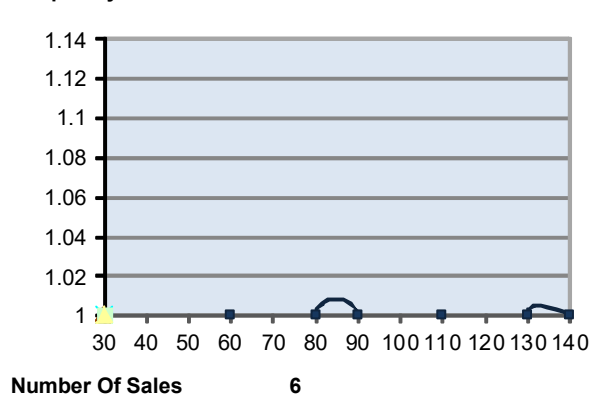
There are 6 sales available for this analysis. Because of the limited number of sales available, it has been decided to use 100 as the Selected Ratio. No time adjustment was applied at this time.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|-------|-------|-------|-------|-------|
| COD | 25.63 | 21.23 | 15.07 | 10.91 | 18.02 |
| PRD | 0.93 | 1.15 | 1.02 | 0.99 | 1.09 |

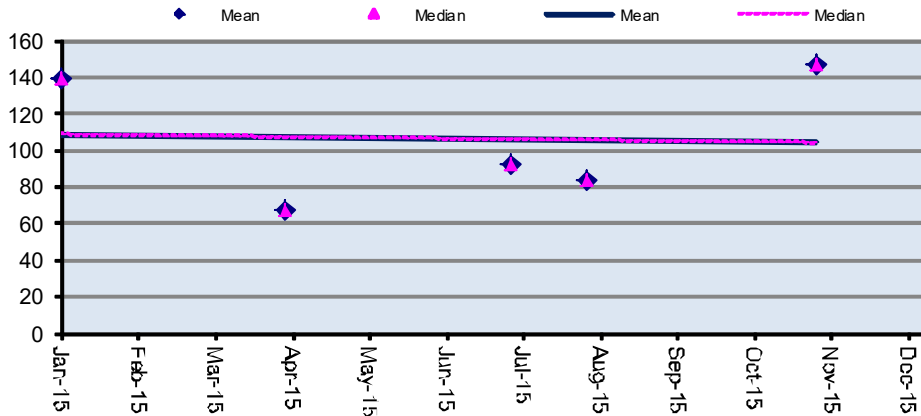
COLUMBIA County 2016 Ratio Study

Frequency



| | | | | | |
|-----|---|--------|-------|----------------|-------|
| 30 | 0 | Median | 106 | Wtd Mean | 116 |
| 40 | 0 | AD | 27.17 | GeoMean | 104 |
| 50 | 0 | COD | 25.63 | PRD | 0.93 |
| 60 | 1 | Mean | 108 | 95% Confidence | 25.72 |
| 70 | 0 | SD | 32.14 | | |
| 80 | 1 | COV | 29.76 | | |
| 90 | 1 | | | | |
| 100 | 0 | | | | |
| 110 | 1 | | | | |
| 120 | 0 | | | | |
| 130 | 1 | | | | |
| 140 | 1 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jan-14 | 119 | 119 | 1 |
| Jan-15 | 139 | 139 | 1 |
| Apr-15 | 67 | 67 | 1 |
| Jul-15 | 92 | 92 | 1 |
| Aug-15 | 83 | 83 | 1 |
| Nov-15 | 147 | 147 | 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 | 543 | 30 | 4N1W04-BD-08600 | 2015 | 2962 | 0.15 | 43,920 | 158,180 | 202,100 | 300,000 | Apr-15 | 1 | 67 |
| 01 | 00 | 000 | 201 | 579 | 33 | 4N1W04-AC-00102 | 2015 | 7165 | 0.27 | 74,290 | 96,130 | 170,420 | 206,500 | Aug-15 | 2 | 83 |
| 01 | 00 | 000 | 201 | 574 | 33 | 4N1W03-BD-07300 | 2015 | 6027 | 0.23 | 91,500 | 293,610 | 385,110 | 420,000 | Jul-15 | 3 | 92 |
| 02 | 00 | 000 | 201 | 582 | 33 | 3N2W01-A0-01301 | 2014 | 708 | 2.52 | 612,620 | 399,830 | 1,012,450 | 850,000 | Jan-14 | 4 | 119 |
| 01 | 00 | 000 | 201 | 572 | 30 | 4N1W04-CA-00800 | 2015 | 809 | 0.20 | 57,060 | 157,830 | 214,890 | 155,000 | Jan-15 | 5 | 139 |
| 02 | 00 | 000 | 201 | 574 | 33 | 3N2W13-B0-01700 | 2015 | 9978 | 1.14 | 394,370 | 770,000 | 1,164,370 | 790,000 | Nov-15 | 6 | 147 |

COLUMBIA County 2016 Ratio Study

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|---------------|-----------|----|----|-----|----------|------------|-----------------|
| 207 | 01 | 00 | 000 | | 0 | St Helens | 207 | 04 | 00 | 000 | | 0 | Rainier |
| 207 | 01 | 01 | 000 | | 0 | Columbia City | 207 | 05 | 00 | 000 | | 0 | Clatskanie |
| 207 | 02 | 00 | 000 | | 0 | Scappoose | 207 | 06 | 00 | 000 | | 0 | Rural St Helens |
| 207 | 03 | 00 | 000 | | 0 | Vernonia | 207 | 06 | 56 | 000 | | 0 | Rural St Helens |

Adjustment Calculation Summary

| | | | | |
|---|------------|-------------------------|--------------------------|--------------------------|
| Sample - Number of Sales | 0 | RECALCULATED | | |
| Population - Number of Accounts | 36 | | | |
| Sales as a percentage of the Population | 0.00 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 17,397,659 | 44.38 % | 17,397,659 | 44.38 % |
| OSD RMV | 0 | 0.00 % | 0 | 0.00 % |
| Residential Improvement RMV | 21,793,740 | 55.59 % | 21,793,740 | 55.59 % |
| Farm Improvement RMV | 14,230 | 0.04 % | 14,230 | 0.04 % |
| 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 2016 Adjustment 100

Explanation

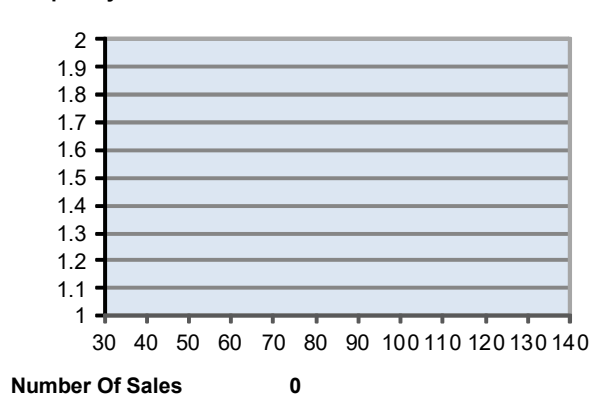
Improved land – Manufactured Home Parks, Countywide
 These properties are appraised based on income. Because of this, no adjustment has been applied.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|------|------|------|
| COD | - | - | - | - | - |
| PRD | - | - | - | - | - |

COLUMBIA County 2016 Ratio Study

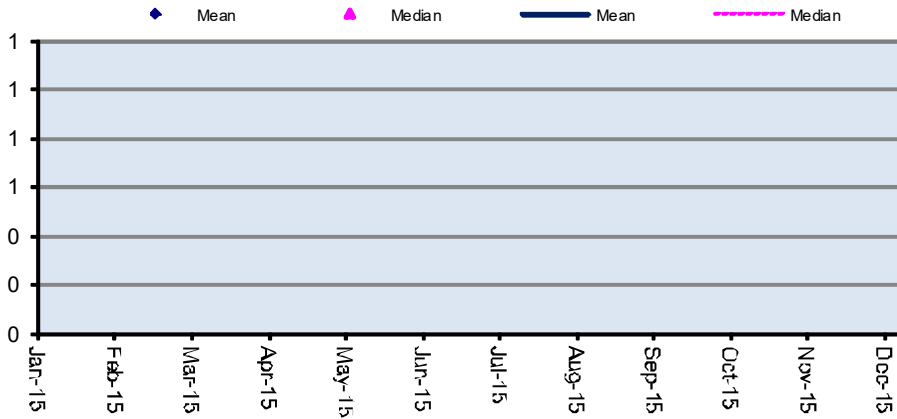
Frequency



| | | |
|-----|---|--------|
| 30 | 0 | Median |
| 40 | 0 | AD |
| 50 | 0 | COD |
| 60 | 0 | Mean |
| 70 | 0 | SD |
| 80 | 0 | COV |
| 90 | 0 | |
| 100 | 0 | |
| 110 | 0 | |
| 120 | 0 | |
| 130 | 0 | |
| 140 | 0 | |

Wtd Mean
GeoMean
PRD
95% 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 | 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 2016 Ratio Study

Commercial Floating Property

| RMV Class | MA | SA | # of Accts | Location | RMV Class | MA | SA | # of Accts | Location |
|-----------|----|----|------------|-----------|-----------|----|----|------------|------------------|
| 221 | 02 | 00 | 2 | Scappoose | 221 | 06 | 00 | 1 | Rural St. Helens |

| Sale | Code Area | Account | Tax ID | Marine Board # | RMV Class | Sale Date | Adjusted Sales Price | MA | SA | RJ Code | RMV | Ratio |
|------|-----------|---------|--------|----------------|-----------|-----------|----------------------|----|----|---------|-----|-------|
|------|-----------|---------|--------|----------------|-----------|-----------|----------------------|----|----|---------|-----|-------|

| | | | | | |
|---------------------------------------|--------|---------------|---|-----|---|
| Sample - Number of Sales | 0 | Median | 0 | COD | 0 |
| Population - Number of Accounts Sales | 3 | Mean GeoMean | 0 | SD | 0 |
| as a percentage of the Population | 0.00 % | Weighted Mean | 0 | COV | 0 |
| | | | 0 | AAD | 0 |
| | | | | PRD | 0 |

Analysis:

The analysis for RMV Class 221, SA 00 (Commercial Floating Properties) cannot be performed using the current ORCATS Ratio Study program. Instead, the analysis was performed by tracking the useable sales from 1/1/2015 through 12/31/15 using Excel.

Explanation:

There were no useable sales available for this study. Therefore, it is recommend not to apply an adjustment at this time.

**ALL
MAINTENANCE
AREAS**

RMV CLASS 3XX

**INDUSTRIAL
PROPERTY**

COLUMBIA County 2016 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 | | 1 | Rainier |
| 300 | 02 | 00 | 000 | | 0 | Scappoose | 300 | 05 | 00 | 000 | | 0 | Clatskanie |
| 300 | 03 | 00 | 000 | | 0 | Vernonia | 300 | 06 | 00 | 000 | | 0 | Rural St Helens |

Adjustment Calculation Summary

| | | | | |
|---|------------|-------------------------|--------------------------|--------------------------|
| Sample - Number of Sales | 1 | | | |
| Population - Number of Accounts | 121 | | | |
| Sales as a percentage of the Population | 0.83 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 41,345,230 | 100.00 % | 41,345,230 | 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 | 2016 | Adjustment | 100 |

Explanation

Unimproved land – Industrial, Countywide

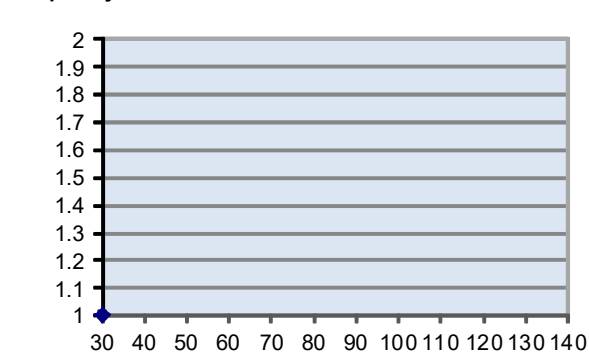
There is 1 sale available for this analysis which is too few to perform an adequate study. Therefore, a Selected Ratio of 100 was deemed appropriate to apply with no time adjustment.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|------|------|------|
| COD | 0.00 | 0.00 | - | 0.00 | - |
| PRD | 1.00 | 1.00 | - | 1.00 | - |

COLUMBIA County 2016 Ratio Study

Frequency

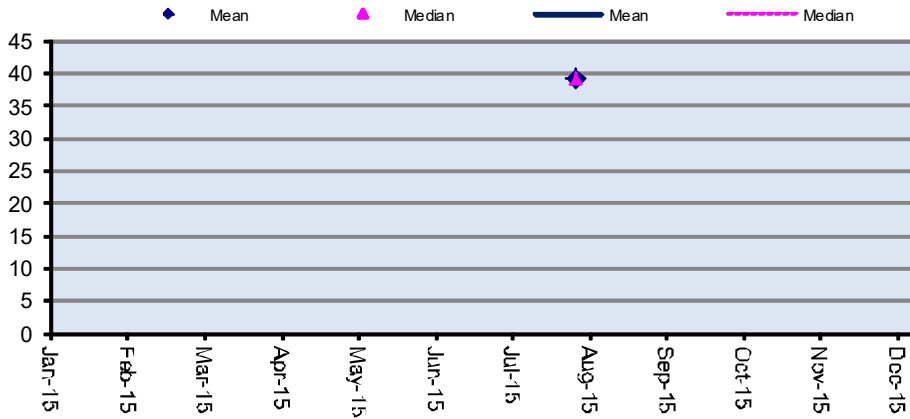


Number Of Sales

1

| | | | | | |
|-----|---|--------|------|----------------|------|
| 30 | 1 | Median | 39 | Wtd Mean | 39 |
| 40 | 0 | AD | 0.00 | GeoMean | 39 |
| 50 | 0 | COD | 0.00 | PRD | 1.00 |
| 60 | 0 | Mean | 39 | 95% Confidence | 1.96 |
| 70 | 0 | SD | 1.00 | | |
| 80 | 0 | COV | 2.56 | | |
| 90 | 0 | | | | |
| 100 | 0 | | | | |
| 110 | 0 | | | | |
| 120 | 0 | | | | |
| 130 | 0 | | | | |
| 140 | 0 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Aug-15 | 39 | 39 | 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 | 300 | | 33 | 7N2W17-00-00100 | 2015 | 7168 | 9.51 | 611,680 | 0 | 611,680 | 1,563,750 | Aug-15 | 1 | 39 |

COLUMBIA County 2016 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 | 00 | 000 | | 0 | Rainier |
| 301 | 02 | 00 | 000 | | 0 | Scappoose | 301 | 04 | 74 | 000 | | 0 | Rainier |
| 301 | 02 | 74 | 000 | | 1 | Scappoose | 301 | 05 | 00 | 000 | | 0 | Clatskanie |
| 301 | 03 | 00 | 000 | | 0 | Vernonia | 301 | 06 | 00 | 000 | | 0 | Rural St Helens |

Adjustment Calculation Summary

| | | | | |
|---|------------|-------------------------|--------------------------|--------------------------|
| Sample - Number of Sales | 1 | | | |
| Population - Number of Accounts | 79 | | | |
| Sales as a percentage of the Population | 1.27 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 18,041,370 | 65.83 % | 18,041,370 | 65.83 % |
| OSD RMV | 0 | 0.00 % | 0 | 0.00 % |
| Residential Improvement RMV | 9,340,800 | 34.08 % | 9,340,800 | 34.08 % |
| Farm Improvement RMV | 25,490 | 0.09 % | 25,490 | 0.09 % |
| 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 2016 Adjustment 100

Explanation

Improved Land – Industrial, Countywide

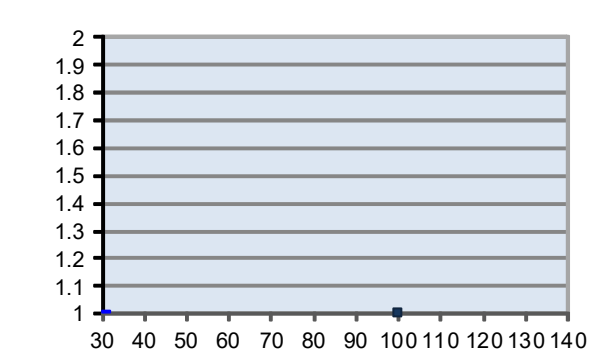
Since there is only one sale available for this study, it was decided to use the Selected Ratio of 100 with no time adjustment applied.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|------|------|------|
| COD | 0.00 | 0.00 | - | - | 3.13 |
| PRD | 1.00 | 1.00 | - | - | 0.99 |

COLUMBIA County 2016 Ratio Study

Frequency

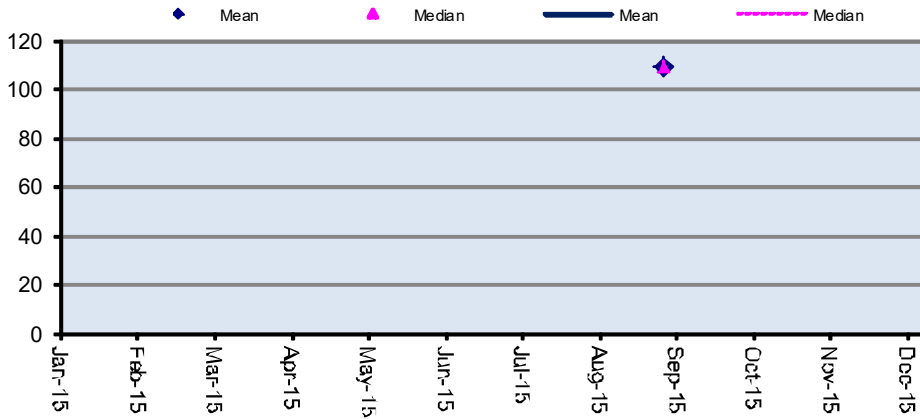


Number Of Sales

1

| | | | | | |
|-----|---|--------|------|----------------|------|
| 30 | 0 | Median | 109 | Wtd Mean | 109 |
| 40 | 0 | AD | 0.00 | GeoMean | 109 |
| 50 | 0 | COD | 0.00 | PRD | 1.00 |
| 60 | 0 | Mean | 109 | 95% Confidence | 1.96 |
| 70 | 0 | SD | 1.00 | | |
| 80 | 0 | COV | 0.92 | | |
| 90 | 0 | | | | |
| 100 | 1 | | | | |
| 110 | 0 | | | | |
| 120 | 0 | | | | |
| 130 | 0 | | | | |
| 140 | 0 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Sep-15 | 109 | 109 | 1 |

| AP AR | SA | NH | PRP CLS | BLD CLS | RJ CD | MAP NO. | BOOK | PAGE | ACRES | RMV LAND | RMV IMP | TOTAL VALUE | SALES PRICE | SALE DATE | SALE NO | RATIO |
|-------|----|-----|---------|---------|-------|-----------------|------|------|-------|----------|---------|-------------|-------------|-----------|---------|-------|
| 02 | 74 | 000 | 301 | 595 | 33 | 4N2W36-D0-00300 | 2015 | 8116 | 25.24 | 533,890 | 44,330 | 578,220 | 530,000 | Sep-15 | 1 | 109 |

**ALL
MAINTENANCE
AREAS**

RMV CLASS 701

**MULTI FAMILY
(5 PLUS UNITS)**

COLUMBIA County 2016 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 | 82 | | | |
| Sales as a percentage of the Population | 1.22 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 10,292,390 | 21.51 % | 10,292,390 | 21.51 % |
| OSD RMV | 15,500 | 0.03 % | 15,500 | 0.03 % |
| Residential Improvement RMV | 37,538,950 | 78.46 % | 37,538,950 | 78.46 % |
| 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 | 2016 | Adjustment | 100 |

Explanation

Improved Land – Apartments, Countywide

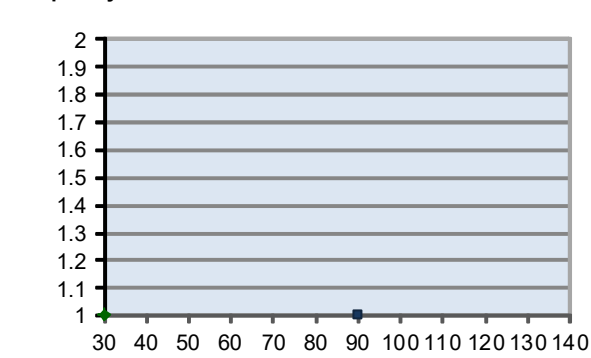
Having too few sales available for this analysis, the Selected Ratio of 100 from the improved Commercial study was used (MA 01 SA 00, 01, 71, 72, 73, 74; MA 02 SA 00, 71, 72, 73, 74; MA 03 SA 00, 71, 72, 73, 74; MA 04 SA 00, 71, 72, 73, 74; MA 05 SA 00, 71, 72, 73, 74; MA 06 SA 00, 71, 72, 73, 74).

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|------|------|------|
| COD | 0.00 | 0.00 | - | - | - |
| PRD | 1.00 | 1.00 | - | - | - |

COLUMBIA County 2016 Ratio Study

Frequency

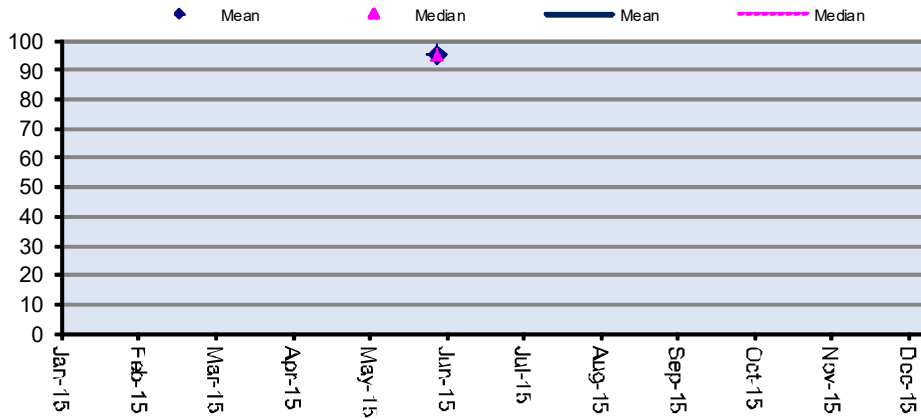


Number Of Sales

1

| | | | | | |
|-----|---|--------|------|----------------|------|
| 30 | 0 | Median | 95 | Wtd Mean | 95 |
| 40 | 0 | AD | 0.00 | GeoMean | 95 |
| 50 | 0 | COD | 0.00 | PRD | 1.00 |
| 60 | 0 | Mean | 95 | 95% Confidence | 1.96 |
| 70 | 0 | SD | 1.00 | | |
| 80 | 0 | COV | 1.05 | | |
| 90 | 1 | | | | |
| 100 | 0 | | | | |
| 110 | 0 | | | | |
| 120 | 0 | | | | |
| 130 | 0 | | | | |
| 140 | 0 | | | | |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jun-15 | 95 | 95 | 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 | 762 | 33 | 4N1W04-CB-03800 | 2015 | 5420 | 0.54 | 126,790 | 415,810 | 542,600 | 570,000 | Jun-15 | 1 | 95 |

ALL MAINTENANCE AREAS

**ODD LOTS:
RMV CLASS 010
RMV CLASS 020
RMV CLASS 030
RMV CLASS 040**

COLUMBIA County 2016 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 | 00 | 000 | | 0 | Vernonia |
| 010 | 01 | 01 | 000 | | 0 | Columbia City | 010 | 03 | 03 | 000 | | 0 | Vernonia |
| 010 | 01 | 15 | 000 | | 0 | St Helens | 010 | 04 | 00 | 000 | | 0 | Rainier |
| 010 | 02 | 00 | 000 | | 0 | Scappoose | 010 | 05 | 00 | 000 | | 0 | Clatskanie |

Adjustment Calculation Summary

| | | | | |
|---|---------|-------------------------|--------------------------|--------------------------|
| Sample - Number of Sales | 0 | RECALCULATED | | |
| Population - Number of Accounts | 152 | | | |
| Sales as a percentage of the Population | 0.00 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 126,350 | 94.74 % | 126,350 | 94.74 % |
| OSD RMV | 0 | 0.00 % | 0 | 0.00 % |
| Residential Improvement RMV | 7,020 | 5.26 % | 7,020 | 5.26 % |
| 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 2016 Adjustment 100

Explanation

Odd Lot – Unbuildable, zoned residential

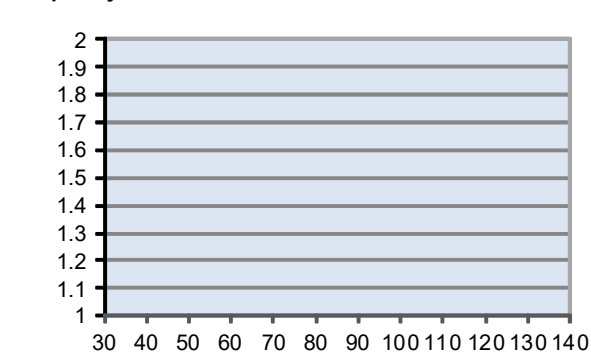
This study is comprised of those odd lots which are not buildable due to size, DEQ denial, etc and are located in the incorporated areas of Columbia County. They have been identified as having minimal value for assessment reasons. The improvement value displayed on this report represents paving and is considered to be of little value. Therefore, it was deemed no adjustment was warranted at this time.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|------|------|------|
| COD | - | - | - | - | - |
| PRD | - | - | - | - | - |

COLUMBIA County 2016 Ratio Study

Frequency



Number Of Sales

0

| | | |
|-----|---|--------|
| 30 | 0 | Median |
| 40 | 0 | AD |
| 50 | 0 | COD |
| 60 | 0 | Mean |
| 70 | 0 | SD |
| 80 | 0 | COV |
| 90 | 0 | |
| 100 | 0 | |
| 110 | 0 | |
| 120 | 0 | |
| 130 | 0 | |
| 140 | 0 | |

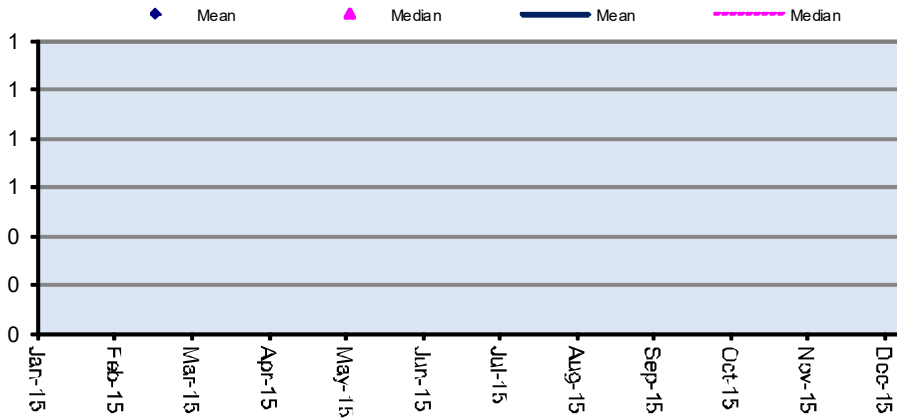
Wtd Mean

GeoMean

PRD

95%
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 NO |

COLUMBIA County 2016 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 | 04 | 00 | 000 | | 0 | Rainier |
| 020 | 02 | 00 | 000 | | 0 | Scappoose | 020 | 05 | 00 | 000 | | 0 | Clatskanie |
| 020 | 03 | 00 | 000 | | 0 | Vernonia | | | | | | | |

Adjustment Calculation Summary

| | | | | |
|---|------------|-------------------------|--------------------------|--------------------------|
| Sample - Number of Sales | 0 | RECALCULATED | | |
| Population - Number of Accounts | 13 | | | |
| Sales as a percentage of the Population | 0.00 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 12,810 | 53.64 % | 12,810 | 53.64 % |
| OSD RMV | 0 | 0.00 % | 0 | 0.00 % |
| Residential Improvement RMV | 11,070 | 46.36 % | 11,070 | 46.36 % |
| 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 | 2016 | Adjustment | 100 |

Explanation

Odd Lot – Unbuildable, zoned commercial

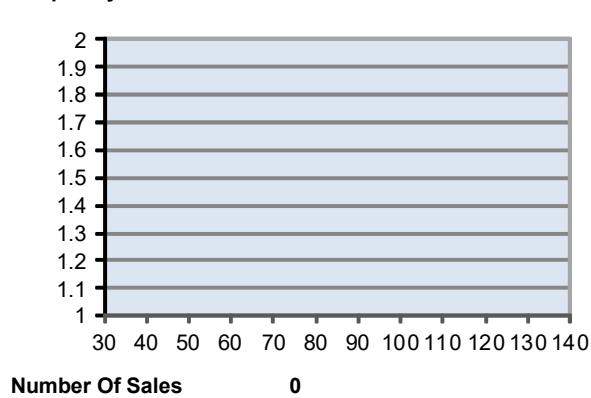
These properties are zoned commercial and are located throughout Columbia County. Because of their size, shape and/or location they are considered as odd lots and have been given minimal value. It is recommended that no adjustment be made to these properties for the current year.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|------|------|------|
| COD | - | - | - | - | - |
| PRD | - | - | - | - | - |

COLUMBIA County 2016 Ratio Study

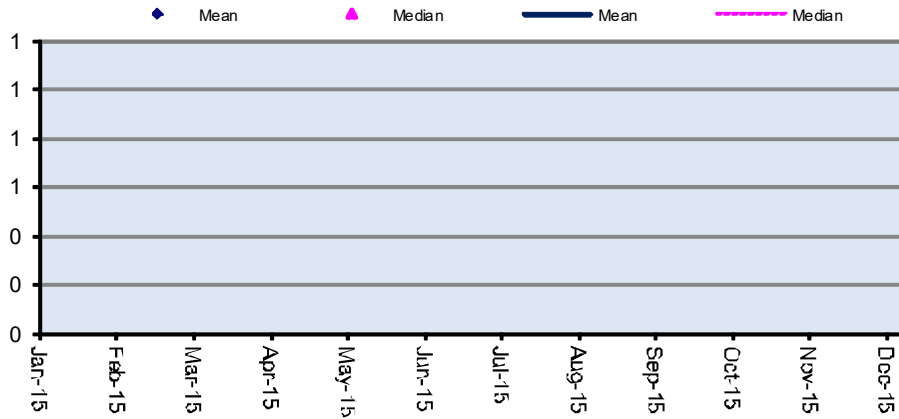
Frequency



| | | |
|-----|---|--------|
| 30 | 0 | Median |
| 40 | 0 | AD |
| 50 | 0 | COD |
| 60 | 0 | Mean |
| 70 | 0 | SD |
| 80 | 0 | COV |
| 90 | 0 | |
| 100 | 0 | |
| 110 | 0 | |
| 120 | 0 | |
| 130 | 0 | |
| 140 | 0 | |

Wtd Mean
GeoMean
PRD
95% 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 2016 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 Brkdwn | Post Trend Values | Post Trend Brkdwn |
| 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 | 2016 | Adjustment | 100 |

Explanation

Odd Lot – Unbuildable, zoned industrial

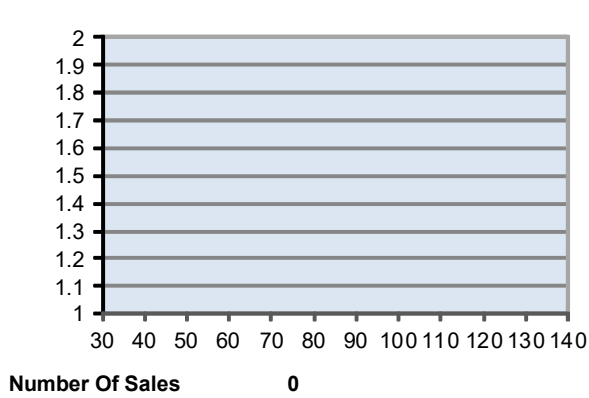
This analysis is for those odd lots which are zoned industrial. They are of insufficient size for development but may provide access to other sites. These properties are given a minimal value and no adjustment is recommended.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|------|------|------|
| COD | - | - | - | - | - |
| PRD | - | - | - | - | - |

COLUMBIA County 2016 Ratio Study

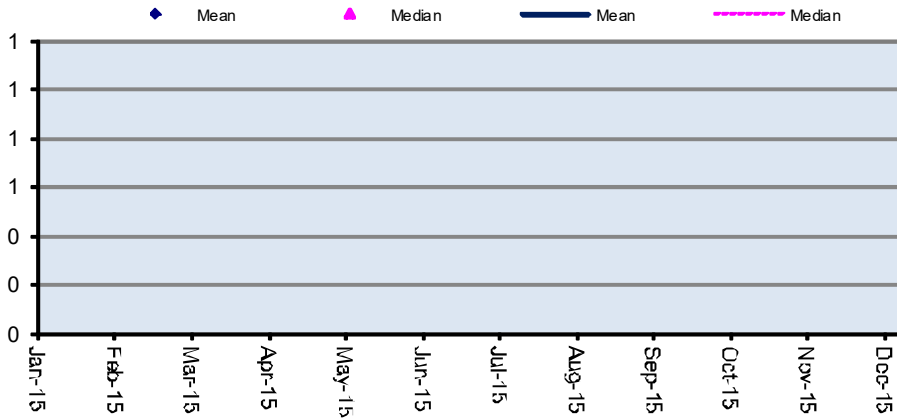
Frequency



| | | |
|-----|---|--------|
| 30 | 0 | Median |
| 40 | 0 | AD |
| 50 | 0 | COD |
| 60 | 0 | Mean |
| 70 | 0 | SD |
| 80 | 0 | COV |
| 90 | 0 | |
| 100 | 0 | |
| 110 | 0 | |
| 120 | 0 | |
| 130 | 0 | |
| 140 | 0 | |

Wtd Mean
GeoMean
PRD
95%
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 NO |

COLUMBIA County 2016 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 | 164 | | | |
| Sales as a percentage of the Population | 0.00 % | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 133,690 | 100.00 % | 133,690 | 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** **2016** **Adjustment** **100**

Explanation

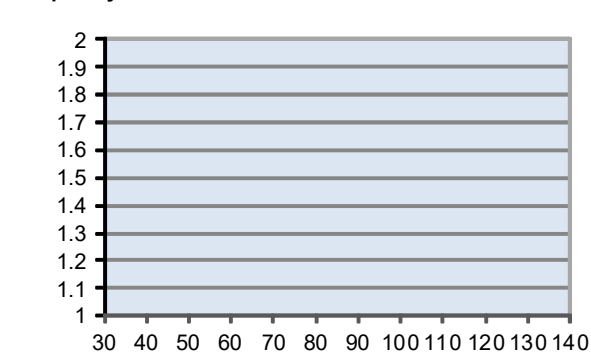
Odd Lot – Unbuildable, zoning not significant
 These are properties located within rural Columbia County. Due to their size, shape and/or location they are considered to have minimal value. Therefore, no adjustment is to be applied for the current year.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|------|------|------|
| COD | - | - | - | - | - |
| PRD | - | - | - | - | - |

COLUMBIA County 2016 Ratio Study

Frequency



Number Of Sales

0

30 0 Median
40 0 AD
50 0 COD
60 0 Mean
70 0 SD
80 0 COV
90 0
100 0
110 0
120 0
130 0
140 0

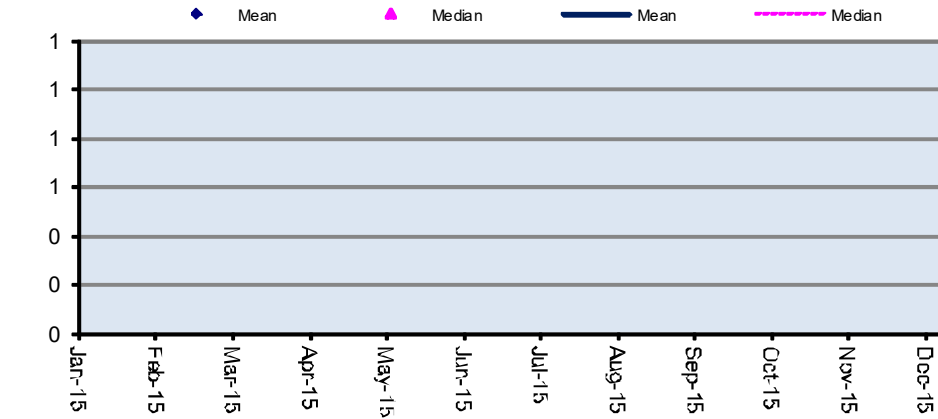
Wtd Mean

GeoMean

PRD

95%
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 NO |

**ALL
MAINTENANCE
AREAS**

STUDY AREA 60

ISLANDS

COLUMBIA County 2016 Ratio Study

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

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 | 682,970 | 100.00 % | 682,970 | 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 2016 Adjustment 100

Explanation

Islands

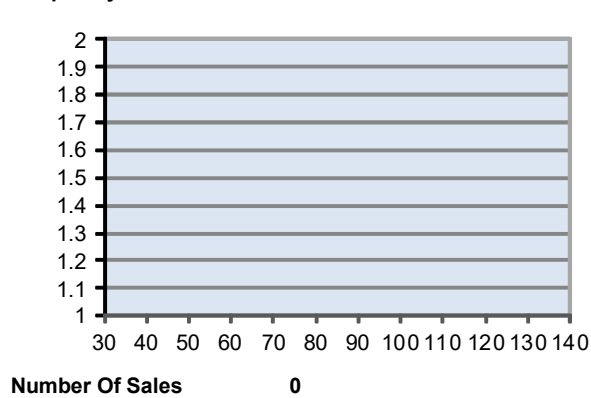
This analysis comprises those properties located on the Columbia River (Islands). They have very little marketability due to access and development limitations. Therefore it is recommended that no adjustment be applied.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|------|------|------|
| COD | - | - | - | - | - |
| PRD | - | - | - | - | - |

COLUMBIA County 2016 Ratio Study

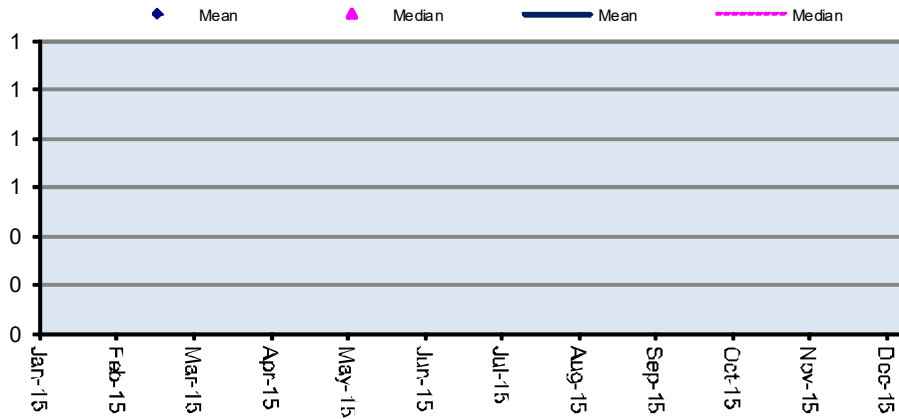
Frequency



| | | |
|-----|---|--------|
| 30 | 0 | Median |
| 40 | 0 | AD |
| 50 | 0 | COD |
| 60 | 0 | Mean |
| 70 | 0 | SD |
| 80 | 0 | COV |
| 90 | 0 | |
| 100 | 0 | |
| 110 | 0 | |
| 120 | 0 | |
| 130 | 0 | |
| 140 | 0 | |

Wtd Mean
GeoMean
PRD
95%
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 NO |

**ALL
MAINTENANCE
AREAS**

RMV CLASS 600

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

COLUMBIA County 2016 Ratio Study

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------|-----------|----|----|-----|----------|------------|-----------------|
| 600 | 02 | 06 | 000 | | 0 | Scappoose | 600 | 05 | 06 | 000 | | 0 | Clatskanie |
| 600 | 03 | 06 | 000 | | 0 | Vernonia | 600 | 06 | 06 | 000 | | 0 | Rural St Helens |
| 600 | 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 Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Prior Year Population Values | | | | |
| Land RMV | 97,879,100 | 100.00 % | 97,879,100 | 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 | 2016 | Adjustment | 100 |

Explanation

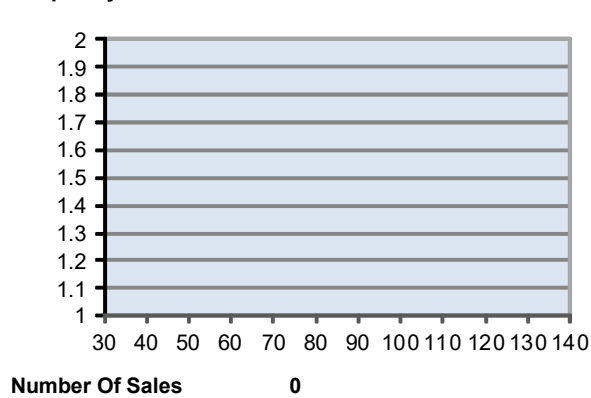
This grouping of Highest and Best Use Forest Land properties are located throughout Columbia County. They are large tracts of land and many may have topographical issues as well as access limitations which hinder the "useability" of the property. The Real Market Values that are applied each assessment year to H&BU properties are determined by the Department of Revenue annually. Therefore, no adjustment was applied.

Performance History

| | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----|------|------|------|------|------|
| COD | - | - | - | - | - |
| PRD | - | - | - | - | - |

COLUMBIA County 2016 Ratio Study

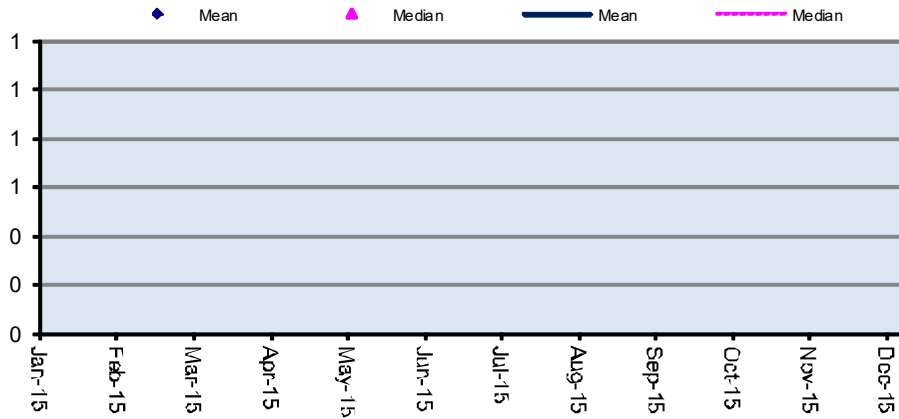
Frequency



| | | |
|-----|---|--------|
| 30 | 0 | Median |
| 40 | 0 | AD |
| 50 | 0 | COD |
| 60 | 0 | Mean |
| 70 | 0 | SD |
| 80 | 0 | COV |
| 90 | 0 | |
| 100 | 0 | |
| 110 | 0 | |
| 120 | 0 | |
| 130 | 0 | |
| 140 | 0 | |

Wtd Mean
GeoMean
PRD
95%
Confidence

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 NO |

**ALL
MAINTENANCE
AREAS**

**COEFFICIENT OF
DISPERSION**

&

**PRICE RELATED
DIFFERENTIAL**

AREAS OF CONCERN

COLUMBIA County 2016 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, 2015 through December 31, 2015. This is the sales study period used in the 2016 Ratio Report.

Current COD Standards:

| Type of property (RMV Class) | Max COD |
|------------------------------|---------|
| Vacant Land (100, 400) | 20 |
| Real & PPMS | 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 |

The Coefficient of Dispersion for the properties listed below have exceeded the current standards. Columbia County's areas of concern are:

| MA | SA | RMV Class | Number of Accounts Affected | Current Year COD | Prior Year COD | | | |
|----|----|-----------|-----------------------------|------------------|----------------|---------|---------|---------|
| | | | | | 1 Year | 2 Years | 3 Years | 4 Years |
| 04 | 00 | 101 | 617 | 15.48 | 12.86 | 14.46 | 14.01 | 12.32 |

Explanation:

Improved properties located in the City of Rainier (general area) slightly exceed the COD standard as noted above. However, the current year COD still appears to be in line with the prior years and the impact is negligible. In the future, it is anticipated the COD will be back in compliance.

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, 2015 through December 31, 2015 and has been used in the 2016 Ratio Report.

| MA | SA | RMV Class | PRD | Under .98 | Over 1.03 |
|----|----|-----------|------|-----------|-----------|
| 04 | 00 | 101 | 1.05 | | X |

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.