

**COLUMBIA COUNTY ASSESSOR'S
CERTIFIED RATIO STUDY
JANUARY 1, 2021**



*“Serving Columbia County through
Engagement, Connection and Innovation”*

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Oregon

Kate Brown, Governor

Department of Revenue
Property Tax Division
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PO Box 14380
Salem, OR 97309-5075
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July 12, 2021

Andrea Jurkiewicz, Assessor
Columbia County
230 Strand Street Rm. 331
St. Helens, OR 97051

Columbia County 2021 Assessor's Certified Ratio Study Acceptance

The Department's Mass Appraisal Review team has completed its required review of your *2021 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 and appraisal plan 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 the mass appraisal team at MassAppraisal.Team@oregon.gov

Your appraisal / valuation plan is yet to be received and is due on or before November 1, 2021.

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.

Sincerely,

Roxanne Gillespie, MAI, Manager
Program Assistance
Property Tax Division

Tel: (503) 347-7536
Fax: (503) 945-8737
cc: County Governing Body

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Certification and 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
Sue Martin, Assessor

6/11/21
Date

Joelle Leach
Joelle Leach, Analyst
Preparer/Contact Person

(503) 397-2240 ext. 8450
Phone

Introduction

The purpose of Ratio Study is to measure the level of appraised value in relation to the market value as of the assessment date of January 1. For 2021, this is the relationship between the base set-up real market values for all re-calculated or re-appraised areas.

Furthermore, the Ratio Study's purpose is to document the analysis and to identify adjustment factors that will achieve 100% of Real Market Value (RMV). As an additional benefit, this study is a valuable tool for managing appraisal and adjustment programs.

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 Areas and/or Property Class/RMV Class designations.

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 throughout Columbia County.

The Ratio Study

The format of the Ratio Study is intended to reflect the adjustment program as defined by Oregon Administrative Rule (OAR) 150-309-0230. Most notably are the "Summary of Ratio Indications" and the "Market Area Conclusions and Adjustments" sections of this study. The remaining sections lend additional support and provide further explanation of the adjustment.

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 and industrial properties appraised by the County in urban or rural locations.
3. Others: this is for properties that do not fit well into any of the categories, or they may be better reported as a separate group.

Sales Trimming

When performing an analysis of the sales for a dataset, there may be ratios that 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 "usable" for analysis. In addition, there may be other extreme circumstances surrounding the sale that 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 "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 sale datasets. For this ratio study, a trimming method was not applied since all usable sales were deemed appropriate.

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 factor (shown as a percent) is developed to bring the sales price to the January 1 assessment date.

Three separate time studies have been performed: one for the RMV Class 1XX properties, another for the RMV Class 4XX properties, and one for Personal property Manufactured Structures. For Commercial, Industrial, and Floating property sales, no time adjustment study was performed.

For this Ratio Study, the Direct Calculation analysis was deemed as the best technique to adjust the sales price for movement over time. This method was applied to the RMV Class 1XX, 4XX, and 019 properties. The conclusion from the time study is applied to adjust the Sales Price to the January 1st assessment date for this ratio year, then a central tendency (Mean, Median, Weighted Mean or Geometric Mean) is selected as the best indicator for the trend results.

Market Area Conclusions and Adjustments

Following are the essential elements that embody the Ratio Study as outlined. They include the individual ratio study for an area, as well as the supporting sales listings and statistical data.

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 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.

Study - each study is two or more pages in length and identifies the RMV Class, the study area, shows the calculation of the adjustment and explains how the factors used in the calculation were selected. Furthermore, each study includes a sales list with related statistics. Following are the main elements included in each study:

1. Market Identification. This describes the population for which the individual study is done. Typically, this is by the RMV class, Maintenance Area (MA) and Study Area (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.
2. The Adjustment Calculation Summary. This section uses the January 1st base value data and population and identifies the following:
 - a. The size of the sales sample used.
 - b. The total size of the population in the study, both in terms of absolute numbers and by a percent.
 - c. Identifies the values of the population by Land RMV, On-site Development RMV, Residential Improvement RMV and Farm/Ancillary buildings RMV as it is documented in

the Assessor file for the sales collection year. These base values are shown as dollar amounts and as a percentage of the total RMV for each population by category, both before adjustment and after and meet the request of the Department of Revenue.

- i. Pre-Trend Values – the total of the Jan 1st base values by value item (Land RMV, OSD RMV, Improvement RMV and Farm Improvement RMV).
 - ii. Post Trend Values – the Pre-Trend Values multiplied by the Adjustment Factor for each value item (Land RMV, OSD RMV, Improvement RMV and Farm Improvement RMV) as determined in the study.
- d. The “Selected Ratio from Sales” is the chosen Central Tendency after the Time Adjustment conclusion has been applied to the Sales Price to bring the sales price to the Jan 1st assessment date. This ratio is either the Mean, Median, Weighted Mean or Geometric Mean. Ratio selections are based on the following principles:
 - i. 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.
 - ii. 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.
 - iii. If an adjustment is clearly needed then it is applied. Similarly, the adjustment with the greatest support is applied.
 - iv. 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.
- e. The “Time Trend Adjustment” is the conclusion from the time study as an annual adjustment percent.
- f. The “Before Ratio” is the selected time adjusted central tendency.
- g. The "Overall Adjustment Factor" is needed to bring the prior year RMV (or the current year re-calculated RMV) to the statutorily required 100% real market value as of the January 1 assessment date. It is calculated by dividing 1 by the Before Ratio. For improved properties, the overall adjustment factor is separated into the following:
 - i. 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 MA and SA. However, the adjustment may be from the analysis of the improved RMV class if an insufficient sales sample of unimproved land is not available.
 - ii. OSD Adjustment Factor: the adjustment factor that 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 as a 100 adjustment.
 - iii. Residential Improvement Factor: the adjustment factor needed to bring the residential and associated improvements to 100% of RMV as part of the overall adjustment.

- iv. 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.
 - h. The “After Ratio” measures the valuation to be sure it meets 100% real market value requirements as outlined in statute. The After Ratio is calculated by applying the adjustment from the study to the base RMV on a value item basis (Land, OSD, Improvement and Farm Improvement). This value is referred to as the “After RMV”. Next, the After RMV is divided by the Time Adjusted Sales Price to return an After Ratio for each sale in the array. Central tendencies are then calculated from the After Ratio(s) to fulfill the statutory requirements and to "test" the County's ratio study program.
 - i. Explanation: this is a written statement explaining which central tendency was selected in the analysis. If other factors contributed to the conclusion, they may be mentioned here as well.
- 3. Performance History. The following are historical displays of performance and valuation:
 - a. Coefficient of Dispersion (COD). The history of COD is shown at the bottom of the report. A COD higher than the maximum for the RMV class and type is an indication that the RMV Class and/or MA may have a valuation problem. The acceptable measurement of uniformity ranges are when the COD percentages are between 10 and 20.
 - b. Price Related Differential (PRD). The PRD history measures vertical equity of the RMV. The measurements of vertical equity are defined as:
 - i. Regressive: a PRD above 1.00 suggests that the high-valued properties are under-appraised and the low-valued properties are over-appraised.
 - ii. Progressive: a PRD less than 1.00 suggests that high-value properties are over-appraised and low-valued properties are under-appraised.
 - iii. An ideal PRD is within the range of .98 to 1.03.
- 4. Performance Measures. To measure valuation, the following studies are performed:
 - a. For most studies, listings are used of sold properties that meet the definition of an arms-length sale. Each sale is identified by MA, SA, Neighborhood and RMV Class. Once identified, then additional details are provided to describe the individual sale properties. Next, a ratio is calculated for each sale then statistical data is calculated for the entire grouping and displayed. The major components are as follows:
 - i. Maintenance Area (MA): one of the seven appraisal areas.
 - ii. Study Area (SA): market identification code.
 - iii. Neighborhood (NH): this identifier is not used at this time and the current designation is “000”.
 - iv. Property Class (PRP CLS): a three-digit number identifying the type of property.
 - v. Stat Class (ST CLS): the type of main structure included in the sale (building type).
 - vi. Condition Code (CO CD): Sales are identified by a code illustrating whether a sale is confirmed or not confirmed. The current condition codes used are as follows:

01 Change of use

- 02 Deed does not show warranty of title
- 03 Grantee/Grantor is a political subdivision
- 04 Grantee/Grantor is a bank or other financial institution
- 05 Grantee/Grantor is a charitable, religious or other institution
- 06 Grantee/Grantor are related or business associates
- 07 Conveyance of partial or divided interest
- 08 Grantee/Grantor are the same, convenience
- 09 Exchange of properties (Trade
- 10 Short Sale or conveyance to avoid foreclosure
- 11 Grantor is Sheriff, Court Officer, Receiver, Guardian, Trustee
- 12 Contract payoff
- 13 Critical field on Deed or Document left blank
- 14 Prior year sale
- 16 Sale includes personal property not accurately extracted
- 17 Sale includes orchards, crops or other exempt property
- 20 Other errors or omissions
- 21 Property sold not same as assessed
- 22 Sale includes timber value
- 23 Sale of properties that had RMV adjudicated in the past 5 years
- 25 RMV needs updating due to new construction
- 27 Sales review requested
- 30 Unconfirmed and usable
- 33 Confirmed and usable
- 35 Assessment Clerk question
- 50 Special size change code for tracking only
- 80 Segregation

- vii. Map Number (MAP NO.): The Assessor's map and tax lot number (more than one tax lot may be involved in the sale but not displayed).
- viii. Document Number (DOC NUM.): The calendar year in which the title transfer document was recorded and the recording number of the title transfer document.
- ix. Acres (AC): the total land size expressed as acreage.
- x. RMV Land: the base set up land value plus the on-site development value that is analyzed and determined every year during the set-up study.
- xi. RMV Imp: the base value using the current DOR Factor Book. The local cost modifier and depreciation conclusion is then applied. These are determined by the yearly set-up analysis.

- xii. Total RMV: the sum of the base RMV Land and the base RMV Imp.
 - xiii. Sale Price: the sale price of the property as of the date of sale.
 - xiv. Sale Date: the month and the year that the property sold.
 - xv. Sale Number (#): the sale data is arrayed in ascending order by ratio.
 - xvi. Ratio (RT): a comparison of the total appraised value to the sale price that is expressed as a percentage without a decimal point (Total RMV/Sales Price = Ratio). This is an un-adjusted ratio.
5. Statistical data: As with all statistical analysis, the accuracy of each conclusion depends on a sufficient sample size that properly represents the population of an area. Judgements about grouping properties in order to gain reasonably accurate results are primarily based on creating an adequate sample size of 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:
- a. Statistics of Central Tendency – the center, middle or typical element in a dataset shown in two columns: the “Sales Ratio” and the “Sales After Ratio”. These are generally assumed to 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. The central tendency measurements are comprised of the following:
 - i. The Sales Ratio column: reflects the ratios determined by taking the base RMV divided by the time-adjusted sale price.
 - Median: the middle ratio of an array. It is a positional ratio and if gaps are present near the center of the data set then the Median may be an unreliable measurement.
 - 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 ratios in an array, it is easily distorted by extreme high and low ratios.
 - 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.
 - Geometric Mean: the “Nth” root of the product of the ratios, where “N” is the number of ratios in the array.
 - ii. The “Sales After Ratio” column: these central tendencies depict the adjusted ratios by using the following calculation: the adjusted base RMV divided by the adjusted Sale Price.
 - Median: the middle ratio of an array. It is a positional ratio and if gaps are present near the center of the data set then the Median may be an unreliable measurement.
 - 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 ratios in an array, it is easily distorted by extreme high and low ratios.

- 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.
 - Geometric Mean: the “Nth” root of the product of the ratios, where “N” is the number of ratios in the array.
- iii. The Chart of Central Tendencies: This chart plots the number sales and the corresponding central tendency for each month within a sales collection year. These monthly central tendencies are determined by using the time adjusted ratios from the sales array. The time adjusted ratios are calculated by taking the unadjusted RMV and dividing it by the Time Adjusted Sale Price for each sale.
- b. Statistics of Distribution: this performance measurement describes how values are distributed within the group by illustrating how far the 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.
- i. Frequency Distribution –this is a graph and numeric display of the distribution of sales by ratio range. Both the Sales Ratio and After Sales Ratio are plotted.
 - ii. Average Deviation (AD) – the average of the differences between each ratio and the Median for the entire grouping.
 - iii. Coefficient of Dispersion (COD) – measures the uniformity of RMV and is the average deviation from the Median converted to a percentage. The current “working” COD standards are:

| | |
|--|--------------------------|
| Vacant Land RMV Class, 100, 400 | 20% |
| Real & Personal Manufactured Structure Urban | 25% |
| Residential RMV Class 101, 109 - | |
| Homogenous | 10% |
| Non-Homogenous | 15% |
| Rural Improved RMV Class 401, 409 | 20% |
| Apartments RMV Class 701 | 12% |
| Commercial Improved RMV Class 201 – | |
| Large/Urban | 15% |
| Smaller/Urban | 20% |
| Industrial | no standard has been set |
| Floating Property | no standard has been set |
 - iv. 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 a typical standard appraisal analysis than the COD.

- v. Coefficient of Variance (COV) – the standard deviation from the Mean, converted to a percentage. This is a measure of uniformity.
- vi. Price Related Differential (PRD) – a measure of vertical equity. It is calculated by dividing the Mean by the Weighted Mean.
 - The PRD standard is a range between 98% to 103%
- vii. 95% Confidence Level – a calculation of uniformity used to determine the reliability that the sales 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.

Special 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 document these values. It does however, indicate how the RMV of farm and forest deferred properties will be adjusted.

Set-Up, Reappraisal and Recalculation:

Set-up

Every year, the Appraisal staff devotes approximately four to five months to analyzing and reviewing recent sales. During this time, land values, OSD values, local cost modifiers, and local market-based depreciation schedules are developed. In addition, class and condition benchmarks are established. These values are referred to as “base values” and are entered into the tables for January 1.

Reappraisal

An area (or property type) is selected each year for a physical reappraisal performed by the Appraisal staff. During this time, every property within the reappraisal area is visited, inspected, and reviewed for any changes such as; class, condition, topography, access, view, or any other factor that will have an influence on the value. Once the reappraisal is complete, the property is calculated electronically using the base values and factors developed in the Set-up study.

Recalculation

The Columbia County Assessor’s recalculation process is established from the base values and factors that are developed during Set-up and the existing inventory in our system. A physical inspection of the properties is not performed. Since the Set-up study is performed annually to develop base values, this recalculation method is a more reliable way to determine market trends rather than solely depending on the ratio study conclusions.

Please refer to Appendix A for further explanation on the Set-up, Reappraisal and Recalculation process and procedure.

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 from those contained in this report.

The Assessor must make those adjustments that 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.

Total Number of Sales County wide:

| Area | Number of Arm's Length Sales | Sales used in the Ratio Study | Number of Confirmed Sales | Percent Confirmed |
|-------------------|------------------------------|-------------------------------|---------------------------|-------------------|
| MA 1 | 293 | 282 | 256 | 91% |
| MA 2 | 233 | 217 | 194 | 89% |
| MA 3 | 121 | 109 | 99 | 91% |
| MA 4 | 108 | 92 | 84 | 91% |
| MA 5 | 122 | 107 | 91 | 85% |
| MA 6 | 122 | 114 | 104 | 91% |
| MA 7 PPMS | 40 | 33 | 21 | 64% |
| Comm/Ind | 16 | 13 | 9 | 69% |
| Apartment | 1 | 1 | 1 | 100% |
| Floating Property | 9 | 9 | 8 | 89% |
| Totals: | 1065 | 977 | 867 | 89% |

89% of usable sales used have been confirmed for the current study

Percent of Properties where RMV is equal to Assessed Value (AV):

| Area | RMV is Equal to AV Count | Account Total per MA | Percent of the Accounts |
|---------|--------------------------|----------------------|-------------------------|
| MA 1 | 248 | 5503 | 4.51% |
| MA 2 | 484 | 4962 | 9.75% |
| MA 3 | 122 | 3892 | 3.13% |
| MA 4 | 208 | 4646 | 4.48% |
| MA 5 | 198 | 4756 | 4.16% |
| MA 6 | 85 | 4235 | 2.01% |
| MA 7 | 1 | 1174 | 0.09% |
| Totals: | 1346 | 29168 | 5% |

*MAINTENANCE AREA
DESCRIPTIONS
AND MAP*

Maintenance Area Descriptions:

Maintenance Area 1: City of St. Helens

Maintenance Area 2: City of Scappoose
Rural Scappoose

Maintenance Area 3: City of Vernonia
Rural Vernonia

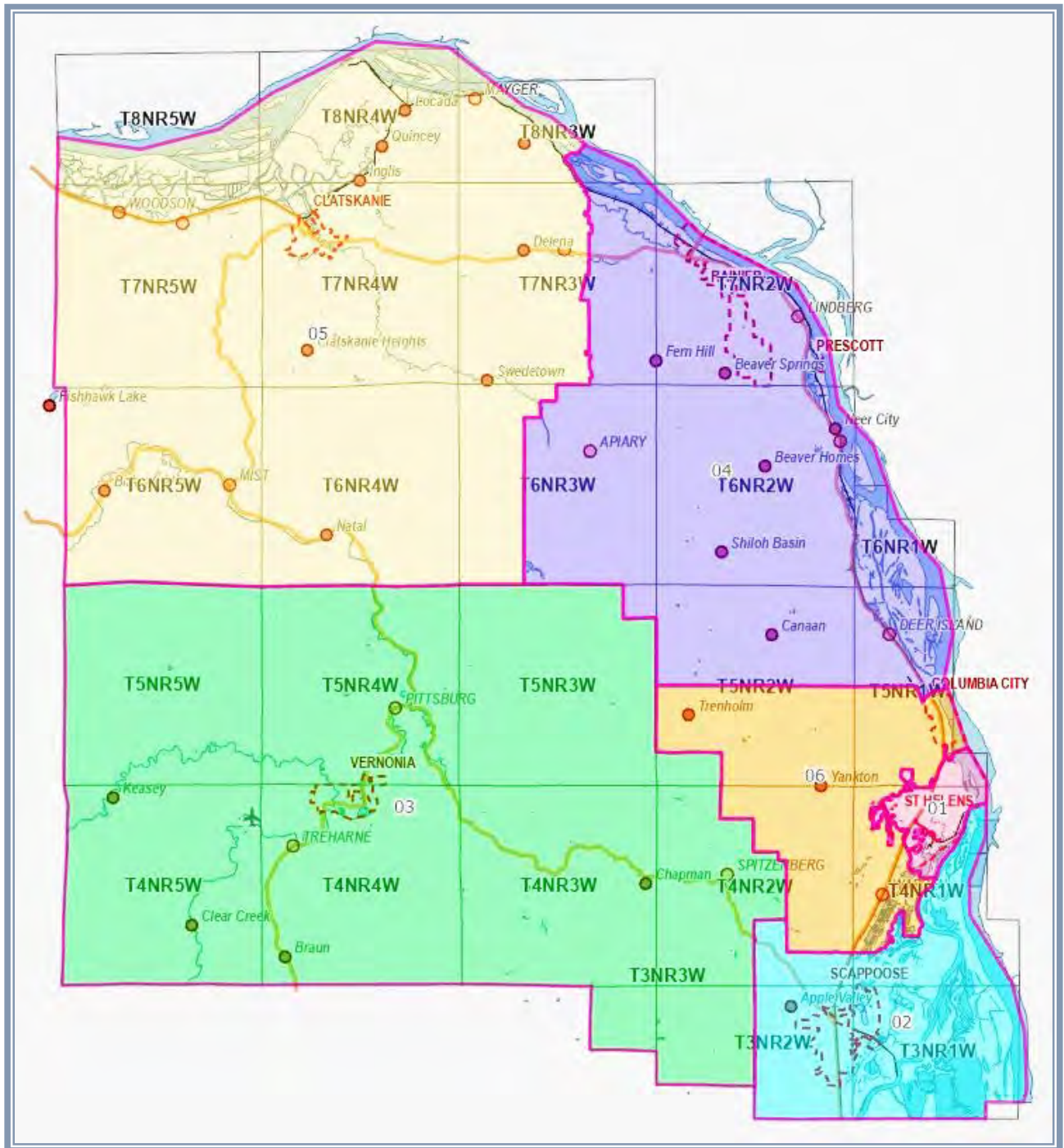
Maintenance Area 4: City of Rainier
Rural Rainier
Deer Island

Maintenance Area 5: City of Clatskanie
Rural Clatskanie

Maintenance Area 6: Rural St. Helens
City of Columbia City
Warren

Maintenance Area 7: Personal Property Manufactured Structures, Countywide

Maintenance Area Map:



*GROUPING ANALYSIS
AND
STUDY AREA
DESCRIPTIONS*

Grouping Analysis:

When performing an analysis, some Study Areas and/or property classes may move within the market in a similar manner. When this is observed, they may have been combined in one individual study. In addition, other study areas and/or property classes may have been combined to improve the sale sample in order to arrive at a more reliable conclusion.

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

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

If a study area and/or property classes were combined, then they have been identified in the individual Ratio study.

Study Area descriptions:

Maintenance Area 1 – City or St. Helens

| | | | |
|----|--|----|---|
| 00 | Undefined | 74 | Comm. use in Ind. area outside Comm. corridor |
| 15 | River Front | 80 | Yachts Landing PUE |
| 30 | Duplex, Triplex, Fourplex | 90 | Industrial – County Resp. |
| 43 | Townhouse, Row House, Common Wall | 95 | Floating Home & Combinations |
| 60 | Island, Columbia River | 97 | Boathouse & Misc. FP Imp. |
| 73 | Comm. use in Ind. area within Comm. corridor | | |

2021: Moved SA 71 (Comm. Hwy with Light) and SA 72 (Comm. Hwy without Light) to SA 00 (Undefined)

Maintenance Area 2 – Scappoose

| | | | |
|----|-----------------------------------|----|---|
| 00 | Undefined | 73 | Comm. use in Ind. area within Comm. corridor |
| 06 | Forest Value Zone, HBU | 74 | Comm. use in Ind. area outside Comm. corridor |
| 21 | Rural Value Zone 1 | 77 | Scappoose Industrial Air Park |
| 25 | Scappoose Dike Land | 79 | Keys Landing, Keys Crest, Keys Orchard |
| 28 | Duplex, Triplex, Fourplex | 80 | Columbia River View Estates |
| 33 | Townhouse, Row House, Common Wall | 90 | Industrial – County Resp. |
| 45 | Sauvie Island Dike Land | 95 | Floating Home & Combinations |
| 60 | Island, Columbia River | 97 | Boathouse & Misc. FP Imp. |
| 62 | Freeman Road | | |
| 64 | Hillcrest, Columbia Acres | | |

2021: Moved SA 41 (Sauvie Island) to SA 45 (Sauvie Island Dike Land)

Moved SA 71 (Comm Hwy with Light) and SA 72 (Comm Hwy without Light) to SA 00 (Undefined)

Maintenance Area 3 – Vernonia

| | | | |
|----|------------------------|----|--|
| 00 | Undefined | 31 | Rural Value Zone 1 |
| 03 | Flood Zone Properties | 40 | Duplex, Triplex, Fourplex |
| 06 | Forest Value Zone, HBU | 73 | Comm. use in Ind. area within Comm. corridor |

[Study Area descriptions continued:](#)

Maintenance Area 4 – Rainier

| | | | |
|----|----------------------------|----|---|
| 00 | Undefined | 56 | Deer Island Heights |
| 06 | Forest Value Zone, HBU | 60 | Island, Columbia River |
| 40 | Duplex, Triplex, Fourplex | 73 | Comm. use in Ind. area within Comm. corridor |
| 41 | Rural Value Zone 1 | 74 | Comm. use in Ind. area outside Comm. corridor |
| 42 | Rural Value Zone 2 | 90 | Industrial – County Resp. |
| 44 | Prescott | 95 | Floating Home & Combinations |
| 45 | Dike Land | 97 | Boathouse & Misc. FP Imp. |
| 47 | Rainier Riverfront Estates | | |

2021: Moved SA 71 (Comm Hwy with Light) and SA 72 (Comm Hwy without Light) to SA 00 (Undefined)

Maintenance Area 5 – Clatskanie

| | | | |
|----|---------------------------|----|------------------------------|
| 00 | Undefined | 55 | Dike Land |
| 06 | Forest Value Zone, HBU | 60 | Island, Columbia River |
| 36 | Fishhawk Lake Estates | 90 | Industrial – County Resp. |
| 40 | Duplex, Triplex, Fourplex | 95 | Floating Home & Combinations |
| 51 | Rural Value Zone 1 | 97 | Boathouse & Misc. FP Imp. |

2021: Moved SA 71 (Comm Hwy with Light) and SA 72 (Comm Hwy without Light) to SA 00 (Undefined)

Maintenance Area 6 – City of Columbia City and Rural St. Helens (Warren, Yankton and Deer Island)

| | | | |
|----|-----------------------------------|----|--|
| 00 | Undefined | 62 | Rural Value Zone 2 |
| 01 | City of Columbia City | 67 | Rural Value Zone 1 – South County |
| 06 | Forest Value Zone, HBU | 73 | Comm. use in Ind. area within Comm. corridor |
| 15 | River Front (CC) | 90 | Industrial – County Resp. |
| 31 | Duplex, Triplex, Fourplex (CC) | 95 | Floating Home & Combinations |
| 60 | Island, Columbia River | 97 | Boathouse & Misc. FP Imp. |
| 61 | Rural Value Zone 1 – North County | | |

2021: Moved SA 71 (Comm Hwy with Light) and SA 72 (Comm Hwy without Light) to SA 00 (Undefined)

Maintenance Area 7 – Personal Property Manufactured Structure, County wide

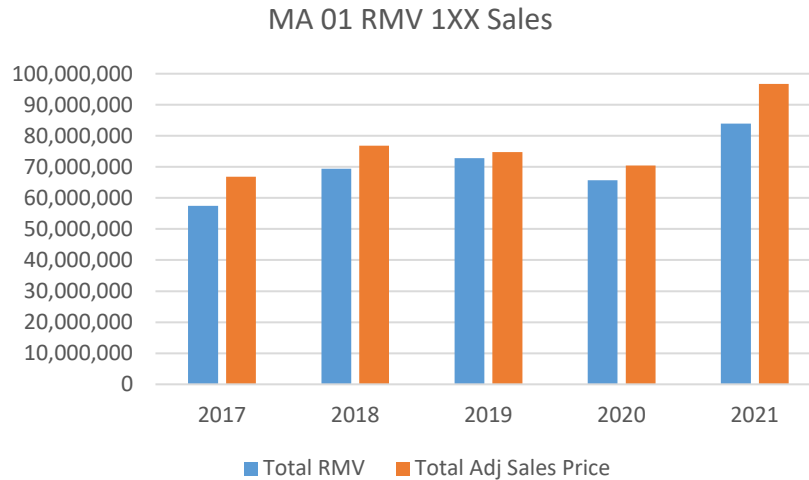
| | | | |
|----|---------------|----|--|
| 01 | PP MS in MA 1 | 27 | PP MS in Crestwood Village (St. Helens) |
| 02 | PP MS in MA 2 | 28 | PP MS in Columbia City Estates (Columbia City) |
| 03 | PP MS in MA 3 | 30 | PP MS in Springlake Park (Scappoose) |
| 04 | PP MS in MA 4 | 31 | PP MS in Crown Park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

*RMV CLASS
1XX AND 4XX
Sales Comparisons of
Useable Arm's Length
Transactions*

Scope of Dataset:

In this next section, data is provided illustrating the percent difference between the January 1st Real Market Value of real property and the Sales Price from the sales collection year. The dataset is reflecting arms-length transactions over a span of 5 years. This is an illustration of current market trends and used for appraisal purposes.

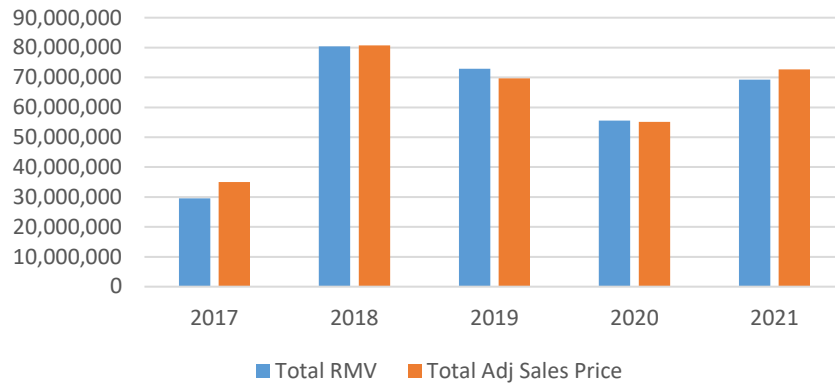
Maintenance Area 1 – St. Helens:



| Ratio Year | Total # Sales | Total RMV | Total Adjusted Sales Price | Difference | % difference from RMV to Sales Price |
|------------|---------------|------------|----------------------------|------------|--------------------------------------|
| 2017 | 282 | 57,415,130 | 66,843,594 | 9,428,464 | 16.42% |
| 2018 | 301 | 69,414,700 | 76,871,860 | 7,457,160 | 10.74% |
| 2019 | 255 | 72,806,397 | 74,816,136 | 2,009,739 | 2.76% |
| 2020 | 233 | 65,665,940 | 70,398,176 | 4,732,236 | 7.21% |
| 2021 | 282 | 83,925,620 | 96,716,338 | 12,790,718 | 15.24% |

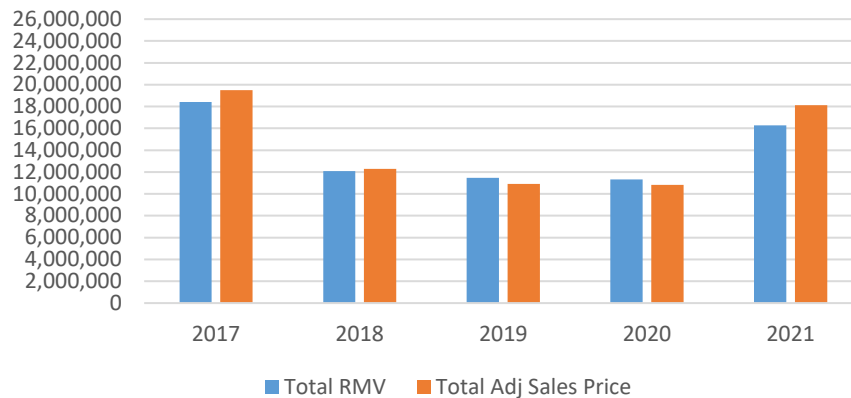
Maintenance Area 2 – Scappoose:

MA 02 RMV 1XX Sales



| Year | Total # Sales | Total RMV | Total Adjusted Sales Price | Difference | % difference from RMV to Sales Price |
|------|---------------|------------|----------------------------|------------|--------------------------------------|
| 2017 | 123 | 29,496,410 | 35,017,982 | 5,521,572 | 18.72% |
| 2018 | 246 | 80,452,400 | 80,765,394 | 312,994 | 0.39% |
| 2019 | 206 | 72,907,900 | 69,742,485 | -3,165,415 | -4.34% |
| 2020 | 153 | 55,514,906 | 55,149,380 | -365,526 | -0.66% |
| 2021 | 186 | 69,284,220 | 72,682,536 | 3,398,316 | 4.90% |

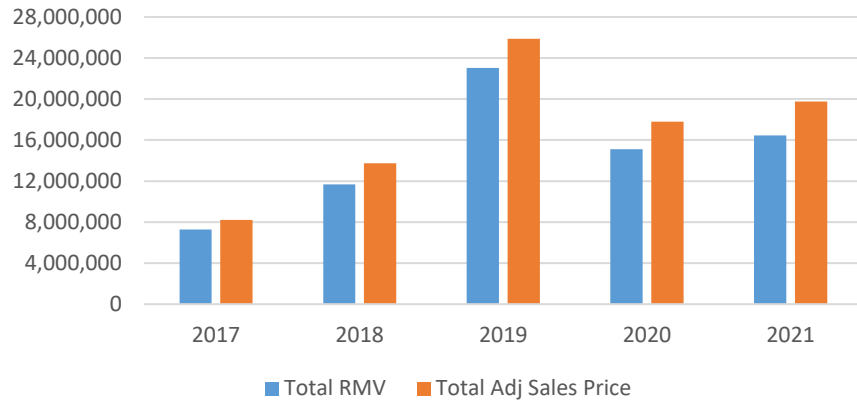
MA 02 RMV 4XX Sales



| Year | Total # Sales | Total RMV | Total Adjusted Sales Price | Difference | % difference from RMV to Sales Price |
|------|---------------|------------|----------------------------|------------|--------------------------------------|
| 2017 | 44 | 18,427,320 | 19,484,298 | 1,056,978 | 5.74% |
| 2018 | 33 | 12,096,490 | 12,279,776 | 183,286 | 1.52% |
| 2019 | 24 | 11,472,980 | 10,907,274 | -565,706 | -4.93% |
| 2020 | 23 | 11,317,260 | 10,837,500 | -479,760 | -4.24% |
| 2021 | 31 | 16,281,290 | 18,131,811 | 1,850,521 | 11.37% |

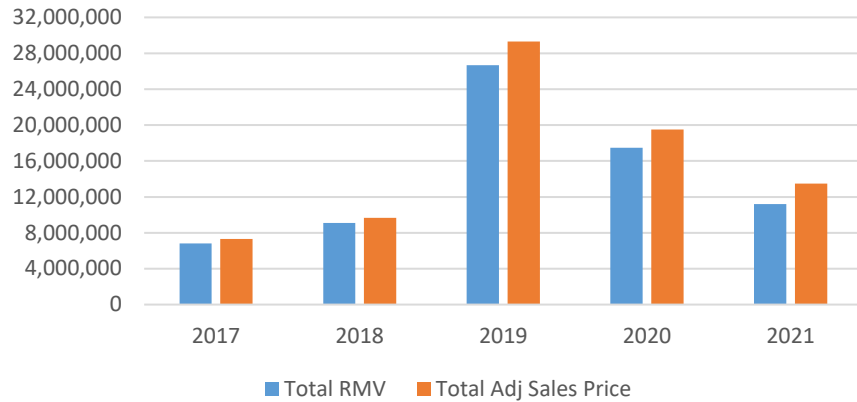
Maintenance Area 3 – Vernonia:

MA 03 RMV 1XX Sales



| Year | Total # Sales | Total RMV | Total Adjusted Sales Price | Difference | % difference from RMV to Sales Price |
|------|---------------|------------|----------------------------|------------|--------------------------------------|
| 2017 | 48 | 7,269,820 | 8,202,250 | 932,430 | 12.83% |
| 2018 | 69 | 11,688,780 | 13,725,520 | 2,036,740 | 17.42% |
| 2019 | 120 | 23,043,060 | 25,881,796 | 2,838,736 | 12.32% |
| 2020 | 71 | 15,099,330 | 17,779,158 | 2,679,828 | 17.75% |
| 2021 | 76 | 16,463,170 | 19,754,762 | 3,291,592 | 19.99% |

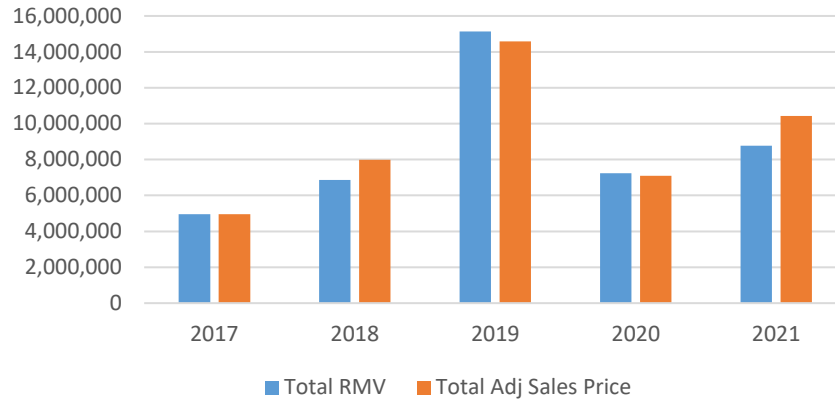
MA 03 RMV 4XX Sales



| Year | Total # Sales | Total RMV | Total Adjusted Sales Price | Difference | % difference from RMV to Sales Price |
|------|---------------|------------|----------------------------|------------|--------------------------------------|
| 2017 | 29 | 6,800,120 | 7,324,630 | 524,510 | 7.71% |
| 2018 | 32 | 9,087,120 | 9,655,300 | 568,180 | 6.25% |
| 2019 | 76 | 26,658,700 | 29,300,530 | 2,641,830 | 9.91% |
| 2020 | 44 | 17,473,860 | 19,523,750 | 2,049,890 | 11.73% |
| 2021 | 33 | 11,188,080 | 13,478,502 | 2,290,422 | 20.47% |

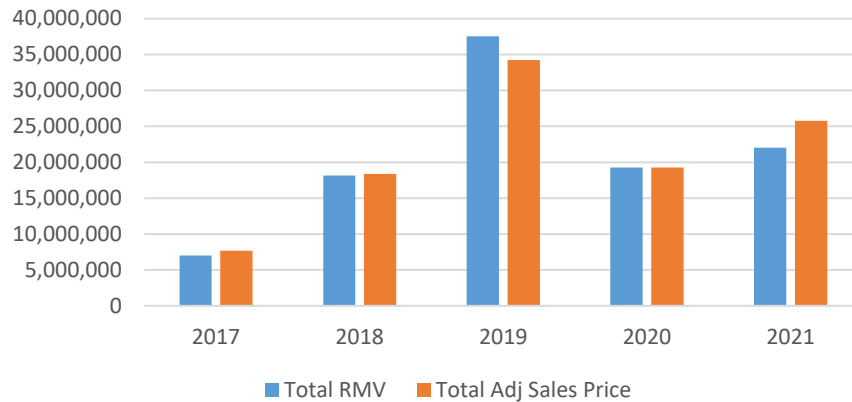
Maintenance Area 4 – Rainier and Deer Island:

MA 04 RMV 1XX Sales



| Year | Total # Sales | Total RMV | Total Adjusted Sales Price | Difference | % difference from RMV to Sales Price |
|------|---------------|------------|----------------------------|------------|--------------------------------------|
| 2017 | 26 | 4,946,580 | 4,950,780 | 4,200 | 0.08% |
| 2018 | 42 | 6,869,280 | 7,993,514 | 1,124,234 | 16.37% |
| 2019 | 64 | 15,143,380 | 14,590,910 | -552,470 | -3.65% |
| 2020 | 30 | 7,229,340 | 7,099,350 | -129,990 | -1.80% |
| 2021 | 35 | 8,767,050 | 10,419,973 | 1,652,923 | 18.85% |

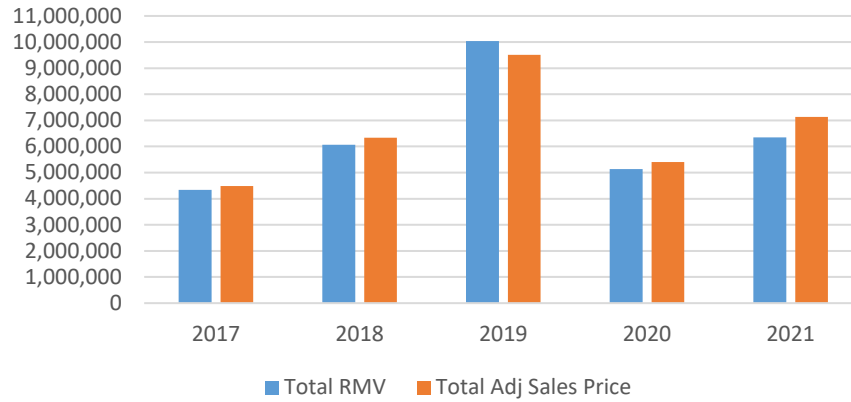
MA 04 RMV 4XX Sales



| Year | Total # Sales | Total RMV | Total Adjusted Sales Price | Difference | % difference from RMV to Sales Price |
|------|---------------|------------|----------------------------|------------|--------------------------------------|
| 2017 | 28 | 7,002,190 | 7,654,700 | 652,510 | 9.32% |
| 2018 | 69 | 18,164,370 | 18,360,619 | 196,249 | 1.08% |
| 2019 | 114 | 37,536,600 | 34,223,260 | -3,313,340 | -8.83% |
| 2020 | 60 | 19,260,730 | 19,255,976 | -4,754 | -0.02% |
| 2021 | 57 | 22,015,990 | 25,751,608 | 3,735,618 | 16.97% |

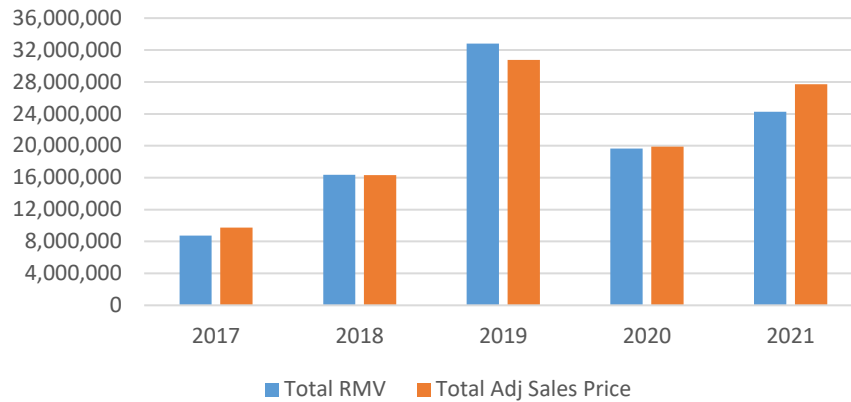
Maintenance Area 5 – Clatskanie:

MA 05 RMV 1XX Sales



| Year | Total # Sales | Total RMV | Total Adjusted Sales Price | Difference | % difference from RMV to Sales Price |
|------|---------------|------------|----------------------------|------------|--------------------------------------|
| 2017 | 26 | 4,336,980 | 4,487,700 | 150,720 | 3.48% |
| 2018 | 34 | 6,064,040 | 6,341,157 | 277,117 | 4.57% |
| 2019 | 46 | 10,035,500 | 9,515,600 | -519,900 | -5.18% |
| 2020 | 24 | 5,128,960 | 5,400,055 | 271,095 | 5.29% |
| 2021 | 29 | 6,351,610 | 7,126,689 | 775,079 | 12.20% |

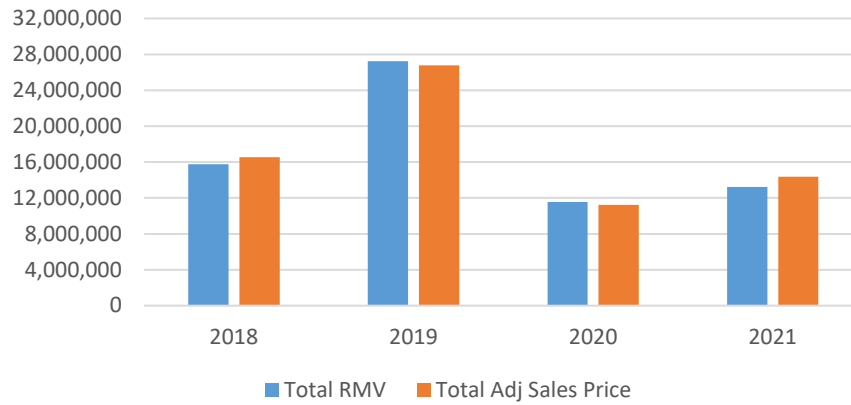
MA 05 RMV 4XX Sales



| Year | Total # Sales | Total RMV | Total Adjusted Sales Price | Difference | % difference from RMV to Sales Price |
|------|---------------|------------|----------------------------|------------|--------------------------------------|
| 2017 | 39 | 8,753,560 | 9,729,200 | 975,640 | 11.15% |
| 2018 | 58 | 16,379,080 | 16,333,722 | -45,358 | -0.28% |
| 2019 | 120 | 32,804,200 | 30,755,170 | -2,049,030 | -6.25% |
| 2020 | 68 | 19,645,710 | 19,898,711 | 253,001 | 1.29% |
| 2021 | 78 | 24,244,090 | 27,715,657 | 3,471,567 | 14.32% |

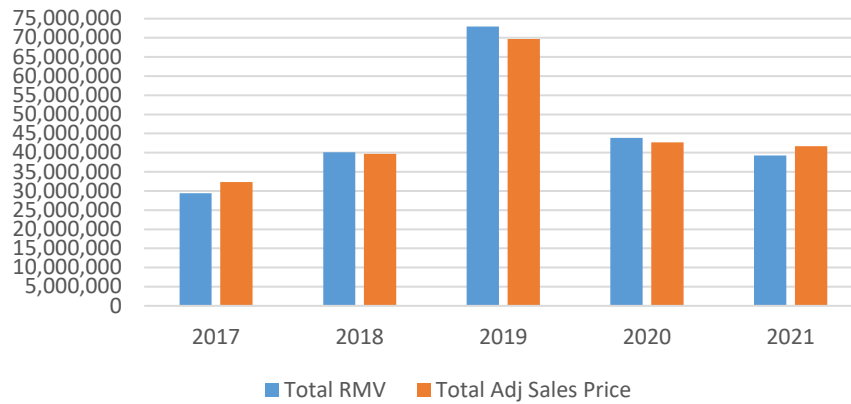
Maintenance Area 6 – City of Columbia City, Rural St. Helens, Warren:

MA 06 RMV 1XX Sales



| Year | Total # Sales | Total RMV | Total Adjusted Sales Price | Difference | % difference from RMV to Sales Price |
|------|---------------|------------|----------------------------|------------|--------------------------------------|
| 2018 | 50 | 15,760,430 | 16,544,080 | 783,650 | 4.97% |
| 2019 | 88 | 27,233,280 | 26,790,200 | -443,080 | -1.63% |
| 2020 | 30 | 11,551,440 | 11,219,750 | -331,690 | -2.87% |
| 2021 | 35 | 13,236,510 | 14,355,787 | 1,119,277 | 8.46% |

MA 06 RMV 4XX Sales



| Year | Total # Sales | Total RMV | Total Adjusted Sales Price | Difference | % difference from RMV to Sales Price |
|------|---------------|------------|----------------------------|------------|--------------------------------------|
| 2017 | 85 | 29,386,950 | 32,361,666 | 2,974,716 | 10.12% |
| 2018 | 102 | 40,127,990 | 39,663,183 | -464,807 | -1.16% |
| 2019 | 164 | 72,972,260 | 69,686,148 | -3,286,112 | -4.50% |
| 2020 | 101 | 43,903,740 | 42,736,644 | -1,167,096 | -2.66% |
| 2021 | 79 | 39,284,130 | 41,700,164 | 2,416,034 | 6.15% |

PROPERTY CLASS
RMV CLASS

DESCRIPTIONS AND
COUNTS

| RMV Class | Prop Class | Property Class Description | RMV Class Description | 2020 Count | 2021 Count | Change from Prior Year |
|-----------|------------|---|--|------------|------------|------------------------|
| 003 | 003 | MISCELLANEOUS, CENTRALLY ASSESSED | CENTRALLY ASSESSED | 119 | 119 | 0 |
| 008 | 008 | INDUSTRIAL, M&E STATE IPR AND COUNTY RPR PROCESSED | H & B Use Industrial Machinery and Equipment | 39 | 38 | -1 |
| 008 | 038 | ENTERPRISE ZONE, IMPROVED STATE IPR PROCESSED | H & B Use Industrial Machinery and Equipment | 1 | 1 | 0 |
| 008 | 303 | INDUSTRIAL B&S STATE IPR PROCESSED | H & B Use Industrial Machinery and Equipment | 1 | 1 | 0 |
| 010 | 950 | COUNTY - VACANT | Odd Lot | 15 | 14 | -1 |
| 010 | 010 | UNBUILDABLE (SIZE,DEQ DENIAL, ETC) ZONED RESIDENTIAL | Odd Lot | 115 | 116 | 1 |
| 010 | 940 | CITY - VACANT | Odd Lot | 13 | 13 | 0 |
| 010 | 960 | STATE OWNED - VACANT | Odd Lot | 1 | 2 | 1 |
| 019 | 019 | PERSONAL PROPERTY MS | Personal Manufactured Structures | 1177 | 1169 | -8 |
| 019 | 951 | COUNTY - IMPROVED | Personal Manufactured Structures | 1 | 1 | 0 |
| 020 | 200 | VACANT LAND ZONED COMMERCIAL | Odd Lot-Commercial Zone | 1 | 1 | 0 |
| 020 | 020 | UNBUILDABLE (SIZE, DEQ DENIAL,ETC) ZONED COMMERCIAL | Odd Lot-Commercial Zone | 8 | 8 | 0 |
| 020 | 990 | PORT PROPERTIES OR OTHER MUNICIPAL PROPERTIES - VACANT | Odd Lot-Commercial Zone | 4 | 4 | 0 |
| 030 | 960 | STATE OWNED - VACANT | Odd Lot | 3 | 3 | 0 |
| 030 | 032 | INDUSTRIAL, MINERALS | Odd Lot | 113 | 113 | 0 |
| 030 | 030 | UNBUILDABLE(SIZE,DEQ DENIAL, ETC) ZONED INDUSTRIAL | Odd Lot | 4 | 4 | 0 |
| 032 | 032 | INDUSTRIAL, MINERALS | INDUSTRIAL, MINERALS ONLY | 5 | 5 | 0 |
| 040 | 950 | COUNTY - VACANT | Odd Lot | 19 | 19 | 0 |
| 040 | 940 | CITY - VACANT | Odd Lot | 5 | 5 | 0 |
| 040 | 990 | PORT PROPERTIES OR OTHER MUNICIPAL PROPERTIES - VACANT | Odd Lot | 5 | 5 | 0 |
| 040 | 991 | PORT PROPERTIES OR OTHER MUNICIPAL PROPERTIES - IMPROVED | Odd Lot | 1 | 1 | 0 |
| 040 | 960 | STATE OWNED - VACANT | Odd Lot | 10 | 10 | 0 |
| 040 | 040 | UNBUILDABLE(SIZE, DEQ DENIAL,ETC) ZONING NOT SIGNIFICANT | Odd Lot | 113 | 112 | -1 |
| 100 | 640 | VACANT H&B USE TRACT FOREST/WLO, DESIGNATED, ZONING NOT SIGNIFICANT | H & B Use Residential Vacant | 37 | 38 | 1 |
| 100 | 100 | VACANT LAND, ZONED RESIDENTIAL | H & B Use Residential Vacant | 824 | 803 | -21 |
| 100 | 990 | PORT PROPERTIES OR OTHER MUNICIPAL PROPERTIES - VACANT | H & B Use Residential Vacant | 1 | 1 | 0 |
| 100 | 540 | VACANT H&B USE FARM, RECEIVING FARM DEF, ZONED NON-EFU | H & B Use Residential Vacant | 1 | 1 | 0 |

| RMV Class | Prop Class | Property Class Description | RMV Class Description | 2020 Count | 2021 Count | Change from Prior Year |
|-----------|------------|---|--------------------------------------|------------|------------|------------------------|
| 100 | 960 | STATE OWNED - VACANT | H & B Use Residential Vacant | 3 | 3 | 0 |
| 100 | 940 | CITY - VACANT | H & B Use Residential Vacant | 54 | 55 | 1 |
| 100 | 950 | COUNTY - VACANT | H & B Use Residential Vacant | 18 | 18 | 0 |
| 100 | 980 | BENEVOLENT, FRATERNAL OWNERSHIP - VACANT | H & B Use Residential Vacant | 2 | 1 | -1 |
| 101 | 541 | IMPROVED H&B USE FARM, RCVG FARM DEF, ZONED NON-EFU | H & B Use Residential Improved | 11 | 11 | 0 |
| 101 | 641 | IMPRVD H&B USE TRACT FOREST/WLO, DESIGNATED, ZONING NOT SIGNIFICANT | H & B Use Residential Improved | 22 | 23 | 1 |
| 101 | 941 | CITY - IMPROVED | H & B Use Residential Improved | 8 | 8 | 0 |
| 101 | 951 | COUNTY - IMPROVED | H & B Use Residential Improved | 5 | 5 | 0 |
| 101 | 401 | IMPROVED H&B USE TRACT, ZONING NOT SIGNIFICANT | H & B Use Residential Improved | 17 | 17 | 0 |
| 101 | 581 | AGRICULTURE, W/IMPS-MOSTLY FARM RURAL, MULT SPEC ASMTS | H & B Use Residential Improved | 2 | 2 | 0 |
| 101 | 681 | FOREST LAND, WITHIMPS-MOSTLY FOREST RURAL, MULT SPEC ASMTS | H & B Use Residential Improved | 1 | 1 | 0 |
| 101 | 911 | CHURCH - IMPROVED | H & B Use Residential Improved | 3 | 3 | 0 |
| 101 | 010 | UNBUILDABLE(SIZE,DEQ DENIAL, ETC) ZONED RESIDENTIAL | H & B Use Residential Improved | 1 | 1 | 0 |
| 101 | 014 | IMPROVED RESIDENTIAL, HISTORIC | H & B Use Residential Improved | 1 | 1 | 0 |
| 101 | 101 | RESIDENTIAL IMPROVED, ZONED RESIDENTIAL | H & B Use Residential Improved | 9440 | 9538 | 98 |
| 101 | 991 | PORT PROPERTIES OR OTHER MUNICIPAL PROPERTIES - IMPROVED | H & B Use Residential Improved | 2 | 2 | 0 |
| 101 | 981 | BENEVOLENT, FRATERNAL OWNERSHIP - IMPROVED | H & B Use Residential Improved | 13 | 13 | 0 |
| 101 | 971 | FEDERALLY OWNED - IMPROVED | H & B Use Residential Improved | 1 | 1 | 0 |
| 102 | 102 | CONDOMINIUM | H & Best Use Residential Condominium | 50 | 50 | 0 |
| 109 | 409 | M S H&B USE TRACT, ZONING NOT SIGNIFICANT | H & B Use Residential MS | 32 | 32 | 0 |
| 109 | 109 | M S IMPROVED, ZONED RESIDENTIAL | H & B Use Residential MS | 436 | 440 | 4 |
| 109 | 941 | CITY - IMPROVED | H & B Use Residential MS | 1 | 1 | 0 |
| 109 | 649 | M S H&B USE TRACT FOREST/WLO,DESIGNATED, ZONING NOT SIGNIFICANT | H & B Use Residential MS | 5 | 5 | 0 |
| 109 | 549 | M S H&B USE FARM, RECEIVNG FARM DEF, ZONED NON-EFU | H & B Use Residential MS | 2 | 2 | 0 |
| 200 | 950 | COUNTY - VACANT | H & B Use Commercial Vacant | 61 | 60 | -1 |
| 200 | 910 | CHURCH - VACANT | H & B Use Commercial Vacant | 3 | 3 | 0 |

| RMV Class | Prop Class | Property Class Description | RMV Class Description | 2020 Count | 2021 Count | Change from Prior Year |
|-----------|------------|---|-------------------------------|------------|------------|------------------------|
| 200 | 930 | CEMETERY - VACANT | H & B Use Commercial Vacant | 18 | 17 | -1 |
| 200 | 991 | PORT PROPERTIES OR OTHER MUNICIPAL PROPERTIES - IMPROVED | H & B Use Commercial Vacant | 1 | 1 | 0 |
| 200 | 980 | BENEVOLENT, FRATERNAL OWNERSHIP - VACANT | H & B Use Commercial Vacant | 7 | 6 | -1 |
| 200 | 200 | VACANT LAND ZONED COMMERCIAL | H & B Use Commercial Vacant | 135 | 128 | -7 |
| 200 | 960 | STATE OWNED - VACANT | H & B Use Commercial Vacant | 55 | 53 | -2 |
| 200 | 970 | FEDERALLY OWNED - VACANT | H & B Use Commercial Vacant | 4 | 4 | 0 |
| 200 | 990 | PORT PROPERTIES OR OTHER MUNICIPAL PROPERTIES - VACANT | H & B Use Commercial Vacant | 14 | 13 | -1 |
| 200 | 920 | SCHOOL - VACANT | H & B Use Commercial Vacant | 6 | 6 | 0 |
| 200 | 940 | CITY - VACANT | H & B Use Commercial Vacant | 180 | 177 | -3 |
| 201 | 921 | SCHOOL - IMPROVED | H & B Use Commercial Improved | 25 | 25 | 0 |
| 201 | 910 | CHURCH - VACANT | H & B Use Commercial Improved | 1 | 1 | 0 |
| 201 | 942 | CITY - PARTIALLY EXEMPT | H & B Use Commercial Improved | 1 | 1 | 0 |
| 201 | 931 | CEMETERY - IMPROVED | H & B Use Commercial Improved | 4 | 5 | 1 |
| 201 | 945 | CITY TEMPORARILY EXEMPT TAXABLE OWNER TO EXEMPT LESSEE | H & B Use Commercial Improved | 2 | 2 | 0 |
| 201 | 641 | IMPRVD H&B USE TRACT FOREST/WLO, DESIGNATED, ZONING NOT SIGNIFICANT | H & B Use Commercial Improved | 2 | 2 | 0 |
| 201 | 941 | CITY - IMPROVED | H & B Use Commercial Improved | 43 | 43 | 0 |
| 201 | 962 | STATE - PARTIALLY EXEMPT | H & B Use Commercial Improved | 5 | 5 | 0 |
| 201 | 995 | EXEMPT, GOVERNMENT HOUSING AUTHORITIES | H & B Use Commercial Improved | 4 | 3 | -1 |
| 201 | 992 | PORT PROPERTIES OR OTHER MUNICIPAL PROPERTIES - PARTIALLY EXEMPT | H & B Use Commercial Improved | 1 | 1 | 0 |
| 201 | 020 | UNBUILDABLE (SIZE, DEQ DENIAL,ETC) ZONED COMMERCIAL | H & B Use Commercial Improved | 1 | 1 | 0 |
| 201 | 024 | IMPROVED COMMERCIAL, HISTORIC ZONED | H & B Use Commercial Improved | 4 | 4 | 0 |
| 201 | 991 | PORT PROPERTIES OR OTHER MUNICIPAL PROPERTIES - IMPROVED | H & B Use Commercial Improved | 54 | 55 | 1 |
| 201 | 025 | OPEN SPACE, GOLF COURSE LAND ZONING NOT SIGNIFICANT | H & B Use Commercial Improved | 3 | 3 | 0 |
| 201 | 990 | PORT PROPERTIES OR OTHER MUNICIPAL PROPERTIES - VACANT | H & B Use Commercial Improved | 1 | 1 | 0 |
| 201 | 982 | BENEVOLENT, FRATERNAL - PARTIALLY EXEMPT | H & B Use Commercial Improved | 12 | 13 | 1 |
| 201 | 981 | BENEVOLENT, FRATERNAL OWNERSHIP - IMPROVED | H & B Use Commercial Improved | 49 | 48 | -1 |

| RMV Class | Prop Class | Property Class Description | RMV Class Description | 2020 Count | 2021 Count | Change from Prior Year |
|-----------|------------|---|---------------------------------------|------------|------------|------------------------|
| 201 | 980 | BENEVOLENT, FRATERNAL OWNERSHIP - VACANT | H & B Use Commercial Improved | 1 | 1 | 0 |
| 201 | 971 | FEDERALLY OWNED - IMPROVED | H & B Use Commercial Improved | 3 | 3 | 0 |
| 201 | 541 | IMPROVED H&B USE FARM, RCVG FARM DEF, ZONED NON-EFU | H & B Use Commercial Improved | 1 | 1 | 0 |
| 201 | 201 | COMMERCIAL IMPROVED, ZONED COMMERCIAL | H & B Use Commercial Improved | 772 | 767 | -5 |
| 201 | 961 | STATE OWNED - IMPROVED | H & B Use Commercial Improved | 7 | 6 | -1 |
| 201 | 206 | COMMERCIAL, MARINA/MOORAGE | H & B Use Commercial Improved | 20 | 43 | 23 |
| 201 | 208 | COMMERCIAL, RETIRE/CARE FACILITY | H & B Use Commercial Improved | 8 | 8 | 0 |
| 201 | 911 | CHURCH - IMPROVED | H & B Use Commercial Improved | 68 | 68 | 0 |
| 201 | 951 | COUNTY - IMPROVED | H & B Use Commercial Improved | 16 | 16 | 0 |
| 207 | 207 | ALL M S PARKS, REGARDLESS OF ZONE | H & B Use Commercial MS Park improved | 35 | 43 | 8 |
| 300 | 300 | VACANT LAND, ZONED INDUSTRIAL | H & B Use Industrial Vacant | 35 | 36 | 1 |
| 300 | 640 | VACANT H&B USE TRACT FOREST/WLO, DESIGNATED, ZONING NOT SIGNIFICANT | H & B Use Industrial Vacant | 7 | 7 | 0 |
| 300 | 330 | INDUSTRIAL, AGGREGATE MINE | H & B Use Industrial Vacant | 16 | 16 | 0 |
| 300 | 681 | FOREST LAND, WITHIMPS-MOSTLY FOREST RURAL, MULT SPEC ASMTS | H & B Use Industrial Vacant | 1 | 1 | 0 |
| 300 | 580 | AGRICULTURE, MOSTLY FARM RURAL MULT SPEC ASMTS | H & B Use Industrial Vacant | 2 | 2 | 0 |
| 300 | 550 | VACANT H&B USE FARM, RECVNG FARM DEF, ZONED EFU | H & B Use Industrial Vacant | 1 | 1 | 0 |
| 300 | 540 | VACANT H&B USE FARM, RECEIVING FARM DEF, ZONED NON-EFU | H & B Use Industrial Vacant | 4 | 4 | 0 |
| 300 | 200 | VACANT LAND ZONED COMMERCIAL | H & B Use Industrial Vacant | 1 | 1 | 0 |
| 300 | 940 | CITY - VACANT | H & B Use Industrial Vacant | 7 | 7 | 0 |
| 300 | 920 | SCHOOL - VACANT | H & B Use Industrial Vacant | 1 | 1 | 0 |
| 300 | 994 | EXEMPT, PORT: EXEMPT IN LIEU-OF PER ORS 307.120 | H & B Use Industrial Vacant | 1 | 1 | 0 |
| 300 | 960 | STATE OWNED - VACANT | H & B Use Industrial Vacant | 6 | 6 | 0 |
| 300 | 961 | STATE OWNED - IMPROVED | H & B Use Industrial Vacant | 1 | 1 | 0 |
| 300 | 950 | COUNTY - VACANT | H & B Use Industrial Vacant | 3 | 3 | 0 |
| 300 | 990 | PORT PROPERTIES OR OTHER MUNICIPAL PROPERTIES - VACANT | H & B Use Industrial Vacant | 34 | 34 | 0 |
| 301 | 301 | INDUSTRIAL IMPROVED, ZONED INDUSTRIAL | H & B Use Industrial Improved | 30 | 29 | -1 |
| 301 | 551 | IMPROVED H&B USE FARM, RCVG FARM DEF, ZONED EFU | H & B Use Industrial Improved | 4 | 4 | 0 |

| RMV Class | Prop Class | Property Class Description | RMV Class Description | 2020 Count | 2021 Count | Change from Prior Year |
|-----------|------------|---|--|------------|------------|------------------------|
| 301 | 201 | COMMERCIAL IMPROVED, ZONED COMMERCIAL | H & B Use Industrial Improved | 11 | 11 | 0 |
| 301 | 941 | CITY - IMPROVED | H & B Use Industrial Improved | 11 | 21 | 10 |
| 301 | 961 | STATE OWNED - IMPROVED | H & B Use Industrial Improved | 1 | 1 | 0 |
| 301 | 971 | FEDERALLY OWNED - IMPROVED | H & B Use Industrial Improved | 4 | 4 | 0 |
| 301 | 990 | PORT PROPERTIES OR OTHER MUNICIPAL PROPERTIES - VACANT | H & B Use Industrial Improved | 3 | 3 | 0 |
| 301 | 994 | EXEMPT, PORT: EXEMPT IN LIEU-OF PER ORS 307.120 | H & B Use Industrial Improved | 1 | 2 | 1 |
| 301 | 951 | COUNTY - IMPROVED | H & B Use Industrial Improved | 1 | 1 | 0 |
| 301 | 991 | PORT PROPERTIES OR OTHER MUNICIPAL PROPERTIES - IMPROVED | H & B Use Industrial Improved | 11 | 11 | 0 |
| 303 | 038 | ENTERPRISE ZONE, IMPROVED STATE IPR PROCESSED | H & B Use Industrial State Responsibility | 1 | 1 | 0 |
| 303 | 641 | IMPRVD H&B USE TRACT FOREST/WLO, DESIGNATED, ZONING NOT SIGNIFICANT | H & B Use Industrial State Responsibility | 1 | 1 | 0 |
| 303 | 333 | INDUSTRIAL IMPROVED, STATE RESP | H & B Use Industrial State Responsibility | 3 | 3 | 0 |
| 303 | 303 | INDUSTRIAL B&S STATE IPR PROCESSED | H & B Use Industrial State Responsibility | 39 | 40 | 1 |
| 308 | 308 | INDUSTRIAL B&S COUNTY RPR PROCESSED | H & B Use Industrial Machinery and Equipment | 13 | 14 | 1 |
| 308 | 991 | PORT PROPERTIES OR OTHER MUNICIPAL PROPERTIES - IMPROVED | H & B Use Industrial Machinery and Equipment | 5 | 5 | 0 |
| 333 | 301 | INDUSTRIAL IMPROVED, ZONED INDUSTRIAL | H & B Use Industrial State IPR/Aggregate | 1 | 1 | 0 |
| 400 | 964 | EXEMPT, STATE GAME IN-LIEU OF | H & B Use Rural Tract Vacant | 19 | 19 | 0 |
| 400 | 960 | STATE OWNED - VACANT | H & B Use Rural Tract Vacant | 36 | 36 | 0 |
| 400 | 550 | VACANT H&B USE FARM, RECVNG FARM DEF, ZONED EFU | H & B Use Rural Tract Vacant | 134 | 133 | -1 |
| 400 | 400 | VACANT H&B USE TRACT LAND, ZONING NOT SIGNIFICANT | H & B Use Rural Tract Vacant | 639 | 626 | -13 |
| 400 | 991 | PORT PROPERTIES OR OTHER MUNICIPAL PROPERTIES - IMPROVED | H & B Use Rural Tract Vacant | 2 | 2 | 0 |
| 400 | 580 | AGRICULTURE, MOSTLY FARM RURAL MULT SPEC ASMTS | H & B Use Rural Tract Vacant | 14 | 12 | -2 |
| 400 | 640 | VACANT H&B USE TRACT FOREST/WLO, DESIGNATED, ZONING NOT SIGNIFICANT | H & B Use Rural Tract Vacant | 2041 | 2040 | -1 |
| 400 | 950 | COUNTY - VACANT | H & B Use Rural Tract Vacant | 36 | 37 | 1 |
| 400 | 680 | FOREST LAND, LAND ONLY-MOSTLY FOREST RURAL, MULT SPEC ASMTS | H & B Use Rural Tract Vacant | 53 | 52 | -1 |
| 400 | 540 | VACANT H&B USE FARM, RECEIVING FARM DEF, ZONED NON-EFU | H & B Use Rural Tract Vacant | 130 | 131 | 1 |

| RMV Class | Prop Class | Property Class Description | RMV Class Description | 2020 Count | 2021 Count | Change from Prior Year |
|-----------|------------|---|--------------------------------|------------|------------|------------------------|
| 400 | 940 | CITY - VACANT | H & B Use Rural Tract Vacant | 23 | 26 | 3 |
| 400 | 920 | SCHOOL - VACANT | H & B Use Rural Tract Vacant | 2 | 2 | 0 |
| 400 | 970 | FEDERALLY OWNED - VACANT | H & B Use Rural Tract Vacant | 10 | 10 | 0 |
| 400 | 911 | CHURCH - IMPROVED | H & B Use Rural Tract Vacant | 1 | 1 | 0 |
| 400 | 930 | CEMETERY - VACANT | H & B Use Rural Tract Vacant | 4 | 5 | 1 |
| 400 | 990 | PORT PROPERTIES OR OTHER MUNICIPAL PROPERTIES - VACANT | H & B Use Rural Tract Vacant | 22 | 22 | 0 |
| 401 | 961 | STATE OWNED - IMPROVED | H & B Use Rural Tract Improved | 1 | 2 | 1 |
| 401 | 951 | COUNTY - IMPROVED | H & B Use Rural Tract Improved | 11 | 11 | 0 |
| 401 | 102 | CONDOMINIUM | H & B Use Rural Tract Improved | 1 | 1 | 0 |
| 401 | 441 | IMPRVD H&B USE TRACT, FARM DEF, ZONED NON-EFU | H & B Use Rural Tract Improved | 1 | 1 | 0 |
| 401 | 981 | BENEVOLENT, FRATERNAL OWNERSHIP - IMPROVED | H & B Use Rural Tract Improved | 3 | 4 | 1 |
| 401 | 025 | OPEN SPACE, GOLF COURSE LAND ZONING NOT SIGNIFICANT | H & B Use Rural Tract Improved | 1 | 1 | 0 |
| 401 | 991 | PORT PROPERTIES OR OTHER MUNICIPAL PROPERTIES - IMPROVED | H & B Use Rural Tract Improved | 16 | 17 | 1 |
| 401 | 014 | IMPROVED RESIDENTIAL, HISTORIC | H & B Use Rural Tract Improved | 1 | 1 | 0 |
| 401 | 964 | EXEMPT, STATE GAME IN-LIEU OF | H & B Use Rural Tract Improved | 6 | 6 | 0 |
| 401 | 941 | CITY - IMPROVED | H & B Use Rural Tract Improved | 6 | 6 | 0 |
| 401 | 911 | CHURCH - IMPROVED | H & B Use Rural Tract Improved | 6 | 6 | 0 |
| 401 | 409 | M S H&B USE TRACT, ZONING NOT SIGNIFICANT | H & B Use Rural Tract Improved | 1 | 1 | 0 |
| 401 | 401 | IMPROVED H&B USE TRACT, ZONING NOT SIGNIFICANT | H & B Use Rural Tract Improved | 4731 | 4733 | 2 |
| 401 | 931 | CEMETERY - IMPROVED | H & B Use Rural Tract Improved | 1 | 1 | 0 |
| 401 | 801 | RECREATION, WITH IMPROVEMENTS | H & B Use Rural Tract Improved | 1 | 1 | 0 |
| 401 | 541 | IMPROVED H&B USE FARM, RCVG FARM DEF, ZONED NON-EFU | H & B Use Rural Tract Improved | 438 | 444 | 6 |
| 401 | 681 | FOREST LAND, WITHIMPS-MOSTLY FOREST RURAL, MULT SPEC ASMTS | H & B Use Rural Tract Improved | 160 | 162 | 2 |
| 401 | 581 | AGRICULTURE, W/IMPS-MOSTLY FARM RURAL, MULT SPEC ASMTS | H & B Use Rural Tract Improved | 82 | 84 | 2 |
| 401 | 641 | IMPRVD H&B USE TRACT FOREST/WLO, DESIGNATED, ZONING NOT SIGNIFICANT | H & B Use Rural Tract Improved | 2057 | 2079 | 22 |
| 401 | 649 | M S H&B USE TRACT FOREST/WLO,DESIGNATED, ZONING NOT SIGNIFICANT | H & B Use Rural Tract Improved | 2 | 2 | 0 |

| RMV Class | Prop Class | Property Class Description | RMV Class Description | 2020 Count | 2021 Count | Change from Prior Year |
|-----------|------------|--|--|------------|------------|------------------------|
| 401 | 551 | IMPROVED H&B USE FARM, RCVG FARM DEF, ZONED EFU | H & B Use Rural Tract Improved | 327 | 328 | 1 |
| 409 | 589 | M S H&B USE FARM, MLTPL SP ASMT FARM USE PREDOMINANT, ZN NOT SIGN | H & B Use Rural Tract MS Improved | 15 | 15 | 0 |
| 409 | 559 | M S H&B USE FARM LAND, RCVNG FARM DEF, ZONED EFU | H & B Use Rural Tract MS Improved | 32 | 32 | 0 |
| 409 | 409 | M S H&B USE TRACT, ZONING NOT SIGNIFICANT | H & B Use Rural Tract MS Improved | 1235 | 1236 | 1 |
| 409 | 549 | M S H&B USE FARM, RECEIVNG FARM DEF, ZONED NON-EFU | H & B Use Rural Tract MS Improved | 61 | 65 | 4 |
| 409 | 689 | M S H&B USE FL,MLTPL SP ASMT, FL PREDOMINANT,ZN NOT SIGNIFICANT | H & B Use Rural Tract MS Improved | 20 | 20 | 0 |
| 409 | 991 | PORT PROPERTIES OR OTHER MUNICIPAL PROPERTIES - IMPROVED | H & B Use Rural Tract MS Improved | 1 | 1 | 0 |
| 409 | 951 | COUNTY - IMPROVED | H & B Use Rural Tract MS Improved | 1 | 1 | 0 |
| 409 | 649 | M S H&B USE TRACT FOREST/WLO,DESIGNATED, ZONING NOT SIGNIFICANT | H & B Use Rural Tract MS Improved | 611 | 614 | 3 |
| 600 | 940 | CITY - VACANT | H & B Use Timber Vacant | 2 | 2 | 0 |
| 600 | 600 | VACANT H&B USE FOREST, NOT DESIGNATED, ZONING NOT SIGNIFICANT | H & B Use Timber Vacant | 556 | 557 | 1 |
| 600 | 950 | COUNTY - VACANT | H & B Use Timber Vacant | 2 | 2 | 0 |
| 600 | 960 | STATE OWNED - VACANT | H & B Use Timber Vacant | 22 | 22 | 0 |
| 600 | 970 | FEDERALLY OWNED - VACANT | H & B Use Timber Vacant | 28 | 28 | 0 |
| 601 | 601 | IMPRVD H&B FOREST LAND,NOT DESIGNATED, ZONING NOT SIGNIFICANT | H & B Use Timber Improved | 1 | 1 | 0 |
| 701 | 701 | IMPROVED 5 OR MORE UNITS, ZONED MULTI-FAMILY AND MS PARK IMPROVED | H & B Use Mutli-Family Improved and MS Park Improved | 79 | 76 | -3 |
| 701 | 995 | EXEMPT, GOVERMENT HOUSING AUTHORITIES | H & B Use Mutli-Family Improved and MS Park Improved | 2 | 2 | 0 |
| 701 | 996 | FARM LABOR CAMPS, DAY CARE CENTERS | H & B Use Mutli-Family Improved and MS Park Improved | 1 | 1 | 0 |
| 701 | 781 | MULTIPLE HOUSING, LOW INCOME SPECIAL ASMT | H & B Use Mutli-Family Improved and MS Park Improved | 6 | 6 | 0 |
| 800 | 960 | STATE OWNED - VACANT | RECREATION, LAND ONLY | 7 | 7 | 0 |
| 800 | 930 | CEMETERY - VACANT | RECREATION, LAND ONLY | 3 | 3 | 0 |
| 800 | 800 | RECREATION, LAND ONLY | RECREATION, LAND ONLY | 114 | 114 | 0 |
| 800 | 973 | FEDERALLY OWNED - TAXABLE LEASED-PROPERTY, EXEMPT LESSOR TO TAXABLE LESSEE | RECREATION, LAND ONLY | 1 | 1 | 0 |

| RMV Class | Prop Class | Property Class Description | RMV Class Description | 2020 Count | 2021 Count | Change from Prior Year |
|------------------|-------------------|---|---------------------------------------|-------------------|-------------------|-------------------------------|
| 800 | 950 | COUNTY - VACANT | RECREATION, LAND ONLY | 5 | 5 | 0 |
| 800 | 940 | CITY - VACANT | RECREATION, LAND ONLY | 7 | 7 | 0 |
| 800 | 970 | FEDERALLY OWNED - VACANT | RECREATION, LAND ONLY | 2 | 2 | 0 |
| 801 | 941 | CITY - IMPROVED | RECREATION, WITH IMPROVEMENTS | 7 | 8 | 1 |
| 801 | 801 | RECREATION, WITH IMPROVEMENTS | RECREATION, WITH IMPROVEMENTS | 1 | 1 | 0 |
| 801 | 951 | COUNTY - IMPROVED | RECREATION, WITH IMPROVEMENTS | 2 | 2 | 0 |
| 890 | 890 | RECREATION, HILLCREST/COL ACRES POTENTIAL DEVELOPMENT | Recreational Hillcrest/Columbia Hills | 246 | 241 | -5 |

*TIME
ADJUSTMENT
STUDY*

Property sales occurring within Columbia County from January 1, 2020 through December 31, 2020 were analyzed in order to determine an adjustment for change over time (time adjustment). These sales were separated in to three 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: Those properties that are located outside the city limits within each maintenance area.
3. RMV Class 019. This classing of properties is comprised of personal property manufactured structures that are located throughout the County.

Time Adjustment Conclusions:

The direct calculation analysis for residential property (RMV Class 1XX) indicates an annual adjustment of 9% is needed for those properties located in the city limits.

For rural property (RMV Class 4XX) located in all maintenance areas, a direct calculation analysis supports an annual adjustment of 18%.

For personal property manufactured structures (RMV Class 019) located in MA 7, an annual overall adjustment of 20% was applied to the sales price.

Since there were too few sales of Commercial (RMV Class 200/201) and Industrial properties (RMV Class 300/301) available to specify a reliable change over time, it was decided that no time adjustment would be applied. Floating property (RMV Class 111) also had too few sales for analysis. Therefore, no time adjustment was applied to these properties.

Applying the time adjustment conclusion in the Helion ORCATS Ratio Study program:

1. The annual time adjustment conclusion is entered into the Time Trend Adjustment field. Once this is entered and applied, the central tendencies are adjusted and are then displayed in the “Sales (Ratio)” column.
2. The best indicator of value (central tendency) is selected from the Sales (Ratio) column and then entered into the “Selected Ratio from Sales” field. Once applied, the trend factors are calculated.

Historical Time Adjustment Conclusions:

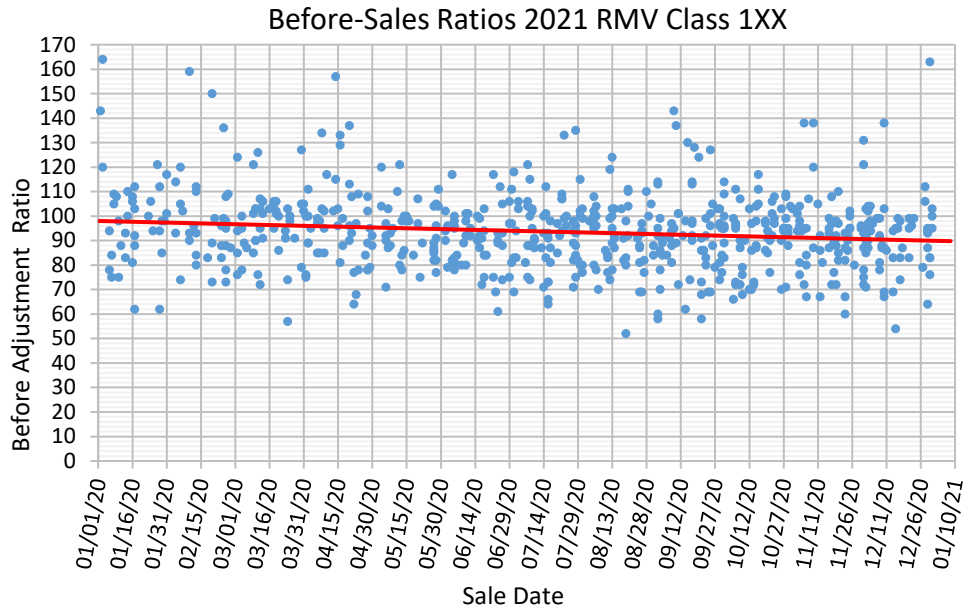
Using the Mid-Point method:

| <u>Year</u> | <u>RMV 1XX</u> | <u>RMV 4XX</u> | <u>RMV 019</u> |
|-------------|----------------|----------------|----------------|
| 2017 | 96% | 95% | - |
| 2018 | 103% | 104% | - |
| 2019 | 103% | 104% | - |

Using the Direct Calculation method:

| <u>Year</u> | <u>RMV 1XX</u> | <u>RMV 4XX</u> | <u>RMV 019</u> |
|-------------|----------------|----------------|-----------------|
| 2020 | 11% per annum | 9% per annum | 4.44% per annum |
| 2021 | 9% per annum | 18% per annum | 20% per annum |

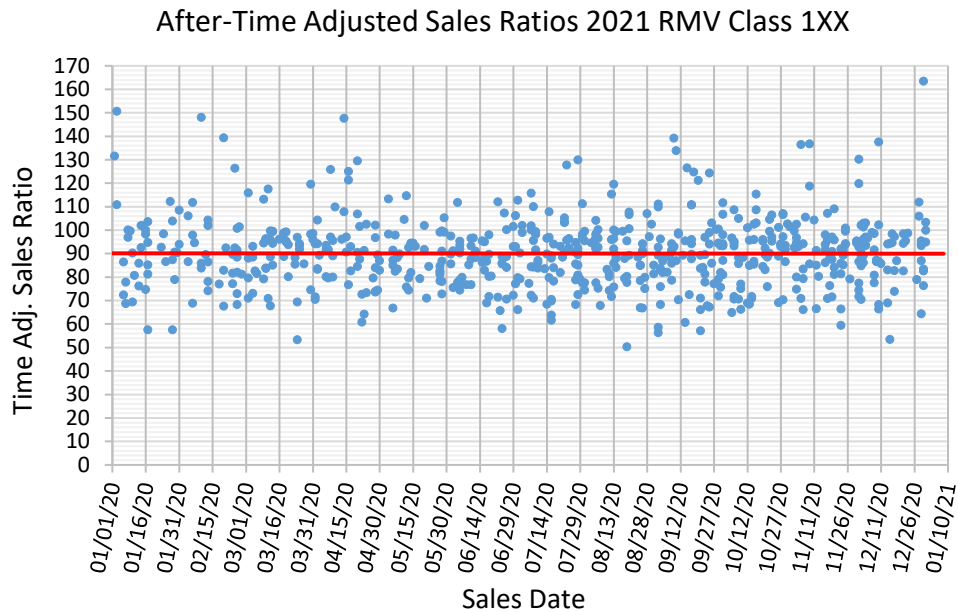
Time Study for RMV Class 1XX:



Direct Calculation (Linear Regression) Analysis adjusting the sales price on an annual basis:

Y axis intersect from beginning of trend line to end of trend line:

| | |
|-----------------------------------|-----------|
| 01/01/20 | 98% |
| 01/01/21 | 90% |
| Number of days in the year: | 366 |
| Amount of change: | 8% |
| Annual change factor: | 92% |
| Annual adjustment factor: | 109% |
| Overall Annual Adjustment: | 9% |
| Intermediate adj factor: | 0.0238% |



| # | MA | SA | RMV CL | Prop CL | Stat CL | Cond Code | Acct No | Map # | Book | Page | Total RMV | Final Price | Sales Date | Before Ratio | Total Adj | Time Adj. Sales Price | Time Adj. Ratio |
|----|----|----|--------|---------|---------|-----------|---------|-----------------|------|------|-----------|-------------|------------|--------------|-----------|-----------------------|-----------------|
| 1 | 04 | 00 | 100 | 100 | | 33 | 440040 | 7N2W16-DC-03601 | 2020 | 37 | 35,730 | 25,000 | 01/02/20 | 143 | 2,168 | 27,168 | 132 |
| 2 | 05 | 00 | 100 | 100 | | 33 | 434288 | 7N4W09-CA-00120 | 2020 | 95 | 50,700 | 31,000 | 01/03/20 | 164 | 2,681 | 33,681 | 151 |
| 4 | 06 | 01 | 101 | 101 | 152 | 33 | 14715 | 5N1W28-DB-03314 | 2020 | 150 | 523,510 | 435,000 | 01/03/20 | 120 | 37,619 | 472,619 | 111 |
| 5 | 05 | 00 | 101 | 101 | 134 | 33 | 25943 | 7N4W08-CD-01000 | 2020 | 256 | 177,890 | 226,700 | 01/06/20 | 78 | 19,443 | 246,143 | 72 |
| 6 | 02 | 00 | 101 | 101 | 131 | 33 | 3768 | 3N2W12-CA-07800 | 2020 | 168 | 256,990 | 274,000 | 01/06/20 | 94 | 23,500 | 297,500 | 86 |
| 7 | 06 | 01 | 101 | 101 | 131 | 33 | 14223 | 5N1W21-CD-04200 | 2020 | 175 | 227,220 | 269,000 | 01/07/20 | 84 | 23,007 | 292,007 | 78 |
| 8 | 01 | 30 | 101 | 101 | 232 | 30 | 13562 | 5N1W33-DA-02300 | 2020 | 144 | 231,200 | 310,000 | 01/07/20 | 75 | 26,513 | 336,513 | 69 |
| 9 | 02 | 00 | 101 | 101 | 147 | 33 | 438538 | 3N2W13-CB-00147 | 2020 | 364 | 391,360 | 372,000 | 01/08/20 | 105 | 31,727 | 403,727 | 97 |
| 10 | 01 | 00 | 101 | 101 | | 33 | 10044 | 4N1W04-AC-00102 | 2020 | 293 | 363,830 | 335,000 | 01/08/20 | 109 | 28,572 | 363,572 | 100 |
| 13 | 03 | 00 | 101 | 101 | 142 | 33 | 22909 | 4N4W04-BD-01700 | 2020 | 199 | 276,180 | 255,426 | 01/09/20 | 108 | 21,724 | 277,150 | 100 |
| 14 | 01 | 00 | 101 | 101 | 135 | 33 | 13578 | 5N1W33-DA-03000 | 2020 | 572 | 319,910 | 425,000 | 01/10/20 | 75 | 36,045 | 461,045 | 69 |
| 15 | 01 | 00 | 101 | 101 | 143 | 33 | 11502 | 4N1W05-AC-06900 | 2020 | 310 | 328,510 | 336,000 | 01/10/20 | 98 | 28,497 | 364,497 | 90 |
| 16 | 01 | 00 | 101 | 101 | 141 | 33 | 11624 | 4N1W05-AC-02718 | 2020 | 708 | 290,980 | 332,440 | 01/11/20 | 88 | 28,116 | 360,556 | 81 |
| 18 | 04 | 00 | 101 | 101 | 142 | 33 | 18499 | 7N2W17-AD-04100 | 2020 | 423 | 196,740 | 211,300 | 01/13/20 | 93 | 17,770 | 229,070 | 86 |
| 19 | 03 | 00 | 101 | 101 | 131 | 33 | 22483 | 4N4W03-BC-09600 | 2020 | 401 | 196,590 | 238,268 | 01/13/20 | 83 | 20,038 | 258,306 | 76 |
| 22 | 02 | 00 | 101 | 101 | 143 | 33 | 438406 | 3N1W18-BB-01111 | 2020 | 525 | 435,960 | 435,000 | 01/14/20 | 100 | 36,479 | 471,479 | 92 |
| 23 | 01 | 43 | 101 | 101 | 141 | 33 | 13509 | 5N1W33-DC-08000 | 2020 | 435 | 303,700 | 275,000 | 01/14/20 | 110 | 23,061 | 298,061 | 102 |
| 26 | 02 | 80 | 101 | 101 | 153 | 33 | 3606 | 3N2W12-BC-00240 | 2020 | 504 | 520,570 | 489,000 | 01/16/20 | 106 | 40,774 | 529,774 | 98 |
| 27 | 02 | 33 | 101 | 101 | 143 | 33 | 429770 | 3N2W13-AA-04413 | 2020 | 479 | 330,440 | 304,900 | 01/16/20 | 108 | 25,423 | 330,323 | 100 |
| 25 | 04 | 00 | 109 | 109 | 452 | 33 | 17894 | 7N2W16-BC-02600 | 2020 | 550 | 196,210 | 242,500 | 01/16/20 | 81 | 20,220 | 262,720 | 75 |
| 28 | 02 | 00 | 101 | 101 | 141 | 33 | 4017 | 3N2W12-DA-04108 | 2020 | 705 | 340,510 | 369,000 | 01/17/20 | 92 | 30,680 | 399,680 | 85 |
| 29 | 01 | 00 | 101 | 101 | 143 | 33 | 12922 | 4N1W06-DD-05200 | 2020 | 666 | 354,990 | 346,000 | 01/17/20 | 103 | 28,768 | 374,768 | 95 |
| 30 | 01 | 00 | 101 | 101 | 142 | 33 | 13339 | 5N1W33-AD-01600 | 2020 | 570 | 347,900 | 310,000 | 01/17/20 | 112 | 25,775 | 335,775 | 104 |
| 31 | 06 | 01 | 101 | 101 | 141 | 33 | 14667 | 5N1W28-DA-06400 | 2020 | 566 | 313,730 | 357,000 | 01/17/20 | 88 | 29,683 | 386,683 | 81 |
| 32 | 01 | 00 | 101 | 101 | 142 | 33 | 13867 | 5N1W34-CC-01500 | 2020 | 557 | 273,400 | 439,000 | 01/17/20 | 62 | 36,501 | 475,501 | 57 |
| 34 | 04 | 00 | 101 | 101 | 132 | 33 | 18101 | 7N2W16-CD-00500 | 2020 | 772 | 218,350 | 218,000 | 01/23/20 | 100 | 17,814 | 235,814 | 93 |
| 35 | 02 | 00 | 101 | 101 | 143 | 33 | 4780 | 3N2W13-BD-05200 | 2020 | 699 | 340,400 | 320,000 | 01/24/20 | 106 | 26,073 | 346,073 | 98 |
| 36 | 01 | 00 | 101 | 101 | 143 | 33 | 12411 | 4N1W05-DA-03008 | 2020 | 811 | 285,370 | 305,000 | 01/25/20 | 94 | 24,778 | 329,778 | 87 |
| 37 | 02 | 00 | 101 | 101 | 143 | 33 | 433083 | 3N2W12-DC-00160 | 2020 | 680 | 321,000 | 265,000 | 01/27/20 | 121 | 21,402 | 286,402 | 112 |
| 38 | 01 | 00 | 100 | 100 | | 33 | 440028 | 4N1W06-DA-07015 | 2020 | 952 | 74,460 | 120,000 | 01/28/20 | 62 | 9,663 | 129,663 | 57 |
| 41 | 05 | 00 | 101 | 101 | 144 | 33 | 26001 | 7N4W08-CD-07100 | 2020 | 905 | 392,720 | 350,000 | 01/28/20 | 112 | 28,183 | 378,183 | 104 |
| 42 | 02 | 00 | 101 | 101 | 143 | 33 | 3251 | 3N2W11-DD-00304 | 2020 | 842 | 389,420 | 413,000 | 01/28/20 | 94 | 33,256 | 446,256 | 87 |
| 43 | 06 | 15 | 101 | 101 | 142 | 33 | 14597 | 5N1W28-DA-00300 | 2020 | 963 | 511,330 | 600,000 | 01/29/20 | 85 | 48,172 | 648,172 | 79 |
| 44 | 01 | 00 | 101 | 101 | 143 | 33 | 13776 | 5N1W34-CB-01605 | 2020 | 932 | 313,180 | 320,000 | 01/29/20 | 98 | 25,691 | 345,691 | 91 |
| 45 | 01 | 00 | 101 | 101 | 141 | 33 | 12938 | 4N1W06-DD-06800 | 2020 | 934 | 280,640 | 287,500 | 01/30/20 | 98 | 23,014 | 310,514 | 90 |
| 47 | 01 | 00 | 101 | 101 | 121 | 33 | 11050 | 4N1W04-DB-08500 | 2020 | 975 | 193,120 | 165,000 | 01/31/20 | 117 | 13,169 | 178,169 | 108 |
| 48 | 01 | 00 | 101 | 101 | 141 | 33 | 9943 | 4N1W04-AA-05500 | 2020 | 961 | 314,040 | 310,000 | 01/31/20 | 101 | 24,741 | 334,741 | 94 |
| 51 | 03 | 03 | 101 | 101 | 141 | 33 | 22800 | 4N4W04-BB-02200 | 2020 | 1103 | 388,760 | 340,000 | 02/04/20 | 114 | 26,811 | 366,811 | 106 |
| 52 | 01 | 00 | 102 | 102 | 134 | 33 | 10495 | 4N1W04-BD-90200 | 2020 | 1040 | 167,900 | 180,000 | 02/04/20 | 93 | 14,194 | 194,194 | 86 |
| 53 | 03 | 03 | 101 | 101 | 131 | 33 | 22817 | 4N4W04-BC-00600 | 2020 | 1246 | 120,420 | 100,000 | 02/06/20 | 120 | 7,838 | 107,838 | 112 |
| 54 | 02 | 00 | 101 | 101 | 143 | 33 | 438401 | 3N1W18-BB-01106 | 2020 | 1154 | 448,100 | 425,000 | 02/06/20 | 105 | 33,311 | 458,311 | 98 |
| 55 | 01 | 00 | 101 | 101 | 131 | 33 | 13594 | 5N1W33-DD-04500 | 2020 | 1130 | 205,430 | 276,750 | 02/06/20 | 74 | 21,692 | 298,442 | 69 |

| # | MA | SA | RMV CL | Prop CL | Stat CL | Cond Code | Acct No | Map # | Book | Page | Total RMV | Final Price | Sales Date | Before Ratio | Total Adj | Time Adj. Sales Price | Time Adj. Ratio |
|-----|----|----|--------|---------|---------|-----------|---------|-----------------|------|------|-----------|-------------|------------|--------------|-----------|-----------------------|-----------------|
| 56 | 02 | 00 | 101 | 101 | 141 | 33 | 2939 | 3N2W01-CC-00105 | 2020 | 1189 | 390,230 | 382,900 | 02/07/20 | 102 | 29,920 | 412,820 | 95 |
| 57 | 03 | 00 | 101 | 101 | 146 | 33 | 22601 | 4N4W04-AC-00501 | 2020 | 1473 | 288,880 | 320,000 | 02/10/20 | 90 | 24,777 | 344,777 | 84 |
| 58 | 01 | 00 | 101 | 101 | 141 | 33 | 12112 | 4N1W05-CB-00149 | 2020 | 1199 | 346,950 | 375,000 | 02/10/20 | 93 | 29,035 | 404,035 | 86 |
| 59 | 04 | 00 | 101 | 641 | 173 | 33 | 18592 | 7N2W17-DB-01100 | 2020 | 1168 | 1,254,380 | 787,000 | 02/10/20 | 159 | 60,935 | 847,935 | 148 |
| 64 | 02 | 00 | 101 | 101 | 143 | 33 | 3254 | 3N2W11-DD-00307 | 2020 | 1271 | 374,710 | 389,000 | 02/12/20 | 96 | 29,934 | 418,934 | 89 |
| 65 | 03 | 00 | 101 | 101 | 142 | 33 | 433335 | 4N4W05-AC-03601 | 2020 | 1481 | 337,600 | 307,500 | 02/13/20 | 110 | 23,589 | 331,089 | 102 |
| 66 | 02 | 00 | 101 | 101 | 143 | 33 | 2831 | 3N1W07-CA-01302 | 2020 | 1430 | 389,850 | 347,500 | 02/13/20 | 112 | 26,658 | 374,158 | 104 |
| 67 | 06 | 01 | 101 | 101 | 131 | 33 | 14111 | 5N1W21-CB-00201 | 2020 | 1394 | 198,410 | 236,000 | 02/13/20 | 84 | 18,104 | 254,104 | 78 |
| 68 | 01 | 00 | 101 | 101 | 134 | 30 | 11673 | 4N1W05-AC-05200 | 2020 | 1390 | 325,460 | 350,000 | 02/13/20 | 93 | 26,849 | 376,849 | 86 |
| 69 | 01 | 00 | 101 | 101 | 132 | 33 | 9627 | 4N1W03-BC-03700 | 2020 | 1373 | 233,200 | 292,250 | 02/13/20 | 80 | 22,419 | 314,669 | 74 |
| 71 | 03 | 00 | 109 | 109 | 463 | 33 | 22625 | 4N4W04-AC-01801 | 2020 | 1470 | 201,740 | 243,750 | 02/18/20 | 83 | 18,408 | 262,158 | 77 |
| 72 | 05 | 00 | 100 | 100 | | 33 | 26029 | 7N4W08-DA-00300 | 2020 | 1869 | 47,890 | 32,000 | 02/20/20 | 150 | 2,401 | 34,401 | 139 |
| 73 | 01 | 00 | 101 | 101 | 131 | 33 | 9683 | 4N1W03-BC-09000 | 2020 | 1594 | 185,360 | 255,000 | 02/20/20 | 73 | 19,136 | 274,136 | 68 |
| 74 | 03 | 00 | 101 | 101 | 141 | 33 | 22311 | 4N4W03-BA-01017 | 2020 | 1547 | 250,840 | 281,500 | 02/20/20 | 89 | 21,125 | 302,625 | 83 |
| 77 | 06 | 01 | 101 | 101 | 142 | 33 | 14697 | 5N1W28-DB-02500 | 2020 | 1602 | 344,810 | 347,500 | 02/21/20 | 99 | 25,995 | 373,495 | 92 |
| 79 | 01 | 00 | 101 | 101 | 143 | 33 | 11528 | 4N1W05-AB-01043 | 2020 | 2380 | 308,070 | 319,990 | 02/24/20 | 96 | 23,709 | 343,699 | 90 |
| 80 | 01 | 00 | 101 | 101 | 141 | 33 | 12222 | 4N1W05-CC-00900 | 2020 | 1661 | 228,560 | 276,000 | 02/24/20 | 83 | 20,449 | 296,449 | 77 |
| 83 | 01 | 00 | 101 | 101 | 133 | 33 | 10427 | 4N1W04-BD-01703 | 2020 | 1590 | 232,200 | 265,000 | 02/24/20 | 88 | 19,634 | 284,634 | 82 |
| 84 | 01 | 30 | 101 | 101 | 242 | 33 | 13926 | 5N1W34-CC-07800 | 2020 | 1657 | 381,860 | 385,000 | 02/25/20 | 99 | 28,434 | 413,434 | 92 |
| 86 | 01 | 00 | 101 | 101 | 131 | 33 | 9823 | 4N1W03-CB-02100 | 2020 | 1614 | 203,510 | 150,000 | 02/25/20 | 136 | 11,078 | 161,078 | 126 |
| 87 | 01 | 00 | 101 | 101 | 131 | 30 | 13449 | 5N1W33-DC-02800 | 2020 | 1978 | 232,430 | 215,000 | 02/26/20 | 108 | 15,827 | 230,827 | 101 |
| 88 | 01 | 00 | 101 | 101 | 141 | 33 | 13989 | 4N1W06-AD-03900 | 2020 | 1785 | 382,790 | 390,000 | 02/26/20 | 98 | 28,710 | 418,710 | 91 |
| 89 | 01 | 30 | 101 | 101 | 232 | 33 | 11288 | 4N1W04-DA-13400 | 2020 | 1766 | 246,600 | 280,000 | 02/26/20 | 88 | 20,612 | 300,612 | 82 |
| 90 | 01 | 00 | 101 | 101 | 131 | 33 | 13644 | 5N1W33-DD-08202 | 2020 | 1721 | 205,340 | 280,000 | 02/26/20 | 73 | 20,612 | 300,612 | 68 |
| 91 | 01 | 00 | 101 | 101 | 143 | 33 | 431944 | 4N1W05-BA-03935 | 2020 | 1713 | 341,730 | 360,000 | 02/26/20 | 95 | 26,501 | 386,501 | 88 |
| 92 | 03 | 03 | 101 | 101 | 141 | 33 | 23056 | 4N4W04-CB-03400 | 2020 | 1687 | 198,730 | 254,000 | 02/26/20 | 78 | 18,698 | 272,698 | 73 |
| 94 | 02 | 00 | 101 | 101 | 141 | 33 | 3938 | 3N2W12-CD-02008 | 2020 | 1743 | 408,180 | 375,000 | 02/27/20 | 109 | 27,516 | 402,516 | 101 |
| 96 | 01 | 00 | 101 | 101 | 132 | 33 | 9896 | 4N1W04-AA-01900 | 2020 | 1832 | 239,690 | 275,000 | 02/28/20 | 87 | 20,113 | 295,113 | 81 |
| 97 | 03 | 00 | 101 | 101 | 141 | 33 | 23214 | 4N4W05-AC-05000 | 2020 | 2246 | 268,670 | 315,000 | 03/02/20 | 85 | 22,814 | 337,814 | 80 |
| 98 | 01 | 00 | 101 | 101 | 131 | 33 | 10227 | 4N1W04-DA-10000 | 2020 | 2024 | 182,500 | 240,000 | 03/02/20 | 76 | 17,382 | 257,382 | 71 |
| 99 | 02 | 00 | 101 | 101 | 141 | 33 | 3837 | 3N2W12-CC-00300 | 2020 | 1976 | 344,010 | 277,000 | 03/02/20 | 124 | 20,061 | 297,061 | 116 |
| 102 | 01 | 00 | 101 | 101 | 143 | 33 | 431935 | 4N1W05-BA-03926 | 2020 | 1880 | 332,250 | 352,000 | 03/02/20 | 94 | 25,493 | 377,493 | 88 |
| 103 | 01 | 00 | 101 | 101 | 143 | 33 | 439641 | 4N1W05-BD-09109 | 2020 | 2847 | 399,100 | 399,950 | 03/04/20 | 100 | 28,775 | 428,725 | 93 |
| 104 | 03 | 03 | 101 | 101 | 135 | 33 | 23055 | 4N4W04-CB-03300 | 2020 | 2282 | 202,790 | 259,000 | 03/04/20 | 78 | 18,634 | 277,634 | 73 |
| 105 | 01 | 00 | 101 | 101 | 141 | 33 | 11894 | 4N1W05-BD-01000 | 2020 | 2007 | 331,550 | 350,000 | 03/04/20 | 95 | 25,182 | 375,182 | 88 |
| 106 | 02 | 00 | 101 | 101 | 131 | 33 | 4201 | 3N2W12-DD-09200 | 2020 | 2121 | 265,500 | 300,000 | 03/05/20 | 89 | 21,513 | 321,513 | 83 |
| 111 | 01 | 00 | 101 | 101 | 132 | 33 | 10421 | 4N1W04-BD-00800 | 2020 | 2118 | 206,310 | 236,450 | 03/06/20 | 87 | 16,899 | 253,349 | 81 |
| 112 | 04 | 00 | 101 | 101 | 142 | 33 | 18622 | 7N2W17-DC-00102 | 2020 | 2316 | 581,120 | 479,900 | 03/09/20 | 121 | 33,956 | 513,856 | 113 |
| 113 | 03 | 03 | 101 | 101 | 131 | 33 | 22323 | 4N4W03-BB-00100 | 2020 | 2235 | 221,960 | 262,000 | 03/09/20 | 85 | 18,538 | 280,538 | 79 |
| 114 | 01 | 00 | 101 | 101 | 143 | 33 | 12021 | 4N1W05-CA-00503 | 2020 | 2178 | 333,840 | 330,000 | 03/09/20 | 101 | 23,350 | 353,350 | 94 |
| 115 | 02 | 00 | 101 | 101 | 143 | 33 | 4867 | 3N2W13-CA-00300 | 2020 | 2546 | 345,630 | 335,900 | 03/10/20 | 103 | 23,687 | 359,587 | 96 |
| 116 | 03 | 00 | 101 | 101 | 141 | 33 | 22908 | 4N4W04-BD-01601 | 2020 | 2284 | 254,000 | 283,500 | 03/10/20 | 90 | 19,992 | 303,492 | 84 |

| # | MA | SA | RMV CL | Prop CL | Stat CL | Cond Code | Acct No | Map # | Book | Page | Total RMV | Final Price | Sales Date | Before Ratio | Total Adj | Time Adj. Sales Price | Time Adj. Ratio |
|-----|----|----|--------|---------|---------|-----------|---------|-----------------|------|------|-----------|-------------|------------|--------------|-----------|-----------------------|-----------------|
| 117 | 04 | 00 | 101 | 101 | 146 | 33 | 17910 | 7N2W16-BC-04101 | 2020 | 2255 | 308,420 | 344,000 | 03/10/20 | 90 | 24,258 | 368,258 | 84 |
| 118 | 01 | 00 | 101 | 101 | 132 | 33 | 9987 | 5N1W33-DC-13900 | 2020 | 2242 | 257,940 | 250,000 | 03/10/20 | 103 | 17,630 | 267,630 | 96 |
| 119 | 04 | 00 | 101 | 101 | 144 | 33 | 17904 | 7N2W16-BC-03600 | 2020 | 2360 | 414,710 | 330,000 | 03/11/20 | 126 | 23,192 | 353,192 | 117 |
| 120 | 01 | 00 | 101 | 101 | 131 | 30 | 10641 | 4N1W04-CA-09800 | 2020 | 2286 | 201,630 | 266,000 | 03/11/20 | 76 | 18,694 | 284,694 | 71 |
| 121 | 02 | 00 | 101 | 101 | 146 | 33 | 4387 | 3N2W13-AA-04300 | 2020 | 2908 | 539,590 | 745,000 | 03/12/20 | 72 | 52,181 | 797,181 | 68 |
| 122 | 01 | 00 | 101 | 101 | 141 | 33 | 13004 | 4N1W07-AB-03140 | 2020 | 2333 | 284,400 | 300,300 | 03/12/20 | 95 | 21,034 | 321,334 | 89 |
| 123 | 01 | 00 | 101 | 101 | 143 | 33 | 11941 | 4N1W05-BD-03000 | 2020 | 2329 | 361,290 | 339,000 | 03/12/20 | 107 | 23,744 | 362,744 | 100 |
| 124 | 01 | 00 | 101 | 101 | 141 | 33 | 433469 | 5N1W32-DC-00108 | 2020 | 2328 | 381,750 | 372,000 | 03/12/20 | 103 | 26,056 | 398,056 | 96 |
| 125 | 03 | 03 | 101 | 101 | 141 | 33 | 22354 | 4N4W03-BB-02500 | 2020 | 4006 | 318,000 | 349,500 | 03/13/20 | 91 | 24,396 | 373,896 | 85 |
| 126 | 02 | 00 | 101 | 101 | 142 | 33 | 3709 | 3N2W12-CA-01500 | 2020 | 2451 | 416,980 | 392,500 | 03/13/20 | 106 | 27,398 | 419,898 | 99 |
| 127 | 01 | 00 | 101 | 101 | 141 | 33 | 433946 | 4N1W05-BD-01010 | 2020 | 2347 | 311,210 | 308,420 | 03/13/20 | 101 | 21,529 | 329,949 | 94 |
| 128 | 02 | 00 | 101 | 101 | 143 | 33 | 31206 | 3N1W18-BB-01800 | 2020 | 2326 | 424,270 | 398,500 | 03/13/20 | 106 | 27,817 | 426,317 | 100 |
| 130 | 01 | 00 | 100 | 100 | | 33 | 9768 | 4N1W03-BD-04502 | 2020 | 2378 | 69,850 | 68,000 | 03/16/20 | 103 | 4,698 | 72,698 | 96 |
| 132 | 02 | 00 | 101 | 101 | 143 | 33 | 438478 | 3N2W13-CA-03934 | 2020 | 2938 | 348,680 | 330,111 | 03/18/20 | 106 | 22,650 | 352,761 | 99 |
| 135 | 01 | 00 | 101 | 101 | 145 | 33 | 12565 | 4N1W05-DC-02600 | 2020 | 2455 | 377,610 | 359,900 | 03/18/20 | 105 | 24,694 | 384,594 | 98 |
| 136 | 01 | 00 | 101 | 101 | 143 | 33 | 12908 | 4N1W06-DD-03700 | 2020 | 2439 | 301,750 | 318,500 | 03/18/20 | 95 | 21,853 | 340,353 | 89 |
| 139 | 01 | 00 | 100 | 100 | | 33 | 13660 | 5N1W33-DD-09300 | 2020 | 2514 | 81,330 | 79,900 | 03/19/20 | 102 | 5,463 | 85,363 | 95 |
| 137 | 02 | 00 | 101 | 101 | 143 | 33 | 436510 | 3N2W13-CD-05300 | 2020 | 2536 | 422,650 | 399,000 | 03/19/20 | 106 | 27,281 | 426,281 | 99 |
| 138 | 02 | 00 | 101 | 101 | 143 | 30 | 4500 | 3N2W13-AD-02600 | 2020 | 2530 | 349,990 | 345,000 | 03/19/20 | 101 | 23,589 | 368,589 | 95 |
| 141 | 01 | 00 | 101 | 101 | 131 | 33 | 10037 | 5N1W33-DC-13400 | 2020 | 2560 | 209,440 | 244,900 | 03/20/20 | 86 | 16,686 | 261,586 | 80 |
| 142 | 01 | 00 | 101 | 101 | 143 | 33 | 12089 | 4N1W05-CB-00124 | 2020 | 2548 | 382,330 | 382,125 | 03/20/20 | 100 | 26,036 | 408,161 | 94 |
| 144 | 02 | 00 | 101 | 101 | 143 | 30 | 440055 | 3N2W12-DD-00112 | 2020 | 3553 | 451,190 | 478,500 | 03/23/20 | 94 | 32,261 | 510,761 | 88 |
| 145 | 01 | 00 | 101 | 101 | 131 | 33 | 15004 | 4N1W08-BB-02400 | 2020 | 2630 | 284,670 | 312,000 | 03/23/20 | 91 | 21,035 | 333,035 | 85 |
| 146 | 04 | 00 | 101 | 101 | 133 | 33 | 18169 | 7N2W16-DA-05000 | 2020 | 2696 | 146,020 | 257,000 | 03/24/20 | 57 | 17,266 | 274,266 | 53 |
| 147 | 01 | 00 | 101 | 101 | 135 | 33 | 9845 | 4N1W03-CB-04601 | 2020 | 2649 | 196,260 | 264,998 | 03/24/20 | 74 | 17,803 | 282,801 | 69 |
| 148 | 06 | 01 | 101 | 101 | 141 | 33 | 14040 | 5N1W21-BD-02900 | 2020 | 2628 | 392,900 | 380,000 | 03/24/20 | 103 | 25,529 | 405,529 | 97 |
| 149 | 01 | 00 | 101 | 101 | 141 | 33 | 433473 | 5N1W32-DC-00112 | 2020 | 2736 | 371,710 | 379,500 | 03/25/20 | 98 | 25,405 | 404,905 | 92 |
| 150 | 02 | 00 | 101 | 101 | 141 | 33 | 3893 | 3N2W12-CC-01900 | 2020 | 2734 | 309,220 | 308,000 | 03/25/20 | 100 | 20,619 | 328,619 | 94 |
| 151 | 01 | 00 | 101 | 101 | 143 | 33 | 429791 | 4N1W05-DB-06203 | 2020 | 2703 | 338,420 | 340,000 | 03/25/20 | 100 | 22,761 | 362,761 | 93 |
| 156 | 02 | 00 | 101 | 101 | 143 | 33 | 4272 | 3N2W12-DD-00724 | 2020 | 2782 | 337,390 | 370,000 | 03/27/20 | 91 | 24,593 | 394,593 | 86 |
| 160 | 03 | 00 | 100 | 100 | | 30 | 22576 | 4N4W04-AB-01200 | 2020 | 2863 | 273,840 | 215,000 | 03/30/20 | 127 | 14,137 | 229,137 | 120 |
| 159 | 02 | 00 | 101 | 101 | 143 | 33 | 438607 | 3N2W13-CC-00127 | 2020 | 2877 | 418,680 | 399,900 | 03/30/20 | 105 | 26,295 | 426,195 | 98 |
| 161 | 01 | 00 | 101 | 101 | 131 | 33 | 11031 | 4N1W04-DB-06800 | 2020 | 2779 | 206,730 | 260,500 | 03/30/20 | 79 | 17,129 | 277,629 | 74 |
| 162 | 02 | 00 | 101 | 101 | 143 | 33 | 4872 | 3N2W13-CA-00800 | 2020 | 2973 | 411,570 | 402,500 | 03/31/20 | 102 | 26,370 | 428,870 | 96 |
| 163 | 02 | 00 | 101 | 101 | 141 | 33 | 438434 | 3N1W18-BB-01139 | 2020 | 2912 | 442,140 | 421,000 | 03/31/20 | 105 | 27,582 | 448,582 | 99 |
| 164 | 01 | 00 | 101 | 101 | 131 | 33 | 10829 | 4N1W05-DA-11200 | 2020 | 2959 | 197,920 | 260,000 | 04/01/20 | 76 | 16,972 | 276,972 | 71 |
| 165 | 02 | 00 | 101 | 101 | 121 | 33 | 3670 | 3N2W12-BD-01900 | 2020 | 2905 | 168,830 | 225,000 | 04/01/20 | 75 | 14,687 | 239,687 | 70 |
| 166 | 01 | 00 | 101 | 101 | 143 | 30 | 12942 | 4N1W06-DD-07200 | 2020 | 2886 | 321,050 | 320,000 | 04/01/20 | 100 | 20,889 | 340,889 | 94 |
| 167 | 01 | 00 | 101 | 101 | 141 | 33 | 13036 | 4N1W07-AB-03172 | 2020 | 3343 | 297,540 | 335,500 | 04/02/20 | 89 | 21,820 | 357,320 | 83 |
| 168 | 03 | 03 | 101 | 101 | 131 | 33 | 22385 | 4N4W03-BC-12100 | 2020 | 3050 | 240,720 | 240,000 | 04/02/20 | 100 | 15,609 | 255,609 | 94 |
| 169 | 01 | 00 | 101 | 101 | 143 | 33 | 9919 | 4N1W04-AA-03800 | 2020 | 3041 | 432,790 | 390,000 | 04/02/20 | 111 | 25,365 | 415,365 | 104 |
| 171 | 01 | 43 | 101 | 101 | 133 | 33 | 437279 | 4N1W03-BB-00401 | 2020 | 2924 | 249,020 | 280,000 | 04/02/20 | 89 | 18,211 | 298,211 | 84 |

| # | MA | SA | RMV CL | Prop CL | Stat CL | Cond Code | Acct No | Map # | Book | Page | Total RMV | Final Price | Sales Date | Before Ratio | Total Adj | Time Adj. Sales Price | Time Adj. Ratio |
|-----|----|----|--------|---------|---------|-----------|---------|-----------------|------|------|-----------|-------------|------------|--------------|-----------|-----------------------|-----------------|
| 172 | 02 | 00 | 101 | 101 | 143 | 33 | 438525 | 3N2W13-CB-00134 | 2020 | 3155 | 413,370 | 435,000 | 04/03/20 | 95 | 28,188 | 463,188 | 89 |
| 174 | 01 | 00 | 101 | 101 | 141 | 30 | 11017 | 4N1W04-DB-05102 | 2020 | 3340 | 248,730 | 250,000 | 04/06/20 | 99 | 16,021 | 266,021 | 93 |
| 175 | 02 | 00 | 101 | 101 | 141 | 33 | 4424 | 3N2W13-AC-01200 | 2020 | 3047 | 324,130 | 333,900 | 04/06/20 | 97 | 21,398 | 355,298 | 91 |
| 177 | 01 | 00 | 101 | 101 | 131 | 33 | 9633 | 4N1W03-BC-04300 | 2020 | 2989 | 192,900 | 226,400 | 04/06/20 | 85 | 14,509 | 240,909 | 80 |
| 178 | 01 | 00 | 101 | 101 | 131 | 33 | 10174 | 4N1W04-AD-03101 | 2020 | 3315 | 268,080 | 317,000 | 04/07/20 | 85 | 20,240 | 337,240 | 79 |
| 179 | 01 | 00 | 101 | 101 | 143 | 33 | 13171 | 4N1W08-BB-08400 | 2020 | 3157 | 344,730 | 353,500 | 04/07/20 | 98 | 22,570 | 376,070 | 92 |
| 180 | 01 | 00 | 101 | 101 | 143 | 33 | 11884 | 4N1W05-BC-06000 | 2020 | 3271 | 371,580 | 360,000 | 04/08/20 | 103 | 22,899 | 382,899 | 97 |
| 181 | 02 | 80 | 101 | 101 | 154 | 33 | 3601 | 3N2W12-BC-00235 | 2020 | 3113 | 515,170 | 385,000 | 04/08/20 | 134 | 24,490 | 409,490 | 126 |
| 183 | 01 | 00 | 101 | 101 | 141 | 33 | 12124 | 4N1W05-CB-01000 | 2020 | 3303 | 425,210 | 500,000 | 04/09/20 | 85 | 31,686 | 531,686 | 80 |
| 184 | 01 | 00 | 101 | 101 | 132 | 30 | 9430 | 4N1W03-BB-15900 | 2020 | 3206 | 179,840 | 177,050 | 04/09/20 | 102 | 11,220 | 188,270 | 96 |
| 185 | 01 | 00 | 101 | 101 | 143 | 33 | 12862 | 4N1W06-DC-06100 | 2020 | 3160 | 388,940 | 411,000 | 04/09/20 | 95 | 26,046 | 437,046 | 89 |
| 186 | 04 | 00 | 101 | 101 | 143 | 33 | 18560 | 7N2W17-DA-01001 | 2020 | 3217 | 423,920 | 363,000 | 04/10/20 | 117 | 22,917 | 385,917 | 110 |
| 190 | 02 | 00 | 101 | 101 | 143 | 30 | 4206 | 3N2W12-DC-00104 | 2020 | 3360 | 372,350 | 365,000 | 04/13/20 | 102 | 22,783 | 387,783 | 96 |
| 193 | 03 | 00 | 100 | 100 | | 30 | 22593 | 4N4W04-AC-00200 | 2020 | 3320 | 35,270 | 22,500 | 04/14/20 | 157 | 1,399 | 23,899 | 148 |
| 194 | 02 | 00 | 101 | 101 | 143 | 33 | 433080 | 3N2W12-DC-00157 | 2020 | 3305 | 305,830 | 267,000 | 04/14/20 | 115 | 16,602 | 283,602 | 108 |
| 197 | 01 | 00 | 101 | 101 | 143 | 33 | 11877 | 4N1W05-BC-05200 | 2020 | 3362 | 349,450 | 363,000 | 04/15/20 | 96 | 22,485 | 385,485 | 91 |
| 196 | 01 | 00 | 109 | 109 | 452 | 33 | 12455 | 4N1W05-DB-01900 | 2020 | 3413 | 280,560 | 272,500 | 04/15/20 | 103 | 16,879 | 289,379 | 97 |
| 201 | 02 | 79 | 100 | 100 | | 33 | 431992 | 3N2W11-DB-01900 | 2020 | 3379 | 180,310 | 140,000 | 04/16/20 | 129 | 8,638 | 148,638 | 121 |
| 199 | 01 | 00 | 101 | 101 | 131 | 33 | 10949 | 4N1W04-DA-06700 | 2020 | 3448 | 175,900 | 132,600 | 04/16/20 | 133 | 8,182 | 140,782 | 125 |
| 200 | 06 | 01 | 101 | 101 | 131 | 33 | 14501 | 5N1W28-BA-01700 | 2020 | 3399 | 219,940 | 270,000 | 04/16/20 | 81 | 16,660 | 286,660 | 77 |
| 205 | 02 | 00 | 101 | 101 | 143 | 33 | 3414 | 3N2W12-AD-02415 | 2020 | 3537 | 340,410 | 345,000 | 04/17/20 | 99 | 21,205 | 366,205 | 93 |
| 204 | 02 | 00 | 102 | 102 | 143 | 33 | 432030 | 3N2W12-CC-90001 | 2020 | 3655 | 229,750 | 262,000 | 04/17/20 | 88 | 16,104 | 278,104 | 83 |
| 206 | 02 | 00 | 101 | 101 | 141 | 33 | 2858 | 3N1W07-CB-03100 | 2020 | 4888 | 328,020 | 342,000 | 04/20/20 | 96 | 20,777 | 362,777 | 90 |
| 207 | 01 | 00 | 101 | 101 | 141 | 33 | 13333 | 5N1W33-AD-00900 | 2020 | 3697 | 300,300 | 335,000 | 04/20/20 | 90 | 20,351 | 355,351 | 85 |
| 208 | 05 | 00 | 101 | 101 | 136 | 33 | 26182 | 7N4W08-DC-04800 | 2020 | 3592 | 308,970 | 225,000 | 04/20/20 | 137 | 13,669 | 238,669 | 129 |
| 209 | 02 | 00 | 101 | 101 | 141 | 30 | 4285 | 3N2W12-DD-01300 | 2020 | 3589 | 294,580 | 260,000 | 04/20/20 | 113 | 15,795 | 275,795 | 107 |
| 210 | 01 | 00 | 101 | 101 | 142 | 30 | 9493 | 4N1W03-BB-02700 | 2020 | 3671 | 303,080 | 326,050 | 04/21/20 | 93 | 19,730 | 345,780 | 88 |
| 211 | 02 | 00 | 101 | 101 | 147 | 33 | 438482 | 3N2W13-CA-03938 | 2020 | 3657 | 398,230 | 370,000 | 04/21/20 | 108 | 22,390 | 392,390 | 101 |
| 214 | 01 | 00 | 101 | 101 | 146 | 33 | 9770 | 4N1W03-BD-04600 | 2020 | 3621 | 396,400 | 515,000 | 04/22/20 | 77 | 31,041 | 546,041 | 73 |
| 213 | 02 | 21 | 102 | 102 | 143 | 33 | 7174 | 3N2W24-00-90004 | 2020 | 3660 | 179,690 | 279,000 | 04/22/20 | 64 | 16,816 | 295,816 | 61 |
| 217 | 02 | 00 | 101 | 101 | 143 | 33 | 4673 | 3N2W13-BA-06700 | 2020 | 3829 | 333,850 | 345,000 | 04/23/20 | 97 | 20,712 | 365,712 | 91 |
| 219 | 01 | 00 | 101 | 101 | 131 | 33 | 13705 | 5N1W33-DD-12800 | 2020 | 3618 | 173,520 | 255,000 | 04/23/20 | 68 | 15,309 | 270,309 | 64 |
| 220 | 01 | 00 | 101 | 101 | 131 | 33 | 13645 | 5N1W33-DD-08300 | 2020 | 3792 | 199,190 | 256,500 | 04/24/20 | 78 | 15,338 | 271,838 | 73 |
| 221 | 01 | 00 | 101 | 101 | 244 | 33 | 9499 | 4N1W03-BB-03101 | 2020 | 3741 | 537,350 | 495,000 | 04/24/20 | 109 | 29,600 | 524,600 | 102 |
| 222 | 05 | 00 | 101 | 101 | 136 | 33 | 25778 | 7N4W08-CA-01100 | 2020 | 3884 | 197,980 | 234,900 | 04/27/20 | 84 | 13,879 | 248,779 | 80 |
| 225 | 01 | 00 | 101 | 101 | 133 | 33 | 11764 | 4N1W05-AD-08800 | 2020 | 4640 | 267,970 | 344,000 | 04/28/20 | 78 | 20,243 | 364,243 | 74 |
| 227 | 04 | 00 | 101 | 101 | 151 | 30 | 18530 | 7N2W17-AD-06400 | 2020 | 3879 | 338,940 | 331,000 | 04/28/20 | 102 | 19,478 | 350,478 | 97 |
| 228 | 01 | 00 | 101 | 101 | 131 | 33 | 11812 | 4N1W05-DA-07700 | 2020 | 3877 | 192,150 | 246,000 | 04/28/20 | 78 | 14,476 | 260,476 | 74 |
| 229 | 01 | 00 | 101 | 101 | 131 | 33 | 10289 | 4N1W04-BA-02900 | 2020 | 3856 | 266,380 | 299,900 | 04/28/20 | 89 | 17,647 | 317,547 | 84 |
| 230 | 01 | 00 | 101 | 101 | 141 | 33 | 12117 | 4N1W05-CB-00302 | 2020 | 3853 | 329,590 | 305,000 | 04/28/20 | 108 | 17,948 | 322,948 | 102 |
| 231 | 04 | 00 | 101 | 101 | 134 | 33 | 18136 | 7N2W16-DA-01200 | 2020 | 3931 | 214,730 | 272,950 | 04/29/20 | 79 | 15,997 | 288,947 | 74 |
| 233 | 01 | 00 | 101 | 101 | 143 | 33 | 11986 | 4N1W05-BD-07900 | 2020 | 3891 | 302,790 | 319,900 | 04/29/20 | 95 | 18,748 | 338,648 | 89 |

| # | MA | SA | RMV CL | Prop CL | Stat CL | Cond Code | Acct No | Map # | Book | Page | Total RMV | Final Price | Sales Date | Before Ratio | Total Adj | Time Adj. Sales Price | Time Adj. Ratio |
|-----|----|----|--------|---------|---------|-----------|---------|-----------------|------|------|-----------|-------------|------------|--------------|-----------|-----------------------|-----------------|
| 235 | 03 | 00 | 101 | 101 | 141 | 33 | 434717 | 4N4W04-BB-01406 | 2020 | 3998 | 308,550 | 335,500 | 04/30/20 | 92 | 19,582 | 355,082 | 87 |
| 236 | 01 | 00 | 101 | 101 | 136 | 33 | 10246 | 4N1W04-AD-07600 | 2020 | 3995 | 267,290 | 305,000 | 04/30/20 | 88 | 17,802 | 322,802 | 83 |
| 238 | 01 | 00 | 101 | 101 | 153 | 33 | 12953 | 4N1W06-DD-08300 | 2020 | 4041 | 437,120 | 365,000 | 05/04/20 | 120 | 20,957 | 385,957 | 113 |
| 239 | 01 | 00 | 101 | 101 | 143 | 33 | 12976 | 4N1W07-AB-03112 | 2020 | 4020 | 391,970 | 377,500 | 05/04/20 | 104 | 21,674 | 399,174 | 98 |
| 240 | 01 | 00 | 101 | 101 | 141 | 33 | 439633 | 4N1W05-BD-09101 | 2020 | 4770 | 332,430 | 369,950 | 05/06/20 | 90 | 21,064 | 391,014 | 85 |
| 241 | 01 | 00 | 101 | 101 | 143 | 33 | 439634 | 4N1W05-BD-09102 | 2020 | 4443 | 409,940 | 424,477 | 05/06/20 | 97 | 24,169 | 448,646 | 91 |
| 242 | 02 | 00 | 101 | 101 | 141 | 30 | 4740 | 3N2W13-BD-01600 | 2020 | 4065 | 317,890 | 345,000 | 05/06/20 | 92 | 19,644 | 364,644 | 87 |
| 243 | 01 | 00 | 101 | 101 | 131 | 33 | 436973 | 4N1W04-CA-06401 | 2020 | 4058 | 176,500 | 250,000 | 05/06/20 | 71 | 14,235 | 264,235 | 67 |
| 244 | 01 | 00 | 101 | 101 | 134 | 33 | 9471 | 4N1W03-BB-00300 | 2020 | 4660 | 228,330 | 262,000 | 05/07/20 | 87 | 14,856 | 276,856 | 82 |
| 246 | 01 | 00 | 101 | 101 | 143 | 33 | 11846 | 4N1W05-CB-09700 | 2020 | 4227 | 376,990 | 364,900 | 05/07/20 | 103 | 20,690 | 385,590 | 98 |
| 248 | 01 | 00 | 101 | 101 | 141 | 33 | 12195 | 4N1W05-CB-08000 | 2020 | 4277 | 302,130 | 324,000 | 05/08/20 | 93 | 18,294 | 342,294 | 88 |
| 250 | 06 | 01 | 101 | 101 | 131 | 30 | 14462 | 5N1W28-AD-04300 | 2020 | 4171 | 220,230 | 250,000 | 05/08/20 | 88 | 14,116 | 264,116 | 83 |
| 251 | 02 | 00 | 101 | 101 | 141 | 33 | 2853 | 3N1W07-CB-02600 | 2020 | 4236 | 336,660 | 354,900 | 05/09/20 | 95 | 19,954 | 374,854 | 90 |
| 252 | 01 | 43 | 101 | 101 | 143 | 33 | 11916 | 4N1W05-BD-01120 | 2020 | 4260 | 279,450 | 253,325 | 05/11/20 | 110 | 14,122 | 267,447 | 104 |
| 254 | 02 | 00 | 101 | 101 | 143 | 33 | 28477 | 3N2W12-AA-00600 | 2020 | 4305 | 496,190 | 410,000 | 05/12/20 | 121 | 22,759 | 432,759 | 115 |
| 255 | 04 | 00 | 101 | 101 | 141 | 33 | 21006 | 7N2W16-CC-00807 | 2020 | 4251 | 245,440 | 307,000 | 05/12/20 | 80 | 17,041 | 324,041 | 76 |
| 256 | 01 | 00 | 101 | 101 | 136 | 33 | 9956 | 4N1W04-AA-06600 | 2020 | 4549 | 237,810 | 303,200 | 05/13/20 | 78 | 16,758 | 319,958 | 74 |
| 257 | 02 | 00 | 101 | 101 | 143 | 33 | 4494 | 3N2W13-AD-02000 | 2020 | 4320 | 398,440 | 408,000 | 05/13/20 | 98 | 22,551 | 430,551 | 93 |
| 258 | 03 | 03 | 109 | 109 | 462 | 33 | 23009 | 4N4W04-BD-11700 | 2020 | 4283 | 222,650 | 265,000 | 05/13/20 | 84 | 14,647 | 279,647 | 80 |
| 259 | 06 | 01 | 101 | 101 | 141 | 33 | 14506 | 5N1W28-BA-01903 | 2020 | 8704 | 332,730 | 385,000 | 05/14/20 | 86 | 21,188 | 406,188 | 82 |
| 261 | 03 | 00 | 101 | 101 | 141 | 33 | 22895 | 4N4W04-BD-00400 | 2020 | 4324 | 314,010 | 315,000 | 05/14/20 | 100 | 17,335 | 332,335 | 94 |
| 262 | 04 | 00 | 101 | 101 | 151 | 33 | 18526 | 7N2W17-AD-06303 | 2020 | 4445 | 392,930 | 394,500 | 05/15/20 | 100 | 21,616 | 416,116 | 94 |
| 263 | 01 | 00 | 101 | 101 | 145 | 30 | 12193 | 4N1W05-CB-07800 | 2020 | 4332 | 321,010 | 324,950 | 05/15/20 | 99 | 17,805 | 342,755 | 94 |
| 264 | 02 | 00 | 101 | 101 | | 30 | 440051 | 3N2W12-DD-00108 | 2020 | 4318 | 455,190 | 462,600 | 05/15/20 | 98 | 25,348 | 487,948 | 93 |
| 265 | 02 | 00 | 101 | 101 | 141 | 33 | 4364 | 3N2W13-AA-02000 | 2020 | 4600 | 333,600 | 340,000 | 05/16/20 | 98 | 18,549 | 358,549 | 93 |
| 267 | 01 | 00 | 101 | 101 | 141 | 33 | 12230 | 4N1W05-CC-01003 | 2020 | 4525 | 311,010 | 372,000 | 05/18/20 | 84 | 20,118 | 392,118 | 79 |
| 268 | 02 | 33 | 101 | 101 | 143 | 33 | 429912 | 3N2W12-AD-03115 | 2020 | 5176 | 328,550 | 306,000 | 05/20/20 | 107 | 16,403 | 322,403 | 102 |
| 271 | 01 | 00 | 101 | 101 | 142 | 33 | 13936 | 5N1W34-CC-08800 | 2020 | 4543 | 290,980 | 301,000 | 05/20/20 | 97 | 16,135 | 317,135 | 92 |
| 273 | 01 | 00 | 101 | 101 | 131 | 33 | 11791 | 4N1W05-DA-06300 | 2020 | 4614 | 214,370 | 287,000 | 05/21/20 | 75 | 15,316 | 302,316 | 71 |
| 276 | 01 | 43 | 101 | 101 | 133 | 33 | 9472 | 4N1W03-BB-00400 | 2020 | 4697 | 249,020 | 280,000 | 05/22/20 | 89 | 14,876 | 294,876 | 84 |
| 278 | 01 | 00 | 101 | 101 | 131 | 33 | 13606 | 5N1W33-DD-05300 | 2020 | 5073 | 228,500 | 265,000 | 05/27/20 | 86 | 13,763 | 278,763 | 82 |
| 279 | 01 | 00 | 101 | 101 | 142 | 33 | 12955 | 4N1W06-DD-08500 | 2020 | 4826 | 439,670 | 422,000 | 05/27/20 | 104 | 21,917 | 443,917 | 99 |
| 282 | 03 | 00 | 101 | 101 | 132 | 33 | 22635 | 4N4W04-AC-02700 | 2020 | 4782 | 195,380 | 237,200 | 05/27/20 | 82 | 12,319 | 249,519 | 78 |
| 283 | 03 | 40 | 101 | 101 | 232 | 33 | 23000 | 4N4W04-BD-10700 | 2020 | 4758 | 221,690 | 255,000 | 05/27/20 | 87 | 13,244 | 268,244 | 83 |
| 284 | 01 | 00 | 101 | 101 | 141 | 33 | 11410 | 4N1W05-AA-03500 | 2020 | 4753 | 271,890 | 319,000 | 05/27/20 | 85 | 16,567 | 335,567 | 81 |
| 285 | 01 | 00 | 101 | 101 | 143 | 33 | 12062 | 4N1W05-CA-03800 | 2020 | 4750 | 310,590 | 349,000 | 05/27/20 | 89 | 18,126 | 367,126 | 85 |
| 286 | 01 | 43 | 101 | 101 | 143 | 30 | 439467 | 5N1W33-DC-08001 | 2020 | 4919 | 303,700 | 290,000 | 05/28/20 | 105 | 14,992 | 304,992 | 100 |
| 287 | 04 | 00 | 101 | 101 | 142 | 33 | 21011 | 7N2W16-CC-01200 | 2020 | 4823 | 287,170 | 300,000 | 05/28/20 | 96 | 15,509 | 315,509 | 91 |
| 288 | 01 | 00 | 101 | 101 | 143 | 33 | 12880 | 4N1W06-DC-07900 | 2020 | 4792 | 291,870 | 320,000 | 05/28/20 | 91 | 16,543 | 336,543 | 87 |
| 289 | 01 | 00 | 101 | 101 | 132 | 33 | 9617 | 4N1W03-BC-02800 | 2020 | 4764 | 175,890 | 229,900 | 05/28/20 | 77 | 11,885 | 241,785 | 73 |
| 290 | 04 | 00 | 101 | 101 | 141 | 33 | 18571 | 7N2W17-DA-01800 | 2020 | 4762 | 299,620 | 365,000 | 05/28/20 | 82 | 18,870 | 383,870 | 78 |
| 291 | 02 | 79 | 101 | 101 | 151 | 33 | 3210 | 3N2W11-DA-02403 | 2020 | 4992 | 502,910 | 455,000 | 05/29/20 | 111 | 23,414 | 478,414 | 105 |

| # | MA | SA | RMV CL | Prop CL | Stat CL | Cond Code | Acct No | Map # | Book | Page | Total RMV | Final Price | Sales Date | Before Ratio | Total Adj | Time Adj. Sales Price | Adj Ratio |
|-----|----|----|--------|---------|---------|-----------|---------|-----------------|------|------|-----------|-------------|------------|--------------|-----------|-----------------------|-----------|
| 292 | 02 | 00 | 101 | 101 | 141 | 33 | 438426 | 3N1W18-BB-01131 | 2020 | 4772 | 441,750 | 424,000 | 05/29/20 | 104 | 21,819 | 445,819 | 99 |
| 293 | 01 | 00 | 101 | 101 | 141 | 33 | 439591 | 4N1W05-BC-07503 | 2020 | 6007 | 316,110 | 351,833 | 06/01/20 | 90 | 17,854 | 369,687 | 86 |
| 294 | 01 | 00 | 101 | 101 | 143 | 33 | 439590 | 4N1W05-BC-07502 | 2020 | 5663 | 355,210 | 376,767 | 06/01/20 | 94 | 19,119 | 395,886 | 90 |
| 295 | 01 | 00 | 101 | 101 | 144 | 33 | 439645 | 4N1W05-BD-09113 | 2020 | 4999 | 470,920 | 460,091 | 06/01/20 | 102 | 23,347 | 483,438 | 97 |
| 296 | 01 | 00 | 101 | 101 | 143 | 33 | 13007 | 4N1W07-AB-03143 | 2020 | 5065 | 296,700 | 310,000 | 06/02/20 | 96 | 15,657 | 325,657 | 91 |
| 298 | 05 | 00 | 101 | 101 | 143 | 33 | 26248 | 7N4W09-CB-01499 | 2020 | 4948 | 210,570 | 265,500 | 06/02/20 | 79 | 13,409 | 278,909 | 75 |
| 300 | 01 | 00 | 101 | 101 | 131 | 30 | 10144 | 4N1W04-AD-00700 | 2020 | 5502 | 216,250 | 265,000 | 06/04/20 | 82 | 13,258 | 278,258 | 78 |
| 301 | 02 | 00 | 101 | 101 | 143 | 33 | 31217 | 3N1W18-BB-02600 | 2020 | 5129 | 424,790 | 362,000 | 06/04/20 | 117 | 18,111 | 380,111 | 112 |
| 303 | 01 | 00 | 101 | 101 | 135 | 33 | 9799 | 4N1W03-BD-06900 | 2020 | 6311 | 222,470 | 269,000 | 06/05/20 | 83 | 13,394 | 282,394 | 79 |
| 304 | 03 | 00 | 101 | 101 | 131 | 33 | 23414 | 4N4W05-DA-03700 | 2020 | 6205 | 152,580 | 195,500 | 06/05/20 | 78 | 9,734 | 205,234 | 74 |
| 305 | 01 | 00 | 101 | 101 | 143 | 33 | 429779 | 4N1W05-DB-02706 | 2020 | 5083 | 312,470 | 329,900 | 06/05/20 | 95 | 16,426 | 346,326 | 90 |
| 306 | 01 | 00 | 101 | 101 | 143 | 33 | 431953 | 4N1W05-BA-03944 | 2020 | 5079 | 337,730 | 350,000 | 06/05/20 | 96 | 17,427 | 367,427 | 92 |
| 307 | 01 | 00 | 101 | 101 | 131 | 33 | 9582 | 4N1W03-BC-00410 | 2020 | 5071 | 223,830 | 277,000 | 06/05/20 | 81 | 13,792 | 290,792 | 77 |
| 308 | 01 | 00 | 101 | 101 | 143 | 33 | 12836 | 4N1W06-DC-03500 | 2020 | 5069 | 397,000 | 397,000 | 06/05/20 | 100 | 19,767 | 416,767 | 95 |
| 309 | 03 | 00 | 101 | 101 | 143 | 33 | 439665 | 4N4W03-BB-07001 | 2020 | 5067 | 303,180 | 309,000 | 06/05/20 | 98 | 15,386 | 324,386 | 93 |
| 310 | 01 | 00 | 101 | 101 | 131 | 33 | 13473 | 5N1W33-DC-04601 | 2020 | 5203 | 202,710 | 242,000 | 06/06/20 | 84 | 11,992 | 253,992 | 80 |
| 311 | 01 | 00 | 101 | 101 | 141 | 33 | 10689 | 4N1W04-CB-12100 | 2020 | 5173 | 241,450 | 300,000 | 06/08/20 | 80 | 14,723 | 314,723 | 77 |
| 312 | 06 | 01 | 101 | 101 | 131 | 33 | 14367 | 5N1W28-AC-01000 | 2020 | 5274 | 241,230 | 270,000 | 06/09/20 | 89 | 13,186 | 283,186 | 85 |
| 313 | 05 | 00 | 101 | 101 | 154 | 33 | 29777 | 7N4W08-DA-03601 | 2020 | 6081 | 480,230 | 475,000 | 06/10/20 | 101 | 23,085 | 498,085 | 96 |
| 314 | 02 | 00 | 101 | 101 | 141 | 30 | 440052 | 3N2W12-DD-00109 | 2020 | 5641 | 418,040 | 455,000 | 06/10/20 | 92 | 22,113 | 477,113 | 88 |
| 315 | 02 | 00 | 101 | 101 | 143 | 33 | 440047 | 3N2W12-DD-00104 | 2020 | 5282 | 427,010 | 436,900 | 06/10/20 | 98 | 21,233 | 458,133 | 93 |
| 316 | 01 | 00 | 101 | 101 | 131 | 30 | 11222 | 4N1W03-CB-06400 | 2020 | 5279 | 209,240 | 260,000 | 06/10/20 | 80 | 12,636 | 272,636 | 77 |
| 318 | 02 | 00 | 101 | 101 | 143 | 33 | 4809 | 3N2W13-BD-08400 | 2020 | 5294 | 354,370 | 350,000 | 06/11/20 | 101 | 16,927 | 366,927 | 97 |
| 319 | 02 | 00 | 101 | 101 | 141 | 33 | 4320 | 3N2W12-DD-04800 | 2020 | 5534 | 335,040 | 362,300 | 06/12/20 | 92 | 17,435 | 379,735 | 88 |
| 320 | 05 | 00 | 101 | 101 | 141 | 33 | 26330 | 7N4W17-BB-00700 | 2020 | 5359 | 278,600 | 292,000 | 06/12/20 | 95 | 14,052 | 306,052 | 91 |
| 322 | 06 | 01 | 101 | 101 | 142 | 33 | 14564 | 5N1W28-DB-06900 | 2020 | 5491 | 406,200 | 450,000 | 06/15/20 | 90 | 21,334 | 471,334 | 86 |
| 323 | 01 | 00 | 101 | 101 | 144 | 33 | 9755 | 4N1W03-CA-00700 | 2020 | 5384 | 261,650 | 262,000 | 06/15/20 | 100 | 12,421 | 274,421 | 95 |
| 324 | 02 | 00 | 101 | 101 | 141 | 33 | 4223 | 3N2W12-DC-00121 | 2020 | 6221 | 383,480 | 417,000 | 06/16/20 | 92 | 19,670 | 436,670 | 88 |
| 325 | 01 | 00 | 101 | 101 | 142 | 33 | 433478 | 5N1W32-DC-00117 | 2020 | 5649 | 367,780 | 370,000 | 06/16/20 | 99 | 17,453 | 387,453 | 95 |
| 327 | 01 | 00 | 101 | 101 | 132 | 33 | 9822 | 4N1W03-CB-02001 | 2020 | 5504 | 273,440 | 315,000 | 06/16/20 | 87 | 14,859 | 329,859 | 83 |
| 328 | 01 | 00 | 101 | 101 | 141 | 33 | 12293 | 4N1W05-CD-00402 | 2020 | 5531 | 317,690 | 350,000 | 06/17/20 | 91 | 16,426 | 366,426 | 87 |
| 330 | 03 | 03 | 101 | 101 | 141 | 33 | 22312 | 4N4W03-BA-01018 | 2020 | 5517 | 209,330 | 290,000 | 06/17/20 | 72 | 13,610 | 303,610 | 69 |
| 331 | 04 | 00 | 101 | 101 | 131 | 33 | 17924 | 7N2W16-BC-05600 | 2020 | 6374 | 138,700 | 185,000 | 06/18/20 | 75 | 8,638 | 193,638 | 72 |
| 332 | 01 | 00 | 101 | 101 | 143 | 33 | 13278 | 5N1W32-DC-02603 | 2020 | 6215 | 333,020 | 355,000 | 06/18/20 | 94 | 16,577 | 371,577 | 90 |
| 333 | 02 | 00 | 101 | 101 | 131 | 33 | 3507 | 3N2W12-BA-03200 | 2020 | 5709 | 247,940 | 295,000 | 06/18/20 | 84 | 13,775 | 308,775 | 80 |
| 334 | 02 | 00 | 101 | 101 | 143 | 33 | 4227 | 3N2W12-DC-00125 | 2020 | 5647 | 365,940 | 357,000 | 06/18/20 | 103 | 16,670 | 373,670 | 98 |
| 336 | 01 | 00 | 101 | 101 | 131 | 33 | 10069 | 4N1W04-AC-02100 | 2020 | 5573 | 205,930 | 245,000 | 06/19/20 | 84 | 11,382 | 256,382 | 80 |
| 338 | 03 | 00 | 101 | 101 | 131 | 33 | 22557 | 4N4W03-CA-01400 | 2020 | 6211 | 151,930 | 203,500 | 06/22/20 | 75 | 9,308 | 212,808 | 71 |
| 339 | 01 | 00 | 101 | 101 | 131 | 30 | 13626 | 5N1W33-DD-06600 | 2020 | 5666 | 167,160 | 142,805 | 06/22/20 | 117 | 6,532 | 149,337 | 112 |
| 340 | 01 | 00 | 101 | 101 | 131 | 33 | 13646 | 5N1W33-DD-08301 | 2020 | 6086 | 204,260 | 297,700 | 06/23/20 | 69 | 13,546 | 311,246 | 66 |
| 342 | 01 | 00 | 101 | 101 | 141 | 33 | 13783 | 5N1W34-CB-01801 | 2020 | 6286 | 267,810 | 289,000 | 06/24/20 | 93 | 13,082 | 302,082 | 89 |
| 344 | 03 | 00 | 101 | 101 | 141 | 33 | 440401 | 4N4W04-AB-00306 | 2020 | 6011 | 267,810 | 298,000 | 06/24/20 | 90 | 13,489 | 311,489 | 86 |

| # | MA | SA | RMV CL | Prop CL | Stat CL | Cond Code | Acct No | Map # | Book | Page | Total RMV | Final Price | Sales Date | Before Ratio | Total Adj | Time Adj. Sales Price | Time Adj. Ratio |
|-----|----|----|--------|---------|---------|-----------|---------|-----------------|------|------|-----------|-------------|------------|--------------|-----------|-----------------------|-----------------|
| 345 | 04 | 00 | 101 | 101 | 132 | 33 | 17905 | 7N2W16-BC-03700 | 2020 | 6000 | 137,580 | 227,000 | 06/24/20 | 61 | 10,275 | 237,275 | 58 |
| 343 | 03 | 00 | 109 | 109 | 452 | 33 | 23373 | 4N4W05-AD-14207 | 2020 | 6213 | 183,360 | 205,000 | 06/24/20 | 89 | 9,279 | 214,279 | 86 |
| 349 | 04 | 00 | 101 | 101 | 142 | 33 | 435665 | 7N2W21-AB-00105 | 2020 | 6009 | 378,670 | 337,950 | 06/25/20 | 112 | 15,217 | 353,167 | 107 |
| 350 | 03 | 00 | 101 | 101 | 141 | 33 | 435698 | 4N4W04-AB-00304 | 2020 | 6592 | 267,810 | 289,000 | 06/26/20 | 93 | 12,944 | 301,944 | 89 |
| 352 | 03 | 00 | 101 | 101 | 121 | 33 | 23236 | 4N4W05-AD-01302 | 2020 | 6223 | 148,400 | 169,000 | 06/26/20 | 88 | 7,569 | 176,569 | 84 |
| 353 | 02 | 00 | 101 | 101 | 143 | 33 | 28499 | 3N2W12-AD-06505 | 2020 | 6129 | 463,710 | 443,000 | 06/26/20 | 105 | 19,841 | 462,841 | 100 |
| 351 | 04 | 00 | 109 | 109 | 452 | 33 | 21029 | 7N2W17-C0-01400 | 2020 | 6256 | 195,480 | 265,000 | 06/26/20 | 74 | 11,869 | 276,869 | 71 |
| 356 | 03 | 00 | 101 | 101 | 141 | 33 | 23189 | 4N4W05-AC-02500 | 2020 | 6244 | 373,530 | 385,000 | 06/29/20 | 97 | 16,968 | 401,968 | 93 |
| 357 | 02 | 00 | 101 | 101 | 143 | 33 | 433116 | 3N2W12-DC-02514 | 2020 | 6117 | 328,310 | 309,900 | 06/29/20 | 106 | 13,658 | 323,558 | 101 |
| 358 | 01 | 00 | 101 | 101 | 131 | 33 | 13518 | 5N1W33-DC-09100 | 2020 | 6105 | 203,410 | 270,000 | 06/29/20 | 75 | 11,900 | 281,900 | 72 |
| 359 | 01 | 00 | 101 | 101 | 143 | 33 | 12010 | 4N1W05-CA-00122 | 2020 | 6290 | 348,990 | 360,000 | 06/30/20 | 97 | 15,781 | 375,781 | 93 |
| 360 | 01 | 00 | 101 | 101 | 131 | 33 | 10009 | 5N1W33-DC-12500 | 2020 | 6264 | 226,290 | 281,000 | 06/30/20 | 81 | 12,318 | 293,318 | 77 |
| 362 | 02 | 80 | 101 | 101 | 153 | 33 | 3574 | 3N2W12-BC-00208 | 2020 | 6235 | 526,400 | 475,000 | 06/30/20 | 111 | 20,822 | 495,822 | 106 |
| 366 | 02 | 00 | 101 | 101 | 156 | 33 | 3121 | 3N2W11-AA-01022 | 2020 | 6288 | 735,350 | 625,000 | 07/01/20 | 118 | 27,248 | 652,248 | 113 |
| 369 | 01 | 00 | 101 | 101 | 132 | 33 | 9514 | 4N1W03-BB-04800 | 2020 | 6258 | 224,700 | 270,000 | 07/01/20 | 83 | 11,771 | 281,771 | 80 |
| 367 | 03 | 00 | 109 | 109 | 452 | 33 | 23126 | 4N4W05-AA-00306 | 2020 | 6283 | 180,780 | 262,000 | 07/01/20 | 69 | 11,423 | 273,423 | 66 |
| 373 | 01 | 00 | 101 | 101 | 141 | 33 | 12020 | 4N1W05-CA-00502 | 2020 | 6339 | 301,500 | 365,000 | 07/02/20 | 83 | 15,826 | 380,826 | 79 |
| 374 | 06 | 01 | 101 | 101 | 141 | 33 | 14351 | 5N1W28-AB-04800 | 2020 | 6332 | 329,190 | 350,000 | 07/02/20 | 94 | 15,176 | 365,176 | 90 |
| 376 | 01 | 00 | 101 | 101 | 136 | 33 | 9909 | 4N1W04-AA-03000 | 2020 | 6401 | 277,450 | 268,800 | 07/03/20 | 103 | 11,591 | 280,391 | 99 |
| 377 | 05 | 00 | 101 | 101 | 142 | 33 | 26199 | 7N4W08-DD-00701 | 2020 | 6342 | 366,720 | 345,000 | 07/03/20 | 106 | 14,877 | 359,877 | 102 |
| 381 | 01 | 00 | 101 | 101 | 121 | 33 | 10831 | 4N1W05-DA-11400 | 2020 | 6377 | 161,110 | 200,000 | 07/06/20 | 81 | 8,481 | 208,481 | 77 |
| 383 | 04 | 00 | 101 | 101 | 152 | 33 | 18032 | 7N2W16-CB-02500 | 2020 | 6628 | 500,250 | 415,000 | 07/07/20 | 121 | 17,500 | 432,500 | 116 |
| 384 | 01 | 00 | 101 | 101 | 143 | 33 | 10066 | 4N1W04-AC-01900 | 2020 | 6498 | 316,280 | 298,000 | 07/07/20 | 106 | 12,566 | 310,566 | 102 |
| 385 | 02 | 33 | 101 | 101 | 143 | 33 | 429763 | 3N2W13-AA-04406 | 2020 | 6479 | 317,970 | 305,000 | 07/07/20 | 104 | 12,861 | 317,861 | 100 |
| 386 | 03 | 03 | 101 | 101 | 141 | 33 | 23026 | 4N4W04-BD-13300 | 2020 | 6464 | 204,920 | 272,500 | 07/07/20 | 75 | 11,491 | 283,991 | 72 |
| 382 | 02 | 00 | 109 | 109 | 452 | 33 | 4590 | 3N2W13-BA-00500 | 2020 | 6907 | 272,570 | 310,000 | 07/07/20 | 88 | 13,072 | 323,072 | 84 |
| 387 | 03 | 00 | 101 | 101 | 141 | 33 | 440041 | 4N4W05-AC-04204 | 2020 | 6611 | 247,380 | 282,000 | 07/08/20 | 88 | 11,824 | 293,824 | 84 |
| 388 | 02 | 00 | 101 | 101 | 131 | 33 | 4195 | 3N2W12-DC-00500 | 2020 | 6520 | 210,880 | 285,000 | 07/08/20 | 74 | 11,950 | 296,950 | 71 |
| 389 | 02 | 33 | 101 | 101 | 143 | 33 | 429904 | 3N2W12-AD-03107 | 2020 | 6516 | 332,320 | 290,000 | 07/08/20 | 115 | 12,160 | 302,160 | 110 |
| 390 | 01 | 00 | 101 | 101 | 143 | 33 | 11956 | 4N1W05-BD-04800 | 2020 | 6511 | 313,620 | 315,000 | 07/08/20 | 100 | 13,208 | 328,208 | 96 |
| 391 | 01 | 00 | 101 | 101 | 143 | 33 | 11994 | 4N1W05-CA-00106 | 2020 | 6654 | 347,580 | 340,000 | 07/09/20 | 102 | 14,175 | 354,175 | 98 |
| 393 | 02 | 00 | 101 | 101 | 143 | 33 | 438444 | 3N2W13-CA-03900 | 2020 | 6594 | 415,650 | 402,000 | 07/09/20 | 103 | 16,760 | 418,760 | 99 |
| 394 | 02 | 00 | 101 | 101 | 143 | 33 | 4713 | 3N2W13-BC-01400 | 2020 | 6523 | 367,320 | 385,000 | 07/09/20 | 95 | 16,051 | 401,051 | 92 |
| 395 | 01 | 00 | 101 | 101 | 143 | 33 | 13185 | 4N1W08-BB-09800 | 2020 | 7103 | 334,490 | 369,000 | 07/10/20 | 91 | 15,296 | 384,296 | 87 |
| 396 | 05 | 00 | 101 | 101 | 143 | 33 | 26215 | 7N4W09-C0-00202 | 2020 | 6934 | 366,320 | 420,000 | 07/10/20 | 87 | 17,410 | 437,410 | 84 |
| 398 | 02 | 00 | 101 | 101 | 131 | 33 | 4116 | 3N2W12-DB-06400 | 2020 | 6723 | 233,520 | 260,000 | 07/10/20 | 90 | 10,778 | 270,778 | 86 |
| 402 | 03 | 03 | 101 | 101 | 141 | 33 | 23004 | 4N4W04-BD-11200 | 2020 | 6810 | 256,040 | 294,500 | 07/13/20 | 87 | 11,997 | 306,497 | 84 |
| 404 | 01 | 00 | 101 | 101 | 131 | 33 | 10219 | 4N1W04-AD-05600 | 2020 | 6800 | 177,550 | 190,000 | 07/14/20 | 93 | 7,695 | 197,695 | 90 |
| 405 | 02 | 00 | 101 | 101 | 141 | 33 | 2768 | 3N1W07-CA-00119 | 2020 | 6795 | 359,440 | 358,000 | 07/14/20 | 100 | 14,499 | 372,499 | 96 |
| 406 | 01 | 00 | 101 | 101 | 135 | 33 | 13702 | 5N1W33-DD-12600 | 2020 | 6746 | 184,460 | 259,000 | 07/14/20 | 71 | 10,490 | 269,490 | 68 |
| 408 | 05 | 00 | 100 | 100 | | 33 | 434312 | 7N4W09-CA-00144 | 2020 | 6930 | 39,140 | 34,900 | 07/15/20 | 112 | 1,405 | 36,305 | 108 |
| 407 | 01 | 00 | 101 | 101 | 143 | 33 | 14930 | 4N1W05-BC-07500 | 2020 | 7558 | 377,680 | 374,950 | 07/15/20 | 101 | 15,096 | 390,046 | 97 |

| # | MA | SA | RMV CL | Prop CL | Stat CL | Cond Code | Acct No | Map # | Book | Page | Total RMV | Final Price | Sales Date | Before Ratio | Total Adj | Time Adj. Sales Price | Time Adj Ratio |
|-----|----|----|--------|---------|---------|-----------|---------|-----------------|------|------|-----------|-------------|------------|--------------|-----------|-----------------------|----------------|
| 409 | 03 | 00 | 101 | 101 | 132 | 33 | 23317 | 4N4W05-AD-09500 | 2020 | 6921 | 182,520 | 220,200 | 07/15/20 | 83 | 8,866 | 229,066 | 80 |
| 412 | 03 | 00 | 101 | 101 | 141 | 33 | 440502 | 4N4W04-AB-00307 | 2020 | 7574 | 267,810 | 292,800 | 07/16/20 | 91 | 11,719 | 304,519 | 88 |
| 413 | 03 | 03 | 101 | 101 | 131 | 33 | 22416 | 4N4W03-BC-02503 | 2020 | 7376 | 164,660 | 257,000 | 07/16/20 | 64 | 10,286 | 267,286 | 62 |
| 414 | 03 | 00 | 101 | 101 | 131 | 33 | 22634 | 4N4W04-AC-02600 | 2020 | 7044 | 145,920 | 201,000 | 07/16/20 | 73 | 8,045 | 209,045 | 70 |
| 415 | 06 | 01 | 101 | 101 | 141 | 33 | 14424 | 5N1W28-AC-04400 | 2020 | 6892 | 351,720 | 380,000 | 07/16/20 | 93 | 15,209 | 395,209 | 89 |
| 416 | 03 | 03 | 101 | 101 | 131 | 33 | 22833 | 4N4W04-BC-01800 | 2020 | 6866 | 159,230 | 239,950 | 07/16/20 | 66 | 9,604 | 249,554 | 64 |
| 411 | 03 | 00 | 109 | 109 | 473 | 33 | 23121 | 4N4W05-AA-00300 | 2020 | 8433 | 199,800 | 273,000 | 07/16/20 | 73 | 10,927 | 283,927 | 70 |
| 418 | 01 | 00 | 101 | 101 | 141 | 33 | 11552 | 4N1W05-AB-03200 | 2020 | 7110 | 298,220 | 341,500 | 07/17/20 | 87 | 13,587 | 355,087 | 84 |
| 419 | 06 | 01 | 101 | 101 | 141 | 33 | 14007 | 5N1W21-BC-00800 | 2020 | 7042 | 394,850 | 404,000 | 07/17/20 | 98 | 16,073 | 420,073 | 94 |
| 421 | 01 | 00 | 101 | 101 | 131 | 33 | 12381 | 4N1W05-DA-01501 | 2020 | 6963 | 235,690 | 290,000 | 07/17/20 | 81 | 11,538 | 301,538 | 78 |
| 424 | 01 | 00 | 101 | 101 | 141 | 33 | 434055 | 5N1W33-DB-01021 | 2020 | 7715 | 263,690 | 310,000 | 07/20/20 | 85 | 12,112 | 322,112 | 82 |
| 425 | 02 | 00 | 101 | 101 | 143 | 33 | 440054 | 3N2W12-DD-00111 | 2020 | 7046 | 420,900 | 435,000 | 07/20/20 | 97 | 16,996 | 451,996 | 93 |
| 427 | 02 | 00 | 101 | 101 | 131 | 33 | 3331 | 3N2W12-AC-00128 | 2020 | 7218 | 294,100 | 320,000 | 07/21/20 | 92 | 12,426 | 332,426 | 88 |
| 430 | 02 | 33 | 101 | 101 | 143 | 33 | 429771 | 3N2W13-AA-04414 | 2020 | 7565 | 338,570 | 310,000 | 07/22/20 | 109 | 11,964 | 321,964 | 105 |
| 431 | 05 | 00 | 101 | 101 | 141 | 30 | 25940 | 7N4W08-CD-00700 | 2020 | 7429 | 243,700 | 226,800 | 07/22/20 | 107 | 8,753 | 235,553 | 103 |
| 434 | 02 | 00 | 101 | 101 | 143 | 33 | 4233 | 3N2W12-DC-00131 | 2020 | 7184 | 366,150 | 389,000 | 07/22/20 | 94 | 15,013 | 404,013 | 91 |
| 435 | 02 | 00 | 101 | 101 | 154 | 33 | 3053 | 3N2W11-AA-00114 | 2020 | 7151 | 599,530 | 560,000 | 07/22/20 | 107 | 21,613 | 581,613 | 103 |
| 438 | 02 | 80 | 101 | 101 | 153 | 33 | 3582 | 3N2W12-BC-00216 | 2020 | 7312 | 565,170 | 569,000 | 07/23/20 | 99 | 21,825 | 590,825 | 96 |
| 439 | 01 | 00 | 101 | 101 | 132 | 33 | 10131 | 4N1W04-AC-09200 | 2020 | 7304 | 196,240 | 148,000 | 07/23/20 | 133 | 5,677 | 153,677 | 128 |
| 442 | 02 | 00 | 101 | 101 | 141 | 33 | 436513 | 3N2W13-CD-05600 | 2020 | 7310 | 395,210 | 395,000 | 07/24/20 | 100 | 15,057 | 410,057 | 96 |
| 443 | 01 | 00 | 101 | 101 | | 33 | 440023 | 4N1W06-DA-07010 | 2020 | 7291 | 422,130 | 439,900 | 07/24/20 | 96 | 16,768 | 456,668 | 92 |
| 447 | 02 | 00 | 101 | 101 | 142 | 30 | 3024 | 3N2W02-DD-00633 | 2020 | 7515 | 373,840 | 398,150 | 07/27/20 | 94 | 14,892 | 413,042 | 91 |
| 448 | 01 | 00 | 101 | 101 | 143 | 33 | 12986 | 4N1W07-AB-03122 | 2020 | 7435 | 358,350 | 364,900 | 07/27/20 | 98 | 13,648 | 378,548 | 95 |
| 449 | 03 | 00 | 101 | 101 | 141 | 33 | 22620 | 4N4W04-AC-01600 | 2020 | 7390 | 307,820 | 435,000 | 07/27/20 | 71 | 16,270 | 451,270 | 68 |
| 450 | 01 | 00 | 101 | 101 | 143 | 30 | 12932 | 4N1W06-DD-06200 | 2020 | 7384 | 292,890 | 330,000 | 07/27/20 | 89 | 12,343 | 342,343 | 86 |
| 451 | 01 | 00 | 101 | 101 | 136 | 33 | 13461 | 5N1W33-DC-03700 | 2020 | 7374 | 216,330 | 265,000 | 07/27/20 | 82 | 9,912 | 274,912 | 79 |
| 454 | 03 | 03 | 101 | 101 | 135 | 33 | 23071 | 4N4W04-CB-05700 | 2020 | 7834 | 188,350 | 226,000 | 07/28/20 | 83 | 8,399 | 234,399 | 80 |
| 456 | 03 | 00 | 101 | 101 | 141 | 33 | 23522 | 5N4W34-CD-00500 | 2020 | 7676 | 315,730 | 377,000 | 07/28/20 | 84 | 14,011 | 391,011 | 81 |
| 458 | 01 | 00 | 101 | 101 | 142 | 33 | 13815 | 5N1W34-CC-14600 | 2020 | 7530 | 391,400 | 416,264 | 07/28/20 | 94 | 15,470 | 431,734 | 91 |
| 459 | 06 | 01 | 101 | 101 | 141 | 33 | 14013 | 5N1W21-BC-01400 | 2020 | 7497 | 371,080 | 400,000 | 07/28/20 | 93 | 14,866 | 414,866 | 89 |
| 462 | 01 | 00 | 101 | 101 | 141 | 33 | 11238 | 4N1W04-DD-00500 | 2020 | 7416 | 275,640 | 312,500 | 07/28/20 | 88 | 11,614 | 324,114 | 85 |
| 463 | 03 | 00 | 101 | 101 | 141 | 33 | 23209 | 4N4W05-AC-04600 | 2020 | 7411 | 249,060 | 185,000 | 07/28/20 | 135 | 6,876 | 191,876 | 130 |
| 464 | 02 | 00 | 101 | 101 | 142 | 33 | 2979 | 3N2W01-CC-03200 | 2020 | 7406 | 306,000 | 320,000 | 07/28/20 | 96 | 11,893 | 331,893 | 92 |
| 457 | 04 | 00 | 109 | 109 | 452 | 33 | 18623 | 7N2W17-DC-00103 | 2020 | 7561 | 172,960 | 230,000 | 07/28/20 | 75 | 8,548 | 238,548 | 73 |
| 466 | 03 | 00 | 101 | 101 | 141 | 33 | 23145 | 4N4W05-AA-00401 | 2020 | 7556 | 277,930 | 339,000 | 07/29/20 | 82 | 12,518 | 351,518 | 79 |
| 467 | 02 | 00 | 101 | 101 | 143 | 33 | 438455 | 3N2W13-CA-03911 | 2020 | 7854 | 364,930 | 359,000 | 07/30/20 | 102 | 13,171 | 372,171 | 98 |
| 469 | 01 | 00 | 101 | 101 | 131 | 30 | 13599 | 5N1W33-DA-03900 | 2020 | 7662 | 207,600 | 180,000 | 07/30/20 | 115 | 6,604 | 186,604 | 111 |
| 470 | 01 | 00 | 101 | 101 | 131 | 33 | 10352 | 4N1W04-BC-05100 | 2020 | 7563 | 207,720 | 258,500 | 07/30/20 | 80 | 9,484 | 267,984 | 78 |
| 471 | 02 | 00 | 101 | 101 | 143 | 30 | 4547 | 3N2W13-AD-08300 | 2020 | 7524 | 390,430 | 390,000 | 07/30/20 | 100 | 14,309 | 404,309 | 97 |
| 472 | 03 | 03 | 101 | 101 | 131 | 33 | 22467 | 4N4W03-BC-07400 | 2020 | 7852 | 175,050 | 218,000 | 07/31/20 | 80 | 7,946 | 225,946 | 77 |
| 473 | 03 | 03 | 101 | 101 | 141 | 33 | 22350 | 4N4W03-BB-02409 | 2020 | 7738 | 237,200 | 230,000 | 07/31/20 | 103 | 8,384 | 238,384 | 100 |
| 474 | 01 | 00 | 101 | 101 | 132 | 33 | 13952 | 4N1W03-BB-14500 | 2020 | 7583 | 219,680 | 285,000 | 07/31/20 | 77 | 10,388 | 295,388 | 74 |

| # | MA | SA | RMV CL | Prop CL | Stat CL | Cond Code | Acct No | Map # | Book | Page | Total RMV | Final Price | Sales Date | Before Ratio | Total Adj | Time Adj. Sales Price | Adj Ratio |
|-----|----|----|--------|---------|---------|-----------|---------|-----------------|------|------|-----------|-------------|------------|--------------|-----------|-----------------------|-----------|
| 475 | 02 | 00 | 109 | 109 | 452 | 30 | 5697 | 3N2W12-AD-06100 | 2020 | 7549 | 375,400 | 380,000 | 07/31/20 | 99 | 13,851 | 393,851 | 95 |
| 476 | 01 | 43 | 101 | 101 | 143 | 33 | 433918 | 4N1W03-BB-00601 | 2020 | 7615 | 283,820 | 290,000 | 08/03/20 | 98 | 10,363 | 300,363 | 94 |
| 484 | 01 | 00 | 100 | 100 | | 30 | 439620 | 4N1W05-BC-07532 | 2020 | 7774 | 340,800 | 425,000 | 08/05/20 | 80 | 14,985 | 439,985 | 77 |
| 477 | 01 | 00 | 101 | 101 | 143 | 33 | 439659 | 4N1W05-BD-09127 | 2020 | 8764 | 406,520 | 427,187 | 08/05/20 | 95 | 15,062 | 442,249 | 92 |
| 478 | 01 | 00 | 101 | 101 | 143 | 33 | 439657 | 4N1W05-BD-09125 | 2020 | 8599 | 409,470 | 402,863 | 08/05/20 | 102 | 14,205 | 417,068 | 98 |
| 479 | 01 | 00 | 101 | 101 | 143 | 33 | 439658 | 4N1W05-BD-09126 | 2020 | 8380 | 367,610 | 367,236 | 08/05/20 | 100 | 12,948 | 380,184 | 97 |
| 480 | 01 | 00 | 101 | 101 | 143 | 33 | 439650 | 4N1W05-BD-09118 | 2020 | 8160 | 354,800 | 357,330 | 08/05/20 | 99 | 12,599 | 369,929 | 96 |
| 481 | 06 | 01 | 101 | 101 | 151 | 33 | 14545 | 5N1W28-BD-00622 | 2020 | 7836 | 457,850 | 425,000 | 08/05/20 | 108 | 14,985 | 439,985 | 104 |
| 483 | 01 | 30 | 101 | 101 | 242 | 30 | 10043 | 4N1W04-AB-03700 | 2020 | 7823 | 372,790 | 375,000 | 08/05/20 | 99 | 13,222 | 388,222 | 96 |
| 485 | 01 | 00 | 101 | 101 | 145 | 33 | 13558 | 5N1W33-DA-02000 | 2020 | 7761 | 354,760 | 370,000 | 08/05/20 | 96 | 13,046 | 383,046 | 93 |
| 486 | 01 | 00 | 101 | 101 | | 33 | 439873 | 5N1W32-DC-00906 | 2020 | 7897 | 416,650 | 402,093 | 08/06/20 | 104 | 14,082 | 416,175 | 100 |
| 487 | 01 | 30 | 101 | 101 | 232 | 33 | 10884 | 4N1W04-DA-01100 | 2020 | 7832 | 214,890 | 276,000 | 08/06/20 | 78 | 9,666 | 285,666 | 75 |
| 488 | 02 | 00 | 101 | 101 | 143 | 33 | 3108 | 3N2W11-AA-01009 | 2020 | 7813 | 369,950 | 386,000 | 08/06/20 | 96 | 13,518 | 399,518 | 93 |
| 489 | 01 | 00 | 101 | 101 | 142 | 33 | 9854 | 4N1W03-CB-05000 | 2020 | 7787 | 374,210 | 374,900 | 08/06/20 | 100 | 13,129 | 388,029 | 96 |
| 490 | 01 | 00 | 101 | 101 | 131 | 33 | 11272 | 4N1W04-DA-13200 | 2020 | 8444 | 140,470 | 200,000 | 08/07/20 | 70 | 6,957 | 206,957 | 68 |
| 492 | 01 | 00 | 101 | 101 | 142 | 33 | 12728 | 4N1W06-DA-01700 | 2020 | 8029 | 344,030 | 400,000 | 08/10/20 | 86 | 13,627 | 413,627 | 83 |
| 494 | 01 | 00 | 101 | 101 | 131 | 33 | 13629 | 5N1W33-DD-07000 | 2020 | 8203 | 184,050 | 239,900 | 08/11/20 | 77 | 8,116 | 248,016 | 74 |
| 495 | 01 | 00 | 101 | 101 | 131 | 33 | 12645 | 4N1W08-AB-04400 | 2020 | 8076 | 215,270 | 260,000 | 08/11/20 | 83 | 8,796 | 268,796 | 80 |
| 496 | 03 | 00 | 101 | 101 | 141 | 33 | 23526 | 5N4W34-CD-00900 | 2020 | 7970 | 336,740 | 399,500 | 08/11/20 | 84 | 13,515 | 413,015 | 82 |
| 498 | 05 | 00 | 100 | 100 | | 33 | 25866 | 7N4W08-CB-00802 | 2020 | 8148 | 63,170 | 53,000 | 08/12/20 | 119 | 1,780 | 54,780 | 115 |
| 500 | 01 | 00 | 100 | 100 | | 30 | 439923 | 5N1W32-DB-00149 | 2020 | 8144 | 74,400 | 75,000 | 08/12/20 | 99 | 2,519 | 77,519 | 96 |
| 502 | 04 | 00 | 101 | 101 | 135 | 33 | 18375 | 7N2W16-DD-01600 | 2020 | 8119 | 266,410 | 360,000 | 08/12/20 | 74 | 12,093 | 372,093 | 72 |
| 503 | 03 | 00 | 101 | 101 | 141 | 33 | 440038 | 4N4W05-AA-00901 | 2020 | 8909 | 334,170 | 377,000 | 08/13/20 | 89 | 12,574 | 389,574 | 86 |
| 504 | 06 | 01 | 101 | 101 | 141 | 33 | 14264 | 5N1W21-DC-00118 | 2020 | 8416 | 348,610 | 350,000 | 08/13/20 | 100 | 11,674 | 361,674 | 96 |
| 507 | 01 | 00 | 101 | 101 | 143 | 33 | 12760 | 4N1W06-DA-04500 | 2020 | 8150 | 384,190 | 372,000 | 08/13/20 | 103 | 12,407 | 384,407 | 100 |
| 508 | 01 | 00 | 101 | 101 | 131 | 33 | 9861 | 4N1W03-CB-05400 | 2020 | 8130 | 219,040 | 280,000 | 08/13/20 | 78 | 9,339 | 289,339 | 76 |
| 509 | 06 | 01 | 101 | 101 | 142 | 33 | 14722 | 5N1W28-DB-03402 | 2020 | 8126 | 443,380 | 359,000 | 08/13/20 | 124 | 11,974 | 370,974 | 120 |
| 510 | 02 | 00 | 101 | 101 | 131 | 33 | 3557 | 3N2W12-BB-03505 | 2020 | 8124 | 282,250 | 297,000 | 08/13/20 | 95 | 9,906 | 306,906 | 92 |
| 512 | 01 | 00 | 101 | 101 | 143 | 33 | 13042 | 4N1W07-AB-03178 | 2020 | 8426 | 396,520 | 386,500 | 08/14/20 | 103 | 12,799 | 399,299 | 99 |
| 515 | 01 | 00 | 101 | 101 | 142 | 33 | 11295 | 4N1W04-DD-04800 | 2020 | 8165 | 280,000 | 304,000 | 08/14/20 | 92 | 10,067 | 314,067 | 89 |
| 516 | 06 | 01 | 101 | 101 | 142 | 33 | 14088 | 5N1W21-CA-04400 | 2020 | 8140 | 308,480 | 355,000 | 08/14/20 | 87 | 11,756 | 366,756 | 84 |
| 517 | 02 | 00 | 101 | 101 | 141 | 33 | 2854 | 3N1W07-CB-02700 | 2020 | 8138 | 349,300 | 385,000 | 08/14/20 | 91 | 12,749 | 397,749 | 88 |
| 520 | 02 | 00 | 101 | 101 | 143 | 33 | 433099 | 3N2W12-DC-00176 | 2020 | 8282 | 317,260 | 309,000 | 08/17/20 | 103 | 10,012 | 319,012 | 99 |
| 524 | 04 | 00 | 101 | 101 | 143 | 33 | 18509 | 7N2W17-AD-04901 | 2020 | 8689 | 235,640 | 287,500 | 08/18/20 | 82 | 9,247 | 296,747 | 79 |
| 526 | 01 | 00 | 101 | 101 | 145 | 33 | 11847 | 4N1W05-CB-09800 | 2020 | 8364 | 322,230 | 355,500 | 08/18/20 | 91 | 11,434 | 366,934 | 88 |
| 531 | 03 | 00 | 100 | 100 | | 33 | 23155 | 4N4W05-AA-01101 | 2020 | 8437 | 59,580 | 115,000 | 08/19/20 | 52 | 3,671 | 118,671 | 50 |
| 528 | 04 | 00 | 101 | 101 | 132 | 33 | 18520 | 7N2W17-AD-06000 | 2020 | 8907 | 236,450 | 295,000 | 08/19/20 | 80 | 9,418 | 304,418 | 78 |
| 529 | 02 | 00 | 101 | 101 | 141 | 33 | 3021 | 3N2W02-DD-00630 | 2020 | 8451 | 339,960 | 410,500 | 08/19/20 | 83 | 13,105 | 423,605 | 80 |
| 532 | 01 | 00 | 101 | 101 | 142 | 33 | 431925 | 4N1W05-BA-03916 | 2020 | 8431 | 358,800 | 364,600 | 08/19/20 | 98 | 11,639 | 376,239 | 95 |
| 536 | 02 | 79 | 100 | 100 | | 33 | 431996 | 3N2W11-DB-02300 | 2020 | 8441 | 229,990 | 250,000 | 08/20/20 | 92 | 7,921 | 257,921 | 89 |
| 534 | 01 | 30 | 101 | 101 | 242 | 33 | 13780 | 5N1W34-CB-01609 | 2020 | 8895 | 428,730 | 390,000 | 08/20/20 | 110 | 12,357 | 402,357 | 107 |
| 535 | 02 | 80 | 101 | 101 | 154 | 33 | 3589 | 3N2W12-BC-00223 | 2020 | 8453 | 688,870 | 620,000 | 08/20/20 | 111 | 19,645 | 639,645 | 108 |

| # | MA | SA | RMV CL | Prop CL | Stat CL | Cond Code | Acct No | Map # | Book | Page | Total RMV | Final Price | Sales Date | Before Ratio | Total Adj | Time Adj. Sales Price | Time Adj. Ratio |
|-----|----|----|--------|---------|---------|-----------|---------|-----------------|------|-------|-----------|-------------|------------|--------------|-----------|-----------------------|-----------------|
| 537 | 02 | 00 | 101 | 101 | 143 | 33 | 4714 | 3N2W13-BC-01500 | 2020 | 8438 | 441,150 | 425,000 | 08/20/20 | 104 | 13,466 | 438,466 | 101 |
| 538 | 02 | 00 | 101 | 101 | 131 | 33 | 4088 | 3N2W12-DB-03800 | 2020 | 8618 | 308,070 | 338,000 | 08/24/20 | 91 | 10,388 | 348,388 | 88 |
| 540 | 03 | 00 | 101 | 101 | 141 | 33 | 23337 | 4N4W05-AD-11400 | 2020 | 8725 | 254,090 | 290,000 | 08/25/20 | 88 | 8,843 | 298,843 | 85 |
| 542 | 01 | 00 | 101 | 101 | 132 | 33 | 11377 | 4N1W05-AA-00804 | 2020 | 8712 | 216,610 | 314,000 | 08/25/20 | 69 | 9,575 | 323,575 | 67 |
| 543 | 02 | 00 | 101 | 101 | 143 | 33 | 4536 | 3N2W13-AD-07200 | 2020 | 8687 | 368,280 | 421,000 | 08/25/20 | 87 | 12,838 | 433,838 | 85 |
| 545 | 04 | 00 | 101 | 101 | 134 | 33 | 22140 | 7N2W16-DB-05000 | 2020 | 8630 | 193,930 | 240,000 | 08/25/20 | 81 | 7,319 | 247,319 | 78 |
| 547 | 02 | 00 | 101 | 101 | 141 | 33 | 4005 | 3N2W12-DD-08500 | 2020 | 8961 | 404,210 | 430,000 | 08/26/20 | 94 | 13,010 | 443,010 | 91 |
| 550 | 06 | 01 | 101 | 101 | 141 | 30 | 14226 | 5N1W21-CD-04500 | 2020 | 8697 | 370,920 | 382,500 | 08/26/20 | 97 | 11,573 | 394,073 | 94 |
| 551 | 02 | 00 | 101 | 101 | 143 | 33 | 4801 | 3N2W13-BD-07500 | 2020 | 8694 | 405,360 | 435,000 | 08/26/20 | 93 | 13,161 | 448,161 | 90 |
| 552 | 01 | 00 | 101 | 101 | 131 | 33 | 11772 | 4N1W05-AD-09600 | 2020 | 8626 | 204,790 | 297,520 | 08/26/20 | 69 | 9,002 | 306,522 | 67 |
| 553 | 06 | 01 | 101 | 101 | 143 | 33 | 14248 | 5N1W21-CD-06800 | 2020 | 8601 | 314,760 | 340,000 | 08/26/20 | 93 | 10,287 | 350,287 | 90 |
| 554 | 01 | 00 | 101 | 101 | 143 | 33 | 12937 | 4N1W06-DD-06700 | 2020 | 8714 | 289,600 | 352,000 | 08/27/20 | 82 | 10,566 | 362,566 | 80 |
| 557 | 01 | 00 | 101 | 101 | 132 | 33 | 10350 | 4N1W04-BC-05000 | 2020 | 8635 | 231,980 | 300,000 | 08/27/20 | 77 | 9,005 | 309,005 | 75 |
| 558 | 06 | 01 | 101 | 101 | 153 | 33 | 14669 | 5N1W28-DA-06600 | 2020 | 8986 | 454,940 | 413,000 | 08/28/20 | 110 | 12,299 | 425,299 | 107 |
| 561 | 04 | 00 | 101 | 101 | 143 | 33 | 432451 | 7N2W17-DA-01812 | 2020 | 8898 | 420,340 | 420,000 | 08/29/20 | 100 | 12,407 | 432,407 | 97 |
| 562 | 06 | 15 | 101 | 101 | 172 | 33 | 14269 | 5N1W28-AA-00300 | 2020 | 8854 | 1,159,650 | 1,100,000 | 08/30/20 | 105 | 32,233 | 1,132,233 | 102 |
| 565 | 01 | 00 | 101 | 101 | 141 | 33 | 439639 | 4N1W05-BD-09107 | 2020 | 8912 | 314,310 | 359,165 | 08/31/20 | 88 | 10,439 | 369,604 | 85 |
| 566 | 01 | 43 | 101 | 101 | 133 | 33 | 439683 | 4N1W04-AC-08601 | 2020 | 8859 | 473,640 | 565,600 | 08/31/20 | 84 | 16,439 | 582,039 | 81 |
| 568 | 03 | 03 | 101 | 101 | 131 | 33 | 22963 | 4N4W04-BD-07000 | 2020 | 9016 | 126,820 | 210,490 | 09/02/20 | 60 | 6,018 | 216,508 | 59 |
| 570 | 01 | 00 | 101 | 101 | 146 | 33 | 9603 | 4N1W03-BC-01600 | 2020 | 8988 | 281,830 | 307,000 | 09/02/20 | 92 | 8,777 | 315,777 | 89 |
| 571 | 01 | 00 | 101 | 101 | 143 | 33 | 28890 | 4N1W04-DD-04205 | 2020 | 8968 | 309,880 | 325,000 | 09/02/20 | 95 | 9,291 | 334,291 | 93 |
| 572 | 04 | 00 | 101 | 101 | 121 | 33 | 18398 | 7N2W16-DD-03700 | 2020 | 8958 | 92,410 | 159,900 | 09/02/20 | 58 | 4,571 | 164,471 | 56 |
| 574 | 02 | 00 | 101 | 101 | 141 | 30 | 4768 | 3N2W13-BD-03700 | 2020 | 10943 | 342,570 | 300,000 | 09/02/20 | 114 | 8,577 | 308,577 | 111 |
| 575 | 02 | 00 | 109 | 109 | 452 | 33 | 3165 | 3N2W11-AD-02100 | 2020 | 10389 | 305,180 | 270,000 | 09/02/20 | 113 | 7,719 | 277,719 | 110 |
| 576 | 03 | 00 | 101 | 101 | 141 | 33 | 22693 | 4N4W04-AD-02000 | 2020 | 9433 | 223,530 | 261,900 | 09/03/20 | 85 | 7,425 | 269,325 | 83 |
| 579 | 05 | 00 | 101 | 101 | 136 | 33 | 26172 | 7N4W08-DC-03900 | 2020 | 9125 | 224,860 | 261,400 | 09/03/20 | 86 | 7,411 | 268,811 | 84 |
| 580 | 01 | 00 | 101 | 101 | 143 | 33 | 12850 | 4N1W06-DC-04900 | 2020 | 9084 | 384,870 | 389,000 | 09/03/20 | 99 | 11,028 | 400,028 | 96 |
| 581 | 01 | 00 | 101 | 101 | 131 | 33 | 11648 | 4N1W05-AC-03400 | 2020 | 8980 | 175,380 | 250,000 | 09/03/20 | 70 | 7,088 | 257,088 | 68 |
| 578 | 01 | 00 | 102 | 102 | 151 | 33 | 9467 | 4N1W03-BA-90205 | 2020 | 9128 | 227,400 | 291,500 | 09/03/20 | 78 | 8,264 | 299,764 | 76 |
| 582 | 02 | 00 | 101 | 101 | 143 | 30 | 440049 | 3N2W12-DD-00106 | 2020 | 9894 | 390,030 | 436,900 | 09/04/20 | 89 | 12,282 | 449,182 | 87 |
| 583 | 02 | 00 | 101 | 101 | 141 | 30 | 440056 | 3N2W12-DD-00113 | 2020 | 9294 | 400,680 | 439,900 | 09/04/20 | 91 | 12,366 | 452,266 | 89 |
| 585 | 01 | 00 | 101 | 101 | 141 | 33 | 13123 | 4N1W08-BB-01100 | 2020 | 9082 | 266,010 | 316,000 | 09/04/20 | 84 | 8,883 | 324,883 | 82 |
| 587 | 01 | 00 | 101 | 101 | 145 | 33 | 431927 | 4N1W05-BA-03918 | 2020 | 9170 | 366,340 | 435,000 | 09/06/20 | 84 | 12,021 | 447,021 | 82 |
| 588 | 02 | 00 | 101 | 101 | 141 | 33 | 3140 | 3N2W11-AA-01500 | 2020 | 9095 | 304,300 | 335,000 | 09/07/20 | 91 | 9,178 | 344,178 | 88 |
| 589 | 01 | 00 | 101 | 101 | 141 | 33 | 439596 | 4N1W05-BC-07508 | 2020 | 9804 | 318,480 | 361,026 | 09/08/20 | 88 | 9,805 | 370,831 | 86 |
| 590 | 03 | 00 | 101 | 101 | 141 | 33 | 22750 | 4N4W04-BA-02900 | 2020 | 9301 | 282,800 | 350,000 | 09/08/20 | 81 | 9,506 | 359,506 | 79 |
| 591 | 01 | 00 | 101 | 101 | 143 | 33 | 10956 | 4N1W04-DA-07400 | 2020 | 9209 | 305,300 | 325,000 | 09/08/20 | 94 | 8,827 | 333,827 | 91 |
| 592 | 02 | 00 | 101 | 101 | 141 | 30 | 4499 | 3N2W13-AD-02500 | 2020 | 9207 | 325,480 | 349,000 | 09/08/20 | 93 | 9,478 | 358,478 | 91 |
| 593 | 06 | 01 | 101 | 101 | 141 | 33 | 14255 | 5N1W21-CD-07500 | 2020 | 9088 | 319,010 | 330,000 | 09/08/20 | 97 | 8,962 | 338,962 | 94 |
| 595 | 02 | 00 | 100 | 100 | | 30 | 3560 | 3N2W12-BB-03702 | 2020 | 9290 | 114,340 | 80,000 | 09/09/20 | 143 | 2,154 | 82,154 | 139 |
| 596 | 01 | 00 | 100 | 100 | | 30 | 439912 | 5N1W32-DB-00138 | 2020 | 9163 | 148,760 | 156,000 | 09/09/20 | 95 | 4,200 | 160,200 | 93 |
| 594 | 01 | 30 | 101 | 101 | 232 | 33 | 9572 | 4N1W03-BB-13000 | 2020 | 9447 | 347,460 | 364,000 | 09/09/20 | 95 | 9,799 | 373,799 | 93 |

| # | MA | SA | RMV CL | Prop CL | Stat CL | Cond Code | Acct No | Map # | Book | Page | Total RMV | Final Price | Sales Date | Before Ratio | Total Adj | Time Adj. Sales Price | Time Adj. Ratio |
|-----|----|----|--------|---------|---------|-----------|---------|-----------------|------|-------|-----------|-------------|------------|--------------|-----------|-----------------------|-----------------|
| 601 | 05 | 00 | 100 | 100 | | 33 | 434308 | 7N4W09-CA-00140 | 2020 | 9228 | 48,080 | 35,000 | 09/10/20 | 137 | 934 | 35,934 | 134 |
| 600 | 06 | 01 | 101 | 101 | 141 | 30 | 14767 | 5N1W28-DD-01600 | 2020 | 9371 | 330,160 | 369,900 | 09/10/20 | 89 | 9,870 | 379,770 | 87 |
| 605 | 02 | 00 | 101 | 101 | 143 | 33 | 28538 | 3N2W12-AD-06544 | 2020 | 9418 | 474,700 | 468,000 | 09/11/20 | 101 | 12,376 | 480,376 | 99 |
| 606 | 02 | 00 | 101 | 101 | 143 | 33 | 440048 | 3N2W12-DD-00105 | 2020 | 9390 | 458,590 | 454,900 | 09/11/20 | 101 | 12,030 | 466,930 | 98 |
| 608 | 03 | 00 | 101 | 101 | 135 | 33 | 23288 | 4N4W05-AD-06600 | 2020 | 9296 | 194,820 | 269,900 | 09/11/20 | 72 | 7,137 | 277,037 | 70 |
| 610 | 05 | 00 | 101 | 101 | 141 | 33 | 26338 | 7N4W17-BB-01500 | 2020 | 9410 | 251,690 | 275,000 | 09/13/20 | 92 | 7,141 | 282,141 | 89 |
| 611 | 01 | 00 | 101 | 101 | 121 | 33 | 12423 | 4N1W05-DA-04300 | 2020 | 9861 | 171,060 | 275,000 | 09/14/20 | 62 | 7,076 | 282,076 | 61 |
| 612 | 02 | 00 | 101 | 101 | 131 | 33 | 4626 | 3N2W13-BA-02800 | 2020 | 9475 | 324,580 | 332,000 | 09/14/20 | 98 | 8,542 | 340,542 | 95 |
| 619 | 02 | 00 | 101 | 101 | 141 | 30 | 3176 | 3N2W11-DB-00500 | 2020 | 10224 | 454,970 | 351,000 | 09/15/20 | 130 | 8,947 | 359,947 | 126 |
| 621 | 03 | 03 | 101 | 101 | 143 | 33 | 22774 | 4N4W04-BB-00102 | 2020 | 9535 | 335,570 | 452,000 | 09/16/20 | 74 | 11,414 | 463,414 | 72 |
| 624 | 01 | 00 | 101 | 101 | 144 | 33 | 439646 | 4N1W05-BD-09114 | 2020 | 9833 | 463,100 | 479,668 | 09/17/20 | 97 | 11,999 | 491,667 | 94 |
| 625 | 02 | 00 | 101 | 101 | 154 | 33 | 2993 | 3N2W02-DD-00602 | 2020 | 9634 | 596,270 | 525,000 | 09/17/20 | 114 | 13,133 | 538,133 | 111 |
| 627 | 02 | 33 | 101 | 101 | 143 | 33 | 434068 | 3N1W07-CC-01003 | 2020 | 9564 | 357,450 | 315,000 | 09/17/20 | 113 | 7,880 | 322,880 | 111 |
| 629 | 01 | 00 | 101 | 101 | 143 | 33 | 439640 | 4N1W05-BD-09108 | 2020 | 10521 | 357,350 | 363,240 | 09/17/20 | 98 | 9,086 | 372,326 | 96 |
| 630 | 01 | 00 | 101 | 101 | 143 | 33 | 439598 | 4N1W05-BC-07510 | 2020 | 10375 | 398,440 | 433,837 | 09/17/20 | 92 | 10,852 | 444,689 | 90 |
| 628 | 04 | 00 | 102 | 102 | 143 | 33 | 22166 | 7N2W16-DB-80004 | 2020 | 9533 | 274,110 | 304,900 | 09/17/20 | 90 | 7,627 | 312,527 | 88 |
| 631 | 04 | 00 | 101 | 101 | 156 | 33 | 18024 | 7N2W16-CB-02403 | 2020 | 9836 | 510,950 | 400,000 | 09/18/20 | 128 | 9,911 | 409,911 | 125 |
| 634 | 01 | 00 | 101 | 101 | 133 | 30 | 9991 | 5N1W33-DC-11100 | 2020 | 10020 | 210,920 | 170,000 | 09/20/20 | 124 | 4,131 | 174,131 | 121 |
| 635 | 06 | 15 | 100 | 100 | | 33 | 14646 | 5N1W28-DA-04602 | 2020 | 9996 | 225,110 | 385,000 | 09/21/20 | 58 | 9,264 | 394,264 | 57 |
| 636 | 01 | 00 | 101 | 101 | 143 | 33 | 11850 | 4N1W05-CB-10100 | 2020 | 9906 | 365,400 | 400,000 | 09/21/20 | 91 | 9,625 | 409,625 | 89 |
| 638 | 03 | 00 | 101 | 101 | 141 | 30 | 439484 | 4N4W05-AC-04401 | 2020 | 9705 | 252,890 | 295,000 | 09/21/20 | 86 | 7,098 | 302,098 | 84 |
| 639 | 05 | 00 | 101 | 101 | 136 | 33 | 25961 | 7N4W08-CD-02800 | 2020 | 9702 | 232,660 | 320,000 | 09/21/20 | 73 | 7,700 | 327,700 | 71 |
| 641 | 04 | 00 | 101 | 101 | 132 | 33 | 17902 | 7N2W16-BC-03400 | 2020 | 10188 | 206,270 | 305,000 | 09/21/20 | 68 | 7,339 | 312,339 | 66 |
| 642 | 01 | 00 | 101 | 101 | 143 | 33 | 11527 | 4N1W05-AB-01042 | 2020 | 9856 | 300,360 | 350,000 | 09/22/20 | 86 | 8,338 | 358,338 | 84 |
| 644 | 02 | 00 | 101 | 101 | 143 | 33 | 4808 | 3N2W13-BD-08300 | 2020 | 9795 | 351,140 | 408,000 | 09/22/20 | 86 | 9,720 | 417,720 | 84 |
| 645 | 01 | 00 | 101 | 101 | 141 | 33 | 434043 | 5N1W33-DA-01417 | 2020 | 9984 | 238,930 | 300,000 | 09/23/20 | 80 | 7,076 | 307,076 | 78 |
| 646 | 06 | 01 | 101 | 101 | 153 | 33 | 14576 | 5N1W28-CA-02400 | 2020 | 9892 | 526,650 | 575,000 | 09/23/20 | 92 | 13,562 | 588,562 | 89 |
| 647 | 02 | 00 | 101 | 101 | | 33 | 440058 | 3N2W12-DD-00115 | 2020 | 9890 | 471,060 | 474,900 | 09/23/20 | 99 | 11,201 | 486,101 | 97 |
| 648 | 01 | 00 | 101 | 101 | 141 | 33 | 11427 | 4N1W05-AA-05100 | 2020 | 9831 | 262,820 | 316,000 | 09/23/20 | 83 | 7,453 | 323,453 | 81 |
| 650 | 06 | 01 | 101 | 101 | 131 | 33 | 14122 | 5N1W21-CB-01000 | 2020 | 9882 | 242,700 | 350,000 | 09/24/20 | 69 | 8,172 | 358,172 | 68 |
| 653 | 01 | 00 | 101 | 101 | 131 | 33 | 13694 | 5N1W33-DD-11800 | 2020 | 9973 | 195,690 | 285,000 | 09/25/20 | 69 | 6,586 | 291,586 | 67 |
| 654 | 06 | 01 | 101 | 101 | 152 | 33 | 14383 | 5N1W28-AC-02101 | 2020 | 9904 | 551,480 | 433,800 | 09/25/20 | 127 | 10,025 | 443,825 | 124 |
| 655 | 01 | 00 | 101 | 101 | 142 | 33 | 10865 | 4N1W04-CB-09500 | 2020 | 9902 | 264,040 | 261,000 | 09/25/20 | 101 | 6,031 | 267,031 | 99 |
| 657 | 01 | 00 | 101 | 101 | 141 | 30 | 433472 | 5N1W32-DC-00111 | 2020 | 9897 | 354,270 | 368,500 | 09/25/20 | 96 | 8,516 | 377,016 | 94 |
| 658 | 02 | 33 | 101 | 101 | 143 | 33 | 429769 | 3N2W13-AA-04412 | 2020 | 9994 | 331,840 | 315,000 | 09/26/20 | 105 | 7,204 | 322,204 | 103 |
| 659 | 01 | 00 | 101 | 101 | 132 | 33 | 13821 | 5N1W34-CB-05400 | 2020 | 9992 | 228,110 | 260,000 | 09/26/20 | 88 | 5,946 | 265,946 | 86 |
| 660 | 03 | 00 | 109 | 109 | 462 | 33 | 22553 | 4N4W03-CA-01000 | 2020 | 10202 | 174,810 | 221,750 | 09/27/20 | 79 | 5,019 | 226,769 | 77 |
| 661 | 02 | 00 | 101 | 101 | 141 | 33 | 3400 | 3N2W12-AD-02401 | 2020 | 9988 | 328,270 | 320,000 | 09/28/20 | 103 | 7,166 | 327,166 | 100 |
| 670 | 03 | 00 | 100 | 100 | | 33 | 23521 | 5N4W34-CD-00400 | 2020 | 10096 | 42,610 | 41,500 | 09/29/20 | 103 | 919 | 42,419 | 100 |
| 665 | 01 | 00 | 101 | 101 | 143 | 33 | 431916 | 4N1W05-BA-03907 | 2020 | 10159 | 337,370 | 350,000 | 09/29/20 | 96 | 7,755 | 357,755 | 94 |
| 666 | 02 | 00 | 101 | 101 | 143 | 33 | 436519 | 3N2W13-CD-06200 | 2020 | 10122 | 421,890 | 437,000 | 09/29/20 | 97 | 9,682 | 446,682 | 94 |
| 667 | 01 | 00 | 101 | 101 | 136 | 33 | 9774 | 4N1W03-BD-04900 | 2020 | 10117 | 250,010 | 340,000 | 09/29/20 | 74 | 7,533 | 347,533 | 72 |

| # | MA | SA | RMV CL | Prop CL | Stat CL | Cond Code | Acct No | Map # | Book | Page | Total RMV | Final Price | Sales Date | Before Ratio | Total Adj | Time Adj. Sales Price | Time Adj Ratio |
|-----|----|----|--------|---------|---------|-----------|---------|-----------------|------|-------|-----------|-------------|------------|--------------|-----------|-----------------------|----------------|
| 673 | 01 | 00 | 101 | 101 | 141 | 33 | 11488 | 4N1W05-AB-01003 | 2020 | 10024 | 282,440 | 349,800 | 09/29/20 | 81 | 7,750 | 357,550 | 79 |
| 674 | 02 | 00 | 101 | 101 | 141 | 33 | 4257 | 3N2W12-DD-00707 | 2020 | 10166 | 313,980 | 375,000 | 09/30/20 | 84 | 8,219 | 383,219 | 82 |
| 675 | 05 | 00 | 101 | 101 | 143 | 33 | 26222 | 7N4W09-C0-00302 | 2020 | 10156 | 282,960 | 296,900 | 09/30/20 | 95 | 6,507 | 303,407 | 93 |
| 676 | 01 | 00 | 101 | 101 | 132 | 33 | 12379 | 4N1W05-DA-01400 | 2020 | 10133 | 221,860 | 287,000 | 09/30/20 | 77 | 6,290 | 293,290 | 76 |
| 681 | 03 | 00 | 100 | 100 | | 33 | 23533 | 5N4W34-CD-01600 | 2020 | 10182 | 41,410 | 38,000 | 10/01/20 | 109 | 824 | 38,824 | 107 |
| 682 | 03 | 00 | 100 | 100 | | 33 | 23530 | 5N4W34-CD-01300 | 2020 | 10181 | 46,740 | 49,000 | 10/01/20 | 95 | 1,062 | 50,062 | 93 |
| 683 | 03 | 00 | 100 | 100 | | 33 | 23531 | 5N4W34-CD-01400 | 2020 | 10180 | 56,000 | 63,000 | 10/01/20 | 89 | 1,366 | 64,366 | 87 |
| 677 | 01 | 00 | 101 | 101 | 143 | 33 | 433941 | 4N1W05-BD-01005 | 2020 | 10391 | 333,920 | 350,000 | 10/01/20 | 95 | 7,588 | 357,588 | 93 |
| 678 | 04 | 00 | 101 | 101 | 146 | 33 | 22075 | 7N2W16-CA-02300 | 2020 | 10271 | 280,980 | 340,000 | 10/01/20 | 83 | 7,371 | 347,371 | 81 |
| 679 | 01 | 43 | 101 | 101 | 143 | 33 | 9811 | 4N1W03-CB-01100 | 2020 | 10206 | 270,380 | 281,000 | 10/01/20 | 96 | 6,092 | 287,092 | 94 |
| 684 | 02 | 00 | 101 | 101 | 143 | 33 | 440050 | 3N2W12-DD-00107 | 2020 | 10178 | 455,070 | 454,900 | 10/01/20 | 100 | 9,862 | 464,762 | 98 |
| 685 | 02 | 00 | 101 | 101 | 146 | 33 | 3553 | 3N2W12-BB-03501 | 2020 | 10163 | 619,490 | 543,500 | 10/01/20 | 114 | 11,783 | 555,283 | 112 |
| 688 | 04 | 00 | 101 | 101 | 136 | 33 | 17988 | 7N2W16-CA-09100 | 2020 | 11032 | 172,000 | 259,900 | 10/05/20 | 66 | 5,387 | 265,287 | 65 |
| 690 | 02 | 00 | 101 | 101 | 143 | 33 | 438593 | 3N2W13-CC-00113 | 2020 | 10355 | 419,190 | 425,000 | 10/05/20 | 99 | 8,809 | 433,809 | 97 |
| 692 | 01 | 00 | 101 | 101 | 143 | 33 | 439597 | 4N1W05-BC-07509 | 2020 | 11575 | 398,750 | 413,500 | 10/06/20 | 96 | 8,472 | 421,972 | 94 |
| 693 | 02 | 00 | 101 | 101 | 131 | 33 | 4060 | 3N2W12-DB-01100 | 2020 | 10651 | 230,120 | 315,000 | 10/06/20 | 73 | 6,454 | 321,454 | 72 |
| 695 | 06 | 01 | 101 | 101 | 121 | 33 | 14622 | 5N1W28-DA-02900 | 2020 | 10479 | 154,900 | 215,000 | 10/06/20 | 72 | 4,405 | 219,405 | 71 |
| 696 | 02 | 79 | 101 | 101 | 152 | 33 | 3233 | 3N2W11-DA-02612 | 2020 | 10477 | 575,300 | 519,000 | 10/06/20 | 111 | 10,633 | 529,633 | 109 |
| 697 | 02 | 00 | 101 | 101 | 143 | 33 | 3288 | 3N2W12-AB-00116 | 2020 | 10475 | 315,590 | 325,000 | 10/06/20 | 97 | 6,659 | 331,659 | 95 |
| 698 | 02 | 00 | 101 | 101 | 143 | 33 | 438505 | 3N2W13-CB-00114 | 2020 | 10383 | 438,810 | 461,314 | 10/06/20 | 95 | 9,452 | 470,766 | 93 |
| 700 | 01 | 00 | 101 | 101 | 143 | 33 | 12025 | 4N1W05-CA-00507 | 2020 | 10819 | 340,670 | 390,000 | 10/08/20 | 87 | 7,805 | 397,805 | 86 |
| 701 | 02 | 00 | 101 | 101 | 141 | 33 | 4858 | 3N2W13-C0-05300 | 2020 | 10753 | 322,270 | 358,000 | 10/08/20 | 90 | 7,164 | 365,164 | 88 |
| 702 | 01 | 00 | 101 | 101 | 131 | 33 | 10722 | 4N1W04-CD-01400 | 2020 | 10641 | 222,750 | 309,500 | 10/08/20 | 72 | 6,194 | 315,694 | 71 |
| 704 | 02 | 00 | 101 | 101 | 143 | 33 | 433088 | 3N2W12-DC-00165 | 2020 | 10532 | 338,300 | 316,000 | 10/08/20 | 107 | 6,324 | 322,324 | 105 |
| 705 | 02 | 00 | 101 | 101 | 131 | 33 | 4134 | 3N2W12-DB-08000 | 2020 | 10821 | 220,490 | 288,300 | 10/09/20 | 76 | 5,701 | 294,001 | 75 |
| 708 | 05 | 00 | 101 | 101 | 135 | 33 | 26074 | 7N4W08-DA-04100 | 2020 | 10528 | 175,550 | 260,000 | 10/09/20 | 68 | 5,141 | 265,141 | 66 |
| 706 | 05 | 00 | 109 | 109 | 442 | 33 | 25790 | 7N4W08-CA-01700 | 2020 | 10709 | 180,970 | 230,500 | 10/09/20 | 79 | 4,558 | 235,058 | 77 |
| 709 | 02 | 00 | 101 | 101 | 141 | 33 | 4221 | 3N2W12-DC-00119 | 2020 | 10716 | 375,480 | 417,000 | 10/10/20 | 90 | 8,146 | 425,146 | 88 |
| 712 | 02 | 00 | 101 | 101 | 147 | 33 | 438447 | 3N2W13-CA-03903 | 2020 | 10600 | 390,530 | 379,500 | 10/12/20 | 103 | 7,233 | 386,733 | 101 |
| 713 | 01 | 00 | 101 | 101 | 131 | 33 | 11464 | 4N1W04-BB-01800 | 2020 | 10584 | 230,970 | 329,000 | 10/12/20 | 70 | 6,270 | 335,270 | 69 |
| 714 | 05 | 00 | 101 | 101 | 132 | 33 | 25876 | 7N4W08-CB-02000 | 2020 | 10962 | 208,770 | 299,900 | 10/13/20 | 70 | 5,644 | 305,544 | 68 |
| 715 | 01 | 00 | 101 | 101 | 143 | 33 | 439592 | 4N1W05-BC-07504 | 2020 | 10884 | 414,690 | 425,466 | 10/13/20 | 97 | 8,008 | 433,474 | 96 |
| 716 | 02 | 00 | 101 | 101 | 143 | 33 | 4477 | 3N2W13-AD-00100 | 2020 | 10706 | 355,990 | 411,800 | 10/13/20 | 86 | 7,750 | 419,550 | 85 |
| 718 | 01 | 00 | 101 | 101 | 131 | 33 | 10631 | 4N1W04-CA-08900 | 2020 | 11409 | 187,490 | 260,000 | 10/14/20 | 72 | 4,831 | 264,831 | 71 |
| 719 | 01 | 00 | 101 | 101 | 135 | 33 | 13089 | 4N1W08-BA-00500 | 2020 | 10711 | 197,790 | 271,000 | 10/14/20 | 73 | 5,036 | 276,036 | 72 |
| 722 | 02 | 00 | 101 | 101 | 143 | 33 | 433132 | 3N2W12-DC-02530 | 2020 | 10824 | 334,000 | 320,000 | 10/15/20 | 104 | 5,870 | 325,870 | 102 |
| 723 | 02 | 00 | 101 | 101 | 143 | 33 | 2786 | 3N1W07-CA-00137 | 2020 | 10794 | 374,780 | 425,000 | 10/15/20 | 88 | 7,796 | 432,796 | 87 |
| 724 | 01 | 00 | 101 | 101 | 141 | 33 | 11449 | 4N1W05-AA-07300 | 2020 | 10785 | 256,720 | 295,000 | 10/15/20 | 87 | 5,412 | 300,412 | 85 |
| 725 | 02 | 00 | 101 | 101 | 141 | 33 | 434766 | 3N1W07-CB-01909 | 2020 | 10731 | 365,320 | 374,000 | 10/15/20 | 98 | 6,861 | 380,861 | 96 |
| 726 | 02 | 28 | 101 | 101 | 232 | 33 | 4250 | 3N2W12-DD-00300 | 2020 | 11004 | 262,060 | 250,000 | 10/16/20 | 105 | 4,527 | 254,527 | 103 |
| 728 | 02 | 00 | 101 | 101 | 142 | 33 | 3086 | 3N2W11-AA-00203 | 2020 | 10826 | 483,470 | 412,000 | 10/16/20 | 117 | 7,460 | 419,460 | 115 |
| 729 | 01 | 00 | 101 | 101 | 151 | 33 | 12248 | 4N1W05-CC-01117 | 2020 | 10783 | 398,250 | 360,000 | 10/16/20 | 111 | 6,518 | 366,518 | 109 |

| # | MA | SA | RMV CL | Prop CL | Stat CL | Cond Code | Acct No | Map # | Book | Page | Total RMV | Final Price | Sales Date | Before Ratio | Total Adj | Time Adj. Sales Price | Time Adj. Ratio |
|-----|----|----|--------|---------|---------|-----------|---------|-----------------|------|-------|-----------|-------------|------------|--------------|-----------|-----------------------|-----------------|
| 731 | 06 | 01 | 101 | 101 | 143 | 33 | 14425 | 5N1W28-AC-04500 | 2020 | 10999 | 426,500 | 440,000 | 10/19/20 | 97 | 7,652 | 447,652 | 95 |
| 732 | 02 | 00 | 101 | 101 | 141 | 33 | 438427 | 3N1W18-BB-01132 | 2020 | 10973 | 414,740 | 425,000 | 10/19/20 | 98 | 7,391 | 432,391 | 96 |
| 733 | 01 | 00 | 101 | 101 | 141 | 33 | 11015 | 4N1W04-DB-05100 | 2020 | 10949 | 283,450 | 329,999 | 10/19/20 | 86 | 5,739 | 335,738 | 84 |
| 734 | 01 | 00 | 101 | 101 | 143 | 33 | 11780 | 4N1W05-AD-10400 | 2020 | 11233 | 305,230 | 335,000 | 10/20/20 | 91 | 5,746 | 340,746 | 90 |
| 735 | 01 | 00 | 101 | 101 | 131 | 33 | 10839 | 4N1W05-DA-12200 | 2020 | 11148 | 210,520 | 249,000 | 10/20/20 | 85 | 4,271 | 253,271 | 83 |
| 736 | 01 | 00 | 101 | 101 | 143 | 33 | 12833 | 4N1W06-DC-03200 | 2020 | 11145 | 355,340 | 379,000 | 10/20/20 | 94 | 6,501 | 385,501 | 92 |
| 738 | 02 | 00 | 101 | 101 | 131 | 33 | 4174 | 3N2W12-DB-11101 | 2020 | 11207 | 234,510 | 304,000 | 10/21/20 | 77 | 5,142 | 309,142 | 76 |
| 740 | 01 | 00 | 101 | 101 | 143 | 33 | 12006 | 4N1W05-CA-00118 | 2020 | 11153 | 368,550 | 409,900 | 10/21/20 | 90 | 6,933 | 416,833 | 88 |
| 742 | 05 | 00 | 101 | 101 | 141 | 33 | 26243 | 7N4W09-CB-01300 | 2020 | 11882 | 288,220 | 285,000 | 10/22/20 | 101 | 4,753 | 289,753 | 99 |
| 743 | 05 | 00 | 101 | 101 | 144 | 33 | 25955 | 7N4W08-CD-02200 | 2020 | 11507 | 297,570 | 280,000 | 10/22/20 | 106 | 4,669 | 284,669 | 105 |
| 746 | 01 | 00 | 101 | 101 | 143 | 33 | 433951 | 4N1W05-BD-01015 | 2020 | 11079 | 334,400 | 365,000 | 10/22/20 | 92 | 6,087 | 371,087 | 90 |
| 747 | 02 | 79 | 101 | 101 | 163 | 33 | 431991 | 3N2W11-DB-01800 | 2020 | 11323 | 632,830 | 585,000 | 10/23/20 | 108 | 9,616 | 594,616 | 106 |
| 748 | 02 | 33 | 101 | 101 | 143 | 33 | 429916 | 3N2W12-AD-03119 | 2020 | 11288 | 330,180 | 335,000 | 10/23/20 | 99 | 5,507 | 340,507 | 97 |
| 749 | 01 | 00 | 101 | 101 | | 33 | 440025 | 4N1W06-DA-07012 | 2020 | 11143 | 414,130 | 428,000 | 10/23/20 | 97 | 7,036 | 435,036 | 95 |
| 750 | 02 | 00 | 101 | 101 | 143 | 33 | 438475 | 3N2W13-CA-03931 | 2020 | 12300 | 431,080 | 420,000 | 10/26/20 | 103 | 6,604 | 426,604 | 101 |
| 751 | 01 | 00 | 101 | 101 | 131 | 33 | 9823 | 4N1W03-CB-02100 | 2020 | 11695 | 203,510 | 290,000 | 10/26/20 | 70 | 4,560 | 294,560 | 69 |
| 752 | 02 | 00 | 101 | 101 | 141 | 33 | 4501 | 3N2W13-AD-02700 | 2020 | 11271 | 315,640 | 349,900 | 10/26/20 | 90 | 5,502 | 355,402 | 89 |
| 755 | 02 | 00 | 101 | 101 | 143 | 33 | 438498 | 3N2W13-CB-00107 | 2020 | 11355 | 352,790 | 370,000 | 10/27/20 | 95 | 5,730 | 375,730 | 94 |
| 757 | 02 | 00 | 101 | 101 | 141 | 33 | 4433 | 3N2W13-AC-02100 | 2020 | 11286 | 337,740 | 353,800 | 10/27/20 | 95 | 5,479 | 359,279 | 94 |
| 758 | 01 | 43 | 101 | 101 | 143 | 33 | 439795 | 4N1W03-CB-01102 | 2020 | 11256 | 270,720 | 286,900 | 10/27/20 | 94 | 4,443 | 291,343 | 93 |
| 759 | 02 | 00 | 101 | 101 | 143 | 33 | 438484 | 3N2W13-CA-03940 | 2020 | 12299 | 409,220 | 415,000 | 10/28/20 | 99 | 6,328 | 421,328 | 97 |
| 761 | 01 | 00 | 101 | 101 | 153 | 33 | 12090 | 4N1W05-CB-00125 | 2020 | 11497 | 470,600 | 433,500 | 10/28/20 | 109 | 6,610 | 440,110 | 107 |
| 762 | 01 | 00 | 101 | 101 | 131 | 33 | 11676 | 4N1W05-AC-05500 | 2020 | 11405 | 191,360 | 268,000 | 10/28/20 | 71 | 4,086 | 272,086 | 70 |
| 763 | 01 | 00 | 101 | 101 | 132 | 33 | 10419 | 4N1W04-BD-00600 | 2020 | 11350 | 254,210 | 235,000 | 10/28/20 | 108 | 3,583 | 238,583 | 107 |
| 766 | 01 | 00 | 100 | 100 | | 33 | 439917 | 5N1W32-DB-00143 | 2020 | 11430 | 297,620 | 320,000 | 10/29/20 | 93 | 4,803 | 324,803 | 92 |
| 767 | 01 | 00 | 100 | 100 | | 30 | 439914 | 5N1W32-DB-00140 | 2020 | 11429 | 149,500 | 157,500 | 10/29/20 | 95 | 2,364 | 159,864 | 94 |
| 765 | 03 | 00 | 101 | 101 | 141 | 33 | 435699 | 4N4W04-AB-00305 | 2020 | 11431 | 254,610 | 290,000 | 10/29/20 | 88 | 4,353 | 294,353 | 86 |
| 771 | 02 | 00 | 101 | 101 | 131 | 30 | 4144 | 3N2W12-DB-09100 | 2020 | 11488 | 296,850 | 285,200 | 10/30/20 | 104 | 4,213 | 289,413 | 103 |
| 772 | 02 | 00 | 101 | 101 | 141 | 33 | 4639 | 3N2W13-BA-04102 | 2020 | 11587 | 358,770 | 349,000 | 10/31/20 | 103 | 5,072 | 354,072 | 101 |
| 773 | 03 | 00 | 100 | 100 | | 33 | 23529 | 5N4W34-CD-01200 | 2020 | 11916 | 46,000 | 49,000 | 11/02/20 | 94 | 689 | 49,689 | 93 |
| 774 | 03 | 00 | 100 | 100 | | 30 | 23538 | 5N4W34-CD-02100 | 2020 | 11915 | 44,930 | 44,500 | 11/02/20 | 101 | 625 | 45,125 | 100 |
| 775 | 03 | 00 | 100 | 100 | | 33 | 23536 | 5N4W34-CD-01900 | 2020 | 11913 | 46,250 | 44,500 | 11/03/20 | 104 | 615 | 45,115 | 103 |
| 776 | 01 | 00 | 101 | 101 | 141 | 33 | 439593 | 4N1W05-BC-07505 | 2020 | 11807 | 321,190 | 337,618 | 11/03/20 | 95 | 4,665 | 342,283 | 94 |
| 777 | 04 | 00 | 101 | 101 | 142 | 33 | 18533 | 7N2W17-DA-00100 | 2020 | 11778 | 291,790 | 385,000 | 11/03/20 | 76 | 5,320 | 390,320 | 75 |
| 778 | 01 | 00 | 101 | 101 | 143 | 33 | 439635 | 4N1W05-BD-09103 | 2020 | 11708 | 370,250 | 386,428 | 11/03/20 | 96 | 5,340 | 391,768 | 95 |
| 779 | 01 | 00 | 101 | 101 | 143 | 33 | 439910 | 5N1W32-DB-00136 | 2020 | 11701 | 426,450 | 435,000 | 11/03/20 | 98 | 6,011 | 441,011 | 97 |
| 780 | 01 | 00 | 101 | 101 | 141 | 33 | 11855 | 4N1W05-BC-03000 | 2020 | 11633 | 307,200 | 327,000 | 11/03/20 | 94 | 4,518 | 331,518 | 93 |
| 783 | 04 | 00 | 101 | 101 | 135 | 33 | 19508 | 7N2W17-BD-04200 | 2020 | 11499 | 189,270 | 233,450 | 11/03/20 | 81 | 3,226 | 236,676 | 80 |
| 784 | 02 | 00 | 101 | 101 | 143 | 33 | 440045 | 3N2W12-DD-00102 | 2020 | 12270 | 416,570 | 441,500 | 11/04/20 | 94 | 5,995 | 447,495 | 93 |
| 789 | 05 | 00 | 100 | 100 | | 33 | 432381 | 7N4W09-CA-00114 | 2020 | 11631 | 52,360 | 37,900 | 11/05/20 | 138 | 506 | 38,406 | 136 |
| 786 | 01 | 00 | 101 | 101 | 131 | 33 | 11034 | 4N1W04-DB-07100 | 2020 | 11703 | 209,730 | 292,000 | 11/05/20 | 72 | 3,896 | 295,896 | 71 |
| 790 | 03 | 00 | 101 | 101 | 141 | 33 | 23152 | 4N4W05-AA-00900 | 2020 | 12163 | 337,660 | 400,000 | 11/06/20 | 84 | 5,241 | 405,241 | 83 |

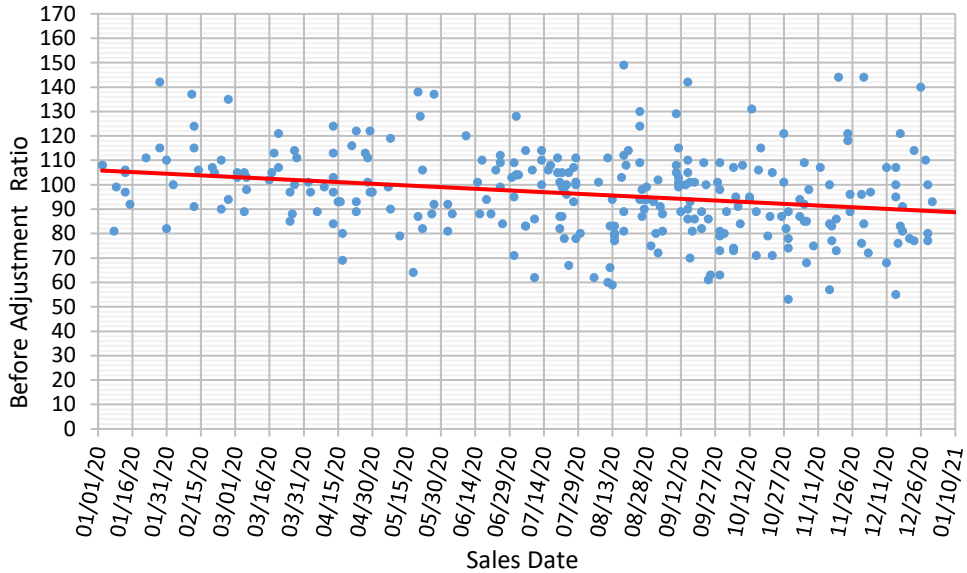
| # | MA | SA | RMV CL | Prop CL | Stat CL | Cond Code | Acct No | Map # | Book | Page | Total RMV | Final Price | Sales Date | Before Ratio | Total Adj | Time Adj. Sales Price | Time Adj. Ratio |
|-----|----|----|--------|---------|---------|-----------|---------|-----------------|------|-------|-----------|-------------|------------|--------------|-----------|-----------------------|-----------------|
| 793 | 05 | 00 | 101 | 101 | 131 | 30 | 26227 | 7N4W09-C0-00501 | 2020 | 11801 | 144,190 | 151,200 | 11/06/20 | 95 | 1,981 | 153,181 | 94 |
| 794 | 03 | 03 | 101 | 101 | 131 | 30 | 22378 | 4N4W03-BC-11400 | 2020 | 11782 | 174,150 | 260,000 | 11/06/20 | 67 | 3,407 | 263,407 | 66 |
| 791 | 02 | 00 | 109 | 109 | 462 | 33 | 2984 | 3N2W01-CC-03601 | 2020 | 11953 | 339,850 | 423,000 | 11/06/20 | 80 | 5,543 | 428,543 | 79 |
| 797 | 04 | 00 | 109 | 109 | 452 | 30 | 21084 | 7N2W21-A0-01902 | 2020 | 11784 | 176,350 | 165,000 | 11/07/20 | 107 | 2,123 | 167,123 | 106 |
| 800 | 03 | 03 | 100 | 100 | | 30 | 22809 | 4N4W04-BC-00100 | 2020 | 11788 | 59,800 | 43,200 | 11/09/20 | 138 | 535 | 43,735 | 137 |
| 799 | 02 | 00 | 101 | 101 | 141 | 33 | 4499 | 3N2W13-AD-02500 | 2020 | 11856 | 325,480 | 376,000 | 11/09/20 | 87 | 4,658 | 380,658 | 86 |
| 801 | 05 | 00 | 101 | 101 | 142 | 33 | 25734 | 7N4W08-BD-00200 | 2020 | 11786 | 324,300 | 270,000 | 11/09/20 | 120 | 3,345 | 273,345 | 119 |
| 802 | 02 | 33 | 101 | 101 | 143 | 33 | 429900 | 3N2W12-AD-03103 | 2020 | 11854 | 332,460 | 315,250 | 11/11/20 | 105 | 3,755 | 319,005 | 104 |
| 803 | 02 | 00 | 101 | 101 | 141 | 33 | 4748 | 3N2W13-BD-02500 | 2020 | 12241 | 335,190 | 390,000 | 11/12/20 | 86 | 4,553 | 394,553 | 85 |
| 804 | 01 | 00 | 101 | 101 | 131 | 33 | 10823 | 4N1W05-DA-10600 | 2020 | 12036 | 191,470 | 285,000 | 11/12/20 | 67 | 3,327 | 288,327 | 66 |
| 805 | 01 | 00 | 101 | 101 | 143 | 33 | 433437 | 5N1W32-DB-00400 | 2020 | 11979 | 396,300 | 429,000 | 11/12/20 | 92 | 5,008 | 434,008 | 91 |
| 807 | 03 | 03 | 101 | 101 | 145 | 33 | 23069 | 4N4W04-CB-05000 | 2020 | 12030 | 486,320 | 599,000 | 11/13/20 | 81 | 6,850 | 605,850 | 80 |
| 808 | 01 | 00 | 101 | 101 | 141 | 33 | 437258 | 4N1W05-DC-08102 | 2020 | 12231 | 378,680 | 399,000 | 11/16/20 | 95 | 4,278 | 403,278 | 94 |
| 809 | 02 | 00 | 101 | 101 | 141 | 33 | 438502 | 3N2W13-CB-00111 | 2020 | 12220 | 360,750 | 390,000 | 11/16/20 | 93 | 4,181 | 394,181 | 92 |
| 810 | 02 | 00 | 101 | 101 | 143 | 33 | 438586 | 3N2W13-CC-00106 | 2020 | 12104 | 427,720 | 432,000 | 11/16/20 | 99 | 4,631 | 436,631 | 98 |
| 812 | 01 | 00 | 101 | 101 | 136 | 33 | 11071 | 4N1W04-DB-11100 | 2020 | 12073 | 255,000 | 293,000 | 11/16/20 | 87 | 3,141 | 296,141 | 86 |
| 817 | 02 | 80 | 101 | 101 | 152 | 33 | 3586 | 3N2W12-BC-00220 | 2020 | 12152 | 551,690 | 510,000 | 11/17/20 | 108 | 5,346 | 515,346 | 107 |
| 818 | 01 | 00 | 101 | 101 | 131 | 33 | 10028 | 5N1W33-DC-12400 | 2020 | 12108 | 201,670 | 281,500 | 11/17/20 | 72 | 2,951 | 284,451 | 71 |
| 819 | 02 | 00 | 101 | 101 | 143 | 30 | 440044 | 3N2W12-DD-00101 | 2020 | 12081 | 449,630 | 464,390 | 11/17/20 | 97 | 4,868 | 469,258 | 96 |
| 820 | 01 | 00 | 101 | 101 | 143 | 33 | 11830 | 4N1W05-BC-00400 | 2020 | 12252 | 311,050 | 350,000 | 11/18/20 | 89 | 3,585 | 353,585 | 88 |
| 821 | 04 | 00 | 101 | 101 | 144 | 33 | 18226 | 7N2W16-DB-10700 | 2020 | 12204 | 358,560 | 465,000 | 11/18/20 | 77 | 4,764 | 469,764 | 76 |
| 827 | 01 | 00 | 100 | 100 | | 33 | 440613 | 4N1W04-BB-03106 | 2020 | 12206 | 2,252,250 | 3,120,000 | 11/19/20 | 72 | 31,219 | 3,151,219 | 71 |
| 822 | 02 | 00 | 101 | 101 | 141 | 33 | 3456 | 3N2W12-DA-06700 | 2020 | 12496 | 336,530 | 368,500 | 11/19/20 | 91 | 3,687 | 372,187 | 90 |
| 825 | 02 | 00 | 101 | 101 | 141 | 33 | 440057 | 3N2W12-DD-00114 | 2020 | 12224 | 401,120 | 437,000 | 11/19/20 | 92 | 4,373 | 441,373 | 91 |
| 826 | 02 | 00 | 101 | 101 | 143 | 33 | 31199 | 3N1W18-BB-01400 | 2020 | 12212 | 426,370 | 482,500 | 11/19/20 | 88 | 4,828 | 487,328 | 87 |
| 829 | 02 | 00 | 101 | 101 | 143 | 30 | 440046 | 3N2W12-DD-00103 | 2020 | 12166 | 450,690 | 459,900 | 11/19/20 | 98 | 4,602 | 464,502 | 97 |
| 830 | 01 | 00 | 101 | 101 | 131 | 33 | 13602 | 5N1W33-DD-05100 | 2020 | 12382 | 204,530 | 250,000 | 11/20/20 | 82 | 2,442 | 252,442 | 81 |
| 832 | 05 | 00 | 101 | 101 | | 33 | 25624 | 7N4W08-AC-00700 | 2020 | 12282 | 317,630 | 374,500 | 11/20/20 | 85 | 3,658 | 378,158 | 84 |
| 834 | 02 | 80 | 101 | 101 | 152 | 33 | 3593 | 3N2W12-BC-00227 | 2020 | 12247 | 616,450 | 560,000 | 11/20/20 | 110 | 5,470 | 565,470 | 109 |
| 835 | 01 | 00 | 101 | 101 | 143 | 33 | 12904 | 4N1W06-DD-03200 | 2020 | 12215 | 386,730 | 400,000 | 11/20/20 | 97 | 3,907 | 403,907 | 96 |
| 837 | 04 | 00 | 101 | 101 | 133 | 33 | 18142 | 7N2W16-DA-01800 | 2020 | 12529 | 170,620 | 285,000 | 11/23/20 | 60 | 2,580 | 287,580 | 59 |
| 839 | 06 | 01 | 101 | 101 | 136 | 33 | 14608 | 5N1W28-DA-01400 | 2020 | 12292 | 334,080 | 360,000 | 11/23/20 | 93 | 3,259 | 363,259 | 92 |
| 836 | 01 | 00 | 102 | 102 | 134 | 33 | 10495 | 4N1W04-BD-90200 | 2020 | 12552 | 167,900 | 194,000 | 11/23/20 | 87 | 1,756 | 195,756 | 86 |
| 838 | 03 | 03 | 109 | 109 | 452 | 33 | 22965 | 4N4W04-BD-07200 | 2020 | 12321 | 171,090 | 255,500 | 11/23/20 | 67 | 2,313 | 257,813 | 66 |
| 840 | 01 | 00 | 109 | 109 | 463 | 33 | 12528 | 4N1W05-DB-05200 | 2020 | 12286 | 316,020 | 385,000 | 11/23/20 | 82 | 3,485 | 388,485 | 81 |
| 842 | 01 | 00 | 101 | 101 | 143 | 33 | 11857 | 4N1W05-BC-03200 | 2020 | 12525 | 345,850 | 384,000 | 11/24/20 | 90 | 3,385 | 387,385 | 89 |
| 844 | 02 | 00 | 101 | 101 | 141 | 33 | 3042 | 3N2W11-AA-00103 | 2020 | 12449 | 397,330 | 430,000 | 11/24/20 | 92 | 3,790 | 433,790 | 92 |
| 845 | 01 | 00 | 101 | 101 | 141 | 33 | 11602 | 4N1W05-AC-02200 | 2020 | 12418 | 300,520 | 350,000 | 11/24/20 | 86 | 3,085 | 353,085 | 85 |
| 846 | 01 | 00 | 101 | 101 | | 33 | 439928 | 5N1W32-DB-00154 | 2020 | 12518 | 446,340 | 439,000 | 11/25/20 | 102 | 3,765 | 442,765 | 101 |
| 847 | 02 | 00 | 101 | 101 | 145 | 30 | 2837 | 3N1W07-CA-01900 | 2020 | 12513 | 426,450 | 425,000 | 11/25/20 | 100 | 3,645 | 428,645 | 99 |
| 848 | 02 | 00 | 101 | 101 | 143 | 30 | 4513 | 3N2W13-AD-04000 | 2020 | 12491 | 369,510 | 390,000 | 11/25/20 | 95 | 3,345 | 393,345 | 94 |
| 851 | 01 | 00 | 101 | 101 | 143 | 33 | 13046 | 4N1W07-AB-03182 | 2020 | 12411 | 327,700 | 345,000 | 11/25/20 | 95 | 2,959 | 347,959 | 94 |

| # | MA | SA | RMV CL | Prop CL | Stat CL | Cond Code | Acct No | Map # | Book | Page | Total RMV | Final Price | Sales Date | Before Ratio | Total Adj | Time Adj. Sales Price | Time Adj. Ratio |
|-----|----|----|--------|---------|---------|-----------|---------|-----------------|------|-------|-----------|-------------|------------|--------------|-----------|-----------------------|-----------------|
| 852 | 01 | 00 | 101 | 101 | 141 | 33 | 12618 | 4N1W05-DC-07300 | 2020 | 12621 | 319,430 | 400,000 | 11/27/20 | 80 | 3,240 | 403,240 | 79 |
| 853 | 01 | 00 | 101 | 101 | 131 | 33 | 9842 | 4N1W03-CB-04201 | 2020 | 13600 | 313,680 | 330,000 | 11/30/20 | 95 | 2,437 | 332,437 | 94 |
| 854 | 05 | 00 | 101 | 101 | 154 | 33 | 29777 | 7N4W08-DA-03601 | 2020 | 12939 | 480,230 | 500,000 | 11/30/20 | 96 | 3,693 | 503,693 | 95 |
| 863 | 03 | 00 | 100 | 100 | | 33 | 22571 | 4N4W04-AB-00600 | 2020 | 12624 | 273,840 | 209,000 | 12/01/20 | 131 | 1,494 | 210,494 | 130 |
| 864 | 01 | 00 | 100 | 100 | | 30 | 439599 | 4N1W05-BC-07511 | 2020 | 12595 | 96,470 | 80,000 | 12/01/20 | 121 | 572 | 80,572 | 120 |
| 858 | 02 | 00 | 101 | 101 | 143 | 33 | 438528 | 3N2W13-CB-00137 | 2020 | 12771 | 401,940 | 430,000 | 12/01/20 | 93 | 3,073 | 433,073 | 93 |
| 859 | 01 | 00 | 101 | 101 | 131 | 33 | 13523 | 5N1W33-DC-09300 | 2020 | 12709 | 206,610 | 265,000 | 12/01/20 | 78 | 1,894 | 266,894 | 77 |
| 861 | 01 | 00 | 101 | 101 | 143 | 33 | 11491 | 4N1W05-AB-01006 | 2020 | 12704 | 313,720 | 360,000 | 12/01/20 | 87 | 2,573 | 362,573 | 87 |
| 862 | 01 | 00 | 101 | 101 | 131 | 33 | 11310 | 4N1W04-DD-06100 | 2020 | 12648 | 208,000 | 288,000 | 12/01/20 | 72 | 2,058 | 290,058 | 72 |
| 865 | 01 | 00 | 101 | 101 | 146 | 33 | 9819 | 4N1W03-CB-01800 | 2020 | 12564 | 258,510 | 345,000 | 12/01/20 | 75 | 2,466 | 347,466 | 74 |
| 866 | 02 | 00 | 101 | 101 | 141 | 33 | 434766 | 3N1W07-CB-01909 | 2020 | 13301 | 365,320 | 395,100 | 12/02/20 | 92 | 2,730 | 397,830 | 92 |
| 867 | 01 | 00 | 101 | 101 | 141 | 33 | 12235 | 4N1W05-CC-01104 | 2020 | 13082 | 287,080 | 327,000 | 12/02/20 | 88 | 2,259 | 329,259 | 87 |
| 868 | 02 | 00 | 101 | 101 | 143 | 33 | 2912 | 3N1W18-BC-01700 | 2020 | 12985 | 358,170 | 400,000 | 12/02/20 | 90 | 2,764 | 402,764 | 89 |
| 869 | 05 | 00 | 101 | 101 | 132 | 33 | 25886 | 7N4W08-CB-03000 | 2020 | 12829 | 223,460 | 315,000 | 12/02/20 | 71 | 2,176 | 317,176 | 70 |
| 870 | 02 | 00 | 101 | 101 | 143 | 33 | 28515 | 3N2W12-AD-06521 | 2020 | 12701 | 577,510 | 615,000 | 12/02/20 | 94 | 4,249 | 619,249 | 93 |
| 871 | 02 | 00 | 101 | 101 | 121 | 33 | 3793 | 3N2W12-CB-00500 | 2020 | 12695 | 243,040 | 285,000 | 12/02/20 | 85 | 1,969 | 286,969 | 85 |
| 872 | 06 | 01 | 101 | 101 | 143 | 33 | 14107 | 5N1W21-CA-06300 | 2020 | 12676 | 374,750 | 364,900 | 12/02/20 | 103 | 2,521 | 367,421 | 102 |
| 873 | 05 | 00 | 101 | 101 | 143 | 33 | 25862 | 7N4W08-CB-00703 | 2020 | 13331 | 279,610 | 298,000 | 12/03/20 | 94 | 1,988 | 299,988 | 93 |
| 874 | 02 | 33 | 101 | 101 | 143 | 33 | 429906 | 3N2W12-AD-03109 | 2020 | 12841 | 336,090 | 330,000 | 12/03/20 | 102 | 2,201 | 332,201 | 101 |
| 875 | 02 | 00 | 101 | 101 | 143 | 33 | 3106 | 3N2W11-AA-01007 | 2020 | 12807 | 377,270 | 435,000 | 12/03/20 | 87 | 2,902 | 437,902 | 86 |
| 876 | 02 | 33 | 101 | 101 | 143 | 33 | 429767 | 3N2W13-AA-04410 | 2020 | 12798 | 336,470 | 325,000 | 12/03/20 | 104 | 2,168 | 327,168 | 103 |
| 878 | 02 | 00 | 101 | 101 | 143 | 33 | 31172 | 3N1W07-CC-05500 | 2020 | 12720 | 464,200 | 480,000 | 12/03/20 | 97 | 3,202 | 483,202 | 96 |
| 879 | 02 | 00 | 101 | 101 | 142 | 33 | 3091 | 3N2W11-AA-00400 | 2020 | 12696 | 533,900 | 595,000 | 12/03/20 | 90 | 3,969 | 598,969 | 89 |
| 880 | 02 | 00 | 101 | 101 | 143 | 33 | 433116 | 3N2W12-DC-02514 | 2020 | 13044 | 328,310 | 349,000 | 12/04/20 | 94 | 2,245 | 351,245 | 93 |
| 881 | 02 | 33 | 101 | 101 | 143 | 33 | 429913 | 3N2W12-AD-03116 | 2020 | 12947 | 333,600 | 341,500 | 12/04/20 | 98 | 2,197 | 343,697 | 97 |
| 883 | 02 | 00 | 101 | 101 | 143 | 33 | 433497 | 3N2W13-CD-01300 | 2020 | 12934 | 364,900 | 388,000 | 12/04/20 | 94 | 2,496 | 390,496 | 93 |
| 884 | 01 | 00 | 101 | 101 | 142 | 30 | 13991 | 4N1W06-DA-05500 | 2020 | 12773 | 433,050 | 418,000 | 12/04/20 | 104 | 2,689 | 420,689 | 103 |
| 885 | 01 | 00 | 101 | 101 | | 33 | 439926 | 5N1W32-DB-00152 | 2020 | 12998 | 415,560 | 427,774 | 12/05/20 | 97 | 2,650 | 430,424 | 97 |
| 886 | 04 | 00 | 101 | 101 | 146 | 33 | 18159 | 7N2W16-DA-04200 | 2020 | 12822 | 318,350 | 320,000 | 12/07/20 | 99 | 1,830 | 321,830 | 99 |
| 888 | 02 | 79 | 100 | 100 | | 33 | 431995 | 3N2W11-DB-02200 | 2020 | 13156 | 114,990 | 125,000 | 12/08/20 | 92 | 685 | 125,685 | 91 |
| 887 | 01 | 00 | 101 | 101 | 143 | 33 | 439637 | 4N1W05-BD-09105 | 2020 | 13213 | 369,540 | 373,166 | 12/08/20 | 99 | 2,045 | 375,211 | 98 |
| 889 | 01 | 00 | 101 | 101 | 132 | 33 | 9564 | 4N1W03-BB-10000 | 2020 | 13039 | 208,660 | 257,000 | 12/08/20 | 81 | 1,408 | 258,408 | 81 |
| 890 | 04 | 00 | 109 | 109 | 452 | 30 | 18291 | 7N2W16-DC-03100 | 2020 | 12995 | 169,020 | 217,000 | 12/08/20 | 78 | 1,189 | 218,189 | 77 |
| 891 | 01 | 00 | 101 | 101 | 131 | 33 | 9694 | 4N1W03-BC-09900 | 2020 | 13081 | 175,260 | 200,000 | 12/09/20 | 88 | 1,048 | 201,048 | 87 |
| 892 | 02 | 00 | 101 | 101 | 143 | 33 | 2767 | 3N1W07-CA-00118 | 2020 | 12988 | 417,750 | 480,000 | 12/09/20 | 87 | 2,516 | 482,516 | 87 |
| 897 | 01 | 00 | 100 | 100 | | 33 | 440643 | 4N1W04-BB-03136 | 2020 | 13058 | 728,650 | 1,092,000 | 12/10/20 | 67 | 5,463 | 1,097,463 | 66 |
| 893 | 02 | 00 | 101 | 101 | 152 | 33 | 4634 | 3N2W13-BA-03900 | 2020 | 13338 | 1,027,130 | 999,900 | 12/10/20 | 103 | 5,002 | 1,004,902 | 102 |
| 894 | 05 | 00 | 101 | 101 | 134 | 33 | 26161 | 7N4W08-DC-02800 | 2020 | 13316 | 172,670 | 252,000 | 12/10/20 | 69 | 1,261 | 253,261 | 68 |
| 895 | 02 | 00 | 101 | 101 | 143 | 33 | 4537 | 3N2W13-AD-07300 | 2020 | 13285 | 361,960 | 415,500 | 12/10/20 | 87 | 2,079 | 417,579 | 87 |
| 896 | 03 | 40 | 101 | 101 | 242 | 33 | 23019 | 4N4W04-BD-12600 | 2020 | 13070 | 276,410 | 200,000 | 12/10/20 | 138 | 1,001 | 201,001 | 138 |
| 898 | 01 | 00 | 101 | 101 | 141 | 30 | 12266 | 4N1W05-CC-01812 | 2020 | 13261 | 287,890 | 334,181 | 12/11/20 | 86 | 1,592 | 335,773 | 86 |
| 902 | 01 | 00 | 101 | 101 | 135 | 33 | 13912 | 5N1W34-CC-06300 | 2020 | 13204 | 211,430 | 224,000 | 12/14/20 | 94 | 907 | 224,907 | 94 |

| # | MA | SA | RMV CL | Prop CL | Stat CL | Cond Code | Acct No | Map # | Book | Page | Total RMV | Final Price | Sales Date | Before Ratio | Total Adj | Time Adj. Sales Price | Adj Ratio |
|-----|----|----|--------|---------|---------|-----------|---------|-----------------|------|-------|-----------|-------------|------------|--------------|-----------|-----------------------|-----------|
| 903 | 02 | 00 | 101 | 101 | 131 | 33 | 3734 | 3N2W12-CA-04400 | 2020 | 13177 | 270,820 | 325,000 | 12/14/20 | 83 | 1,316 | 326,316 | 83 |
| 904 | 04 | 00 | 101 | 101 | 135 | 33 | 18370 | 7N2W16-DD-01100 | 2020 | 13153 | 186,700 | 270,000 | 12/14/20 | 69 | 1,094 | 271,094 | 69 |
| 908 | 01 | 00 | 101 | 101 | | 33 | 440024 | 4N1W06-DA-07011 | 2020 | 13329 | 397,620 | 419,900 | 12/15/20 | 95 | 1,601 | 421,501 | 94 |
| 910 | 04 | 00 | 101 | 101 | 132 | 33 | 18399 | 7N2W16-DD-03800 | 2020 | 13273 | 157,910 | 295,000 | 12/15/20 | 54 | 1,124 | 296,124 | 53 |
| 912 | 01 | 00 | 101 | 101 | | 33 | 440021 | 4N1W06-DA-07008 | 2020 | 13411 | 394,930 | 399,900 | 12/16/20 | 99 | 1,429 | 401,329 | 98 |
| 913 | 02 | 00 | 101 | 101 | 143 | 33 | 3123 | 3N2W11-AA-01024 | 2020 | 13346 | 412,810 | 435,000 | 12/16/20 | 95 | 1,554 | 436,554 | 95 |
| 915 | 02 | 00 | 101 | 101 | 131 | 33 | 4125 | 3N2W12-DB-07200 | 2020 | 13321 | 265,330 | 319,900 | 12/17/20 | 83 | 1,067 | 320,967 | 83 |
| 918 | 01 | 00 | 101 | 101 | 131 | 33 | 13599 | 5N1W33-DA-03900 | 2020 | 13306 | 207,600 | 280,000 | 12/17/20 | 74 | 934 | 280,934 | 74 |
| 919 | 05 | 00 | 101 | 101 | 141 | 33 | 25713 | 7N4W08-BC-02000 | 2020 | 13293 | 331,580 | 340,000 | 12/17/20 | 98 | 1,134 | 341,134 | 97 |
| 922 | 01 | 00 | 101 | 101 | 141 | 33 | 433460 | 5N1W32-DB-02700 | 2020 | 13446 | 345,410 | 396,000 | 12/18/20 | 87 | 1,226 | 397,226 | 87 |
| 923 | 02 | 00 | 101 | 101 | 143 | 33 | 433510 | 3N2W13-CD-02600 | 2020 | 13640 | 419,760 | 425,750 | 12/21/20 | 99 | 1,014 | 426,764 | 98 |
| 925 | 02 | 00 | 101 | 101 | 141 | 33 | 4507 | 3N2W13-AD-03400 | 2020 | 13501 | 326,850 | 395,000 | 12/21/20 | 83 | 941 | 395,941 | 83 |
| 926 | 02 | 00 | 101 | 101 | 141 | 33 | 3987 | 3N2W12-DA-02200 | 2020 | 13429 | 321,390 | 339,900 | 12/21/20 | 95 | 810 | 340,710 | 94 |
| 927 | 02 | 33 | 101 | 101 | 143 | 33 | 429762 | 3N2W13-AA-04405 | 2020 | 13595 | 322,940 | 337,800 | 12/22/20 | 96 | 724 | 338,524 | 95 |
| 930 | 01 | 00 | 101 | 101 | 153 | 33 | 440030 | 4N1W06-DA-07017 | 2020 | 13547 | 447,000 | 452,500 | 12/23/20 | 99 | 862 | 453,362 | 99 |
| 932 | 03 | 00 | 101 | 101 | 141 | 33 | 23534 | 5N4W34-CD-01700 | 2020 | 13613 | 303,520 | 384,500 | 12/27/20 | 79 | 366 | 384,866 | 79 |
| 933 | 06 | 01 | 101 | 101 | 153 | 33 | 14537 | 5N1W28-BD-00613 | 2020 | 13787 | 513,500 | 485,000 | 12/28/20 | 106 | 347 | 485,347 | 106 |
| 935 | 01 | 00 | 101 | 101 | 131 | 33 | 13690 | 5N1W33-DD-11400 | 2020 | 13651 | 198,810 | 177,500 | 12/28/20 | 112 | 127 | 177,627 | 112 |
| 940 | 02 | 79 | 100 | 100 | | 33 | 431996 | 3N2W11-DB-02300 | 2020 | 13861 | 115,000 | 122,000 | 12/29/20 | 94 | 58 | 122,058 | 94 |
| 936 | 02 | 00 | 101 | 101 | 131 | 33 | 4144 | 3N2W12-DB-09100 | 2021 | 153 | 296,850 | 310,900 | 12/29/20 | 95 | 148 | 311,048 | 95 |
| 941 | 01 | 00 | 101 | 101 | 143 | 33 | 431929 | 4N1W05-BA-03920 | 2020 | 13807 | 410,580 | 440,000 | 12/29/20 | 93 | 210 | 440,210 | 93 |
| 942 | 01 | 00 | 101 | 101 | 121 | 33 | 12447 | 4N1W05-DB-00900 | 2020 | 13792 | 170,900 | 265,500 | 12/29/20 | 64 | 127 | 265,627 | 64 |
| 944 | 02 | 00 | 101 | 101 | 143 | 33 | 3128 | 3N2W11-AA-01029 | 2020 | 13778 | 404,680 | 465,000 | 12/29/20 | 87 | 222 | 465,222 | 87 |
| 947 | 01 | 00 | 100 | 100 | | 30 | 439874 | 5N1W32-DC-00907 | 2020 | 13871 | 89,860 | 55,000 | 12/30/20 | 163 | 13 | 55,013 | 163 |
| 945 | 03 | 00 | 101 | 101 | 143 | 33 | 22298 | 4N4W03-BA-01004 | 2021 | 66 | 251,910 | 330,000 | 12/30/20 | 76 | 79 | 330,079 | 76 |
| 946 | 03 | 00 | 101 | 101 | 143 | 33 | 23332 | 4N4W05-AD-10900 | 2021 | 24 | 305,020 | 366,000 | 12/30/20 | 83 | 87 | 366,087 | 83 |
| 948 | 02 | 00 | 101 | 101 | 133 | 33 | 3289 | 3N2W12-AB-00117 | 2020 | 13857 | 288,300 | 349,000 | 12/30/20 | 83 | 83 | 349,083 | 83 |
| 952 | 01 | 00 | 100 | 100 | | 30 | 439919 | 5N1W32-DB-00145 | 2021 | 129 | 239,650 | 240,000 | 12/31/20 | 100 | 0 | 240,000 | 100 |
| 949 | 01 | 00 | 101 | 101 | 143 | 33 | 439622 | 4N1W05-BC-07534 | 2021 | 450 | 350,670 | 369,900 | 12/31/20 | 95 | 0 | 369,900 | 95 |
| 950 | 01 | 00 | 101 | 101 | 131 | 33 | 13910 | 5N1W34-CC-06100 | 2021 | 276 | 255,370 | 247,400 | 12/31/20 | 103 | 0 | 247,400 | 103 |

Time Study for RMV Class 4XX:

Before-Sales Ratios 2021 RMV Class 4XX

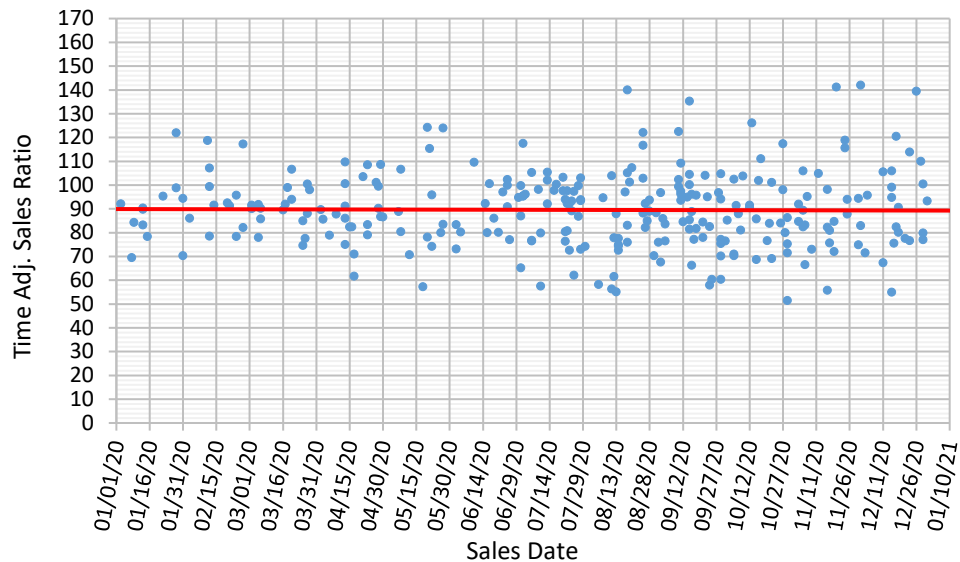


Y axis intersect from beginning of trend line to end of trend line:

| | |
|----------|------|
| 01/01/20 | 104% |
| 01/01/21 | 89% |

| | |
|-----------------------------------|------------|
| Number of days in the year: | 366 |
| Amount of change: | 15% |
| Annual change factor: | 85% |
| Annual adjustment factor: | 118% |
| Overall Annual Adjustment: | 18% |
| Intermediate adj factor: | 0.0482% |

After-Time Adjusted Sales Ratios 2021 RMV Class 4XX



| # | MA | SA | RMV CL | Prop CL | Stat CL | Cond Code | Acct No | Map # | Book | Page | Total RMV | Final Price | Sales Date | Before Ratio | Total Adj | Time Adj. Sales Price | Time Adj Ratio |
|-----|----|----|--------|---------|---------|-----------|---------|-----------------|------|------|-----------|-------------|------------|--------------|-----------|-----------------------|----------------|
| 3 | 05 | 51 | 401 | 641 | 141 | 33 | 20926 | 7N3W18-00-01401 | 2020 | 93 | 508,750 | 470,000 | 01/03/20 | 108 | 82,487 | 552,487 | 92 |
| 11 | 04 | 41 | 401 | 641 | 141 | 33 | 15973 | 5N2W10-B0-00602 | 2020 | 192 | 488,560 | 600,000 | 01/08/20 | 81 | 103,852 | 703,852 | 69 |
| 12 | 05 | 51 | 401 | 401 | 151 | 33 | 24994 | 6N4W28-00-00801 | 2020 | 555 | 350,610 | 355,000 | 01/09/20 | 99 | 61,274 | 416,274 | 84 |
| 17 | 05 | 55 | 401 | 581 | 136 | 33 | 27301 | 7N5W01-00-01400 | 2020 | 528 | 401,200 | 382,000 | 01/13/20 | 105 | 65,195 | 447,195 | 90 |
| 20 | 06 | 61 | 401 | 401 | 131 | 33 | 439673 | 4N2W12-A0-01001 | 2020 | 373 | 458,370 | 433,750 | 01/13/20 | 106 | 74,028 | 507,778 | 90 |
| 21 | 02 | 21 | 401 | 401 | 142 | 33 | 5859 | 3N2W14-DB-00701 | 2020 | 353 | 482,190 | 495,000 | 01/13/20 | 97 | 84,481 | 579,481 | 83 |
| 24 | 04 | 45 | 401 | 551 | 141 | 33 | 16480 | 6N1W31-00-00201 | 2020 | 410 | 2,105,940 | 2,296,600 | 01/15/20 | 92 | 389,737 | 2,686,337 | 78 |
| 33 | 04 | 42 | 409 | 409 | 473 | 33 | 21944 | 6N3W15-00-00300 | 2020 | 798 | 405,740 | 365,000 | 01/22/20 | 111 | 60,706 | 425,706 | 95 |
| 39 | 05 | 51 | 400 | 640 | | 33 | 27877 | 7N4W11-00-01204 | 2020 | 915 | 99,250 | 70,000 | 01/28/20 | 142 | 11,439 | 81,439 | 122 |
| 40 | 05 | 51 | 401 | 401 | 136 | 33 | 27812 | 7N4W04-B0-00100 | 2020 | 909 | 402,090 | 350,000 | 01/28/20 | 115 | 57,196 | 407,196 | 99 |
| 46 | 05 | 51 | 400 | 640 | | 33 | 28203 | 8N4W26-B0-01000 | 2020 | 984 | 120,530 | 110,000 | 01/31/20 | 110 | 17,816 | 127,816 | 94 |
| 49 | 03 | 31 | 409 | 649 | 452 | 33 | 7726 | 4N2W17-D0-00103 | 2020 | 1044 | 289,620 | 355,000 | 01/31/20 | 82 | 57,498 | 412,498 | 70 |
| 50 | 05 | 51 | 401 | 641 | 136 | 33 | 21754 | 7N3W33-00-00301 | 2020 | 1057 | 449,400 | 450,000 | 02/03/20 | 100 | 72,232 | 522,232 | 86 |
| 60 | 05 | 51 | 401 | 401 | 152 | 33 | 27162 | 7N4W15-DC-01200 | 2020 | 1285 | 590,430 | 429,900 | 02/11/20 | 137 | 67,343 | 497,243 | 119 |
| 61 | 05 | 51 | 401 | 401 | 135 | 33 | 20725 | 7N3W10-CC-00500 | 2020 | 1488 | 275,460 | 240,000 | 02/12/20 | 115 | 37,479 | 277,479 | 99 |
| 62 | 02 | 21 | 401 | 401 | 131 | 33 | 5253 | 3N1W07-CB-01400 | 2020 | 1358 | 335,840 | 370,000 | 02/12/20 | 91 | 57,781 | 427,781 | 79 |
| 63 | 04 | 41 | 401 | 401 | 146 | 33 | 19371 | 6N2W12-BB-01800 | 2020 | 1347 | 470,620 | 380,000 | 02/12/20 | 124 | 59,342 | 439,342 | 107 |
| 70 | 06 | 61 | 401 | 401 | 144 | 33 | 17600 | 4N1W18-00-00200 | 2020 | 1437 | 597,480 | 565,000 | 02/14/20 | 106 | 87,687 | 652,687 | 92 |
| 75 | 02 | 64 | 401 | 401 | 163 | 33 | 6076 | 3N2W22-AA-06900 | 2020 | 1492 | 820,840 | 770,000 | 02/20/20 | 107 | 117,268 | 887,268 | 93 |
| 76 | 05 | 51 | 401 | 641 | 143 | 30 | 27187 | 7N4W16-BA-00201 | 2020 | 1637 | 499,120 | 475,000 | 02/21/20 | 105 | 72,111 | 547,111 | 91 |
| 82 | 05 | 51 | 401 | 401 | 142 | 33 | 27193 | 7N4W16-BA-00800 | 2020 | 1610 | 297,330 | 270,000 | 02/24/20 | 110 | 40,598 | 310,598 | 96 |
| 81 | 04 | 41 | 409 | 649 | 452 | 33 | 19287 | 6N2W10-00-00707 | 2020 | 1652 | 237,760 | 264,000 | 02/24/20 | 90 | 39,696 | 303,696 | 78 |
| 93 | 02 | 21 | 401 | 641 | 154 | 33 | 5617 | 3N2W11-00-00300 | 2020 | 1764 | 725,750 | 539,000 | 02/27/20 | 135 | 80,264 | 619,264 | 117 |
| 95 | 06 | 67 | 401 | 401 | 143 | 33 | 8986 | 4N2W23-A0-00704 | 2020 | 1724 | 545,250 | 578,000 | 02/27/20 | 94 | 86,071 | 664,071 | 82 |
| 100 | 06 | 67 | 401 | 541 | 146 | 33 | 9129 | 4N2W24-B0-00600 | 2020 | 1968 | 472,680 | 450,000 | 03/02/20 | 105 | 66,140 | 516,140 | 92 |
| 101 | 06 | 67 | 401 | 401 | 155 | 33 | 9042 | 4N2W23-DB-00400 | 2020 | 1888 | 804,350 | 779,000 | 03/02/20 | 103 | 114,496 | 893,496 | 90 |
| 107 | 06 | 61 | 401 | 401 | 132 | 33 | 16904 | 4N1W07-C0-01800 | 2020 | 2110 | 373,040 | 355,000 | 03/05/20 | 105 | 51,662 | 406,662 | 92 |
| 108 | 04 | 41 | 401 | 641 | 143 | 33 | 20180 | 7N3W11-B0-00601 | 2020 | 2016 | 387,720 | 434,000 | 03/05/20 | 89 | 63,159 | 497,159 | 78 |
| 109 | 03 | 31 | 401 | 641 | 142 | 33 | 5991 | 3N2W17-AC-00202 | 2020 | 2331 | 588,620 | 599,900 | 03/06/20 | 98 | 87,012 | 686,912 | 86 |
| 110 | 06 | 61 | 401 | 401 | 143 | 30 | 16929 | 4N1W07-DB-00300 | 2020 | 2273 | 423,180 | 410,000 | 03/06/20 | 103 | 59,468 | 469,468 | 90 |
| 129 | 03 | 31 | 401 | 641 | 153 | 33 | 5930 | 3N2W16-00-00302 | 2020 | 2510 | 651,970 | 639,000 | 03/16/20 | 102 | 89,594 | 728,594 | 89 |
| 131 | 02 | 21 | 401 | 641 | 153 | 33 | 436203 | 3N2W11-AD-00104 | 2020 | 2502 | 662,310 | 632,000 | 03/17/20 | 105 | 88,307 | 720,307 | 92 |
| 133 | 05 | 51 | 401 | 641 | 143 | 33 | 27820 | 7N4W04-C0-00200 | 2020 | 2754 | 676,310 | 599,900 | 03/18/20 | 113 | 83,532 | 683,432 | 99 |
| 140 | 06 | 67 | 401 | 401 | 156 | 33 | 8907 | 4N2W13-00-02501 | 2020 | 2590 | 788,460 | 650,000 | 03/20/20 | 121 | 89,879 | 739,879 | 107 |
| 143 | 02 | 21 | 401 | 401 | 152 | 33 | 5664 | 3N2W11-DD-00401 | 2020 | 2528 | 736,520 | 689,000 | 03/20/20 | 107 | 95,272 | 784,272 | 94 |
| 153 | 02 | 21 | 401 | 401 | 141 | 33 | 5403 | 3N2W01-A0-01600 | 2020 | 2669 | 386,130 | 400,000 | 03/25/20 | 97 | 54,343 | 454,343 | 85 |
| 152 | 05 | 51 | 409 | 649 | 452 | 30 | 27199 | 7N4W16-D0-00400 | 2020 | 2690 | 245,600 | 290,000 | 03/25/20 | 85 | 39,399 | 329,399 | 75 |
| 154 | 05 | 51 | 401 | 401 | 141 | 33 | 20392 | 7N3W03-C0-02400 | 2020 | 2719 | 352,230 | 400,000 | 03/26/20 | 88 | 54,150 | 454,150 | 78 |
| 155 | 04 | 41 | 401 | 401 | 144 | 33 | 21421 | 6N2W21-D0-00500 | 2020 | 2837 | 506,790 | 445,000 | 03/27/20 | 114 | 60,027 | 505,027 | 100 |
| 157 | 04 | 42 | 409 | 649 | 452 | 33 | 15903 | 5N2W08-00-01900 | 2020 | 2732 | 334,790 | 335,000 | 03/27/20 | 100 | 45,189 | 380,189 | 88 |
| 158 | 04 | 42 | 401 | 401 | 142 | 33 | 21981 | 6N3W24-00-00501 | 2020 | 3072 | 344,370 | 310,000 | 03/28/20 | 111 | 41,666 | 351,666 | 98 |
| 170 | 05 | 51 | 401 | 401 | 142 | 33 | 28389 | 8N4W34-D0-00901 | 2020 | 2969 | 481,780 | 475,000 | 04/02/20 | 101 | 62,695 | 537,695 | 90 |

| | | | | | | | | | | | | | | | | | |
|-----|----|----|-----|-----|-----|----|--------|-----------------|------|------|---------|---------|----------|-----|---------|---------|-----|
| 173 | 06 | 62 | 401 | 641 | 143 | 33 | 16160 | 5N2W24-00-00401 | 2020 | 3056 | 612,370 | 632,500 | 04/03/20 | 97 | 83,178 | 715,678 | 86 |
| 176 | 05 | 55 | 400 | 550 | | 30 | 27359 | 7N5W04-00-01001 | 2020 | 3044 | 52,250 | 58,635 | 04/06/20 | 89 | 7,626 | 66,261 | 79 |
| 182 | 06 | 61 | 401 | 401 | 141 | 33 | 15145 | 4N1W17-B0-02900 | 2020 | 3372 | 332,550 | 335,774 | 04/09/20 | 99 | 43,183 | 378,957 | 88 |
| 191 | 05 | 51 | 400 | 640 | | 30 | 438770 | 7N3W17-A0-01001 | 2020 | 3317 | 87,240 | 85,000 | 04/13/20 | 103 | 10,767 | 95,767 | 91 |
| 187 | 04 | 41 | 401 | 401 | 141 | 33 | 19103 | 6N2W04-A0-00802 | 2020 | 5345 | 421,530 | 435,000 | 04/13/20 | 97 | 55,102 | 490,102 | 86 |
| 188 | 04 | 42 | 401 | 401 | 136 | 33 | 21587 | 6N2W31-00-00708 | 2020 | 3376 | 350,570 | 415,000 | 04/13/20 | 84 | 52,569 | 467,569 | 75 |
| 189 | 06 | 67 | 401 | 401 | 152 | 33 | 8107 | 4N2W26-00-00800 | 2020 | 3368 | 696,450 | 615,000 | 04/13/20 | 113 | 77,903 | 692,903 | 101 |
| 192 | 06 | 61 | 401 | 401 | 142 | 33 | 17319 | 4N2W01-00-03507 | 2020 | 3292 | 624,320 | 505,000 | 04/13/20 | 124 | 63,969 | 568,969 | 110 |
| 195 | 04 | 41 | 401 | 401 | 141 | 33 | 19967 | 7N2W28-BB-00900 | 2020 | 3443 | 296,940 | 320,000 | 04/15/20 | 93 | 40,226 | 360,226 | 82 |
| 198 | 04 | 42 | 401 | 641 | 141 | 33 | 21599 | 6N2W32-00-00501 | 2020 | 3450 | 370,460 | 399,900 | 04/16/20 | 93 | 50,076 | 449,976 | 82 |
| 202 | 03 | 31 | 409 | 409 | 452 | 33 | 7873 | 4N2W21-B0-00600 | 2020 | 3691 | 248,490 | 358,000 | 04/17/20 | 69 | 44,656 | 402,656 | 62 |
| 203 | 04 | 41 | 409 | 649 | 453 | 33 | 16408 | 6N2W26-00-00305 | 2020 | 3677 | 318,080 | 399,000 | 04/17/20 | 80 | 49,771 | 448,771 | 71 |
| 212 | 05 | 51 | 401 | 401 | 143 | 33 | 27818 | 7N4W04-B0-00800 | 2020 | 3607 | 474,360 | 408,000 | 04/21/20 | 116 | 50,104 | 458,104 | 104 |
| 215 | 03 | 31 | 400 | 640 | | 33 | 436930 | 4N4W09-00-01001 | 2020 | 3841 | 224,280 | 240,000 | 04/23/20 | 93 | 29,241 | 269,241 | 83 |
| 216 | 06 | 61 | 401 | 401 | 144 | 33 | 17524 | 5N2W35-AA-00600 | 2020 | 3838 | 748,020 | 615,000 | 04/23/20 | 122 | 74,930 | 689,930 | 108 |
| 218 | 04 | 41 | 401 | 641 | 141 | 33 | 19948 | 7N2W28-00-00200 | 2020 | 3788 | 349,040 | 393,500 | 04/23/20 | 89 | 47,943 | 441,443 | 79 |
| 223 | 05 | 51 | 401 | 401 | 125 | 30 | 28186 | 8N4W26-C0-01700 | 2020 | 3751 | 226,250 | 200,000 | 04/27/20 | 113 | 23,981 | 223,981 | 101 |
| 224 | 03 | 31 | 401 | 401 | 135 | 33 | 24113 | 4N4W09-00-01200 | 2020 | 6438 | 454,430 | 450,000 | 04/28/20 | 101 | 53,739 | 503,739 | 90 |
| 226 | 06 | 61 | 401 | 401 | 162 | 33 | 16684 | 4N1W06-C0-03205 | 2020 | 4097 | 931,970 | 837,500 | 04/28/20 | 111 | 100,014 | 937,514 | 99 |
| 232 | 06 | 67 | 400 | 400 | | 33 | 8136 | 4N2W26-00-02100 | 2020 | 3911 | 180,750 | 186,500 | 04/29/20 | 97 | 22,182 | 208,682 | 87 |
| 234 | 05 | 51 | 409 | 409 | 442 | 33 | 21764 | 7N3W22-C0-00300 | 2020 | 3889 | 206,550 | 170,000 | 04/29/20 | 122 | 20,219 | 190,219 | 109 |
| 237 | 06 | 67 | 401 | 401 | 131 | 33 | 9226 | 4N2W24-D0-00600 | 2020 | 3876 | 420,890 | 434,900 | 04/30/20 | 97 | 51,515 | 486,415 | 87 |
| 245 | 06 | 67 | 401 | 401 | 132 | 33 | 9302 | 4N2W13-B0-01800 | 2020 | 4254 | 594,240 | 600,000 | 05/07/20 | 99 | 69,041 | 669,041 | 89 |
| 249 | 05 | 51 | 401 | 401 | 131 | 30 | 27092 | 7N4W13-00-01000 | 2020 | 4174 | 208,050 | 175,210 | 05/08/20 | 119 | 20,076 | 195,286 | 107 |
| 247 | 04 | 41 | 409 | 649 | 452 | 33 | 21276 | 6N2W16-A0-00901 | 2020 | 4295 | 273,220 | 305,000 | 05/08/20 | 90 | 34,948 | 339,948 | 80 |
| 253 | 05 | 51 | 400 | 640 | | 33 | 25078 | 6N4W34-00-00700 | 2020 | 4364 | 196,460 | 250,000 | 05/12/20 | 79 | 28,163 | 278,163 | 71 |
| 266 | 05 | 51 | 401 | 401 | 134 | 33 | 435191 | 8N4W27-DA-00400 | 2020 | 4604 | 209,590 | 330,000 | 05/18/20 | 64 | 36,218 | 366,218 | 57 |
| 269 | 03 | 31 | 400 | 640 | | 33 | 24186 | 4N4W19-00-01601 | 2020 | 4597 | 127,350 | 92,500 | 05/20/20 | 138 | 10,062 | 102,562 | 124 |
| 270 | 04 | 42 | 409 | 409 | 190 | 33 | 17747 | 5N2W06-00-01400 | 2020 | 4595 | 322,920 | 373,000 | 05/20/20 | 87 | 40,576 | 413,576 | 78 |
| 272 | 06 | 61 | 400 | 640 | | 33 | 439682 | 4N1W06-B0-02401 | 2020 | 4767 | 258,950 | 202,500 | 05/21/20 | 128 | 21,931 | 224,431 | 115 |
| 274 | 06 | 61 | 401 | 401 | 142 | 33 | 14936 | 4N1W05-BC-08200 | 2020 | 4837 | 447,200 | 421,000 | 05/22/20 | 106 | 45,391 | 466,391 | 96 |
| 275 | 05 | 51 | 401 | 401 | 133 | 30 | 25338 | 6N5W13-00-00500 | 2020 | 4706 | 299,740 | 365,000 | 05/22/20 | 82 | 39,353 | 404,353 | 74 |
| 277 | 04 | 41 | 401 | 641 | 141 | 33 | 15845 | 5N2W01-00-01800 | 2020 | 4831 | 522,860 | 591,000 | 05/26/20 | 88 | 62,576 | 653,576 | 80 |
| 280 | 05 | 51 | 401 | 641 | 151 | 30 | 434434 | 7N3W04-C0-01602 | 2020 | 4821 | 681,070 | 497,000 | 05/27/20 | 137 | 52,383 | 549,383 | 124 |
| 281 | 02 | 21 | 401 | 401 | 133 | 33 | 5819 | 3N2W14-AD-01200 | 2020 | 4818 | 307,930 | 334,000 | 05/27/20 | 92 | 35,203 | 369,203 | 83 |
| 297 | 02 | 21 | 400 | 640 | | 33 | 5667 | 3N2W11-DD-00500 | 2020 | 5010 | 136,930 | 169,900 | 06/02/20 | 81 | 17,414 | 187,314 | 73 |
| 299 | 06 | 61 | 409 | 409 | 452 | 33 | 15352 | 4N2W11-00-01700 | 2020 | 4932 | 375,830 | 409,000 | 06/02/20 | 92 | 41,922 | 450,922 | 83 |
| 302 | 04 | 41 | 401 | 401 | 132 | 33 | 21218 | 6N2W15-00-01400 | 2020 | 5018 | 386,880 | 438,000 | 06/04/20 | 88 | 44,471 | 482,471 | 80 |
| 317 | 03 | 31 | 409 | 549 | 451 | 30 | 436371 | 4N4W05-00-01201 | 2020 | 5243 | 216,530 | 180,000 | 06/10/20 | 120 | 17,753 | 197,753 | 109 |
| 321 | 05 | 51 | 401 | 401 | 141 | 33 | 20767 | 7N3W15-B0-01701 | 2020 | 6077 | 409,490 | 404,900 | 06/15/20 | 101 | 38,957 | 443,857 | 92 |
| 326 | 06 | 61 | 409 | 409 | 462 | 33 | 16812 | 4N1W07-BA-00400 | 2020 | 5571 | 337,400 | 385,000 | 06/16/20 | 88 | 36,856 | 421,856 | 80 |
| 329 | 06 | 61 | 401 | 401 | 141 | 33 | 17218 | 4N1W18-A0-02200 | 2020 | 5522 | 479,200 | 435,000 | 06/17/20 | 110 | 41,432 | 476,432 | 101 |
| 335 | 06 | 61 | 401 | 401 | 141 | 33 | 16860 | 4N1W07-BC-01201 | 2020 | 5643 | 592,880 | 630,000 | 06/19/20 | 94 | 59,396 | 689,396 | 86 |
| 337 | 03 | 31 | 409 | 409 | 452 | 30 | 24166 | 4N4W19-00-00300 | 2020 | 6073 | 314,080 | 358,500 | 06/21/20 | 88 | 33,452 | 391,952 | 80 |

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|-----|----|----|-----|-----|-----|----|--------|-----------------|------|------|---------|---------|----------|-----|--------|---------|-----|
| 341 | 05 | 36 | 401 | 401 | 143 | 33 | 25299 | 6N5W06-BD-01600 | 2020 | 5982 | 294,260 | 277,500 | 06/23/20 | 106 | 25,626 | 303,126 | 97 |
| 346 | 02 | 64 | 401 | 401 | 163 | 33 | 6611 | 3N2W22-CA-06800 | 2020 | 6110 | 792,870 | 799,900 | 06/25/20 | 99 | 73,093 | 872,993 | 91 |
| 347 | 06 | 61 | 401 | 401 | 153 | 33 | 429850 | 4N1W07-AD-01602 | 2020 | 6084 | 708,300 | 650,000 | 06/25/20 | 109 | 59,396 | 709,396 | 100 |
| 348 | 05 | 51 | 401 | 401 | 142 | 33 | 20852 | 7N3W17-D0-00500 | 2020 | 6065 | 400,780 | 359,000 | 06/25/20 | 112 | 32,805 | 391,805 | 102 |
| 354 | 06 | 67 | 401 | 401 | 141 | 33 | 8002 | 4N2W25-B0-02105 | 2020 | 6115 | 571,310 | 680,000 | 06/26/20 | 84 | 61,808 | 741,808 | 77 |
| 361 | 03 | 31 | 401 | 641 | 142 | 30 | 7857 | 4N2W21-A0-00901 | 2020 | 6253 | 428,240 | 415,000 | 06/30/20 | 103 | 36,919 | 451,919 | 95 |
| 363 | 05 | 51 | 401 | 641 | 133 | 33 | 21779 | 7N3W22-C0-01700 | 2020 | 8847 | 613,350 | 565,000 | 07/01/20 | 109 | 49,990 | 614,990 | 100 |
| 365 | 05 | 51 | 401 | 541 | 325 | 33 | 20680 | 7N3W10-B0-00904 | 2020 | 6299 | 177,290 | 249,900 | 07/01/20 | 71 | 22,110 | 272,010 | 65 |
| 368 | 04 | 42 | 401 | 401 | 143 | 33 | 17625 | 5N3W01-A0-00800 | 2020 | 6267 | 361,550 | 382,000 | 07/01/20 | 95 | 33,798 | 415,798 | 87 |
| 370 | 05 | 36 | 401 | 401 | 152 | 33 | 25320 | 6N5W06-BD-03700 | 2020 | 6496 | 393,400 | 307,750 | 07/02/20 | 128 | 27,080 | 334,830 | 117 |
| 371 | 03 | 31 | 401 | 641 | 143 | 33 | 24467 | 5N4W23-D0-00200 | 2020 | 6352 | 461,860 | 445,000 | 07/02/20 | 104 | 39,157 | 484,157 | 95 |
| 372 | 04 | 45 | 401 | 541 | 135 | 33 | 20217 | 7N3W12-A0-01000 | 2020 | 6345 | 454,880 | 438,900 | 07/02/20 | 104 | 38,620 | 477,520 | 95 |
| 375 | 02 | 21 | 401 | 401 | 133 | 33 | 7444 | 3N2W24-C0-04001 | 2020 | 8729 | 713,530 | 683,000 | 07/03/20 | 104 | 59,769 | 742,769 | 96 |
| 378 | 05 | 51 | 401 | 641 | 151 | 33 | 433570 | 6N4W28-00-01105 | 2020 | 6535 | 448,350 | 540,000 | 07/06/20 | 83 | 46,472 | 586,472 | 76 |
| 379 | 03 | 31 | 401 | 641 | 131 | 33 | 24707 | 5N5W25-00-00200 | 2020 | 6481 | 434,110 | 380,000 | 07/06/20 | 114 | 32,703 | 412,703 | 105 |
| 380 | 03 | 31 | 401 | 401 | 135 | 33 | 24016 | 4N4W07-D0-01100 | 2020 | 6436 | 345,720 | 415,000 | 07/06/20 | 83 | 35,715 | 450,715 | 77 |
| 392 | 06 | 61 | 401 | 401 | 132 | 33 | 16613 | 4N1W06-B0-02600 | 2020 | 6607 | 393,030 | 369,500 | 07/09/20 | 106 | 31,263 | 400,763 | 98 |
| 397 | 05 | 51 | 401 | 401 | 136 | 33 | 26949 | 7N4W07-D0-01900 | 2020 | 6725 | 371,870 | 430,000 | 07/10/20 | 86 | 36,174 | 466,174 | 80 |
| 399 | 05 | 51 | 409 | 649 | 452 | 33 | 25045 | 6N4W30-A0-00600 | 2020 | 6626 | 257,050 | 412,000 | 07/10/20 | 62 | 34,660 | 446,660 | 58 |
| 400 | 06 | 61 | 401 | 401 | 142 | 33 | 14956 | 4N1W06-DB-00200 | 2020 | 7213 | 502,240 | 455,000 | 07/13/20 | 110 | 37,617 | 492,617 | 102 |
| 401 | 06 | 61 | 401 | 401 | 141 | 33 | 15403 | 4N2W12-DA-00601 | 2020 | 6814 | 532,750 | 534,900 | 07/13/20 | 100 | 44,223 | 579,123 | 92 |
| 403 | 04 | 41 | 401 | 401 | 132 | 33 | 19713 | 7N2W20-C0-00900 | 2020 | 6786 | 399,290 | 350,000 | 07/13/20 | 114 | 28,936 | 378,936 | 105 |
| 417 | 02 | 64 | 401 | 401 | 162 | 33 | 6266 | 3N2W22-AD-02100 | 2020 | 6858 | 824,150 | 780,000 | 07/16/20 | 106 | 63,355 | 843,355 | 98 |
| 420 | 06 | 67 | 409 | 409 | 452 | 33 | 7932 | 4N2W25-A0-04300 | 2020 | 6972 | 422,640 | 390,000 | 07/17/20 | 108 | 31,489 | 421,489 | 100 |
| 422 | 06 | 61 | 400 | 640 | | 33 | 17371 | 4N2W12-C0-00100 | 2020 | 8105 | 261,650 | 235,000 | 07/20/20 | 111 | 18,633 | 253,633 | 103 |
| 423 | 06 | 61 | 401 | 401 | 141 | 33 | 16692 | 4N1W06-D0-00613 | 2020 | 8021 | 400,200 | 379,900 | 07/20/20 | 105 | 30,123 | 410,023 | 98 |
| 426 | 02 | 21 | 401 | 401 | 131 | 30 | 5557 | 3N2W02-D0-01500 | 2020 | 7249 | 304,160 | 300,000 | 07/21/20 | 101 | 23,642 | 323,642 | 94 |
| 429 | 04 | 41 | 401 | 401 | 141 | 33 | 16089 | 5N2W12-A0-00500 | 2020 | 7112 | 311,220 | 378,158 | 07/21/20 | 82 | 29,802 | 407,960 | 76 |
| 428 | 04 | 41 | 409 | 649 | 452 | 33 | 16031 | 5N2W11-B0-00300 | 2020 | 7130 | 290,570 | 335,000 | 07/21/20 | 87 | 26,400 | 361,400 | 80 |
| 432 | 06 | 61 | 401 | 401 | 153 | 33 | 31159 | 4N1W07-BA-00507 | 2020 | 7379 | 631,380 | 635,000 | 07/22/20 | 99 | 49,736 | 684,736 | 92 |
| 433 | 02 | 21 | 401 | 401 | 142 | 33 | 8263 | 4N2W34-A0-00700 | 2020 | 7306 | 428,400 | 492,266 | 07/22/20 | 87 | 38,556 | 530,822 | 81 |
| 436 | 02 | 21 | 409 | 409 | 452 | 33 | 5851 | 3N2W14-CB-03201 | 2020 | 7140 | 267,100 | 254,000 | 07/22/20 | 105 | 19,894 | 273,894 | 98 |
| 440 | 05 | 36 | 401 | 401 | 143 | 33 | 25297 | 6N5W06-BD-01400 | 2020 | 7138 | 302,880 | 305,000 | 07/23/20 | 99 | 23,741 | 328,741 | 92 |
| 437 | 04 | 41 | 409 | 409 | 452 | 33 | 21134 | 6N2W13-B0-00200 | 2020 | 7432 | 234,600 | 300,000 | 07/23/20 | 78 | 23,352 | 323,352 | 73 |
| 444 | 06 | 67 | 401 | 401 | 141 | 33 | 8062 | 4N2W25-D0-00601 | 2020 | 7283 | 632,670 | 630,000 | 07/24/20 | 100 | 48,735 | 678,735 | 93 |
| 441 | 03 | 31 | 409 | 409 | 452 | 33 | 7581 | 4N2W16-00-01900 | 2020 | 7783 | 309,960 | 323,000 | 07/24/20 | 96 | 24,986 | 347,986 | 89 |
| 446 | 06 | 61 | 401 | 541 | 142 | 30 | 440323 | 4N2W01-00-01501 | 2020 | 7295 | 681,350 | 650,000 | 07/25/20 | 105 | 49,968 | 699,968 | 97 |
| 445 | 05 | 51 | 409 | 409 | 442 | 33 | 26550 | 7N4W19-00-00700 | 2020 | 7308 | 180,320 | 270,000 | 07/25/20 | 67 | 20,756 | 290,756 | 62 |
| 452 | 02 | 21 | 401 | 401 | 141 | 33 | 5809 | 3N2W14-AD-00500 | 2020 | 7302 | 331,710 | 355,000 | 07/27/20 | 93 | 26,947 | 381,947 | 87 |
| 453 | 04 | 41 | 401 | 401 | 142 | 33 | 19583 | 7N2W19-A0-00300 | 2020 | 7244 | 482,540 | 450,000 | 07/27/20 | 107 | 34,158 | 484,158 | 100 |
| 455 | 04 | 41 | 401 | 641 | 142 | 33 | 428922 | 7N2W29-00-00602 | 2020 | 7722 | 463,810 | 460,000 | 07/28/20 | 101 | 34,695 | 494,695 | 94 |
| 460 | 02 | 21 | 401 | 401 | 142 | 33 | 6924 | 3N2W23-00-01702 | 2020 | 7425 | 625,220 | 565,000 | 07/28/20 | 111 | 42,614 | 607,614 | 103 |
| 465 | 06 | 67 | 401 | 401 | 131 | 33 | 9159 | 4N2W24-BA-00700 | 2020 | 7388 | 286,920 | 366,000 | 07/28/20 | 78 | 27,605 | 393,605 | 73 |
| 461 | 06 | 61 | 409 | 409 | 452 | 33 | 17267 | 4N2W01-00-00202 | 2020 | 7420 | 360,430 | 359,000 | 07/28/20 | 100 | 27,077 | 386,077 | 93 |

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|-----|----|----|-----|-----|-----|----|--------|-----------------|------|------|-----------|-----------|----------|-----|--------|-----------|-----|
| 468 | 05 | 51 | 401 | 401 | 145 | 33 | 27151 | 7N4W15-DB-02700 | 2020 | 7771 | 338,350 | 424,900 | 07/30/20 | 80 | 31,636 | 456,536 | 74 |
| 482 | 05 | 51 | 400 | 640 | | 33 | 434977 | 6N4W28-00-01108 | 2020 | 7828 | 90,370 | 145,000 | 08/05/20 | 62 | 10,376 | 155,376 | 58 |
| 491 | 06 | 61 | 400 | 400 | | 33 | 15005 | 4N1W08-BB-02500 | 2020 | 7963 | 113,950 | 112,500 | 08/07/20 | 101 | 7,941 | 120,441 | 95 |
| 497 | 04 | 42 | 400 | 400 | | 30 | 17769 | 5N2W08-00-00801 | 2020 | 7960 | 75,160 | 125,000 | 08/11/20 | 60 | 8,582 | 133,582 | 56 |
| 493 | 06 | 61 | 401 | 641 | 164 | 33 | 17372 | 4N2W12-C0-00300 | 2020 | 8807 | 998,220 | 899,000 | 08/11/20 | 111 | 61,720 | 960,720 | 104 |
| 501 | 05 | 51 | 401 | 401 | 141 | 33 | 20591 | 7N3W09-A0-00700 | 2020 | 8121 | 272,950 | 415,000 | 08/12/20 | 66 | 28,291 | 443,291 | 62 |
| 499 | 04 | 41 | 409 | 649 | 442 | 33 | 19327 | 6N2W12-00-00601 | 2020 | 8146 | 274,570 | 330,500 | 08/12/20 | 83 | 22,530 | 353,030 | 78 |
| 505 | 04 | 41 | 400 | 400 | | 33 | 19480 | 7N2W17-C0-00300 | 2020 | 8164 | 58,800 | 100,000 | 08/13/20 | 59 | 6,769 | 106,769 | 55 |
| 506 | 05 | 51 | 401 | 401 | 142 | 30 | 20848 | 7N3W17-D0-01100 | 2020 | 8156 | 322,070 | 343,000 | 08/13/20 | 94 | 23,217 | 366,217 | 88 |
| 513 | 02 | 21 | 400 | 400 | | 33 | 7161 | 3N2W24-00-02708 | 2020 | 8279 | 193,570 | 250,000 | 08/14/20 | 77 | 16,801 | 266,801 | 73 |
| 511 | 06 | 61 | 401 | 401 | 143 | 33 | 16950 | 4N1W07-DA-01400 | 2020 | 8662 | 549,000 | 663,000 | 08/14/20 | 83 | 44,556 | 707,556 | 78 |
| 518 | 02 | 21 | 401 | 401 | 131 | 33 | 5248 | 3N1W07-CB-00900 | 2020 | 8132 | 278,120 | 350,000 | 08/14/20 | 79 | 23,521 | 373,521 | 74 |
| 514 | 03 | 31 | 409 | 409 | 452 | 33 | 24331 | 4N5W13-00-01500 | 2020 | 8176 | 318,820 | 399,000 | 08/14/20 | 80 | 26,814 | 425,814 | 75 |
| 519 | 06 | 61 | 401 | 641 | 154 | 33 | 16352 | 5N2W35-00-01600 | 2020 | 8849 | 971,630 | 940,000 | 08/17/20 | 103 | 61,808 | 1,001,808 | 97 |
| 522 | 04 | 41 | 400 | 640 | | 33 | 18938 | 7N3W26-C0-00900 | 2020 | 9388 | 100,750 | 90,000 | 08/18/20 | 112 | 5,874 | 95,874 | 105 |
| 523 | 06 | 61 | 400 | 640 | | 33 | 15720 | 5N1W30-00-02800 | 2020 | 8902 | 236,970 | 159,000 | 08/18/20 | 149 | 10,378 | 169,378 | 140 |
| 527 | 05 | 51 | 401 | 401 | 142 | 33 | 20540 | 7N3W08-C0-00300 | 2020 | 8333 | 477,990 | 540,000 | 08/18/20 | 89 | 35,246 | 575,246 | 83 |
| 525 | 03 | 31 | 409 | 409 | 453 | 33 | 8512 | 4N2W07-00-00401 | 2020 | 8374 | 366,190 | 453,000 | 08/18/20 | 81 | 29,567 | 482,567 | 76 |
| 530 | 03 | 31 | 401 | 641 | 142 | 33 | 7814 | 4N2W18-D0-00700 | 2020 | 8442 | 443,830 | 412,000 | 08/19/20 | 108 | 26,692 | 438,692 | 101 |
| 533 | 04 | 45 | 401 | 551 | 143 | 33 | 20225 | 7N3W12-B0-00300 | 2020 | 9576 | 627,700 | 550,000 | 08/20/20 | 114 | 35,367 | 585,367 | 107 |
| 539 | 04 | 41 | 401 | 641 | 144 | 30 | 15949 | 5N2W10-00-00800 | 2020 | 8727 | 486,560 | 520,000 | 08/25/20 | 94 | 32,180 | 552,180 | 88 |
| 541 | 06 | 67 | 401 | 401 | 136 | 33 | 8666 | 4N1W19-AA-02400 | 2020 | 8722 | 463,930 | 425,000 | 08/25/20 | 109 | 26,301 | 451,301 | 103 |
| 544 | 06 | 61 | 401 | 401 | 135 | 33 | 14996 | 4N1W08-BB-00800 | 2020 | 8683 | 278,680 | 215,000 | 08/25/20 | 130 | 13,305 | 228,305 | 122 |
| 546 | 03 | 31 | 409 | 409 | 463 | 33 | 24849 | 5N4W10-B0-00500 | 2020 | 8596 | 371,660 | 300,000 | 08/25/20 | 124 | 18,566 | 318,566 | 117 |
| 549 | 06 | 61 | 400 | 400 | | 33 | 17381 | 4N2W12-D0-01800 | 2020 | 8803 | 195,690 | 200,000 | 08/26/20 | 98 | 12,280 | 212,280 | 92 |
| 548 | 02 | 21 | 401 | 401 | 142 | 33 | 8459 | 4N2W36-C0-00400 | 2020 | 8944 | 466,160 | 535,000 | 08/26/20 | 87 | 32,850 | 567,850 | 82 |
| 555 | 06 | 67 | 400 | 540 | | 30 | 438638 | 4N2W24-C0-02606 | 2020 | 8709 | 261,750 | 277,500 | 08/27/20 | 94 | 16,905 | 294,405 | 89 |
| 556 | 06 | 67 | 400 | 540 | | 33 | 438637 | 4N2W24-C0-02605 | 2020 | 8707 | 261,760 | 290,500 | 08/27/20 | 90 | 17,697 | 308,197 | 85 |
| 559 | 04 | 41 | 401 | 401 | 141 | 33 | 19106 | 6N2W04-B0-00101 | 2020 | 8862 | 466,810 | 470,000 | 08/28/20 | 99 | 28,405 | 498,405 | 94 |
| 560 | 05 | 51 | 401 | 401 | 142 | 30 | 27149 | 7N4W15-DB-02500 | 2020 | 8744 | 471,780 | 500,000 | 08/28/20 | 94 | 30,218 | 530,218 | 89 |
| 563 | 05 | 51 | 409 | 649 | 452 | 33 | 28191 | 8N4W26-C0-02300 | 2020 | 8805 | 260,760 | 350,000 | 08/30/20 | 75 | 20,814 | 370,814 | 70 |
| 564 | 04 | 41 | 409 | 649 | 463 | 33 | 19978 | 7N2W29-00-00500 | 2020 | 8914 | 336,290 | 359,900 | 08/31/20 | 93 | 21,229 | 381,129 | 88 |
| 567 | 02 | 21 | 401 | 401 | 162 | 33 | 5648 | 3N2W11-AC-00600 | 2020 | 9042 | 1,002,870 | 1,249,000 | 09/01/20 | 80 | 73,068 | 1,322,068 | 76 |
| 569 | 05 | 36 | 401 | 401 | 135 | 33 | 25264 | 6N5W06-BC-03300 | 2020 | 8996 | 167,450 | 234,000 | 09/02/20 | 72 | 13,576 | 247,576 | 68 |
| 573 | 06 | 62 | 409 | 649 | 452 | 33 | 16148 | 5N2W23-00-00701 | 2020 | 8953 | 379,030 | 370,000 | 09/02/20 | 102 | 21,467 | 391,467 | 97 |
| 577 | 02 | 21 | 401 | 401 | 141 | 33 | 8205 | 4N2W27-DC-00300 | 2020 | 9287 | 431,640 | 475,000 | 09/03/20 | 91 | 27,329 | 502,329 | 86 |
| 586 | 06 | 61 | 401 | 401 | 141 | 33 | 17135 | 4N1W17-B0-06400 | 2020 | 9076 | 463,580 | 525,000 | 09/04/20 | 88 | 29,952 | 554,952 | 84 |
| 584 | 03 | 31 | 409 | 649 | 452 | 33 | 7806 | 4N2W18-C0-02000 | 2020 | 9205 | 311,290 | 385,000 | 09/04/20 | 81 | 21,965 | 406,965 | 76 |
| 597 | 03 | 31 | 400 | 640 | | 33 | 7669 | 4N2W17-00-00900 | 2020 | 9690 | 154,280 | 119,500 | 09/10/20 | 129 | 6,471 | 125,971 | 122 |
| 599 | 05 | 51 | 400 | 640 | | 33 | 20781 | 7N3W16-B0-00300 | 2020 | 9386 | 211,230 | 196,000 | 09/10/20 | 108 | 10,613 | 206,613 | 102 |
| 598 | 05 | 51 | 401 | 401 | 152 | 33 | 27150 | 7N4W15-DB-02600 | 2020 | 9500 | 501,630 | 479,000 | 09/10/20 | 105 | 25,938 | 504,938 | 99 |
| 602 | 05 | 36 | 401 | 401 | 155 | 33 | 25313 | 6N5W06-BD-03000 | 2020 | 9799 | 297,300 | 290,000 | 09/11/20 | 103 | 15,563 | 305,563 | 97 |
| 603 | 05 | 36 | 401 | 401 | 131 | 33 | 25249 | 6N5W06-BC-01800 | 2020 | 9523 | 209,580 | 212,500 | 09/11/20 | 99 | 11,404 | 223,904 | 94 |
| 604 | 04 | 41 | 401 | 401 | 143 | 30 | 19127 | 6N2W04-C0-00102 | 2020 | 9485 | 655,240 | 570,000 | 09/11/20 | 115 | 30,590 | 600,590 | 109 |

| | | | | | | | | | | | | | | | | | |
|-----|----|----|-----|-----|-----|----|--------|-----------------|------|-------|---------|---------|----------|-----|--------|---------|-----|
| 607 | 05 | 51 | 401 | 401 | 126 | 33 | 28369 | 8N4W34-CC-00500 | 2020 | 9299 | 167,360 | 165,000 | 09/11/20 | 101 | 8,855 | 173,855 | 96 |
| 609 | 05 | 51 | 401 | 401 | 133 | 33 | 28148 | 8N4W25-00-01301 | 2020 | 11585 | 339,680 | 381,500 | 09/12/20 | 89 | 20,289 | 401,789 | 85 |
| 613 | 04 | 41 | 401 | 641 | 146 | 33 | 21607 | 6N2W33-00-00200 | 2020 | 9443 | 742,350 | 744,000 | 09/14/20 | 100 | 38,849 | 782,849 | 95 |
| 614 | 02 | 21 | 401 | 401 | 131 | 33 | 5381 | 3N2W01-A0-00203 | 2020 | 9562 | 505,600 | 480,000 | 09/15/20 | 105 | 24,832 | 504,832 | 100 |
| 615 | 06 | 62 | 401 | 551 | 146 | 33 | 16226 | 5N2W25-C0-00100 | 2020 | 9554 | 848,730 | 596,500 | 09/15/20 | 142 | 30,858 | 627,358 | 135 |
| 616 | 03 | 31 | 401 | 401 | 141 | 33 | 24730 | 5N5W25-CC-00600 | 2020 | 9551 | 287,540 | 336,000 | 09/15/20 | 86 | 17,382 | 353,382 | 81 |
| 618 | 06 | 67 | 401 | 401 | 141 | 30 | 7956 | 4N2W25-AD-02000 | 2020 | 9449 | 373,500 | 340,000 | 09/15/20 | 110 | 17,589 | 357,589 | 104 |
| 617 | 05 | 51 | 409 | 409 | | 30 | 20765 | 7N3W15-B0-01600 | 2020 | 9521 | 403,800 | 450,000 | 09/15/20 | 90 | 23,280 | 473,280 | 85 |
| 620 | 06 | 61 | 401 | 401 | 143 | 33 | 17392 | 4N2W12-A0-00503 | 2020 | 9541 | 537,270 | 575,000 | 09/16/20 | 93 | 29,468 | 604,468 | 89 |
| 622 | 06 | 61 | 401 | 551 | 151 | 33 | 17554 | 5N2W36-00-00207 | 2020 | 9481 | 837,930 | 830,000 | 09/16/20 | 101 | 42,537 | 872,537 | 96 |
| 623 | 05 | 36 | 401 | 401 | 131 | 33 | 25305 | 6N5W06-BD-02200 | 2020 | 10013 | 126,590 | 182,000 | 09/16/20 | 70 | 9,327 | 191,327 | 66 |
| 626 | 05 | 51 | 401 | 401 | 142 | 33 | 28418 | 8N4W36-A0-01100 | 2020 | 9566 | 360,560 | 445,000 | 09/17/20 | 81 | 22,591 | 467,591 | 77 |
| 632 | 05 | 51 | 400 | 640 | | 33 | 436965 | 8N4W34-A0-00102 | 2020 | 9604 | 191,070 | 190,000 | 09/18/20 | 101 | 9,554 | 199,554 | 96 |
| 633 | 03 | 31 | 401 | 401 | 144 | 33 | 8565 | 4N2W20-00-00606 | 2020 | 9568 | 514,220 | 599,100 | 09/18/20 | 86 | 30,124 | 629,224 | 82 |
| 637 | 02 | 21 | 401 | 401 | 141 | 33 | 7107 | 3N2W23-BC-00400 | 2020 | 9724 | 556,100 | 680,000 | 09/21/20 | 82 | 33,205 | 713,205 | 78 |
| 640 | 04 | 41 | 401 | 401 | 142 | 33 | 16431 | 6N2W26-00-01302 | 2020 | 11185 | 553,410 | 625,000 | 09/21/20 | 89 | 30,520 | 655,520 | 84 |
| 643 | 06 | 61 | 401 | 401 | 143 | 33 | 14925 | 4N1W05-BC-07000 | 2020 | 9797 | 456,420 | 418,500 | 09/22/20 | 109 | 20,234 | 438,734 | 104 |
| 649 | 05 | 51 | 401 | 641 | 142 | 33 | 26940 | 7N4W07-00-01703 | 2020 | 10088 | 487,100 | 489,000 | 09/23/20 | 100 | 23,406 | 512,406 | 95 |
| 651 | 06 | 67 | 401 | 401 | 141 | 33 | 8022 | 4N2W25-C0-00301 | 2020 | 10424 | 527,050 | 610,000 | 09/24/20 | 86 | 28,902 | 638,902 | 82 |
| 652 | 04 | 44 | 401 | 401 | 132 | 33 | 18674 | 7N2W36-BC-01000 | 2020 | 10190 | 166,910 | 275,000 | 09/24/20 | 61 | 13,030 | 288,030 | 58 |
| 656 | 04 | 42 | 400 | 640 | | 33 | 21612 | 6N2W33-00-00403 | 2020 | 9900 | 164,270 | 260,000 | 09/25/20 | 63 | 12,193 | 272,193 | 60 |
| 662 | 02 | 64 | 401 | 401 | 154 | 33 | 6575 | 3N2W22-CA-03200 | 2020 | 10173 | 737,640 | 729,500 | 09/28/20 | 101 | 33,154 | 762,654 | 97 |
| 672 | 04 | 41 | 400 | 640 | | 33 | 19234 | 6N2W09-00-00900 | 2020 | 10062 | 176,290 | 280,000 | 09/29/20 | 63 | 12,590 | 292,590 | 60 |
| 664 | 03 | 31 | 401 | 641 | 141 | 33 | 8242 | 4N2W33-A0-00400 | 2020 | 10161 | 403,040 | 550,000 | 09/29/20 | 73 | 24,730 | 574,730 | 70 |
| 668 | 03 | 31 | 401 | 401 | 144 | 33 | 7653 | 4N2W17-00-00100 | 2020 | 10106 | 563,810 | 699,000 | 09/29/20 | 81 | 31,430 | 730,430 | 77 |
| 669 | 04 | 41 | 401 | 641 | 141 | 30 | 20007 | 7N2W29-C0-00301 | 2020 | 10099 | 496,410 | 630,000 | 09/29/20 | 79 | 28,327 | 658,327 | 75 |
| 671 | 04 | 41 | 401 | 401 | 142 | 30 | 16477 | 6N2W35-00-00800 | 2020 | 10064 | 337,710 | 308,500 | 09/29/20 | 109 | 13,871 | 322,371 | 105 |
| 663 | 06 | 62 | 409 | 649 | 452 | 33 | 16128 | 5N2W22-00-00400 | 2020 | 10353 | 393,350 | 400,000 | 09/29/20 | 98 | 17,985 | 417,985 | 94 |
| 680 | 06 | 61 | 401 | 401 | 131 | 33 | 15031 | 4N1W08-BC-00400 | 2020 | 10196 | 391,020 | 490,000 | 10/01/20 | 80 | 21,558 | 511,558 | 76 |
| 686 | 05 | 51 | 400 | 640 | | 33 | 26413 | 7N5W36-B0-00500 | 2020 | 10229 | 106,750 | 120,000 | 10/02/20 | 89 | 5,222 | 125,222 | 85 |
| 689 | 04 | 41 | 400 | 400 | | 33 | 19593 | 7N2W19-B0-00400 | 2020 | 10374 | 92,060 | 124,500 | 10/05/20 | 74 | 5,237 | 129,737 | 71 |
| 691 | 06 | 61 | 401 | 401 | 151 | 33 | 17352 | 4N2W12-C0-02400 | 2020 | 10340 | 665,300 | 623,500 | 10/05/20 | 107 | 26,226 | 649,726 | 102 |
| 687 | 03 | 31 | 409 | 649 | 452 | 33 | 5069 | 4N3W24-00-01300 | 2020 | 11367 | 298,820 | 408,000 | 10/05/20 | 73 | 17,162 | 425,162 | 70 |
| 694 | 05 | 51 | 401 | 401 | 143 | 33 | 26476 | 7N3W30-A0-00500 | 2020 | 10493 | 457,040 | 479,900 | 10/06/20 | 95 | 19,954 | 499,854 | 91 |
| 699 | 05 | 51 | 401 | 401 | 142 | 33 | 20677 | 7N3W10-B0-00901 | 2020 | 10523 | 461,850 | 505,000 | 10/07/20 | 91 | 20,753 | 525,753 | 88 |
| 703 | 05 | 51 | 409 | 409 | 452 | 33 | 20727 | 7N3W10-CC-00700 | 2020 | 10639 | 261,570 | 310,000 | 10/08/20 | 84 | 12,590 | 322,590 | 81 |
| 707 | 06 | 67 | 401 | 401 | 152 | 33 | 8075 | 4N2W25-D0-01604 | 2020 | 10587 | 836,070 | 775,000 | 10/09/20 | 108 | 31,100 | 806,100 | 104 |
| 710 | 05 | 51 | 401 | 401 | 136 | 33 | 27448 | 7N5W09-00-00100 | 2020 | 10672 | 222,430 | 234,000 | 10/12/20 | 95 | 9,051 | 243,051 | 92 |
| 711 | 06 | 61 | 409 | 409 | 452 | 33 | 17591 | 5N2W36-C0-00601 | 2020 | 10645 | 422,780 | 450,000 | 10/12/20 | 94 | 17,405 | 467,405 | 90 |
| 717 | 05 | 51 | 400 | 640 | | 33 | 28391 | 8N4W34-D0-01100 | 2020 | 10658 | 117,820 | 90,000 | 10/13/20 | 131 | 3,438 | 93,438 | 126 |
| 720 | 04 | 41 | 401 | 401 | 142 | 33 | 20278 | 7N3W14-D0-01100 | 2020 | 11102 | 390,300 | 439,000 | 10/15/20 | 89 | 16,343 | 455,343 | 86 |
| 721 | 05 | 36 | 401 | 401 | 141 | 33 | 25234 | 6N5W06-BC-00300 | 2020 | 10833 | 270,760 | 380,000 | 10/15/20 | 71 | 14,147 | 394,147 | 69 |
| 727 | 02 | 21 | 401 | 401 | 142 | 33 | 5555 | 3N2W02-D0-01301 | 2020 | 10868 | 575,490 | 545,000 | 10/16/20 | 106 | 20,026 | 565,026 | 102 |
| 730 | 06 | 61 | 401 | 401 | 141 | 33 | 17262 | 4N1W18-D0-02800 | 2020 | 10857 | 436,940 | 380,000 | 10/17/20 | 115 | 13,779 | 393,779 | 111 |

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|-----|----|----|-----|-----|-----|----|--------|-----------------|------|-------|---------|---------|----------|-----|--------|---------|-----|
| 737 | 04 | 41 | 409 | 409 | 452 | 33 | 16096 | 5N2W12-A0-00804 | 2020 | 11036 | 358,360 | 452,000 | 10/20/20 | 79 | 15,734 | 467,734 | 77 |
| 739 | 04 | 41 | 401 | 641 | 141 | 33 | 21552 | 6N2W28-00-02601 | 2020 | 11156 | 338,090 | 390,000 | 10/21/20 | 87 | 13,388 | 403,388 | 84 |
| 744 | 05 | 51 | 401 | 401 | 134 | 33 | 27241 | 7N4W17-BA-00700 | 2020 | 11416 | 323,000 | 452,500 | 10/22/20 | 71 | 15,314 | 467,814 | 69 |
| 745 | 06 | 67 | 409 | 409 | 452 | 30 | 9281 | 4N1W18-D0-00600 | 2020 | 11182 | 517,510 | 495,000 | 10/22/20 | 105 | 16,753 | 511,753 | 101 |
| 753 | 03 | 31 | 401 | 401 | 143 | 33 | 24063 | 4N4W08-AD-00103 | 2020 | 11262 | 333,880 | 385,000 | 10/26/20 | 87 | 12,285 | 397,285 | 84 |
| 754 | 02 | 64 | 401 | 401 | 143 | 33 | 31347 | 3N2W24-AC-01500 | 2020 | 11375 | 395,270 | 326,580 | 10/27/20 | 121 | 10,263 | 336,843 | 117 |
| 756 | 06 | 61 | 401 | 401 | 142 | 33 | 16615 | 4N1W06-B0-02800 | 2020 | 11314 | 615,000 | 609,000 | 10/27/20 | 101 | 19,139 | 628,139 | 98 |
| 760 | 02 | 21 | 401 | 401 | 141 | 33 | 437277 | 3N2W11-CA-00501 | 2020 | 11691 | 556,090 | 675,000 | 10/28/20 | 82 | 20,886 | 695,886 | 80 |
| 770 | 03 | 31 | 400 | 640 | | 33 | 434465 | 3N2W17-00-02504 | 2020 | 11377 | 127,200 | 240,000 | 10/29/20 | 53 | 7,310 | 247,310 | 51 |
| 764 | 06 | 67 | 401 | 401 | 131 | 33 | 8711 | 4N1W19-B0-00200 | 2020 | 11481 | 497,510 | 560,000 | 10/29/20 | 89 | 17,057 | 577,057 | 86 |
| 768 | 04 | 41 | 401 | 641 | 141 | 33 | 15524 | 5N1W07-B0-01400 | 2020 | 11427 | 434,270 | 590,000 | 10/29/20 | 74 | 17,971 | 607,971 | 71 |
| 769 | 03 | 31 | 409 | 409 | 473 | 33 | 7662 | 4N2W17-00-00601 | 2020 | 11425 | 387,930 | 500,000 | 10/29/20 | 78 | 15,230 | 515,230 | 75 |
| 782 | 06 | 67 | 401 | 401 | 141 | 30 | 9140 | 4N2W24-B0-01000 | 2020 | 11536 | 608,780 | 700,000 | 11/03/20 | 87 | 19,629 | 719,629 | 85 |
| 781 | 04 | 41 | 409 | 409 | 452 | 33 | 19473 | 7N2W17-C0-01000 | 2020 | 11573 | 259,820 | 275,000 | 11/03/20 | 94 | 7,712 | 282,712 | 92 |
| 785 | 03 | 31 | 400 | 400 | | 33 | 24236 | 4N4W31-00-00300 | 2020 | 11743 | 59,830 | 55,000 | 11/05/20 | 109 | 1,489 | 56,489 | 106 |
| 788 | 05 | 51 | 400 | 400 | | 30 | 20642 | 7N3W09-B0-01900 | 2020 | 11642 | 112,540 | 133,000 | 11/05/20 | 85 | 3,601 | 136,601 | 82 |
| 787 | 04 | 41 | 401 | 401 | 155 | 33 | 19284 | 6N2W10-00-00704 | 2020 | 11677 | 458,620 | 499,900 | 11/05/20 | 92 | 13,535 | 513,435 | 89 |
| 792 | 04 | 41 | 400 | 640 | | 33 | 20277 | 7N3W14-D0-00300 | 2020 | 11817 | 113,030 | 165,500 | 11/06/20 | 68 | 4,401 | 169,901 | 67 |
| 795 | 04 | 41 | 401 | 401 | 136 | 33 | 19836 | 7N2W23-B0-02500 | 2020 | 11750 | 342,430 | 401,000 | 11/06/20 | 85 | 10,663 | 411,663 | 83 |
| 796 | 04 | 41 | 401 | 401 | 143 | 33 | 19601 | 7N2W19-C0-00300 | 2020 | 11829 | 435,430 | 446,199 | 11/07/20 | 98 | 11,649 | 457,848 | 95 |
| 798 | 03 | 31 | 400 | 640 | | 33 | 7586 | 4N2W16-00-02400 | 2020 | 12160 | 108,350 | 145,000 | 11/09/20 | 75 | 3,645 | 148,645 | 73 |
| 806 | 05 | 51 | 409 | 649 | 441 | 30 | 433257 | 7N3W04-D0-02201 | 2020 | 11963 | 279,050 | 260,000 | 11/12/20 | 107 | 6,160 | 266,160 | 105 |
| 813 | 04 | 41 | 400 | 400 | | 33 | 434122 | 5N2W10-A0-00302 | 2020 | 12058 | 93,900 | 164,900 | 11/16/20 | 57 | 3,588 | 168,488 | 56 |
| 811 | 02 | 21 | 401 | 401 | 142 | 33 | 7429 | 3N2W24-C0-02500 | 2020 | 12090 | 511,990 | 510,600 | 11/16/20 | 100 | 11,109 | 521,709 | 98 |
| 814 | 06 | 61 | 401 | 401 | 141 | 33 | 17206 | 4N1W17-B0-10600 | 2020 | 11988 | 483,490 | 575,000 | 11/16/20 | 84 | 12,510 | 587,510 | 82 |
| 815 | 03 | 31 | 401 | 641 | 146 | 33 | 7781 | 4N2W18-C0-00203 | 2020 | 13066 | 495,700 | 600,000 | 11/17/20 | 83 | 12,764 | 612,764 | 81 |
| 816 | 05 | 51 | 401 | 401 | 131 | 33 | 27006 | 7N4W09-A0-00700 | 2020 | 12189 | 271,280 | 351,000 | 11/17/20 | 77 | 7,467 | 358,467 | 76 |
| 824 | 05 | 51 | 401 | 641 | 125 | 33 | 27444 | 7N5W06-00-02200 | 2020 | 12276 | 237,350 | 275,000 | 11/19/20 | 86 | 5,584 | 280,584 | 85 |
| 828 | 03 | 31 | 401 | 401 | 135 | 33 | 24821 | 5N4W03-00-00202 | 2020 | 12168 | 363,770 | 495,000 | 11/19/20 | 73 | 10,052 | 505,052 | 72 |
| 831 | 05 | 51 | 400 | 640 | | 33 | 27874 | 7N4W11-00-01201 | 2020 | 12364 | 107,970 | 75,000 | 11/20/20 | 144 | 1,487 | 76,487 | 141 |
| 841 | 06 | 61 | 400 | 400 | | 33 | 439048 | 4N1W07-BA-00801 | 2020 | 12777 | 235,270 | 200,000 | 11/24/20 | 118 | 3,578 | 203,578 | 116 |
| 843 | 04 | 41 | 401 | 401 | 142 | 33 | 15474 | 5N1W07-AD-01700 | 2020 | 12459 | 533,400 | 441,000 | 11/24/20 | 121 | 7,889 | 448,889 | 119 |
| 849 | 06 | 61 | 401 | 401 | 142 | 33 | 17424 | 4N2W13-A0-01600 | 2020 | 12457 | 501,690 | 525,000 | 11/25/20 | 96 | 9,138 | 534,138 | 94 |
| 850 | 06 | 61 | 401 | 401 | 143 | 33 | 16574 | 4N1W06-AD-03400 | 2020 | 12421 | 490,680 | 550,000 | 11/25/20 | 89 | 9,573 | 559,573 | 88 |
| 855 | 06 | 67 | 401 | 401 | 143 | 33 | 9061 | 4N2W24-AA-00400 | 2020 | 12510 | 463,220 | 484,000 | 11/30/20 | 96 | 7,254 | 491,254 | 94 |
| 856 | 05 | 51 | 409 | 409 | 462 | 33 | 20697 | 7N3W10-C0-00104 | 2020 | 12488 | 315,130 | 415,000 | 11/30/20 | 76 | 6,220 | 421,220 | 75 |
| 860 | 06 | 62 | 400 | 550 | | 33 | 439998 | 5N2W25-C0-00102 | 2020 | 12708 | 200,280 | 139,000 | 12/01/20 | 144 | 2,016 | 141,016 | 142 |
| 857 | 06 | 67 | 401 | 401 | 162 | 33 | 9057 | 4N2W23-DB-01900 | 2020 | 12880 | 786,340 | 935,000 | 12/01/20 | 84 | 13,562 | 948,562 | 83 |
| 877 | 06 | 62 | 401 | 581 | 141 | 33 | 16201 | 5N2W25-00-00300 | 2020 | 12733 | 597,340 | 824,000 | 12/03/20 | 72 | 11,155 | 835,155 | 72 |
| 882 | 05 | 51 | 401 | 401 | 143 | 33 | 20813 | 7N3W16-C0-00500 | 2020 | 12945 | 464,990 | 480,000 | 12/04/20 | 97 | 6,266 | 486,266 | 96 |
| 901 | 05 | 36 | 400 | 400 | | 30 | 25244 | 6N5W06-BC-01300 | 2020 | 13188 | 51,000 | 75,000 | 12/11/20 | 68 | 725 | 75,725 | 67 |
| 900 | 05 | 36 | 401 | 401 | 163 | 33 | 25243 | 6N5W06-BC-01200 | 2020 | 13189 | 426,200 | 400,000 | 12/11/20 | 107 | 3,868 | 403,868 | 106 |
| 905 | 06 | 62 | 400 | 400 | | 30 | 17475 | 5N2W25-C0-01000 | 2020 | 13510 | 144,000 | 135,000 | 12/15/20 | 107 | 1,044 | 136,044 | 106 |
| 906 | 05 | 51 | 401 | 641 | 141 | 33 | 28005 | 8N3W29-B0-00700 | 2020 | 13335 | 534,660 | 560,000 | 12/15/20 | 95 | 4,332 | 564,332 | 95 |

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|-----|----|----|-----|-----|-----|----|--------|-----------------|------|-------|---------|---------|----------|-----|-------|---------|-----|
| 907 | 05 | 51 | 401 | 401 | | 33 | 20471 | 7N3W04-D0-01000 | 2020 | 13333 | 374,100 | 375,000 | 12/15/20 | 100 | 2,901 | 377,901 | 99 |
| 909 | 05 | 51 | 401 | 401 | 134 | 33 | 435191 | 8N4W27-DA-00400 | 2020 | 13287 | 209,590 | 379,000 | 12/15/20 | 55 | 2,932 | 381,932 | 55 |
| 911 | 03 | 31 | 409 | 409 | 442 | 30 | 24045 | 4N4W08-AA-00300 | 2020 | 13852 | 182,660 | 240,000 | 12/16/20 | 76 | 1,741 | 241,741 | 76 |
| 914 | 06 | 61 | 401 | 401 | 131 | 33 | 17031 | 4N1W08-CA-01900 | 2020 | 13619 | 298,370 | 360,000 | 12/17/20 | 83 | 2,437 | 362,437 | 82 |
| 916 | 06 | 67 | 401 | 401 | 133 | 33 | 9098 | 4N2W24-AC-00600 | 2020 | 13319 | 412,070 | 340,000 | 12/17/20 | 121 | 2,301 | 342,301 | 120 |
| 920 | 02 | 64 | 401 | 401 | 155 | 30 | 6858 | 3N2W22-DA-08700 | 2020 | 13799 | 646,780 | 710,000 | 12/18/20 | 91 | 4,463 | 714,463 | 91 |
| 921 | 06 | 61 | 401 | 401 | 143 | 33 | 17442 | 5N1W31-00-01100 | 2020 | 13616 | 422,800 | 525,000 | 12/18/20 | 81 | 3,300 | 528,300 | 80 |
| 924 | 05 | 36 | 401 | 401 | 135 | 33 | 25300 | 6N5W06-BD-01700 | 2020 | 13562 | 190,190 | 243,975 | 12/21/20 | 78 | 1,180 | 245,155 | 78 |
| 928 | 05 | 51 | 401 | 641 | 136 | 33 | 27742 | 7N4W03-B0-00900 | 2020 | 13752 | 383,430 | 499,000 | 12/23/20 | 77 | 1,930 | 500,930 | 77 |
| 929 | 06 | 61 | 401 | 401 | 131 | 33 | 17052 | 4N1W08-CB-00900 | 2020 | 13552 | 388,680 | 340,000 | 12/23/20 | 114 | 1,315 | 341,315 | 114 |
| 931 | 04 | 45 | 400 | 400 | | 33 | 20154 | 7N3W01-00-01000 | 2021 | 998 | 157,220 | 112,500 | 12/26/20 | 140 | 272 | 112,772 | 139 |
| 934 | 04 | 45 | 401 | 551 | 142 | 30 | 20196 | 7N3W12-00-00101 | 2020 | 13785 | 396,580 | 360,000 | 12/28/20 | 110 | 522 | 360,522 | 110 |
| 937 | 05 | 51 | 401 | 401 | | 33 | 25512 | 6N5W30-00-00700 | 2020 | 13876 | 127,080 | 165,000 | 12/29/20 | 77 | 160 | 165,160 | 77 |
| 938 | 06 | 61 | 401 | 401 | 141 | 33 | 17393 | 4N2W12-A0-00600 | 2020 | 13873 | 541,340 | 539,000 | 12/29/20 | 100 | 521 | 539,521 | 100 |
| 943 | 02 | 21 | 401 | 641 | | 33 | 437278 | 3N2W11-CA-00502 | 2020 | 13781 | 542,390 | 679,000 | 12/29/20 | 80 | 657 | 679,657 | 80 |
| 951 | 06 | 67 | 401 | 401 | 151 | 33 | 7913 | 4N2W25-A0-02801 | 2021 | 130 | 698,510 | 749,000 | 12/31/20 | 93 | 0 | 749,000 | 93 |

*SUPPLEMENTAL
NOTES*

Areas of Reappraisal:

For this Ratio year, a review of land values for industrial and commercial properties was performed and new tables were developed.

In addition, all commercial properties have been reviewed and re-valued using the same Marshall and Swift valuation platform.

Areas of Recalculation:

Recalculation Setups were completed on the following areas for city residential and rural residential properties:

| | |
|--------------------|---|
| Maintenance Area 1 | City of St. Helens |
| Maintenance Area 2 | Scappoose |
| Maintenance Area 3 | Vernonia |
| Maintenance Area 4 | Rainier |
| Maintenance Area 5 | Clatskanie |
| Maintenance Area 6 | Rural St. Helens, City of Columbia City, Warren and Deer Island |
| Maintenance Area 7 | Personal Property Manufactured Structures |
| Floating Property | Personal Property Floating Homes, Boathouses and Combinations |

Changed Study Areas:

MA 01, MA 02, MA 03, MA 04, MA 05, and MA 06; SA 71 (Commercial Highway with Light) and SA 72 (Commercial Highway without Light): Market perception and indicators shown that this type of property moves similar to those located in the general areas. Therefore, the properties located in SA 71 and SA 72 have been moved to SA 00 located in each corresponding maintenance area.

MA 02 SA 41 (Sauvie Island): There are few properties located on Sauvie Island that lie in Columbia County. Most of these properties have wet and low areas which inhibit development and utility. Due to these factors, it was deemed appropriate to move the accounts to SA 45 (Sauvie Island Dike Land) to better reflect these characteristics.

*SUMMARY OF RATIO
INDICATIONS*

| YEAR | RMV CL | MA | SA | NH | LAND% | OSD% | IMPR% | OVERALL% | COD | PRD | RE CALC | LOCATION |
|------|--------|----|----|-----|-------|------|-------|----------|-------|------|---------|-------------------------|
| 2021 | 003 | 01 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | St. Helens |
| 2021 | 003 | 02 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | Scappoose |
| 2021 | 003 | 03 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | Vernonia |
| 2021 | 003 | 04 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | Rainier |
| 2021 | 003 | 04 | 41 | 000 | 100 | 100 | 100 | 100 | | | X | Rainier |
| 2021 | 003 | 05 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | Clatskanie |
| 2021 | 003 | 06 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | Rural St. Helens/Warren |
| 2021 | 008 | 01 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | St. Helens |
| 2021 | 008 | 01 | 90 | 000 | 100 | 100 | 100 | 100 | | | X | St. Helens |
| 2021 | 008 | 02 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | Scappoose |
| 2021 | 008 | 02 | 90 | 000 | 100 | 100 | 100 | 100 | | | X | Scappoose |
| 2021 | 008 | 04 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | Rainier |
| 2021 | 008 | 04 | 90 | 000 | 100 | 100 | 100 | 100 | | | X | Rainier |
| 2021 | 008 | 05 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | Clatskanie |
| 2021 | 008 | 06 | 90 | 000 | 100 | 100 | 100 | 100 | | | X | Rural St. Helens/Warren |
| 2021 | 010 | 01 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | St. Helens |
| 2021 | 010 | 02 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | Scappoose |
| 2021 | 010 | 03 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | Vernonia |
| 2021 | 010 | 03 | 03 | 000 | 100 | 100 | 100 | 100 | | | X | Vernonia |
| 2021 | 010 | 04 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | Rainier |
| 2021 | 010 | 05 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | Clatskanie |
| 2021 | 010 | 06 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | Rural St. Helens/Warren |
| 2021 | 010 | 06 | 01 | 000 | 100 | 100 | 100 | 100 | | | X | Rural St. Helens/Warren |
| 2021 | 019 | 07 | 01 | 000 | 100 | 100 | 137 | 137 | 29.03 | 1.08 | X | St. Helens |
| 2021 | 019 | 07 | 02 | 000 | 100 | 100 | 137 | 137 | 29.03 | 1.08 | X | Scappoose |
| 2021 | 019 | 07 | 03 | 000 | 100 | 100 | 114 | 114 | 25.91 | 0.96 | X | Vernonia |
| 2021 | 019 | 07 | 04 | 000 | 100 | 100 | 114 | 114 | 25.91 | 0.96 | X | Rainier |
| 2021 | 019 | 07 | 05 | 000 | 100 | 100 | 114 | 114 | 25.91 | 0.96 | X | Clatskanie |
| 2021 | 019 | 07 | 06 | 000 | 100 | 100 | 137 | 137 | 29.03 | 1.08 | X | Rural St. Helens/Warren |
| 2021 | 019 | 07 | 27 | 000 | 100 | 100 | 137 | 137 | 13.67 | 0.99 | X | Crestwood Village |
| 2021 | 019 | 07 | 28 | 000 | 100 | 100 | 137 | 137 | | | X | Columbia City Estates |
| 2021 | 019 | 07 | 30 | 000 | 100 | 100 | 145 | 145 | 17.18 | 1.02 | X | Springlake Park |
| 2021 | 019 | 07 | 31 | 000 | 100 | 100 | 137 | 137 | 29.03 | 1.08 | X | Crown Point |
| 2021 | 019 | 07 | 35 | 000 | 100 | 100 | 114 | 114 | 25.91 | 0.96 | X | Riverside Meadows |
| 2021 | 020 | 01 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | St. Helens |
| 2021 | 020 | 02 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | Scappoose |
| 2021 | 020 | 03 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | Vernonia |
| 2021 | 020 | 04 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | Rainier |
| 2021 | 020 | 05 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | Clatskanie |
| 2021 | 030 | 01 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | St. Helens |
| 2021 | 030 | 03 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | Vernonia |
| 2021 | 030 | 04 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | Rainier |
| 2021 | 030 | 05 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | Clatskanie |
| 2021 | 030 | 06 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | Rural St. Helens/Warren |
| 2021 | 032 | 03 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | Vernonia |
| 2021 | 032 | 05 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | Clatskanie |
| 2021 | 040 | 02 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | Scappoose |
| 2021 | 040 | 02 | 21 | 000 | 100 | 100 | 100 | 100 | | | X | Scappoose |
| 2021 | 040 | 03 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | Vernonia |
| 2021 | 040 | 03 | 31 | 000 | 100 | 100 | 100 | 100 | | | X | Vernonia |
| 2021 | 040 | 04 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | Rainier |
| 2021 | 040 | 04 | 41 | 000 | 100 | 100 | 100 | 100 | | | X | Rainier |
| 2021 | 040 | 04 | 42 | 000 | 100 | 100 | 100 | 100 | | | X | Rainier |
| 2021 | 040 | 05 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | Clatskanie |
| 2021 | 040 | 06 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | Rural St. Helens/Warren |

| YEAR | RMV CL | MA | SA | NH | LAND% | OSD% | IMPR% | OVERALL% | COD | PRD | RE CALC | LOCATION |
|------|--------|----|----|-----|-------|------|-------|----------|-------|------|---------|-------------------------|
| 2021 | 040 | 06 | 61 | 000 | 100 | 100 | 100 | 100 | | | X | Rural St. Helens/Warren |
| 2021 | 040 | 06 | 62 | 000 | 100 | 100 | 100 | 100 | | | X | Rural St. Helens/Warren |
| 2021 | 100 | 01 | 00 | 000 | 108 | 100 | 100 | 108 | 12.90 | 1.16 | X | St. Helens |
| 2021 | 100 | 01 | 15 | 000 | 108 | 100 | 100 | 108 | | | X | St. Helens |
| 2021 | 100 | 02 | 00 | 000 | 106 | 100 | 100 | 106 | | 1.00 | X | Scappoose |
| 2021 | 100 | 02 | 79 | 000 | 108 | 100 | 100 | 108 | 9.46 | 1.01 | X | Scappoose |
| 2021 | 100 | 03 | 00 | 000 | 99 | 100 | 100 | 99 | 18.15 | 0.99 | X | Vernonia |
| 2021 | 100 | 03 | 03 | 000 | 99 | 100 | 100 | 99 | 18.15 | 0.99 | X | Vernonia |
| 2021 | 100 | 04 | 00 | 000 | 122 | 100 | 100 | 122 | | 1.00 | X | Rainier |
| 2021 | 100 | 05 | 00 | 000 | 77 | 100 | 100 | 77 | 8.96 | 1.01 | X | Clatskanie |
| 2021 | 100 | 06 | 01 | 000 | 109 | 100 | 100 | 109 | | | X | Rural St. Helens/Warren |
| 2021 | 100 | 06 | 15 | 000 | 110 | 100 | 100 | 110 | | 0.99 | X | Rural St. Helens/Warren |
| 2021 | 101 | 01 | 00 | 000 | 108 | 100 | 118 | 114 | 10.56 | 1.00 | X | St. Helens |
| 2021 | 101 | 01 | 15 | 000 | 108 | 100 | 118 | 114 | | | X | St. Helens |
| 2021 | 101 | 01 | 30 | 000 | 108 | 100 | 111 | 109 | 10.71 | 0.99 | X | St. Helens |
| 2021 | 101 | 01 | 43 | 000 | 108 | 100 | 107 | 106 | 6.86 | 1.01 | X | St. Helens |
| 2021 | 101 | 01 | 80 | 000 | 108 | 100 | 115 | 114 | | | X | St. Helens |
| 2021 | 101 | 02 | 00 | 000 | 106 | 100 | 108 | 106 | 6.89 | 1.00 | X | Scappoose |
| 2021 | 101 | 02 | 28 | 000 | 106 | 100 | 108 | 106 | | 1.00 | X | Scappoose |
| 2021 | 101 | 02 | 33 | 000 | 106 | 100 | 94 | 98 | 3.47 | 1.00 | X | Scappoose |
| 2021 | 101 | 02 | 79 | 000 | 108 | 100 | 90 | 94 | 1.26 | 1.00 | X | Scappoose |
| 2021 | 101 | 02 | 80 | 000 | 93 | 100 | 93 | 93 | 5.74 | 1.01 | X | Scappoose |
| 2021 | 101 | 03 | 00 | 000 | 99 | 100 | 132 | 120 | 10.45 | 1.00 | X | Vernonia |
| 2021 | 101 | 03 | 03 | 000 | 99 | 100 | 132 | 120 | 10.45 | 1.00 | X | Vernonia |
| 2021 | 101 | 03 | 40 | 000 | 99 | 100 | 86 | 91 | 25.11 | 1.03 | X | Vernonia |
| 2021 | 101 | 04 | 00 | 000 | 122 | 100 | 124 | 122 | 19.19 | 0.97 | X | Rainier |
| 2021 | 101 | 04 | 40 | 000 | 122 | 100 | 124 | 122 | | | X | Rainier |
| 2021 | 101 | 04 | 47 | 000 | 122 | 100 | 124 | 122 | | | X | Rainier |
| 2021 | 101 | 05 | 00 | 000 | 77 | 100 | 124 | 112 | 14.90 | 1.00 | X | Clatskanie |
| 2021 | 101 | 05 | 40 | 000 | 77 | 100 | 123 | 112 | | | X | Clatskanie |
| 2021 | 101 | 06 | 01 | 000 | 109 | 100 | 110 | 109 | 10.38 | 0.99 | X | Rural St. Helens/Warren |
| 2021 | 101 | 06 | 15 | 000 | 110 | 100 | 111 | 110 | 12.71 | 0.97 | X | Rural St. Helens/Warren |
| 2021 | 101 | 06 | 31 | 000 | 109 | 100 | 110 | 109 | | | X | Rural St. Helens/Warren |
| 2021 | 102 | 01 | 00 | 000 | 100 | 100 | 116 | 116 | 3.88 | 1.01 | X | St. Helens |
| 2021 | 102 | 02 | 00 | 000 | 100 | 100 | 106 | 106 | | 0.99 | X | Scappoose |
| 2021 | 102 | 02 | 21 | 000 | 100 | 100 | 106 | 106 | | 0.99 | X | Scappoose |
| 2021 | 102 | 04 | 00 | 000 | 100 | 100 | 114 | 114 | | 1.00 | X | Rainier |
| 2021 | 109 | 01 | 00 | 000 | 108 | 100 | 122 | 112 | 8.99 | 1.01 | X | St. Helens |
| 2021 | 109 | 02 | 00 | 000 | 106 | 100 | 115 | 109 | 11.73 | 1.01 | X | Scappoose |
| 2021 | 109 | 03 | 00 | 000 | 99 | 100 | 153 | 130 | 7.24 | 1.00 | X | Vernonia |
| 2021 | 109 | 03 | 03 | 000 | 99 | 100 | 153 | 130 | 7.24 | 1.00 | X | Vernonia |
| 2021 | 109 | 04 | 00 | 000 | 122 | 100 | 145 | 135 | 2.25 | 1.00 | X | Rainier |
| 2021 | 109 | 05 | 00 | 000 | 77 | 100 | 139 | 112 | | 1.01 | X | Clatskanie |
| 2021 | 109 | 06 | 01 | 000 | 109 | 100 | 111 | 109 | | | X | Rural St. Helens/Warren |
| 2021 | 109 | 06 | 15 | 000 | 110 | 100 | 112 | 110 | | | X | Rural St. Helens/Warren |
| 2021 | 111 | 01 | 95 | 000 | 100 | 100 | 116 | 116 | 36.49 | 1.19 | X | St. Helens |
| 2021 | 111 | 01 | 97 | 000 | 100 | 100 | 100 | 100 | | | X | St. Helens |
| 2021 | 111 | 02 | 95 | 000 | 100 | 100 | 116 | 116 | 36.49 | 1.19 | X | Scappoose |
| 2021 | 111 | 02 | 97 | 000 | 100 | 100 | 100 | 100 | | | X | Scappoose |
| 2021 | 111 | 04 | 95 | 000 | 100 | 100 | 100 | 100 | | | X | Rainier |
| 2021 | 111 | 04 | 97 | 000 | 100 | 100 | 100 | 100 | | | X | Rainier |
| 2021 | 111 | 05 | 95 | 000 | 100 | 100 | 100 | 100 | | | X | Clatskanie |
| 2021 | 111 | 05 | 97 | 000 | 100 | 100 | 100 | 100 | | | X | Clatskanie |
| 2021 | 111 | 06 | 95 | 000 | 100 | 100 | 116 | 116 | 36.49 | 1.19 | X | Rural St. Helens/Warren |
| 2021 | 111 | 06 | 97 | 000 | 100 | 100 | 100 | 100 | | | X | Rural St. Helens/Warren |

| YEAR | RMV CL | MA | SA | NH | LAND% | OSD% | IMPR% | OVERALL% | COD | PRD | RE CALC | LOCATION |
|------|--------|----|----|-----|-------|------|-------|----------|-------|------|---------|-------------------------|
| 2021 | 200 | 01 | 00 | 000 | 115 | 100 | 100 | 115 | | | | St. Helens |
| 2021 | 200 | 01 | 73 | 000 | 115 | 100 | 100 | 115 | | | | St. Helens |
| 2021 | 200 | 02 | 00 | 000 | 115 | 100 | 100 | 115 | | | | Scappoose |
| 2021 | 200 | 02 | 73 | 000 | 115 | 100 | 100 | 115 | | | | Scappoose |
| 2021 | 200 | 03 | 00 | 000 | 115 | 100 | 100 | 115 | | | | Vernonia |
| 2021 | 200 | 03 | 73 | 000 | 115 | 100 | 100 | 115 | | | | Vernonia |
| 2021 | 200 | 04 | 00 | 000 | 115 | 100 | 100 | 115 | | | | Rainier |
| 2021 | 200 | 04 | 73 | 000 | 115 | 100 | 100 | 115 | | | | Rainier |
| 2021 | 200 | 05 | 00 | 000 | 115 | 100 | 100 | 115 | | | | Clatskanie |
| 2021 | 200 | 06 | 00 | 000 | 115 | 100 | 100 | 115 | | | | Rural St. Helens/Warren |
| 2021 | 201 | 01 | 00 | 000 | 115 | 100 | 100 | 115 | 19.12 | 1.06 | | St. Helens |
| 2021 | 201 | 01 | 73 | 000 | 115 | 100 | 100 | 115 | | | | St. Helens |
| 2021 | 201 | 02 | 00 | 000 | 115 | 100 | 100 | 115 | 19.12 | 1.06 | | Scappoose |
| 2021 | 201 | 02 | 73 | 000 | 115 | 100 | 100 | 115 | | | | Scappoose |
| 2021 | 201 | 03 | 00 | 000 | 115 | 100 | 100 | 115 | 18.60 | 0.99 | | Vernonia |
| 2021 | 201 | 03 | 73 | 000 | 115 | 100 | 100 | 115 | | | | Vernonia |
| 2021 | 201 | 04 | 00 | 000 | 115 | 100 | 100 | 115 | 18.60 | 0.99 | | Rainier |
| 2021 | 201 | 05 | 00 | 000 | 115 | 100 | 100 | 115 | 18.60 | 0.99 | | Clatskanie |
| 2021 | 201 | 06 | 00 | 000 | 115 | 100 | 100 | 115 | 19.12 | 1.06 | | Rural St. Helens/Warren |
| 2021 | 201 | 06 | 73 | 000 | 115 | 100 | 100 | 115 | | | | Rural St. Helens/Warren |
| 2021 | 207 | 01 | 00 | 000 | 100 | 100 | 100 | 100 | | 1.00 | | St. Helens |
| 2021 | 207 | 02 | 00 | 000 | 100 | 100 | 100 | 100 | | 1.00 | | Scappoose |
| 2021 | 207 | 03 | 00 | 000 | 100 | 100 | 100 | 100 | | 1.00 | | Vernonia |
| 2021 | 207 | 04 | 00 | 000 | 100 | 100 | 100 | 100 | | 1.00 | | Rainier |
| 2021 | 207 | 05 | 00 | 000 | 100 | 100 | 100 | 100 | | 1.00 | | Clatskanie |
| 2021 | 207 | 06 | 00 | 000 | 100 | 100 | 100 | 100 | | 1.00 | | Rural St. Helens/Warren |
| 2021 | 300 | 01 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | St. Helens |
| 2021 | 300 | 02 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | Scappoose |
| 2021 | 300 | 02 | 74 | 000 | 100 | 100 | 100 | 100 | | | X | Scappoose |
| 2021 | 300 | 02 | 77 | 000 | 100 | 100 | 100 | 100 | | | X | Scappoose |
| 2021 | 300 | 03 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | Vernonia |
| 2021 | 300 | 04 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | Rainier |
| 2021 | 300 | 05 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | Clatskanie |
| 2021 | 300 | 06 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | Rural St. Helens/Warren |
| 2021 | 301 | 01 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | St. Helens |
| 2021 | 301 | 02 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | Scappoose |
| 2021 | 301 | 02 | 74 | 000 | 100 | 100 | 100 | 100 | | | X | Scappoose |
| 2021 | 301 | 02 | 77 | 000 | 100 | 100 | 100 | 100 | | | X | Scappoose |
| 2021 | 301 | 03 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | Vernonia |
| 2021 | 301 | 04 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | Rainier |
| 2021 | 301 | 04 | 74 | 000 | 100 | 100 | 100 | 100 | | | X | Rainier |
| 2021 | 301 | 05 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | Clatskanie |
| 2021 | 301 | 06 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | Rural St. Helens/Warren |
| 2021 | 303 | 01 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | St. Helens |
| 2021 | 303 | 02 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | Scappoose |
| 2021 | 303 | 02 | 77 | 000 | 100 | 100 | 100 | 100 | | | X | Scappoose |
| 2021 | 303 | 04 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | Rainier |
| 2021 | 303 | 05 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | Clatskanie |
| 2021 | 308 | 01 | 90 | 000 | 100 | 100 | 100 | 100 | | | X | St. Helens |
| 2021 | 308 | 02 | 90 | 000 | 100 | 100 | 100 | 100 | | | X | Scappoose |
| 2021 | 308 | 04 | 90 | 000 | 100 | 100 | 100 | 100 | | | X | Rainier |
| 2021 | 308 | 06 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | Rural St. Helens/Warren |
| 2021 | 333 | 02 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | Scappoose |
| 2021 | 400 | 02 | 21 | 000 | 112 | 100 | 100 | 112 | 2.53 | 1.00 | X | Scappoose |
| 2021 | 400 | 02 | 25 | 000 | 112 | 100 | 100 | 112 | | | X | Scappoose |

| YEAR | RMV CL | MA | SA | NH | LAND% | OSD% | IMPR% | OVERALL% | COD | PRD | RE CALC | LOCATION |
|------|--------|----|----|-----|-------|------|-------|----------|-------|------|---------|-------------------------|
| 2021 | 400 | 02 | 45 | 000 | 100 | 100 | 100 | 100 | | | X | Scappoose |
| 2021 | 400 | 02 | 60 | 000 | 100 | 100 | 100 | 100 | | | X | Scappoose |
| 2021 | 400 | 02 | 62 | 000 | 112 | 100 | 100 | 112 | | | X | Scappoose |
| 2021 | 400 | 02 | 64 | 000 | 105 | 100 | 100 | 105 | | | X | Scappoose |
| 2021 | 400 | 03 | 31 | 000 | 116 | 100 | 100 | 116 | 25.58 | 1.11 | X | Vernonia |
| 2021 | 400 | 04 | 41 | 000 | 114 | 100 | 100 | 114 | 18.78 | 1.05 | X | Rainier |
| 2021 | 400 | 04 | 42 | 000 | 118 | 100 | 100 | 118 | 2.44 | 0.99 | X | Rainier |
| 2021 | 400 | 04 | 44 | 000 | 114 | 100 | 100 | 114 | 18.78 | 1.05 | X | Rainier |
| 2021 | 400 | 04 | 45 | 000 | 99 | 100 | 100 | 99 | | 1.00 | X | Rainier |
| 2021 | 400 | 04 | 56 | 000 | 114 | 100 | 100 | 114 | | | X | Rainier |
| 2021 | 400 | 05 | 36 | 000 | 108 | 100 | 100 | 108 | | 1.00 | X | Clatskanie |
| 2021 | 400 | 05 | 51 | 000 | 106 | 100 | 100 | 106 | 19.44 | 1.06 | X | Clatskanie |
| 2021 | 400 | 05 | 55 | 000 | 106 | 100 | 100 | 106 | | 1.00 | X | Clatskanie |
| 2021 | 400 | 05 | 60 | 000 | 100 | 100 | 100 | 100 | | | X | Clatskanie |
| 2021 | 400 | 06 | 61 | 000 | 91 | 100 | 100 | 91 | 12.39 | 1.00 | X | Rural St. Helens/Warren |
| 2021 | 400 | 06 | 62 | 000 | 103 | 100 | 100 | 103 | 14.74 | 1.00 | X | Rural St. Helens/Warren |
| 2021 | 400 | 06 | 67 | 000 | 115 | 100 | 100 | 115 | 1.55 | 1.00 | X | Rural St. Helens/Warren |
| 2021 | 401 | 02 | 21 | 000 | 112 | 100 | 115 | 112 | 10.05 | 1.01 | X | Scappoose |
| 2021 | 401 | 02 | 25 | 000 | 112 | 100 | 114 | 112 | | | X | Scappoose |
| 2021 | 401 | 02 | 45 | 000 | 100 | 100 | 100 | 100 | | | X | Scappoose |
| 2021 | 401 | 02 | 62 | 000 | 112 | 100 | 117 | 112 | | | X | Scappoose |
| 2021 | 401 | 02 | 64 | 000 | 105 | 100 | 106 | 105 | 6.88 | 1.02 | X | Scappoose |
| 2021 | 401 | 03 | 31 | 000 | 116 | 100 | 120 | 116 | 9.52 | 1.01 | X | Vernonia |
| 2021 | 401 | 04 | 41 | 000 | 114 | 100 | 117 | 114 | 12.46 | 1.00 | X | Rainier |
| 2021 | 401 | 04 | 42 | 000 | 118 | 100 | 122 | 118 | 8.28 | 1.01 | X | Rainier |
| 2021 | 401 | 04 | 44 | 000 | 114 | 100 | 117 | 114 | 12.46 | 1.00 | X | Rainier |
| 2021 | 401 | 04 | 45 | 000 | 99 | 100 | 99 | 99 | 10.89 | 1.12 | X | Rainier |
| 2021 | 401 | 05 | 36 | 000 | 108 | 100 | 109 | 108 | 14.70 | 0.98 | X | Clatskanie |
| 2021 | 401 | 05 | 51 | 000 | 106 | 100 | 120 | 114 | 12.48 | 1.00 | X | Clatskanie |
| 2021 | 401 | 05 | 55 | 000 | 106 | 100 | 121 | 114 | | 1.00 | X | Clatskanie |
| 2021 | 401 | 06 | 61 | 000 | 91 | 100 | 116 | 105 | 8.31 | 1.00 | X | Rural St. Helens/Warren |
| 2021 | 401 | 06 | 62 | 000 | 103 | 100 | 104 | 103 | 25.10 | 1.03 | X | Rural St. Helens/Warren |
| 2021 | 401 | 06 | 67 | 000 | 115 | 100 | 108 | 110 | 9.67 | 1.01 | X | Rural St. Helens/Warren |
| 2021 | 409 | 02 | 21 | 000 | 112 | 100 | 119 | 112 | | 1.00 | X | Scappoose |
| 2021 | 409 | 02 | 25 | 000 | 112 | 100 | 120 | 112 | | | X | Scappoose |
| 2021 | 409 | 02 | 45 | 000 | 100 | 100 | 100 | 100 | | | X | Scappoose |
| 2021 | 409 | 02 | 62 | 000 | 112 | 100 | 120 | 112 | | | X | Scappoose |
| 2021 | 409 | 02 | 64 | 000 | 105 | 100 | 106 | 105 | | | X | Scappoose |
| 2021 | 409 | 03 | 31 | 000 | 116 | 100 | 141 | 123 | 13.05 | 1.03 | X | Vernonia |
| 2021 | 409 | 04 | 41 | 000 | 114 | 100 | 144 | 125 | 5.98 | 1.01 | X | Rainier |
| 2021 | 409 | 04 | 42 | 000 | 118 | 100 | 116 | 114 | 6.44 | 1.00 | X | Rainier |
| 2021 | 409 | 04 | 44 | 000 | 114 | 100 | 144 | 125 | 5.98 | 1.01 | X | Rainier |
| 2021 | 409 | 04 | 45 | 000 | 99 | 100 | 99 | 99 | | | X | Rainier |
| 2021 | 409 | 04 | 56 | 000 | 114 | 100 | 140 | 125 | | | X | Rainier |
| 2021 | 409 | 05 | 51 | 000 | 106 | 100 | 151 | 125 | 17.19 | 1.03 | X | Clatskanie |
| 2021 | 409 | 05 | 55 | 000 | 106 | 100 | 145 | 125 | | | X | Clatskanie |
| 2021 | 409 | 06 | 61 | 000 | 91 | 100 | 155 | 115 | 5.78 | 1.00 | X | Rural St. Helens/Warren |
| 2021 | 409 | 06 | 62 | 000 | 103 | 100 | 108 | 104 | 1.57 | 1.00 | X | Rural St. Helens/Warren |
| 2021 | 409 | 06 | 67 | 000 | 115 | 100 | 76 | 99 | 0.50 | 1.00 | X | Rural St. Helens/Warren |
| 2021 | 600 | 03 | 06 | 000 | 100 | 100 | 100 | 100 | | | X | Vernonia |
| 2021 | 600 | 04 | 06 | 000 | 100 | 100 | 100 | 100 | | | X | Rainier |
| 2021 | 600 | 05 | 06 | 000 | 100 | 100 | 100 | 100 | | | X | Clatskanie |
| 2021 | 601 | 04 | 06 | 000 | 100 | 100 | 100 | 100 | | | X | Rainier |
| 2021 | 701 | 01 | 00 | 000 | 115 | 100 | 100 | 115 | | 1.00 | X | St. Helens |
| 2021 | 701 | 01 | 72 | 000 | 115 | 100 | 100 | 115 | | 1.00 | X | St. Helens |

| YEAR | RMV CL | MA | SA | NH | LAND% | OSD% | IMPR% | OVERALL% | COD | PRD | RE CALC | LOCATION |
|------|--------|----|----|-----|-------|------|-------|----------|-----|------|---------|-------------------------|
| 2021 | 701 | 02 | 00 | 000 | 115 | 100 | 100 | 115 | | 1.00 | X | Scappoose |
| 2021 | 701 | 03 | 00 | 000 | 115 | 100 | 100 | 115 | | 1.00 | X | Vernonia |
| 2021 | 701 | 04 | 00 | 000 | 115 | 100 | 100 | 115 | | 1.00 | X | Rainier |
| 2021 | 701 | 05 | 00 | 000 | 115 | 100 | 100 | 115 | | 1.00 | X | Clatskanie |
| 2021 | 701 | 06 | 00 | 000 | 115 | 100 | 100 | 115 | | 1.00 | X | Rural St. Helens/Warren |
| 2021 | 800 | 01 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | St. Helens |
| 2021 | 800 | 01 | 15 | 000 | 100 | 100 | 100 | 100 | | | X | St. Helens |
| 2021 | 800 | 02 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | Scappoose |
| 2021 | 800 | 02 | 60 | 000 | 100 | 100 | 100 | 100 | | | X | Scappoose |
| 2021 | 800 | 02 | 64 | 000 | 100 | 100 | 100 | 100 | | | X | Scappoose |
| 2021 | 800 | 02 | 72 | 000 | 100 | 100 | 100 | 100 | | | X | Scappoose |
| 2021 | 800 | 02 | 73 | 000 | 100 | 100 | 100 | 100 | | | X | Scappoose |
| 2021 | 800 | 04 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | Rainier |
| 2021 | 800 | 04 | 44 | 000 | 100 | 100 | 100 | 100 | | | X | Rainier |
| 2021 | 800 | 04 | 60 | 000 | 100 | 100 | 100 | 100 | | | X | Rainier |
| 2021 | 800 | 05 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | Clatskanie |
| 2021 | 800 | 05 | 51 | 000 | 100 | 100 | 100 | 100 | | | X | Clatskanie |
| 2021 | 800 | 05 | 55 | 000 | 100 | 100 | 100 | 100 | | | X | Clatskanie |
| 2021 | 800 | 05 | 60 | 000 | 100 | 100 | 100 | 100 | | | X | Clatskanie |
| 2021 | 800 | 06 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | Rural St. Helens/Warren |
| 2021 | 800 | 06 | 61 | 000 | 100 | 100 | 100 | 100 | | | X | Rural St. Helens/Warren |
| 2021 | 801 | 01 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | St. Helens |
| 2021 | 801 | 02 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | Scappoose |
| 2021 | 801 | 03 | 31 | 000 | 100 | 100 | 100 | 100 | | | X | Vernonia |
| 2021 | 801 | 04 | 00 | 000 | 100 | 100 | 100 | 100 | | | X | Rainier |
| 2021 | 801 | 05 | 36 | 000 | 100 | 100 | 100 | 100 | | | X | Clatskanie |
| 2021 | 890 | 02 | 64 | 000 | 100 | 100 | 100 | 100 | | | X | Scappoose |

MARKET AREA ANALYSIS

ADJUSTMENTS &

CONCLUSIONS

ODD LOTS

RMV CLASS 010

RMV CLASS 020

RMV CLASS 030

RMV CLASS 040

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------------|-----------|----|----|-----|----------|------------|---------------|
| 010 | 01 | 00 | 000 | 2021 | | St Helens | 010 | 02 | 00 | 000 | 2021 | | Scappoose |
| 010 | 03 | 00 | 000 | 2021 | | Vernonia | 010 | 03 | 03 | 000 | 2021 | | Vernonia |
| 010 | 04 | 00 | 000 | 2021 | | Rainier | 010 | 05 | 00 | 000 | 2021 | | Clatskanie |
| 010 | 06 | 00 | 000 | 2021 | | Rural St Helens | 010 | 06 | 01 | 000 | 2021 | | Columbia City |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------|
| Sample - Number of Sales | 0 |
| Population - Number of Accounts | 121 |
| Sales as a percentage of the Population | 0.00% |

| <i>Prior Year Population Values</i> | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
|-------------------------------------|------------------|------------------|-------------------|-------------------|
| Land Rmv | 66,458 | 100.00% | 66,458 | 100.00% |
| OSD RMV | 0 | 0.00% | 0 | 0.00% |
| Improvement RMV | 0 | 0.00% | 0 | 0.00% |
| Farm Improvement RMV | 0 | 0.00% | 0 | 0.00% |

| | |
|----------------------------------|------------|
| Selected Ratio From Sales | 100 |
| Time Trend Adjustment | 0 |

Before Ratio **100**

| | |
|----------------------------------|------------|
| Overall Adjustment Factor | 100 |
| Land Adjustment Factor | 100 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |

After Ratio **100**

Explanation

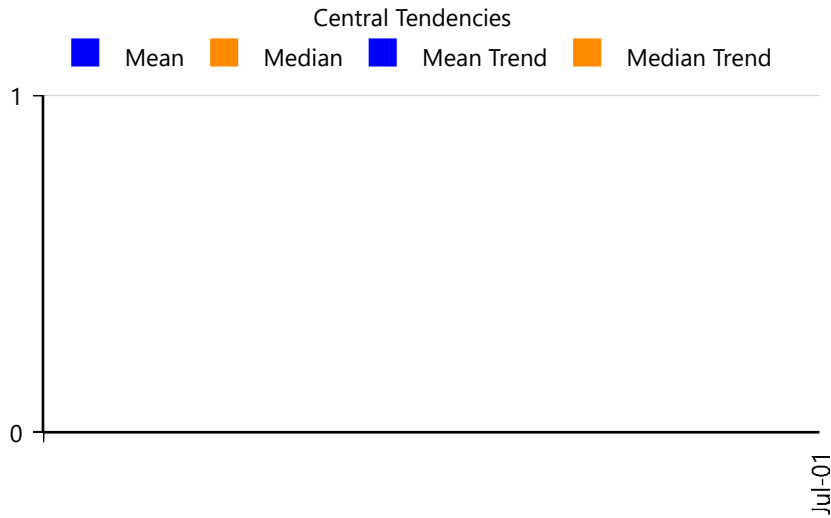
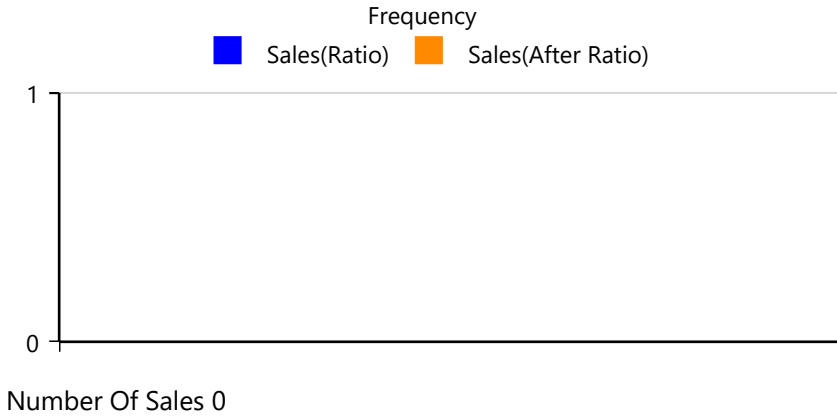
RMV 010
Odd Lot – Unbuildable, Zoned Residential

This study is comprised of odd lots that 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

| | 2021 |
|-----|------|
| COD | - |
| PRD | - |

COLUMBIA County 2021 Ratio Study



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

Month Mean Median Sales

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|------------|-----------|----|----|-----|----------|------------|-----------|
| 020 | 01 | 00 | 000 | 2021 | | St Helens | 020 | 02 | 00 | 000 | 2021 | | Scappoose |
| 020 | 03 | 00 | 000 | 2021 | | Vernonia | 020 | 04 | 00 | 000 | 2021 | | Rainier |
| 020 | 05 | 00 | 000 | 2021 | | Clatskanie | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------|
| Sample - Number of Sales | 0 |
| Population - Number of Accounts | 13 |
| Sales as a percentage of the Population | 0.00% |

| <i>Prior Year Population Values</i> | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
|-------------------------------------|------------------|------------------|-------------------|-------------------|
| Land Rmv | 5,500 | 100.00% | 5,500 | 100.00% |
| OSD RMV | 0 | 0.00% | 0 | 0.00% |
| Improvement RMV | 0 | 0.00% | 0 | 0.00% |
| Farm Improvement RMV | 0 | 0.00% | 0 | 0.00% |

| | |
|----------------------------------|------------|
| Selected Ratio From Sales | 100 |
| Time Trend Adjustment | 0 |

Before Ratio **100**

| | |
|----------------------------------|------------|
| Overall Adjustment Factor | 100 |
| Land Adjustment Factor | 100 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |

After Ratio **100**

Explanation

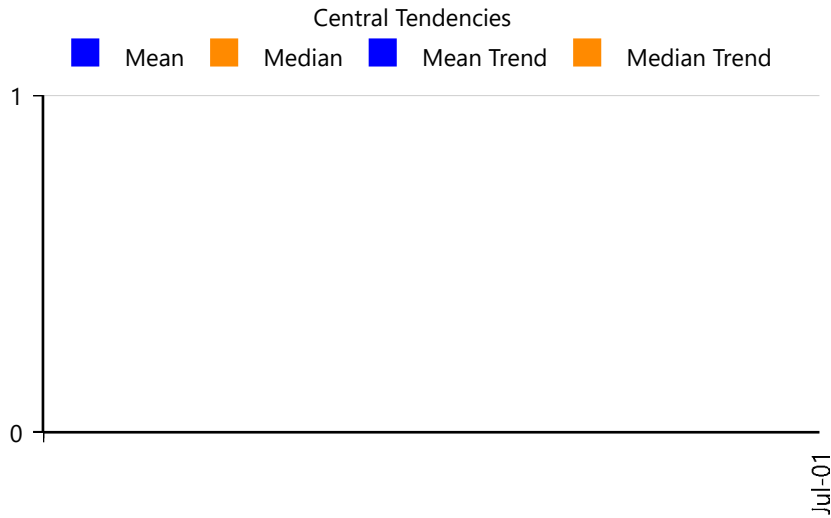
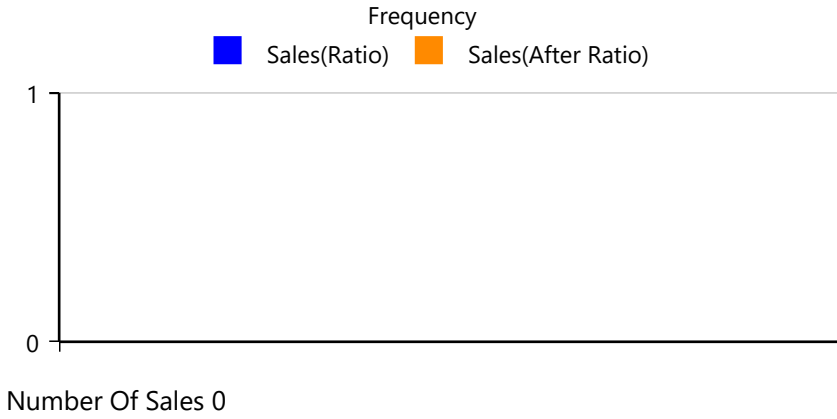
RMV 020
Odd Lot – Unbuildable, Zoned Commercial

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

| | 2021 |
|-----|------|
| COD | - |
| PRD | - |

COLUMBIA County 2021 Ratio Study



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

Month Mean Median Sales

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------------|-----------|----|----|-----|----------|------------|------------|
| 030 | 01 | 00 | 000 | 2021 | | St Helens | 030 | 03 | 00 | 000 | 2021 | | Vernonia |
| 030 | 04 | 00 | 000 | 2021 | | Rainier | 030 | 05 | 00 | 000 | 2021 | | Clatskanie |
| 030 | 06 | 00 | 000 | 2021 | | Rural St Helens | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------|
| Sample - Number of Sales | 0 |
| Population - Number of Accounts | 120 |
| Sales as a percentage of the Population | 0.00% |

| <i>Prior Year Population Values</i> | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
|-------------------------------------|------------------|------------------|-------------------|-------------------|
| Land Rmv | 71,100 | 100.00% | 71,100 | 100.00% |
| OSD RMV | 0 | 0.00% | 0 | 0.00% |
| Improvement RMV | 0 | 0.00% | 0 | 0.00% |
| Farm Improvement RMV | 0 | 0.00% | 0 | 0.00% |

| | |
|----------------------------------|------------|
| Selected Ratio From Sales | 100 |
| Time Trend Adjustment | 0 |

Before Ratio **100**

| | |
|----------------------------------|------------|
| Overall Adjustment Factor | 100 |
| Land Adjustment Factor | 100 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |

After Ratio **100**

Explanation

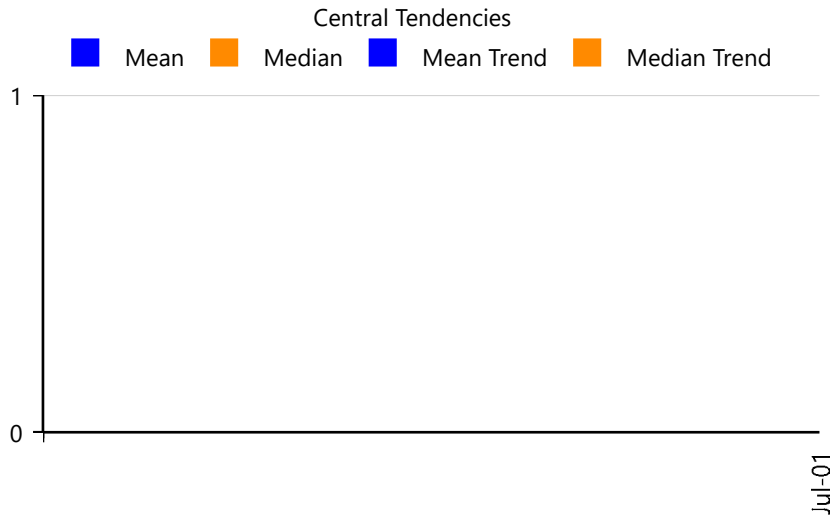
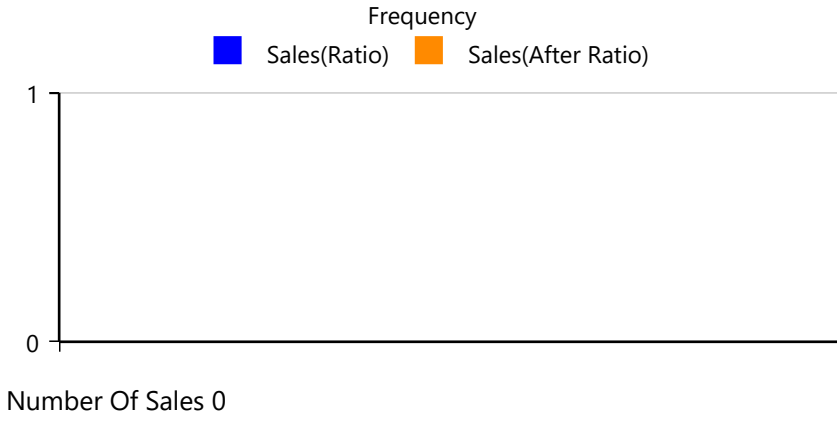
RMV 030
Odd Lot – Unbuildable, Zoned Industrial

This analysis is for odd lots that 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

| | 2021 |
|-----|------|
| COD | - |
| PRD | - |

COLUMBIA County 2021 Ratio Study



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

Month Mean Median Sales

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------------|-----------|----|----|-----|----------|------------|-----------------|
| 040 | 02 | 00 | 000 | 2021 | | Scappoose | 040 | 02 | 21 | 000 | 2021 | | Scappoose |
| 040 | 03 | 00 | 000 | 2021 | | Vernonia | 040 | 03 | 31 | 000 | 2021 | | Vernonia |
| 040 | 04 | 00 | 000 | 2021 | | Rainier | 040 | 04 | 41 | 000 | 2021 | | Rainier |
| 040 | 04 | 42 | 000 | 2021 | | Rainier | 040 | 05 | 00 | 000 | 2021 | | Clatskanie |
| 040 | 06 | 00 | 000 | 2021 | | Rural St Helens | 040 | 06 | 61 | 000 | 2021 | | Rural St Helens |
| 040 | 06 | 62 | 000 | 2021 | | Rural St Helens | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------|
| Sample - Number of Sales | 0 |
| Population - Number of Accounts | 152 |
| Sales as a percentage of the Population | 0.00% |

| <i>Prior Year Population Values</i> | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
|-------------------------------------|------------------|------------------|-------------------|-------------------|
| Land Rmv | 220,010 | 100.00% | 220,010 | 100.00% |
| OSD RMV | 0 | 0.00% | 0 | 0.00% |
| Improvement RMV | 0 | 0.00% | 0 | 0.00% |
| Farm Improvement RMV | 0 | 0.00% | 0 | 0.00% |

| | |
|----------------------------------|------------|
| Selected Ratio From Sales | 100 |
| Time Trend Adjustment | 0 |

Before Ratio **100**

| | |
|----------------------------------|------------|
| Overall Adjustment Factor | 100 |
| Land Adjustment Factor | 100 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |

After Ratio **100**

Explanation

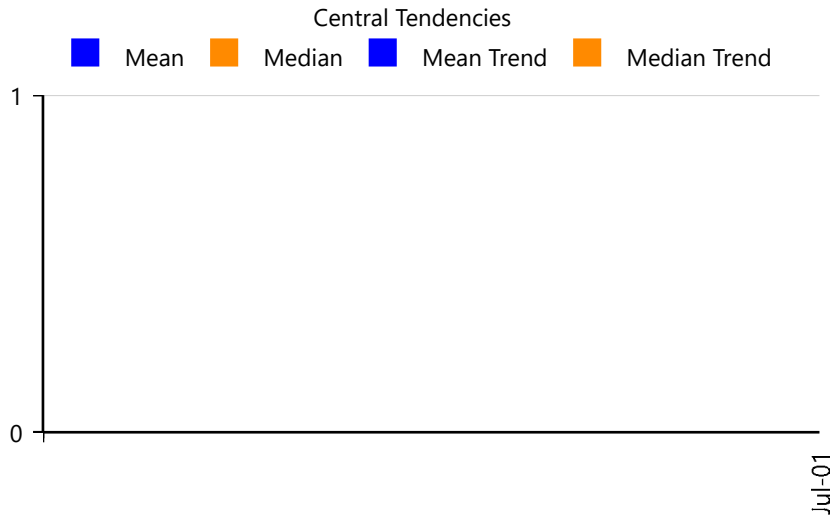
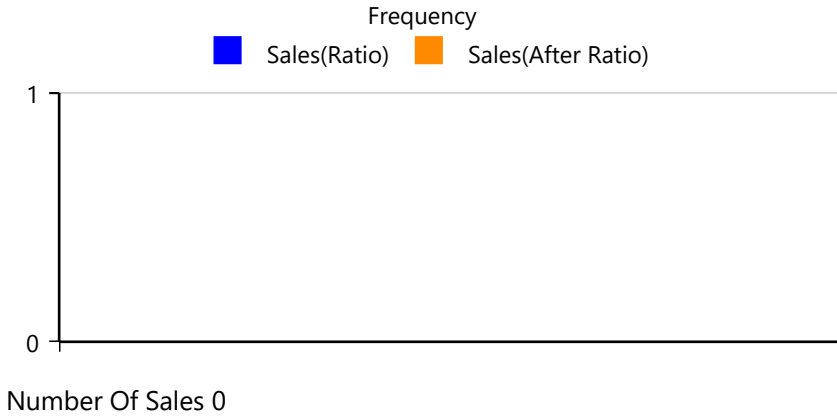
RMV 040
 Odd Lot – Unbuildable, zoning not significant

These lots 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

| | 2021 |
|-----|------|
| COD | - |
| PRD | - |

COLUMBIA County 2021 Ratio Study



- Sales (Ratio)
- Sales (After Ratio)
- Median
- AD
- COD
- Mean
- SD
- COV
- Wtd Mean
- GeoMean
- PRD
- 95% Confidence

Month Mean Median Sales

RESIDENTIAL PROPERTY

MAINTENANCE AREA 1

CITY OF ST. HELENS

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------|-----------|----|----|----|----------|------------|----------|
| 100 | 01 | 00 | 000 | 2021 | 12 | St Helens | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------|
| Sample - Number of Sales | 12 |
| Population - Number of Accounts | 321 |
| Sales as a percentage of the Population | 3.74% |

| <i>Prior Year Population Values</i> | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
|-------------------------------------|------------------|------------------|-------------------|-------------------|
| Land RMV | 27,871,779 | 100.00% | 30,101,521 | 100.00% |
| OSD RMV | 0 | 0.00% | 0 | 0.00% |
| Improvement RMV | 0 | 0.00% | 0 | 0.00% |
| Farm Improvement RMV | 0 | 0.00% | 0 | 0.00% |

| | |
|----------------------------------|-----------|
| Selected Ratio From Sales | 93 |
| Time Trend Adjustment | 9 |

| | |
|---------------------|-----------|
| Before Ratio | 93 |
|---------------------|-----------|

| | |
|----------------------------------|------------|
| Overall Adjustment Factor | 108 |
| Land Adjustment Factor | 108 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |

| | |
|--------------------|------------|
| After Ratio | 100 |
|--------------------|------------|

Explanation

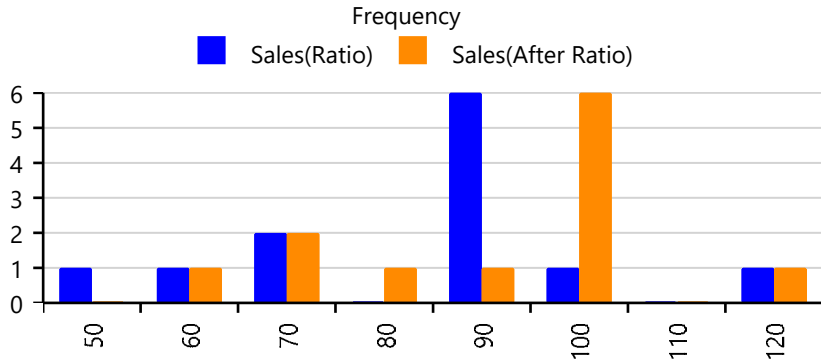
RMV 100, SA 00
Unimproved land, City of St. Helens

The sales array of vacant land for the City of St. Helens returned 12 sales representing 3.69% of the population. Two of the included sales of bulk lot purchases located in the newly developed subdivision of Graystone Estates. Although purchased in bulk, these sales are good and sufficient indicators of current market perception and trends. Therefore, the Median of 93 was selected as the best ratio indicator resulting in a Land Adjustment Factor of 108.

Performance History

| | 2021 | 2020 | 2019 | 2018 | 2017 |
|-----|-------|-------|-------|-------|-------|
| COD | 12.90 | 18.52 | 18.78 | 16.54 | 20.98 |
| PRD | 1.16 | 1.03 | 1.10 | 1.01 | 0.99 |

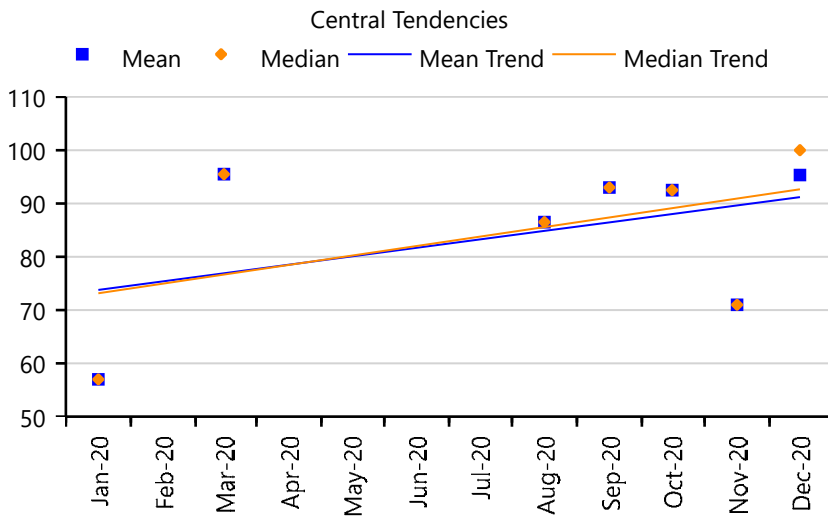
COLUMBIA County 2021 Ratio Study



| | | |
|-----|---|---|
| 50 | 1 | 0 |
| 60 | 1 | 1 |
| 70 | 2 | 2 |
| 80 | 0 | 1 |
| 90 | 6 | 1 |
| 100 | 1 | 6 |
| 110 | 0 | 0 |
| 120 | 1 | 1 |

| | Sales (Ratio) | Sales (After Ratio) |
|-----------------------|---------------|---------------------|
| Median | 93 | 101 |
| AD | 12.00 | 12.67 |
| COD | 12.90 | 12.60 |
| Mean | 88 | 95 |
| SD | 17.23 | 17.83 |
| COV | 19.58 | 18.77 |
| Wtd Mean | 76 | 82 |
| GeoMean | 86 | 93 |
| PRD | 1.16 | 1.16 |
| 95% Confidence | 9.75 | 10.09 |

Number Of Sales 12



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jan-20 | 57 | 57 | 1 |
| Mar-20 | 96 | 96 | 2 |
| Aug-20 | 87 | 87 | 2 |
| Sep-20 | 93 | 93 | 1 |
| Oct-20 | 93 | 93 | 2 |
| Nov-20 | 71 | 71 | 1 |
| Dec-20 | 95 | 100 | 3 |

COLUMBIA County 2021 Ratio Study

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|------------|-----------|----------|--------------------|------------|------|-----------|---------|-----------|---------------|--------------|----|-----|
| 01 | 00 | 000 | 100 | | 33 | 4N1W06D A 07015 | 2020-952 | 0.16 | 74,460 | 0 | 74,460 | 130,008 | Jan-20 | 1 | 57 |
| 01 | 00 | 000 | 100 | | 33 | 4N1W04BB 03136 | 2020-13058 | 1.16 | 728,650 | 0 | 728,650 | 1,097,897 | Dec-20 | 2 | 66 |
| 01 | 00 | 000 | 100 | | 33 | 4N1W04BB 03106 | 2020-12206 | 3.73 | 2,252,250 | 0 | 2,252,250 | 3,153,072 | Nov-20 | 3 | 71 |
| 01 | 00 | 000 | 100 | | 30 | 4N1W05BC 07532 | 2020-7774 | 0.62 | 340,800 | 0 | 340,800 | 440,555 | Aug-20 | 4 | 77 |
| 01 | 00 | 000 | 100 | | 33 | 5N1W32D B 00143 | 2020-11430 | 0.64 | 297,620 | 0 | 297,620 | 325,024 | Oct-20 | 5 | 92 |
| 01 | 00 | 000 | 100 | | 30 | 5N1W32D B 00138 | 2020-9163 | 0.32 | 148,760 | 0 | 148,760 | 160,368 | Sep-20 | 6 | 93 |
| 01 | 00 | 000 | 100 | | 30 | 5N1W32D B 00140 | 2020-11429 | 0.33 | 149,500 | 0 | 149,500 | 159,973 | Oct-20 | 7 | 93 |
| 01 | 00 | 000 | 100 | | 33 | 5N1W33D D 09300 | 2020-2514 | 0.22 | 81,330 | 0 | 81,330 | 85,557 | Mar-20 | 8 | 95 |
| 01 | 00 | 000 | 100 | | 33 | 4N1W03B D 04502 | 2020-2378 | 0.13 | 69,850 | 0 | 69,850 | 72,869 | Mar-20 | 9 | 96 |
| 01 | 00 | 000 | 100 | | 30 | 5N1W32D B 00149 | 2020-8144 | 0.16 | 74,400 | 0 | 74,400 | 77,618 | Aug-20 | 10 | 96 |
| 01 | 00 | 000 | 100 | | 30 | 5N1W32D B 00145 | 2021-129 | 0.61 | 239,650 | 0 | 239,650 | 240,048 | Dec-20 | 11 | 100 |
| 01 | 00 | 000 | 100 | | 30 | 4N1W05BC 07511 | 2020-12595 | 0.11 | 96,470 | 0 | 96,470 | 80,608 | Dec-20 | 12 | 120 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------|-----------|----|----|----|----------|------------|----------|
| 101 | 01 | 00 | 000 | 2021 | 249 | St Helens | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | | | | |
|---|-------|-------------------------|-------------------------|---|
| Sample - Number of Sales | 249 | | | |
| Population - Number of Accounts | 3913 | | | |
| Sales as a percentage of the Population | 6.36% | | | |
| <i>Prior Year Population Values</i> | | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values Post Trend Brkdwn |
| Land RMV | | 299,988,950 | 27.93% | 323,988,066 26.62% |
| OSD RMV | | 112,224,510 | 10.45% | 112,224,510 9.22% |
| Improvement RMV | | 656,595,529 | 61.14% | 774,782,724 63.66% |
| Farm Improvement RMV | | 5,082,200 | 0.47% | 5,996,996 0.49% |
| Selected Ratio From Sales | | | 88 | |
| Time Trend Adjustment | | | 9 | |
| Before Ratio | | | 88 | |
| Overall Adjustment Factor | | | 114 | |
| Land Adjustment Factor | | | 108 | |
| OSD Adjustment Factor | | | 100 | |
| Improvement Adjustment Factor | | | 118 | |
| Farm Improvement Factor | | | 118 | |
| After Ratio | | | 100 | |

Explanation

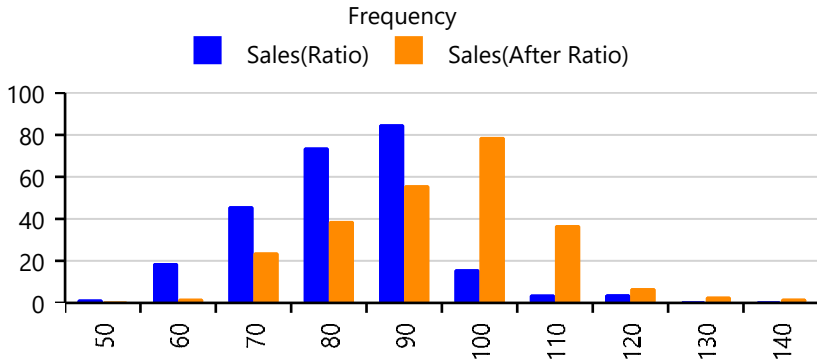
RMV 101: SA 00
Improved property, City of St. Helens

For this analysis, the Median of 88 was selected and is supported by the Mean (87) and the Weighted Mean (87). After applying the Median to this grouping of residential properties located in the City of St. Helens, an Overall Adjustment Factor of 114 was returned.

Performance History

| | 2021 | 2020 | 2019 | 2018 | 2017 |
|-----|-------|-------|-------|-------|------|
| COD | 10.56 | 11.66 | 11.65 | 10.50 | 8.65 |
| PRD | 1.00 | 0.99 | 1.00 | 0.99 | 0.99 |

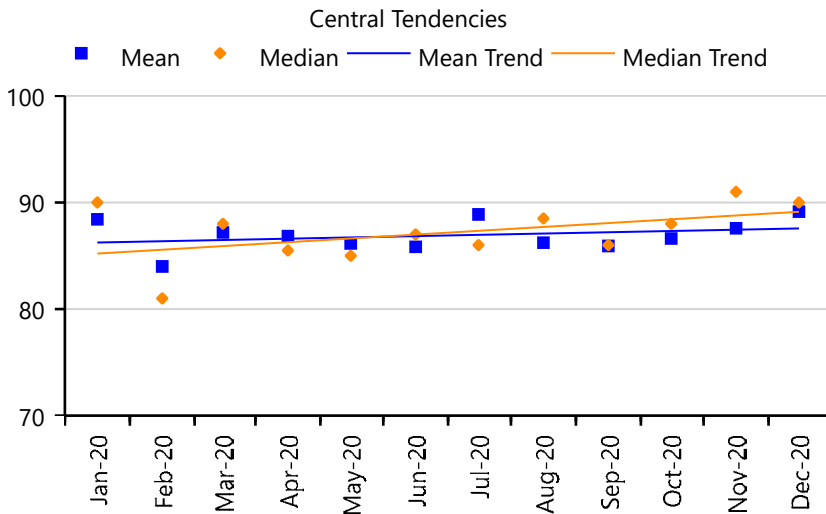
COLUMBIA County 2021 Ratio Study



| | Sales (Ratio) | Sales (After Ratio) |
|-----|---------------|---------------------|
| 50 | 1 | 0 |
| 60 | 19 | 2 |
| 70 | 46 | 24 |
| 80 | 74 | 39 |
| 90 | 85 | 56 |
| 100 | 16 | 79 |
| 110 | 4 | 37 |
| 120 | 4 | 7 |
| 130 | 0 | 3 |
| 140 | 0 | 2 |

| | | |
|-----------------------|-------|-------|
| Median | 88 | 100 |
| AD | 9.29 | 11.10 |
| COD | 10.56 | 11.10 |
| Mean | 87 | 99 |
| SD | 11.81 | 13.83 |
| COV | 13.58 | 14.03 |
| Wtd Mean | 87 | 99 |
| GeoMean | 86 | 98 |
| PRD | 1.00 | .99 |
| 95% Confidence | 1.47 | 1.72 |

Number Of Sales 249



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jan-20 | 88 | 90 | 12 |
| Feb-20 | 84 | 81 | 13 |
| Mar-20 | 87 | 88 | 21 |
| Apr-20 | 87 | 86 | 26 |
| May-20 | 86 | 85 | 19 |
| Jun-20 | 86 | 87 | 25 |
| Jul-20 | 89 | 86 | 24 |
| Aug-20 | 86 | 89 | 22 |
| Sep-20 | 86 | 86 | 25 |
| Oct-20 | 87 | 88 | 21 |
| Nov-20 | 88 | 91 | 19 |
| Dec-20 | 89 | 90 | 22 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|---------|--------|-------|-----------------|------------|------|----------|---------|-----------|------------|-----------|---|----|
| 01 | 00 | 000 | 101 | 142 | 33 | 5N1W34CC 01500 | 2020-557 | 0.27 | 117,380 | 156,020 | 273,400 | 476,798 | Jan-20 | 1 | 57 |
| 01 | 00 | 000 | 101 | 121 | 33 | 4N1W05D A 04300 | 2020-9861 | 0.14 | 100,880 | 70,180 | 171,060 | 282,370 | Sep-20 | 2 | 61 |
| 01 | 00 | 000 | 101 | 131 | 33 | 5N1W33D D 12800 | 2020-3618 | 0.13 | 99,450 | 74,070 | 173,520 | 270,861 | Apr-20 | 3 | 64 |
| 01 | 00 | 000 | 101 | 121 | 33 | 4N1W05D B 00900 | 2020-13792 | 0.22 | 111,610 | 59,290 | 170,900 | 265,686 | Dec-20 | 4 | 64 |

COLUMBIA County 2021 Ratio Study

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|------------|-----------|----------|--------------------|------------|------|----------|---------|-----------|---------------|--------------|----|----|
| 01 | 00 | 000 | 101 | 131 | 33 | 5N1W33D D 08301 | 2020-6086 | 0.13 | 99,450 | 104,810 | 204,260 | 311,751 | Jun-20 | 5 | 66 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W05D A 10600 | 2020-12036 | 0.20 | 108,000 | 83,470 | 191,470 | 288,506 | Nov-20 | 6 | 66 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W03BC 09000 | 2020-1594 | 0.13 | 99,450 | 85,910 | 185,360 | 274,814 | Feb-20 | 7 | 67 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W04C A 06401 | 2020-4058 | 0.11 | 96,450 | 80,050 | 176,500 | 264,750 | May-20 | 8 | 67 |
| 01 | 00 | 000 | 101 | 132 | 33 | 4N1W05A A 00804 | 2020-8712 | 0.20 | 108,760 | 107,850 | 216,610 | 323,954 | Aug-20 | 9 | 67 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W05A D 09600 | 2020-8626 | 0.25 | 116,020 | 88,770 | 204,790 | 306,892 | Aug-20 | 10 | 67 |
| 01 | 00 | 000 | 101 | 131 | 33 | 5N1W33D D 11800 | 2020-9973 | 0.13 | 99,450 | 96,240 | 195,690 | 291,869 | Sep-20 | 11 | 67 |
| 01 | 00 | 000 | 101 | 131 | 33 | 5N1W33D D 08202 | 2020-1721 | 0.13 | 99,450 | 105,890 | 205,340 | 301,336 | Feb-20 | 12 | 68 |
| 01 | 00 | 000 | 101 | 135 | 33 | 5N1W33D D 12600 | 2020-6746 | 0.13 | 99,450 | 85,010 | 184,460 | 269,878 | Jul-20 | 13 | 68 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W04D A 13200 | 2020-8444 | 0.13 | 78,500 | 61,970 | 140,470 | 207,220 | Aug-20 | 14 | 68 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W05A C 03400 | 2020-8980 | 0.18 | 105,470 | 69,910 | 175,380 | 257,375 | Sep-20 | 15 | 68 |
| 01 | 00 | 000 | 101 | 135 | 33 | 5N1W33D A 03000 | 2020-572 | 0.30 | 121,510 | 198,400 | 319,910 | 462,315 | Jan-20 | 16 | 69 |
| 01 | 00 | 000 | 101 | 131 | 33 | 5N1W33D D 04500 | 2020-1130 | 0.13 | 99,450 | 105,980 | 205,430 | 299,194 | Feb-20 | 17 | 69 |
| 01 | 00 | 000 | 101 | 135 | 33 | 4N1W03CB 04601 | 2020-2649 | 0.13 | 99,450 | 96,810 | 196,260 | 283,442 | Mar-20 | 18 | 69 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W04BB 01800 | 2020-10584 | 0.24 | 114,650 | 116,320 | 230,970 | 335,547 | Oct-20 | 19 | 69 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W03CB 02100 | 2020-11695 | 0.27 | 117,380 | 86,130 | 203,510 | 294,785 | Oct-20 | 20 | 69 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W04C D 01400 | 2020-10641 | 0.36 | 114,340 | 108,410 | 222,750 | 315,969 | Oct-20 | 21 | 70 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W05A C 05500 | 2020-11405 | 0.17 | 104,080 | 87,280 | 191,360 | 272,288 | Oct-20 | 22 | 70 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W04D A 10000 | 2020-2024 | 0.13 | 99,450 | 83,050 | 182,500 | 258,000 | Mar-20 | 23 | 71 |
| 01 | 00 | 000 | 101 | 131 | 30 | 4N1W04C A 09800 | 2020-2286 | 0.17 | 104,850 | 96,780 | 201,630 | 285,365 | Mar-20 | 24 | 71 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W05D A 11200 | 2020-2959 | 0.09 | 88,520 | 109,400 | 197,920 | 277,576 | Apr-20 | 25 | 71 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W05D A 06300 | 2020-4614 | 0.11 | 96,450 | 117,920 | 214,370 | 302,871 | May-20 | 26 | 71 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W04C A 08900 | 2020-11409 | 0.13 | 98,140 | 89,350 | 187,490 | 265,044 | Oct-20 | 27 | 71 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W04D B 07100 | 2020-11703 | 0.10 | 91,000 | 118,730 | 209,730 | 296,088 | Nov-20 | 28 | 71 |
| 01 | 00 | 000 | 101 | 131 | 33 | 5N1W33D C 12400 | 2020-12108 | 0.13 | 99,450 | 102,220 | 201,670 | 284,625 | Nov-20 | 29 | 71 |
| 01 | 00 | 000 | 101 | 146 | 33 | 4N1W03B D 04600 | 2020-3621 | 0.27 | 117,840 | 278,560 | 396,400 | 547,188 | Apr-20 | 30 | 72 |

COLUMBIA County 2021 Ratio Study

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|------------|-----------|----------|--------------------|------------|------|----------|---------|-----------|---------------|--------------|----|----|
| 01 | 00 | 000 | 101 | 131 | 33 | 5N1W33D C 09100 | 2020-6105 | 0.11 | 96,450 | 106,960 | 203,410 | 282,339 | Jun-20 | 31 | 72 |
| 01 | 00 | 000 | 101 | 136 | 33 | 4N1W03B D 04900 | 2020-10117 | 0.15 | 102,350 | 147,660 | 250,010 | 347,854 | Sep-20 | 32 | 72 |
| 01 | 00 | 000 | 101 | 135 | 33 | 4N1W08BA 00500 | 2020-10711 | 0.11 | 95,670 | 102,120 | 197,790 | 276,257 | Oct-20 | 33 | 72 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W04D D 06100 | 2020-12648 | 0.13 | 99,450 | 108,550 | 208,000 | 290,189 | Dec-20 | 34 | 72 |
| 01 | 00 | 000 | 101 | 131 | 33 | 5N1W33D D 08300 | 2020-3792 | 0.13 | 99,450 | 99,740 | 199,190 | 272,403 | Apr-20 | 35 | 73 |
| 01 | 00 | 000 | 101 | 133 | 33 | 4N1W05A D 08800 | 2020-4640 | 0.35 | 127,280 | 140,690 | 267,970 | 364,984 | Apr-20 | 36 | 73 |
| 01 | 00 | 000 | 101 | 132 | 33 | 4N1W03BC 02800 | 2020-4764 | 0.13 | 99,080 | 76,810 | 175,890 | 242,223 | May-20 | 37 | 73 |
| 01 | 00 | 000 | 101 | 132 | 33 | 4N1W03BC 03700 | 2020-1373 | 0.17 | 104,560 | 128,640 | 233,200 | 315,455 | Feb-20 | 38 | 74 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W04D B 06800 | 2020-2779 | 0.13 | 99,450 | 107,280 | 206,730 | 278,240 | Mar-20 | 39 | 74 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W05D A 07700 | 2020-3877 | 0.11 | 96,320 | 95,830 | 192,150 | 261,006 | Apr-20 | 40 | 74 |
| 01 | 00 | 000 | 101 | 136 | 33 | 4N1W04A A 06600 | 2020-4549 | 0.13 | 99,450 | 138,360 | 237,810 | 320,573 | May-20 | 41 | 74 |
| 01 | 00 | 000 | 101 | 132 | 33 | 4N1W03BB 14500 | 2020-7583 | 0.13 | 99,450 | 120,230 | 219,680 | 295,802 | Jul-20 | 42 | 74 |
| 01 | 00 | 000 | 101 | 131 | 33 | 5N1W33D D 07000 | 2020-8203 | 0.10 | 93,150 | 90,900 | 184,050 | 248,344 | Aug-20 | 43 | 74 |
| 01 | 00 | 000 | 101 | 146 | 33 | 4N1W03CB 01800 | 2020-12564 | 0.13 | 99,450 | 159,060 | 258,510 | 347,622 | Dec-20 | 44 | 74 |
| 01 | 00 | 000 | 101 | 131 | 33 | 5N1W33D A 03900 | 2020-13306 | 0.13 | 99,450 | 108,150 | 207,600 | 281,036 | Dec-20 | 45 | 74 |
| 01 | 00 | 000 | 101 | 132 | 33 | 4N1W04BC 05000 | 2020-8635 | 0.14 | 100,200 | 131,780 | 231,980 | 309,360 | Aug-20 | 46 | 75 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W03CB 05400 | 2020-8130 | 0.13 | 99,450 | 119,590 | 219,040 | 289,716 | Aug-20 | 47 | 76 |
| 01 | 00 | 000 | 101 | 132 | 33 | 4N1W05D A 01400 | 2020-10133 | 0.17 | 104,860 | 117,000 | 221,860 | 293,572 | Sep-20 | 48 | 76 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05CC 00900 | 2020-1661 | 0.15 | 102,070 | 126,490 | 228,560 | 297,169 | Feb-20 | 49 | 77 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W03BC 00410 | 2020-5071 | 0.13 | 99,450 | 124,380 | 223,830 | 291,293 | Jun-20 | 50 | 77 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W04CB 12100 | 2020-5173 | 0.20 | 108,140 | 133,310 | 241,450 | 315,270 | Jun-20 | 51 | 77 |
| 01 | 00 | 000 | 101 | 131 | 30 | 4N1W03CB 06400 | 2020-5279 | 0.13 | 99,450 | 109,790 | 209,240 | 273,104 | Jun-20 | 52 | 77 |
| 01 | 00 | 000 | 101 | 131 | 33 | 5N1W33D C 12500 | 2020-6264 | 0.13 | 99,450 | 126,840 | 226,290 | 293,786 | Jun-20 | 53 | 77 |
| 01 | 00 | 000 | 101 | 121 | 33 | 4N1W05D A 11400 | 2020-6377 | 0.11 | 95,020 | 66,090 | 161,110 | 208,800 | Jul-20 | 54 | 77 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W04BC 05100 | 2020-7563 | 0.09 | 87,420 | 120,300 | 207,720 | 268,349 | Jul-20 | 55 | 77 |
| 01 | 00 | 000 | 101 | 131 | 33 | 5N1W33D C 09300 | 2020-12709 | 0.11 | 96,450 | 110,160 | 206,610 | 267,014 | Dec-20 | 56 | 77 |

COLUMBIA County 2021 Ratio Study

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|------------|-----------|----------|--------------------|------------|------|----------|---------|-----------|---------------|--------------|----|----|
| 01 | 00 | 000 | 101 | 131 | 30 | 4N1W04A D 00700 | 2020-5502 | 0.24 | 114,910 | 101,340 | 216,250 | 278,754 | Jun-20 | 57 | 78 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W05D A 01501 | 2020-6963 | 0.16 | 103,610 | 132,080 | 235,690 | 301,977 | Jul-20 | 58 | 78 |
| 01 | 00 | 000 | 101 | 141 | 33 | 5N1W33D A 01417 | 2020-9984 | 0.10 | 94,640 | 144,290 | 238,930 | 307,380 | Sep-20 | 59 | 78 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W04A D 03101 | 2020-3315 | 0.12 | 97,080 | 171,000 | 268,080 | 337,954 | Apr-20 | 60 | 79 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05CC 01003 | 2020-4525 | 0.21 | 110,260 | 200,750 | 311,010 | 392,869 | May-20 | 61 | 79 |
| 01 | 00 | 000 | 101 | 135 | 33 | 4N1W03B D 06900 | 2020-6311 | 0.13 | 99,450 | 123,020 | 222,470 | 282,880 | Jun-20 | 62 | 79 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05C A 00502 | 2020-6339 | 0.27 | 117,910 | 183,590 | 301,500 | 381,425 | Jul-20 | 63 | 79 |
| 01 | 00 | 000 | 101 | 136 | 33 | 5N1W33D C 03700 | 2020-7374 | 0.10 | 93,150 | 123,180 | 216,330 | 275,309 | Jul-20 | 64 | 79 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05AB 01003 | 2020-10024 | 0.13 | 99,590 | 182,850 | 282,440 | 357,880 | Sep-20 | 65 | 79 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05D C 07300 | 2020-12621 | 0.20 | 108,740 | 210,690 | 319,430 | 403,440 | Nov-20 | 66 | 79 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05A C 02718 | 2020-708 | 0.16 | 102,930 | 188,050 | 290,980 | 361,529 | Jan-20 | 67 | 80 |
| 01 | 00 | 000 | 101 | 131 | 33 | 5N1W33D C 13400 | 2020-2560 | 0.17 | 105,130 | 104,310 | 209,440 | 262,190 | Mar-20 | 68 | 80 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W03BC 04300 | 2020-2989 | 0.12 | 97,280 | 95,620 | 192,900 | 241,433 | Apr-20 | 69 | 80 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05CB 01000 | 2020-3303 | 0.98 | 163,890 | 261,320 | 425,210 | 532,850 | Apr-20 | 70 | 80 |
| 01 | 00 | 000 | 101 | 131 | 33 | 5N1W33D C 04601 | 2020-5203 | 0.11 | 96,450 | 106,260 | 202,710 | 254,439 | Jun-20 | 71 | 80 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W04A C 02100 | 2020-5573 | 0.13 | 99,450 | 106,480 | 205,930 | 256,809 | Jun-20 | 72 | 80 |
| 01 | 00 | 000 | 101 | 132 | 33 | 4N1W03BB 04800 | 2020-6258 | 0.13 | 99,450 | 125,250 | 224,700 | 282,204 | Jul-20 | 73 | 80 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W08AB 04400 | 2020-8076 | 0.21 | 110,420 | 104,850 | 215,270 | 269,152 | Aug-20 | 74 | 80 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W06D D 06700 | 2020-8714 | 0.12 | 96,950 | 192,650 | 289,600 | 362,982 | Aug-20 | 75 | 80 |
| 01 | 00 | 000 | 101 | 133 | 33 | 4N1W04B D 01703 | 2020-1590 | 0.13 | 98,360 | 133,840 | 232,200 | 285,326 | Feb-20 | 76 | 81 |
| 01 | 00 | 000 | 101 | 132 | 33 | 4N1W04A A 01900 | 2020-1832 | 0.13 | 99,450 | 140,240 | 239,690 | 295,817 | Feb-20 | 77 | 81 |
| 01 | 00 | 000 | 101 | 132 | 33 | 4N1W04B D 00800 | 2020-2118 | 0.12 | 97,470 | 108,840 | 206,310 | 253,947 | Mar-20 | 78 | 81 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05A A 03500 | 2020-4753 | 0.17 | 104,850 | 167,040 | 271,890 | 336,194 | May-20 | 79 | 81 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05A A 05100 | 2020-9831 | 0.17 | 104,460 | 158,360 | 262,820 | 323,774 | Sep-20 | 80 | 81 |
| 01 | 00 | 000 | 101 | 131 | 33 | 5N1W33D D 05100 | 2020-12382 | 0.13 | 99,450 | 105,080 | 204,530 | 252,575 | Nov-20 | 81 | 81 |
| 01 | 00 | 000 | 101 | 132 | 33 | 4N1W03BB 10000 | 2020-13039 | 0.13 | 99,450 | 109,210 | 208,660 | 258,516 | Dec-20 | 82 | 81 |

COLUMBIA County 2021 Ratio Study

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|------------|-----------|----------|--------------------|------------|------|----------|---------|-----------|---------------|--------------|-----|----|
| 01 | 00 | 000 | 101 | 134 | 33 | 4N1W03BB 00300 | 2020-4660 | 0.13 | 99,450 | 128,880 | 228,330 | 277,406 | May-20 | 83 | 82 |
| 01 | 00 | 000 | 101 | 131 | 33 | 5N1W33D D 05300 | 2020-5073 | 0.27 | 117,380 | 111,120 | 228,500 | 279,284 | May-20 | 84 | 82 |
| 01 | 00 | 000 | 101 | 141 | 33 | 5N1W33D B 01021 | 2020-7715 | 0.14 | 101,380 | 162,310 | 263,690 | 322,586 | Jul-20 | 85 | 82 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W08BB 01100 | 2020-9082 | 0.11 | 95,510 | 170,500 | 266,010 | 325,259 | Sep-20 | 86 | 82 |
| 01 | 00 | 000 | 101 | 145 | 33 | 4N1W05BA 03918 | 2020-9170 | 0.14 | 100,110 | 266,230 | 366,340 | 447,528 | Sep-20 | 87 | 82 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W07AB 03172 | 2020-3343 | 0.13 | 99,830 | 197,710 | 297,540 | 358,113 | Apr-20 | 88 | 83 |
| 01 | 00 | 000 | 101 | 136 | 33 | 4N1W04A D 07600 | 2020-3995 | 0.13 | 99,080 | 168,210 | 267,290 | 323,453 | Apr-20 | 89 | 83 |
| 01 | 00 | 000 | 101 | 132 | 33 | 4N1W03CB 02001 | 2020-5504 | 0.27 | 117,380 | 156,060 | 273,440 | 330,404 | Jun-20 | 90 | 83 |
| 01 | 00 | 000 | 101 | 142 | 33 | 4N1W06D A 01700 | 2020-8029 | 0.17 | 104,480 | 239,550 | 344,030 | 414,160 | Aug-20 | 91 | 83 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W05D A 12200 | 2020-11148 | 0.11 | 94,870 | 115,650 | 210,520 | 253,482 | Oct-20 | 92 | 83 |
| 01 | 00 | 000 | 101 | 141 | 33 | 5N1W33A D 00900 | 2020-3697 | 0.25 | 115,830 | 184,470 | 300,300 | 356,105 | Apr-20 | 93 | 84 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W04BA 02900 | 2020-3856 | 0.27 | 117,380 | 149,000 | 266,380 | 318,194 | Apr-20 | 94 | 84 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05C A 03800 | 2020-4750 | 0.13 | 98,860 | 211,730 | 310,590 | 367,811 | May-20 | 95 | 84 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05AB 03200 | 2020-7110 | 0.30 | 121,460 | 176,760 | 298,220 | 355,604 | Jul-20 | 96 | 84 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05AB 01042 | 2020-9856 | 0.13 | 99,590 | 200,770 | 300,360 | 358,680 | Sep-20 | 97 | 84 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W04D B 05100 | 2020-10949 | 0.13 | 99,450 | 184,000 | 283,450 | 336,005 | Oct-20 | 98 | 84 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W08BB 02400 | 2020-2630 | 0.44 | 136,480 | 148,190 | 284,670 | 333,778 | Mar-20 | 99 | 85 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05B D 09101 | 2020-4770 | 0.16 | 102,800 | 229,630 | 332,430 | 391,777 | May-20 | 100 | 85 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05BC 07503 | 2020-6007 | 0.12 | 96,560 | 219,550 | 316,110 | 370,339 | Jun-20 | 101 | 85 |
| 01 | 00 | 000 | 101 | 143 | 30 | 4N1W06D D 06200 | 2020-7384 | 0.13 | 99,080 | 193,810 | 292,890 | 342,837 | Jul-20 | 102 | 85 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W04D D 00500 | 2020-7416 | 0.27 | 117,380 | 158,260 | 275,640 | 324,563 | Jul-20 | 103 | 85 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05B D 09107 | 2020-8912 | 0.12 | 96,990 | 217,320 | 314,310 | 370,012 | Aug-20 | 104 | 85 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05A A 07300 | 2020-10785 | 0.17 | 104,460 | 152,260 | 256,720 | 300,664 | Oct-20 | 105 | 85 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05A C 02200 | 2020-12418 | 0.26 | 116,510 | 184,010 | 300,520 | 353,255 | Nov-20 | 106 | 85 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05D A 03008 | 2020-811 | 0.16 | 104,220 | 181,150 | 285,370 | 330,651 | Jan-20 | 107 | 86 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05CB 00149 | 2020-1199 | 0.18 | 105,850 | 241,100 | 346,950 | 405,075 | Feb-20 | 108 | 86 |

COLUMBIA County 2021 Ratio Study

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|------------|-----------|----------|--------------------|------------|------|----------|---------|-----------|---------------|--------------|-----|----|
| 01 | 00 | 000 | 101 | 134 | 30 | 4N1W05A C 05200 | 2020-1390 | 0.39 | 131,200 | 194,260 | 325,460 | 377,790 | Feb-20 | 109 | 86 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05BC 07508 | 2020-9804 | 0.14 | 101,160 | 217,320 | 318,480 | 371,243 | Sep-20 | 110 | 86 |
| 01 | 00 | 000 | 101 | 132 | 33 | 5N1W34CB 05400 | 2020-9992 | 0.13 | 99,450 | 128,660 | 228,110 | 266,214 | Sep-20 | 111 | 86 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05C A 00507 | 2020-10819 | 0.17 | 105,040 | 235,630 | 340,670 | 398,151 | Oct-20 | 112 | 86 |
| 01 | 00 | 000 | 101 | 136 | 33 | 4N1W04D B 11100 | 2020-12073 | 0.13 | 99,450 | 155,550 | 255,000 | 296,311 | Nov-20 | 113 | 86 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05AB 01006 | 2020-12704 | 0.13 | 99,590 | 214,130 | 313,720 | 362,736 | Dec-20 | 114 | 86 |
| 01 | 00 | 000 | 101 | 141 | 30 | 4N1W05CC 01812 | 2020-13261 | 0.16 | 104,250 | 183,640 | 287,890 | 335,919 | Dec-20 | 115 | 86 |
| 01 | 00 | 000 | 101 | 142 | 30 | 4N1W03BB 02700 | 2020-3671 | 0.13 | 99,450 | 203,630 | 303,080 | 346,493 | Apr-20 | 116 | 87 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W06D C 07900 | 2020-4792 | 0.15 | 102,170 | 189,700 | 291,870 | 337,152 | May-20 | 117 | 87 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05C D 00402 | 2020-5531 | 0.25 | 115,510 | 202,180 | 317,690 | 367,045 | Jun-20 | 118 | 87 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W08BB 09800 | 2020-7103 | 0.16 | 103,690 | 230,800 | 334,490 | 384,867 | Jul-20 | 119 | 87 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05CC 01104 | 2020-13082 | 0.18 | 106,480 | 180,600 | 287,080 | 329,420 | Dec-20 | 120 | 87 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W03BC 09900 | 2020-13081 | 0.13 | 99,450 | 75,810 | 175,260 | 201,140 | Dec-20 | 121 | 87 |
| 01 | 00 | 000 | 101 | 141 | 33 | 5N1W32D B 02700 | 2020-13446 | 0.18 | 106,670 | 238,740 | 345,410 | 397,346 | Dec-20 | 122 | 87 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05BA 03935 | 2020-1713 | 0.13 | 98,940 | 242,790 | 341,730 | 387,432 | Feb-20 | 123 | 88 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05BA 03926 | 2020-1880 | 0.14 | 100,460 | 231,790 | 332,250 | 378,400 | Mar-20 | 124 | 88 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05B D 01000 | 2020-2007 | 0.13 | 99,170 | 232,380 | 331,550 | 376,075 | Mar-20 | 125 | 88 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W07AB 03140 | 2020-2333 | 0.11 | 96,960 | 187,440 | 284,400 | 322,072 | Mar-20 | 126 | 88 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W06D D 03700 | 2020-2439 | 0.13 | 99,650 | 202,100 | 301,750 | 341,145 | Mar-20 | 127 | 88 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05CB 08000 | 2020-4277 | 0.12 | 98,290 | 203,840 | 302,130 | 342,954 | May-20 | 128 | 88 |
| 01 | 00 | 000 | 101 | 145 | 33 | 4N1W05CB 09800 | 2020-8364 | 0.11 | 96,950 | 225,280 | 322,230 | 367,374 | Aug-20 | 129 | 88 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05C A 00118 | 2020-11153 | 0.13 | 98,780 | 269,770 | 368,550 | 417,155 | Oct-20 | 130 | 88 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05BC 00400 | 2020-12252 | 0.16 | 104,240 | 206,810 | 311,050 | 353,780 | Nov-20 | 131 | 88 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05AB 01043 | 2020-2380 | 0.13 | 99,590 | 208,480 | 308,070 | 344,533 | Feb-20 | 132 | 89 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W06D C 06100 | 2020-3160 | 0.35 | 127,110 | 261,830 | 388,940 | 438,003 | Apr-20 | 133 | 89 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05B D 07900 | 2020-3891 | 0.12 | 97,020 | 205,770 | 302,790 | 339,318 | Apr-20 | 134 | 89 |

COLUMBIA County 2021 Ratio Study

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|------------|-----------|----------|--------------------|------------|------|----------|---------|-----------|---------------|--------------|-----|----|
| 01 | 00 | 000 | 101 | 143 | 33 | 5N1W32D C 02603 | 2020-6215 | 0.16 | 103,640 | 229,380 | 333,020 | 372,182 | Jun-20 | 135 | 89 |
| 01 | 00 | 000 | 101 | 141 | 33 | 5N1W34CB 01801 | 2020-6286 | 0.12 | 97,800 | 170,010 | 267,810 | 302,583 | Jun-20 | 136 | 89 |
| 01 | 00 | 000 | 101 | 142 | 33 | 4N1W04D D 04800 | 2020-8165 | 0.13 | 99,450 | 180,550 | 280,000 | 314,458 | Aug-20 | 137 | 89 |
| 01 | 00 | 000 | 101 | 146 | 33 | 4N1W03BC 01600 | 2020-8988 | 0.13 | 99,080 | 182,750 | 281,830 | 316,149 | Sep-20 | 138 | 89 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05CB 10100 | 2020-9906 | 0.12 | 98,290 | 267,110 | 365,400 | 410,040 | Sep-20 | 139 | 89 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05BC 03200 | 2020-12525 | 0.17 | 104,640 | 241,210 | 345,850 | 387,571 | Nov-20 | 140 | 89 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05A C 06900 | 2020-310 | 0.14 | 100,050 | 228,460 | 328,510 | 365,501 | Jan-20 | 141 | 90 |
| 01 | 00 | 000 | 101 | 143 | 33 | 5N1W34CB 01605 | 2020-932 | 0.16 | 103,460 | 209,720 | 313,180 | 346,592 | Jan-20 | 142 | 90 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W06D D 06800 | 2020-934 | 0.12 | 97,280 | 183,360 | 280,640 | 311,334 | Jan-20 | 143 | 90 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05BC 05200 | 2020-3362 | 0.13 | 99,060 | 250,390 | 349,450 | 386,305 | Apr-20 | 144 | 90 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05BC 07502 | 2020-5663 | 0.12 | 96,570 | 258,640 | 355,210 | 396,585 | Jun-20 | 145 | 90 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05D B 02706 | 2020-5083 | 0.12 | 97,440 | 215,030 | 312,470 | 346,923 | Jun-20 | 146 | 90 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W04A D 05600 | 2020-6800 | 0.09 | 86,460 | 91,090 | 177,550 | 197,980 | Jul-20 | 147 | 90 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05BC 07510 | 2020-10375 | 0.12 | 96,560 | 301,880 | 398,440 | 445,160 | Sep-20 | 148 | 90 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05A D 10400 | 2020-11233 | 0.11 | 96,450 | 208,780 | 305,230 | 341,030 | Oct-20 | 149 | 90 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05B D 01015 | 2020-11079 | 0.14 | 101,510 | 232,890 | 334,400 | 371,388 | Oct-20 | 150 | 90 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W08BB 08400 | 2020-3157 | 0.16 | 103,550 | 241,180 | 344,730 | 376,866 | Apr-20 | 151 | 91 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05B D 09102 | 2020-4443 | 0.16 | 103,470 | 306,470 | 409,940 | 449,521 | May-20 | 152 | 91 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W07AB 03143 | 2020-5065 | 0.12 | 97,410 | 199,290 | 296,700 | 326,244 | Jun-20 | 153 | 91 |
| 01 | 00 | 000 | 101 | 142 | 33 | 5N1W34CC 14600 | 2020-7530 | 0.33 | 125,590 | 265,810 | 391,400 | 432,332 | Jul-20 | 154 | 91 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W04D A 07400 | 2020-9209 | 0.13 | 98,330 | 206,970 | 305,300 | 334,198 | Sep-20 | 155 | 91 |
| 01 | 00 | 000 | 101 | 143 | 33 | 5N1W32D B 00400 | 2020-11979 | 0.16 | 103,980 | 292,320 | 396,300 | 434,277 | Nov-20 | 156 | 91 |
| 01 | 00 | 000 | 101 | 141 | 33 | 5N1W32D C 00112 | 2020-2736 | 0.17 | 104,930 | 266,780 | 371,710 | 405,799 | Mar-20 | 157 | 92 |
| 01 | 00 | 000 | 101 | 142 | 33 | 5N1W34CC 08800 | 2020-4543 | 0.13 | 99,450 | 191,530 | 290,980 | 317,736 | May-20 | 158 | 92 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05BA 03944 | 2020-5079 | 0.16 | 103,070 | 234,660 | 337,730 | 368,060 | Jun-20 | 159 | 92 |
| 01 | 00 | 000 | 101 | | 33 | 4N1W06D A 07010 | 2020-7291 | 0.16 | 103,750 | 318,380 | 422,130 | 457,320 | Jul-20 | 160 | 92 |

COLUMBIA County 2021 Ratio Study

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|------------|-----------|----------|--------------------|------------|------|----------|---------|-----------|---------------|--------------|-----|----|
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05B D 09127 | 2020-8764 | 0.12 | 97,010 | 309,510 | 406,520 | 442,822 | Aug-20 | 161 | 92 |
| 01 | 00 | 000 | 101 | 145 | 33 | 5N1W33D A 02000 | 2020-7761 | 0.27 | 169,300 | 185,460 | 354,760 | 383,542 | Aug-20 | 162 | 92 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W06D C 03200 | 2020-11145 | 0.16 | 103,440 | 251,900 | 355,340 | 385,822 | Oct-20 | 163 | 92 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05B D 09109 | 2020-2847 | 0.11 | 96,460 | 302,640 | 399,100 | 429,746 | Mar-20 | 164 | 93 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05CB 00124 | 2020-2548 | 0.13 | 98,650 | 283,680 | 382,330 | 409,103 | Mar-20 | 165 | 93 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05D B 06203 | 2020-2703 | 0.16 | 103,590 | 234,830 | 338,420 | 363,562 | Mar-20 | 166 | 93 |
| 01 | 00 | 000 | 101 | 141 | 30 | 4N1W04D B 05102 | 2020-3340 | 0.13 | 99,450 | 149,280 | 248,730 | 266,600 | Apr-20 | 167 | 93 |
| 01 | 00 | 000 | 101 | 145 | 30 | 4N1W05CB 07800 | 2020-4332 | 0.11 | 96,950 | 224,060 | 321,010 | 343,407 | May-20 | 168 | 93 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05C A 00122 | 2020-6290 | 0.13 | 98,980 | 250,010 | 348,990 | 376,380 | Jun-20 | 169 | 93 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W04D D 04205 | 2020-8968 | 0.14 | 100,560 | 209,320 | 309,880 | 334,685 | Sep-20 | 170 | 93 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05B D 01005 | 2020-10391 | 0.12 | 97,180 | 236,740 | 333,920 | 357,910 | Oct-20 | 171 | 93 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05BC 03000 | 2020-11633 | 0.16 | 103,970 | 203,230 | 307,200 | 331,742 | Nov-20 | 172 | 93 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05BA 03920 | 2020-13807 | 0.14 | 99,830 | 310,750 | 410,580 | 440,308 | Dec-20 | 173 | 93 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W06D D 05200 | 2020-666 | 0.13 | 100,010 | 254,980 | 354,990 | 375,791 | Jan-20 | 174 | 94 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W04A A 05500 | 2020-961 | 0.32 | 123,500 | 190,540 | 314,040 | 335,606 | Jan-20 | 175 | 94 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05C A 00503 | 2020-2178 | 0.23 | 112,900 | 220,940 | 333,840 | 354,189 | Mar-20 | 176 | 94 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05B D 01010 | 2020-2347 | 0.13 | 98,890 | 212,320 | 311,210 | 330,719 | Mar-20 | 177 | 94 |
| 01 | 00 | 000 | 101 | 143 | 30 | 4N1W06D D 07200 | 2020-2886 | 0.14 | 100,060 | 220,990 | 321,050 | 341,632 | Apr-20 | 178 | 94 |
| 01 | 00 | 000 | 101 | 144 | 33 | 4N1W05B D 09114 | 2020-9833 | 0.12 | 97,400 | 365,700 | 463,100 | 492,187 | Sep-20 | 179 | 94 |
| 01 | 00 | 000 | 101 | 141 | 30 | 5N1W32D C 00111 | 2020-9897 | 0.17 | 104,660 | 249,610 | 354,270 | 377,381 | Sep-20 | 180 | 94 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05BA 03907 | 2020-10159 | 0.15 | 101,810 | 235,560 | 337,370 | 358,085 | Sep-20 | 181 | 94 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05BC 07509 | 2020-11575 | 0.14 | 101,160 | 297,590 | 398,750 | 422,349 | Oct-20 | 182 | 94 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05BC 07505 | 2020-11807 | 0.12 | 96,530 | 224,660 | 321,190 | 342,513 | Nov-20 | 183 | 94 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05B D 09103 | 2020-11708 | 0.12 | 97,870 | 272,380 | 370,250 | 392,031 | Nov-20 | 184 | 94 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05D C 08102 | 2020-12231 | 0.28 | 119,040 | 259,640 | 378,680 | 403,509 | Nov-20 | 185 | 94 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W07AB 03182 | 2020-12411 | 0.13 | 99,570 | 228,130 | 327,700 | 348,140 | Nov-20 | 186 | 94 |

COLUMBIA County 2021 Ratio Study

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|------------|-----------|----------|--------------------|------------|------|----------|---------|-----------|---------------|--------------|-----|----|
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W03CB 04201 | 2020-13600 | 0.27 | 169,200 | 144,480 | 313,680 | 332,607 | Nov-20 | 187 | 94 |
| 01 | 00 | 000 | 101 | 135 | 33 | 5N1W34CC 06300 | 2020-13204 | 0.12 | 97,200 | 114,230 | 211,430 | 224,986 | Dec-20 | 188 | 94 |
| 01 | 00 | 000 | 101 | | 33 | 4N1W06D A 07011 | 2020-13329 | 0.15 | 102,510 | 295,110 | 397,620 | 421,664 | Dec-20 | 189 | 94 |
| 01 | 00 | 000 | 101 | 132 | 30 | 4N1W03BB 15900 | 2020-3206 | 0.11 | 95,250 | 84,590 | 179,840 | 188,682 | Apr-20 | 190 | 95 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W06D C 03500 | 2020-5069 | 0.26 | 117,300 | 279,700 | 397,000 | 417,485 | Jun-20 | 191 | 95 |
| 01 | 00 | 000 | 101 | 144 | 33 | 4N1W03C A 00700 | 2020-5384 | 0.23 | 112,910 | 148,740 | 261,650 | 274,890 | Jun-20 | 192 | 95 |
| 01 | 00 | 000 | 101 | 142 | 33 | 5N1W32D C 00117 | 2020-5649 | 0.21 | 110,620 | 257,160 | 367,780 | 388,093 | Jun-20 | 193 | 95 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05B D 04800 | 2020-6511 | 0.11 | 96,960 | 216,660 | 313,620 | 328,703 | Jul-20 | 194 | 95 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W07AB 03122 | 2020-7435 | 0.21 | 110,590 | 247,760 | 358,350 | 379,095 | Jul-20 | 195 | 95 |
| 01 | 00 | 000 | 101 | 142 | 33 | 4N1W05BA 03916 | 2020-8431 | 0.13 | 99,070 | 259,730 | 358,800 | 376,705 | Aug-20 | 196 | 95 |
| 01 | 00 | 000 | 101 | | 33 | 4N1W06D A 07012 | 2020-11143 | 0.14 | 101,380 | 312,750 | 414,130 | 435,362 | Oct-20 | 197 | 95 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05BC 07534 | 2021-450 | 0.12 | 96,630 | 254,040 | 350,670 | 369,974 | Dec-20 | 198 | 95 |
| 01 | 00 | 000 | 101 | 132 | 33 | 5N1W33D C 13900 | 2020-2242 | 0.13 | 99,450 | 158,490 | 257,940 | 268,250 | Mar-20 | 199 | 96 |
| 01 | 00 | 000 | 101 | 141 | 33 | 5N1W32D C 00108 | 2020-2328 | 0.23 | 113,200 | 268,550 | 381,750 | 398,970 | Mar-20 | 200 | 96 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05B D 09118 | 2020-8160 | 0.12 | 96,620 | 258,180 | 354,800 | 370,408 | Aug-20 | 201 | 96 |
| 01 | 00 | 000 | 101 | 142 | 33 | 4N1W03CB 05000 | 2020-7787 | 0.13 | 99,450 | 274,760 | 374,210 | 388,546 | Aug-20 | 202 | 96 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W06D C 04900 | 2020-9084 | 0.18 | 105,890 | 278,980 | 384,870 | 400,476 | Sep-20 | 203 | 96 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05B D 09108 | 2020-10521 | 0.12 | 96,820 | 260,530 | 357,350 | 372,721 | Sep-20 | 204 | 96 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05BC 07504 | 2020-10884 | 0.12 | 96,540 | 318,150 | 414,690 | 433,848 | Oct-20 | 205 | 96 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W06D D 03200 | 2020-12215 | 0.16 | 103,760 | 282,970 | 386,730 | 404,120 | Nov-20 | 206 | 96 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05BC 06000 | 2020-3271 | 0.12 | 97,090 | 274,490 | 371,580 | 383,724 | Apr-20 | 207 | 97 |
| 01 | 00 | 000 | 101 | 144 | 33 | 4N1W05B D 09113 | 2020-4999 | 0.14 | 100,140 | 370,780 | 470,920 | 484,292 | Jun-20 | 208 | 97 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05BC 07500 | 2020-7558 | 0.12 | 96,600 | 281,080 | 377,680 | 390,623 | Jul-20 | 209 | 97 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05B D 09126 | 2020-8380 | 0.12 | 96,770 | 270,840 | 367,610 | 380,677 | Aug-20 | 210 | 97 |
| 01 | 00 | 000 | 101 | 143 | 33 | 5N1W32D B 00136 | 2020-11701 | 0.16 | 103,960 | 322,490 | 426,450 | 441,308 | Nov-20 | 211 | 97 |
| 01 | 00 | 000 | 101 | | 33 | 5N1W32D B 00152 | 2020-12998 | 0.16 | 103,980 | 311,580 | 415,560 | 430,597 | Dec-20 | 212 | 97 |

COLUMBIA County 2021 Ratio Study

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|------------|-----------|----------|--------------------|------------|------|----------|---------|-----------|---------------|--------------|-----|-----|
| 01 | 00 | 000 | 101 | 145 | 33 | 4N1W05D C 02600 | 2020-2455 | 0.43 | 135,300 | 242,310 | 377,610 | 385,489 | Mar-20 | 213 | 98 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W07AB 03112 | 2020-4020 | 0.13 | 99,860 | 292,110 | 391,970 | 399,961 | May-20 | 214 | 98 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05CB 09700 | 2020-4227 | 0.12 | 98,300 | 278,690 | 376,990 | 386,356 | May-20 | 215 | 98 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05C A 00106 | 2020-6654 | 0.13 | 98,330 | 249,250 | 347,580 | 354,722 | Jul-20 | 216 | 98 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05B D 09125 | 2020-8599 | 0.12 | 97,040 | 312,430 | 409,470 | 417,608 | Aug-20 | 217 | 98 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05B D 09105 | 2020-13213 | 0.12 | 97,870 | 271,670 | 369,540 | 375,368 | Dec-20 | 218 | 98 |
| 01 | 00 | 000 | 101 | | 33 | 4N1W06D A 07008 | 2020-13411 | 0.16 | 103,350 | 291,580 | 394,930 | 401,460 | Dec-20 | 219 | 98 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W05B D 03000 | 2020-2329 | 0.21 | 110,900 | 250,390 | 361,290 | 363,578 | Mar-20 | 220 | 99 |
| 01 | 00 | 000 | 101 | 142 | 33 | 4N1W06D D 08500 | 2020-4826 | 0.14 | 100,200 | 339,470 | 439,670 | 444,746 | May-20 | 221 | 99 |
| 01 | 00 | 000 | 101 | 136 | 33 | 4N1W04A A 03000 | 2020-6401 | 0.13 | 99,450 | 178,000 | 277,450 | 280,842 | Jul-20 | 222 | 99 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W07AB 03178 | 2020-8426 | 0.12 | 98,460 | 298,060 | 396,520 | 399,796 | Aug-20 | 223 | 99 |
| 01 | 00 | 000 | 101 | 142 | 33 | 4N1W04CB 09500 | 2020-9902 | 0.16 | 103,110 | 160,930 | 264,040 | 267,290 | Sep-20 | 224 | 99 |
| 01 | 00 | 000 | 101 | 153 | 33 | 4N1W06D A 07017 | 2020-13547 | 0.18 | 106,720 | 340,280 | 447,000 | 453,496 | Dec-20 | 225 | 99 |
| 01 | 00 | 000 | 101 | | 33 | 4N1W04A C 00102 | 2020-293 | 0.27 | 127,920 | 235,910 | 363,830 | 364,581 | Jan-20 | 226 | 100 |
| 01 | 00 | 000 | 101 | 131 | 30 | 5N1W33D C 02800 | 2020-1978 | 0.23 | 112,900 | 119,530 | 232,430 | 231,383 | Feb-20 | 227 | 100 |
| 01 | 00 | 000 | 101 | | 33 | 5N1W32D C 00906 | 2020-7897 | 0.21 | 109,840 | 306,810 | 416,650 | 416,729 | Aug-20 | 228 | 100 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W06D A 04500 | 2020-8150 | 0.34 | 164,550 | 219,640 | 384,190 | 384,908 | Aug-20 | 229 | 100 |
| 01 | 00 | 000 | 101 | | 33 | 5N1W32D B 00154 | 2020-12518 | 0.25 | 115,960 | 330,380 | 446,340 | 442,995 | Nov-20 | 230 | 101 |
| 01 | 00 | 000 | 101 | 244 | 33 | 4N1W03BB 03101 | 2020-3741 | 0.13 | 136,950 | 400,400 | 537,350 | 525,690 | Apr-20 | 231 | 102 |
| 01 | 00 | 000 | 101 | 141 | 33 | 4N1W05CB 00302 | 2020-3853 | 0.62 | 150,870 | 178,720 | 329,590 | 323,605 | Apr-20 | 232 | 102 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W04A C 01900 | 2020-6498 | 0.11 | 96,450 | 219,830 | 316,280 | 311,052 | Jul-20 | 233 | 102 |
| 01 | 00 | 000 | 101 | 142 | 33 | 5N1W33A D 01600 | 2020-570 | 0.25 | 115,650 | 232,250 | 347,900 | 336,691 | Jan-20 | 234 | 103 |
| 01 | 00 | 000 | 101 | 142 | 30 | 4N1W06D A 05500 | 2020-12773 | 0.50 | 142,520 | 290,530 | 433,050 | 420,884 | Dec-20 | 235 | 103 |
| 01 | 00 | 000 | 101 | 131 | 33 | 5N1W34CC 06100 | 2021-276 | 0.13 | 99,450 | 155,920 | 255,370 | 247,449 | Dec-20 | 236 | 103 |
| 01 | 00 | 000 | 101 | 143 | 33 | 4N1W04A A 03800 | 2020-3041 | 0.31 | 122,150 | 310,640 | 432,790 | 416,286 | Apr-20 | 237 | 104 |
| 01 | 00 | 000 | 101 | 132 | 33 | 4N1W04B D 00600 | 2020-11350 | 0.22 | 111,490 | 142,720 | 254,210 | 238,760 | Oct-20 | 238 | 106 |

COLUMBIA County 2021 Ratio Study

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|------------|-----------|----------|--------------------|------------|------|----------|---------|-----------|---------------|--------------|-----|-----|
| 01 | 00 | 000 | 101 | 153 | 33 | 4N1W05CB 00125 | 2020-11497 | 0.13 | 99,080 | 371,520 | 470,600 | 440,436 | Oct-20 | 239 | 107 |
| 01 | 00 | 000 | 101 | 121 | 33 | 4N1W04D B 08500 | 2020-975 | 0.20 | 108,330 | 84,790 | 193,120 | 178,629 | Jan-20 | 240 | 108 |
| 01 | 00 | 000 | 101 | 151 | 33 | 4N1W05CC 01117 | 2020-10783 | 0.23 | 113,700 | 284,550 | 398,250 | 366,804 | Oct-20 | 241 | 109 |
| 01 | 00 | 000 | 101 | 131 | 30 | 5N1W33D A 03900 | 2020-7662 | 0.13 | 99,450 | 108,150 | 207,600 | 186,858 | Jul-20 | 242 | 111 |
| 01 | 00 | 000 | 101 | 131 | 30 | 5N1W33D D 06600 | 2020-5666 | 0.10 | 92,440 | 74,720 | 167,160 | 149,588 | Jun-20 | 243 | 112 |
| 01 | 00 | 000 | 101 | 131 | 33 | 5N1W33D D 11400 | 2020-13651 | 0.13 | 99,450 | 99,360 | 198,810 | 177,678 | Dec-20 | 244 | 112 |
| 01 | 00 | 000 | 101 | 153 | 33 | 4N1W06D D 08300 | 2020-4041 | 0.14 | 100,200 | 336,920 | 437,120 | 386,718 | May-20 | 245 | 113 |
| 01 | 00 | 000 | 101 | 133 | 30 | 5N1W33D C 11100 | 2020-10020 | 0.13 | 99,450 | 111,470 | 210,920 | 174,301 | Sep-20 | 246 | 121 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W04D A 06700 | 2020-3448 | 0.13 | 99,450 | 76,450 | 175,900 | 141,073 | Apr-20 | 247 | 125 |
| 01 | 00 | 000 | 101 | 131 | 33 | 4N1W03CB 02100 | 2020-1614 | 0.27 | 117,380 | 86,130 | 203,510 | 161,475 | Feb-20 | 248 | 126 |
| 01 | 00 | 000 | 101 | 132 | 33 | 4N1W04A C 09200 | 2020-7304 | 0.13 | 99,080 | 97,160 | 196,240 | 153,890 | Jul-20 | 249 | 128 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------|-----------|----|----|----|----------|------------|----------|
| 102 | 01 | 00 | 000 | 2021 | 3 | St Helens | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | | | | |
|---|------------|-------------------------|-------------------------|---|
| Sample - Number of Sales | 3 | | | |
| Population - Number of Accounts | 27 | | | |
| Sales as a percentage of the Population | 11.11% | | | |
| <i>Prior Year Population Values</i> | | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values Post Trend Brkdwn |
| Land Rmv | 0 | 0 | 0.00% | 0 0.00% |
| OSD RMV | 0 | 0 | 0.00% | 0 0.00% |
| Improvement RMV | 5,450,790 | 5,450,790 | 100.00% | 6,322,916 100.00% |
| Farm Improvement RMV | 0 | 0 | 0.00% | 0 0.00% |
| Selected Ratio From Sales | 86 | | | |
| Time Trend Adjustment | 9 | | | |
| Before Ratio | 86 | | | |
| Overall Adjustment Factor | 116 | | | |
| Land Adjustment Factor | 100 | | | |
| OSD Adjustment Factor | 100 | | | |
| Improvement Adjustment Factor | 116 | | | |
| Farm Improvement Factor | 116 | | | |
| After Ratio | 100 | | | |

Explanation

RMV 102: SA 00

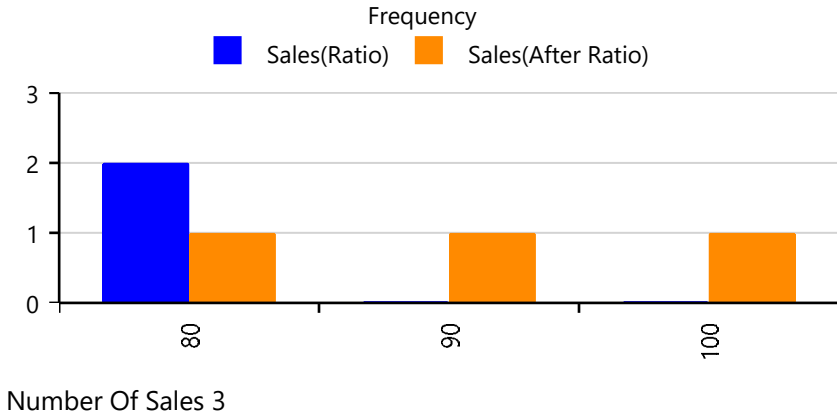
Improved property - Condominium, City of St. Helens

For this analysis of Condominiums located in the City of St. Helens, three sales were available which comprise 11.11% of the population. After adjusting for movement over time, the Median of 86 was selected and applied. This returned a trend factor of 116.

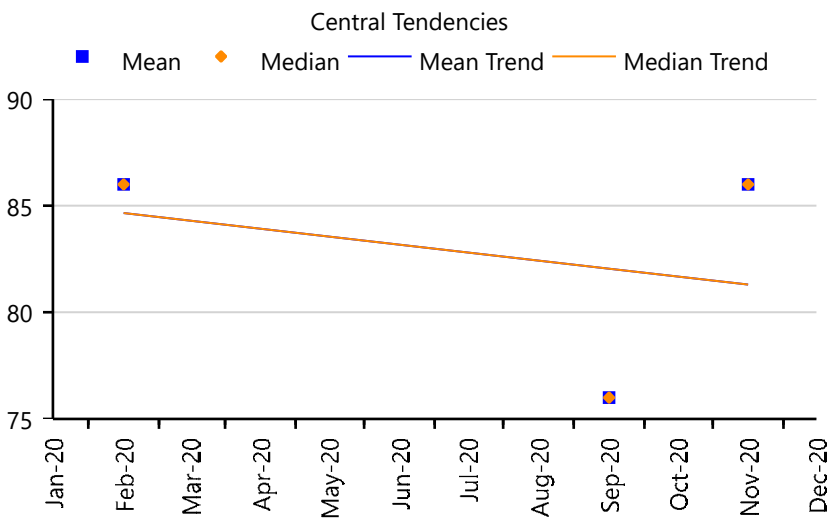
Performance History

| | 2021 | 2019 | 2018 | 2017 |
|-----|------|------|------|-------|
| COD | 3.88 | 4.10 | 5.39 | 11.11 |
| PRD | 1.01 | 1.00 | 0.98 | 1.02 |

COLUMBIA County 2021 Ratio Study



| | Sales (Ratio) | Sales (After Ratio) |
|-----------------------|---------------|---------------------|
| Median | 86 | 99 |
| AD | 3.33 | 4.00 |
| COD | 3.88 | 4.04 |
| Mean | 83 | 96 |
| SD | 5.77 | 6.66 |
| COV | 6.98 | 6.96 |
| Wtd Mean | 82 | 95 |
| GeoMean | 83 | 96 |
| PRD | 1.01 | 1.01 |
| 95% Confidence | 6.53 | 7.53 |



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Feb-20 | 86 | 86 | 1 |
| Sep-20 | 76 | 76 | 1 |
| Nov-20 | 86 | 86 | 1 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|---------|--------|-------|--------------------|------------|----|----------|---------|-----------|------------|-----------|---|----|
| 01 | 00 | 000 | 102 | 151 | 33 | 4N1W03BA 90205 | 2020-9128 | | 0 | 227,400 | 227,400 | 300,099 | Sep-20 | 1 | 76 |
| 01 | 00 | 000 | 102 | 134 | 33 | 4N1W04B D 90200 | 2020-1040 | | 0 | 167,900 | 167,900 | 194,688 | Feb-20 | 2 | 86 |
| 01 | 00 | 000 | 102 | 134 | 33 | 4N1W04B D 90200 | 2020-12552 | | 0 | 167,900 | 167,900 | 195,862 | Nov-20 | 3 | 86 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------|-----------|----|----|----|----------|------------|----------|
| 109 | 01 | 00 | 000 | 2021 | 2 | St Helens | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------------------|
| Sample - Number of Sales | 2 |
| Population - Number of Accounts | 93 |
| Sales as a percentage of the Population | 2.15% |
| <i>Prior Year Population Values</i> | |
| Land Rmv | 12,952,250 |
| OSD RMV | 2,704,100 |
| Improvement RMV | 9,372,900 |
| Farm Improvement RMV | 267,070 |
| | Pre-Trend Brkdwn |
| Land Rmv | 51.20% |
| OSD RMV | 10.69% |
| Improvement RMV | 37.05% |
| Farm Improvement RMV | 1.06% |
| | Post Trend Values |
| Land Rmv | 13,988,430 |
| OSD RMV | 2,704,100 |
| Improvement RMV | 11,434,938 |
| Farm Improvement RMV | 325,825 |
| | Post Trend Brkdwn |
| Land Rmv | 49.16% |
| OSD RMV | 9.50% |
| Improvement RMV | 40.19% |
| Farm Improvement RMV | 1.15% |
| Selected Ratio From Sales | 89 |
| Time Trend Adjustment | 9 |
| Before Ratio | 89 |
| Overall Adjustment Factor | 112 |
| Land Adjustment Factor | 108 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 122 |
| Farm Improvement Factor | 122 |
| After Ratio | 100 |

Explanation

RMV 109: SA 00

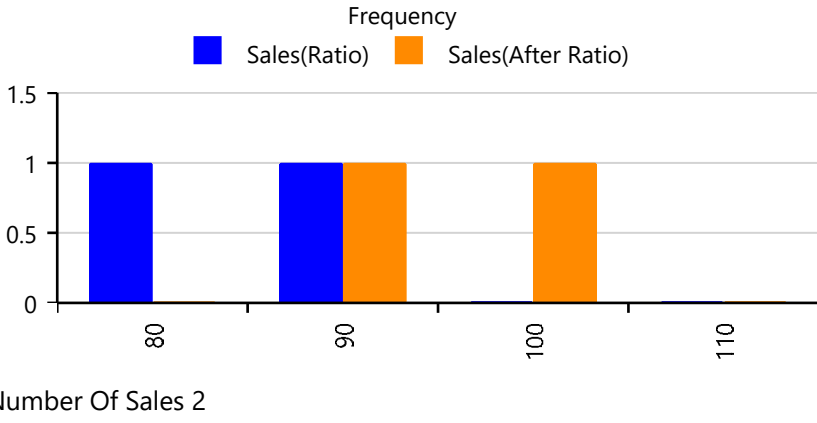
Improved property - Manufactured Structure, City of St. Helens

The population of this study area is 93 and the sales as a percentage is 2.15%. After applying the time adjustment of 9%, the Median (89) was selected and deemed a good indicator for this classification of property. After applying the Median, the Overall Adjustment Factor of 112 was returned.

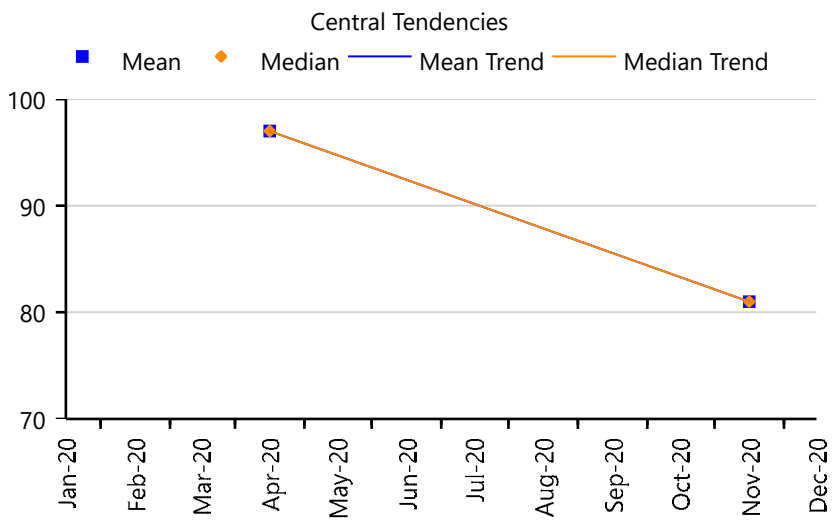
Performance History

| | 2021 | 2020 | 2019 | 2018 | 2017 |
|-----|------|------|-------|-------|-------|
| COD | 8.99 | 1.99 | 14.17 | 11.59 | 29.17 |
| PRD | 1.01 | 1.00 | 1.00 | 1.01 | 1.06 |

COLUMBIA County 2021 Ratio Study



| | Sales (Ratio) | Sales (After Ratio) |
|-----------------------|---------------|---------------------|
| Median | 89 | 102 |
| AD | 8.00 | 7.50 |
| COD | 8.99 | 7.39 |
| Mean | 89 | 102 |
| SD | 11.31 | 10.61 |
| COV | 12.71 | 10.45 |
| Wtd Mean | 88 | 101 |
| GeoMean | 89 | 101 |
| PRD | 1.01 | 1.01 |
| 95% Confidence | 15.68 | 14.70 |



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Apr-20 | 97 | 97 | 1 |
| Nov-20 | 81 | 81 | 1 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|---------|--------|-------|-----------------|------------|------|----------|---------|-----------|------------|-----------|---|----|
| 01 | 00 | 000 | 109 | 463 | 33 | 4N1W05D B 05200 | 2020-12286 | 0.24 | 114,750 | 201,270 | 316,020 | 388,696 | Nov-20 | 1 | 81 |
| 01 | 00 | 000 | 109 | 452 | 33 | 4N1W05D B 01900 | 2020-3413 | 0.96 | 163,160 | 117,400 | 280,560 | 289,995 | Apr-20 | 2 | 97 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------|-----------|----|----|----|----------|------------|----------|
| 100 | 01 | 15 | 000 | 2021 | | St Helens | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------|
| Sample - Number of Sales | 0 |
| Population - Number of Accounts | 3 |
| Sales as a percentage of the Population | 0.00% |

| <i>Prior Year Population Values</i> | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
|-------------------------------------|------------------|------------------|-------------------|-------------------|
| Land Rmv | 737,440 | 100.00% | 796,435 | 100.00% |
| OSD RMV | 0 | 0.00% | 0 | 0.00% |
| Improvement RMV | 0 | 0.00% | 0 | 0.00% |
| Farm Improvement RMV | 0 | 0.00% | 0 | 0.00% |

| | |
|----------------------------------|-----------|
| Selected Ratio From Sales | 93 |
| Time Trend Adjustment | 0 |

| | |
|---------------------|-----------|
| Before Ratio | 93 |
|---------------------|-----------|

| | |
|----------------------------------|------------|
| Overall Adjustment Factor | 108 |
| Land Adjustment Factor | 108 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |

| | |
|--------------------|------------|
| After Ratio | 100 |
|--------------------|------------|

Explanation

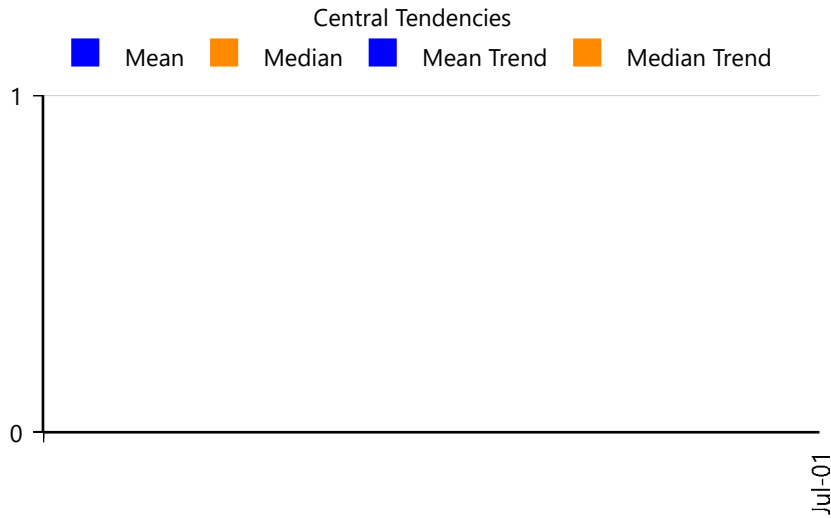
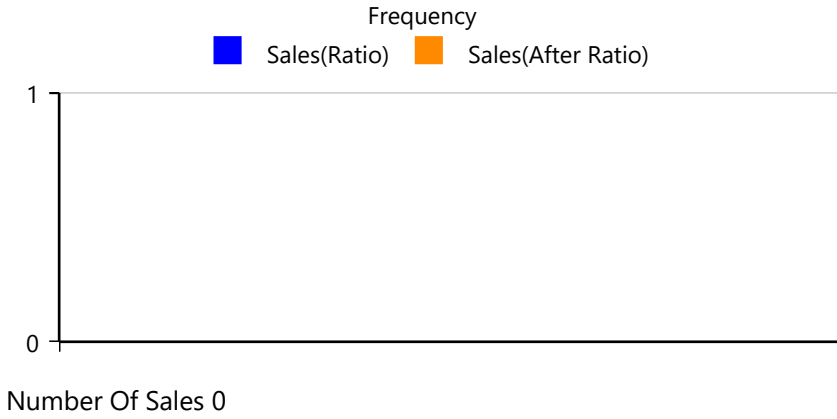
RMV 100: SA 15
Unimproved land, Riverfront property in the City of St. Helens

With having no sales available for this analysis of Riverfront vacant land properties, it was decided to use the Selected Median of 93 from the RMV class 100 unimproved study located in MA 01 and SA 00.

Performance History

| | 2021 | 2018 |
|-----|------|-------|
| COD | - | 16.54 |
| PRD | - | 1.01 |

COLUMBIA County 2021 Ratio Study



- Sales (Ratio)
- Sales (After Ratio)
- Median
- AD
- COD
- Mean
- SD
- COV
- Wtd Mean
- GeoMean
- PRD
- 95% Confidence

Month Mean Median Sales

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------|-----------|----|----|----|----------|------------|----------|
| 101 | 01 | 15 | 000 | 2021 | | St Helens | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| Sample - Number of Sales | 0 | | | | | | | | | | | | | | | | | | | | |
|---|--|-------------------|-------------------|-------------------|-------------------|-----------|--------|-----------|--------|---------|-------|---------|-------|-----------|--------|-----------|--------|--------|-------|--------|-------|
| Population - Number of Accounts | 24 | | | | | | | | | | | | | | | | | | | | |
| Sales as a percentage of the Population | 0.00% | | | | | | | | | | | | | | | | | | | | |
| <i>Prior Year Population Values</i> | | | | | | | | | | | | | | | | | | | | | |
| Land Rmv | 5,043,540 | | | | | | | | | | | | | | | | | | | | |
| OSD RMV | 562,400 | | | | | | | | | | | | | | | | | | | | |
| Improvement RMV | 8,464,790 | | | | | | | | | | | | | | | | | | | | |
| Farm Improvement RMV | 50,530 | | | | | | | | | | | | | | | | | | | | |
| | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">Pre-Trend Values</th> <th style="width: 20%;">Pre-Trend Brkdwn</th> <th style="width: 30%;">Post Trend Values</th> <th style="width: 20%;">Post Trend Brkdwn</th> </tr> </thead> <tbody> <tr> <td>5,043,540</td> <td style="text-align: right;">35.72%</td> <td>5,447,023</td> <td style="text-align: right;">33.92%</td> </tr> <tr> <td>562,400</td> <td style="text-align: right;">3.98%</td> <td>562,400</td> <td style="text-align: right;">3.50%</td> </tr> <tr> <td>8,464,790</td> <td style="text-align: right;">59.94%</td> <td>9,988,452</td> <td style="text-align: right;">62.20%</td> </tr> <tr> <td>50,530</td> <td style="text-align: right;">0.36%</td> <td>59,625</td> <td style="text-align: right;">0.37%</td> </tr> </tbody> </table> | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn | 5,043,540 | 35.72% | 5,447,023 | 33.92% | 562,400 | 3.98% | 562,400 | 3.50% | 8,464,790 | 59.94% | 9,988,452 | 62.20% | 50,530 | 0.36% | 59,625 | 0.37% |
| Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn | | | | | | | | | | | | | | | | | | |
| 5,043,540 | 35.72% | 5,447,023 | 33.92% | | | | | | | | | | | | | | | | | | |
| 562,400 | 3.98% | 562,400 | 3.50% | | | | | | | | | | | | | | | | | | |
| 8,464,790 | 59.94% | 9,988,452 | 62.20% | | | | | | | | | | | | | | | | | | |
| 50,530 | 0.36% | 59,625 | 0.37% | | | | | | | | | | | | | | | | | | |
| Selected Ratio From Sales | 88 | | | | | | | | | | | | | | | | | | | | |
| Time Trend Adjustment | 0 | | | | | | | | | | | | | | | | | | | | |
| Before Ratio | 88 | | | | | | | | | | | | | | | | | | | | |
| Overall Adjustment Factor | 114 | | | | | | | | | | | | | | | | | | | | |
| Land Adjustment Factor | 108 | | | | | | | | | | | | | | | | | | | | |
| OSD Adjustment Factor | 100 | | | | | | | | | | | | | | | | | | | | |
| Improvement Adjustment Factor | 118 | | | | | | | | | | | | | | | | | | | | |
| Farm Improvement Factor | 118 | | | | | | | | | | | | | | | | | | | | |
| After Ratio | 100 | | | | | | | | | | | | | | | | | | | | |

Explanation

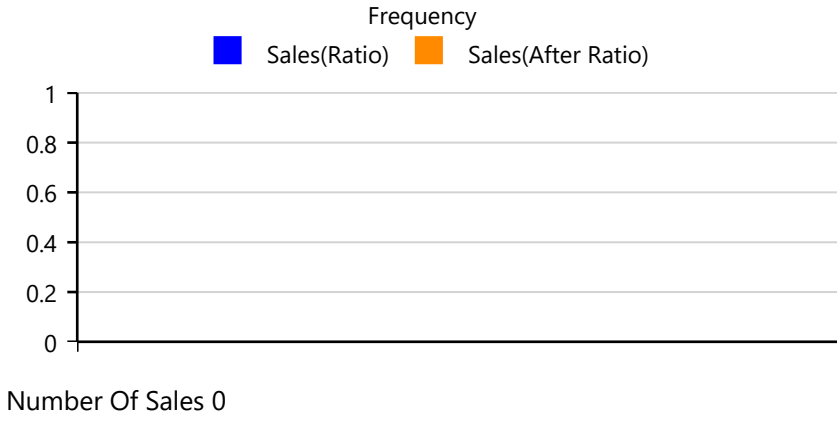
RMV 101: SA 15
Improved land, Riverfront property in the City of St. Helens

No Sales were identified for improved Riverfront properties located in the City of St. Helens for the study period. Therefore, the conclusion from the improved properties in Study Area 00 is recommended, with an Overall Adjustment Factor of 114.

Performance History

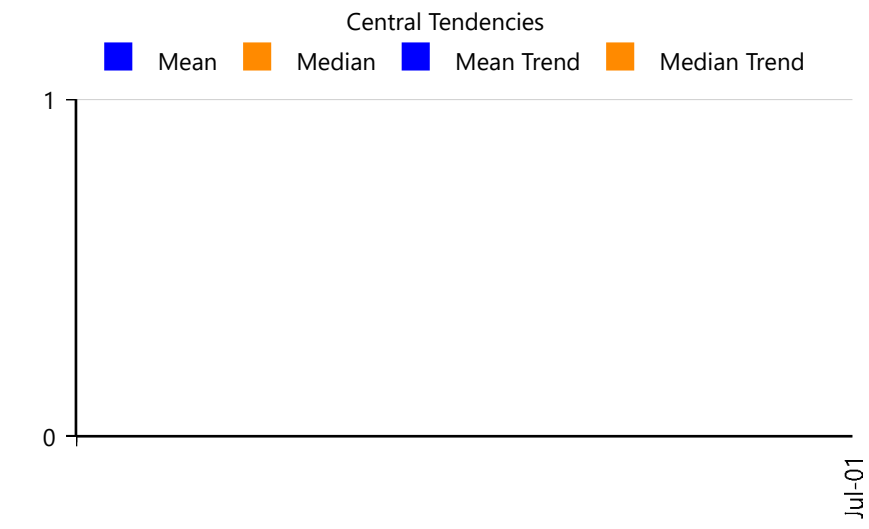
| | 2021 | 2020 | 2018 |
|-----|------|-------|-------|
| COD | - | 10.64 | 10.50 |
| PRD | - | 1.03 | 0.99 |

COLUMBIA County 2021 Ratio Study



Sales (Ratio) Sales (After Ratio)

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



Month Mean Median Sales

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------|-----------|----|----|----|----------|------------|----------|
| 101 | 01 | 30 | 000 | 2021 | 7 | St Helens | | | | | | | |

Adjustment Calculation Summary

| | |
|---|-------------------|
| Sample - Number of Sales | 7 |
| Population - Number of Accounts | 224 |
| Sales as a percentage of the Population | 3.13% |
| <i>Prior Year Population Values</i> | |
| Land Rmv | 16,869,540 |
| OSD RMV | 9,786,700 |
| Improvement RMV | 42,437,320 |
| Farm Improvement RMV | 33,500 |
| | Pre-Trend Brkdwn |
| | 24.40% |
| | Post Trend Values |
| | 18,219,103 |
| | 24.24% |
| | 9,786,700 |
| | 13.02% |
| | 47,105,425 |
| | 62.68% |
| | 37,185 |
| | 0.05% |
| Selected Ratio From Sales | 92 |
| Time Trend Adjustment | 9 |
| Before Ratio | 92 |
| Overall Adjustment Factor | 109 |
| Land Adjustment Factor | 108 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 111 |
| Farm Improvement Factor | 111 |
| After Ratio | 100 |

Explanation

RMV 101: SA 30

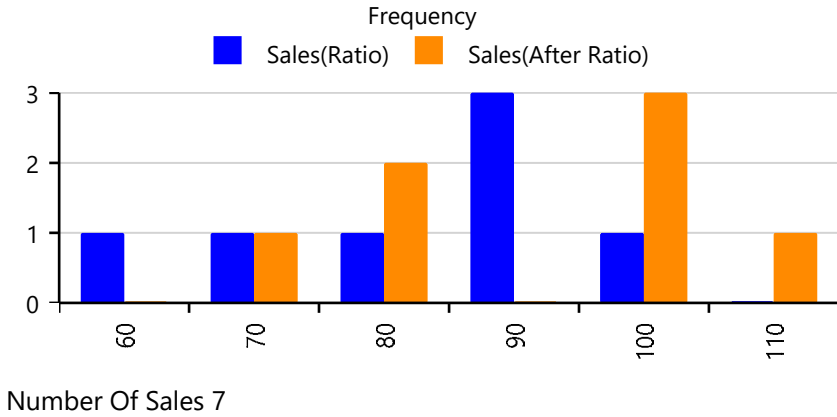
Improved land – Duplex/Triplex/Fourplex, City of St. Helens

The population of this study is 224 and there are 7 sales available which is a sufficient sample and deemed adequate to draw an acceptable conclusion. Upon review, the Median of 92 was selected and then applied to the sales array which returned an Overall Adjustment Factor of 109.

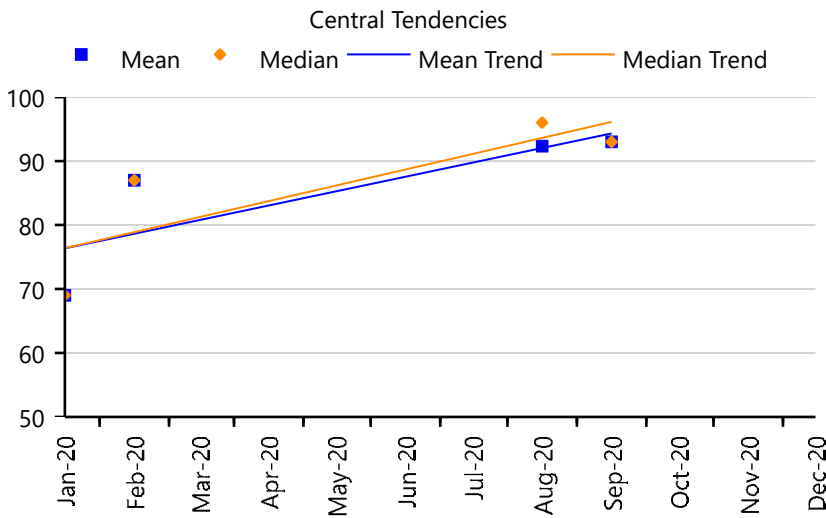
Performance History

| | 2021 | 2020 | 2019 | 2018 | 2017 |
|-----|-------|-------|------|------|-------|
| COD | 10.71 | 22.55 | 9.72 | 4.67 | 15.00 |
| PRD | 0.99 | 0.97 | 1.01 | 1.00 | 1.03 |

COLUMBIA County 2021 Ratio Study



| | Sales (Ratio) | Sales (After Ratio) |
|-----------------------|---------------|---------------------|
| Median | 92 | 101 |
| AD | 9.86 | 11.14 |
| COD | 10.71 | 11.03 |
| Mean | 88 | 95 |
| SD | 12.87 | 14.64 |
| COV | 14.70 | 15.36 |
| Wtd Mean | 89 | 97 |
| GeoMean | 87 | 94 |
| PRD | .99 | .99 |
| 95% Confidence | 9.53 | 10.84 |



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jan-20 | 69 | 69 | 1 |
| Feb-20 | 87 | 87 | 2 |
| Aug-20 | 92 | 96 | 3 |
| Sep-20 | 93 | 93 | 1 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|---------|--------|-------|-----------------|-----------|------|----------|---------|-----------|------------|-----------|---|-----|
| 01 | 30 | 000 | 101 | 232 | 30 | 5N1W33D A 02300 | 2020-144 | 0.14 | 110,880 | 120,320 | 231,200 | 337,435 | Jan-20 | 1 | 69 |
| 01 | 30 | 000 | 101 | 232 | 33 | 4N1W04D A 01100 | 2020-7832 | 0.13 | 109,950 | 104,940 | 214,890 | 286,046 | Aug-20 | 2 | 75 |
| 01 | 30 | 000 | 101 | 232 | 33 | 4N1W04D A 13400 | 2020-1766 | 0.13 | 109,950 | 136,650 | 246,600 | 301,336 | Feb-20 | 3 | 82 |
| 01 | 30 | 000 | 101 | 242 | 33 | 5N1W34CC 07800 | 2020-1657 | 0.13 | 109,950 | 271,910 | 381,860 | 414,453 | Feb-20 | 4 | 92 |
| 01 | 30 | 000 | 101 | 232 | 33 | 4N1W03BB 13000 | 2020-9447 | 0.13 | 109,950 | 237,510 | 347,460 | 374,192 | Sep-20 | 5 | 93 |
| 01 | 30 | 000 | 101 | 242 | 30 | 4N1W04AB 03700 | 2020-7823 | 0.14 | 110,700 | 262,090 | 372,790 | 388,725 | Aug-20 | 6 | 96 |
| 01 | 30 | 000 | 101 | 242 | 33 | 5N1W34CB 01609 | 2020-8895 | 0.32 | 134,600 | 294,130 | 428,730 | 402,870 | Aug-20 | 7 | 106 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------|-----------|----|----|----|----------|------------|----------|
| 101 | 01 | 43 | 000 | 2021 | 9 | St Helens | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------|
| Sample - Number of Sales | 9 |
| Population - Number of Accounts | 116 |
| Sales as a percentage of the Population | 7.76% |

| <i>Prior Year Population Values</i> | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
|-------------------------------------|------------------|------------------|-------------------|-------------------|
| Land Rmv | 5,140,890 | 17.61% | 5,552,161 | 17.88% |
| OSD RMV | 3,433,600 | 11.76% | 3,433,600 | 11.06% |
| Improvement RMV | 20,621,670 | 70.63% | 22,065,187 | 71.06% |
| Farm Improvement RMV | 0 | 0.00% | 0 | 0.00% |

| | |
|----------------------------------|-----------|
| Selected Ratio From Sales | 94 |
| Time Trend Adjustment | 9 |

| | |
|---------------------|-----------|
| Before Ratio | 94 |
|---------------------|-----------|

| | |
|----------------------------------|------------|
| Overall Adjustment Factor | 106 |
| Land Adjustment Factor | 108 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 107 |
| Farm Improvement Factor | 107 |

| | |
|--------------------|------------|
| After Ratio | 100 |
|--------------------|------------|

Explanation

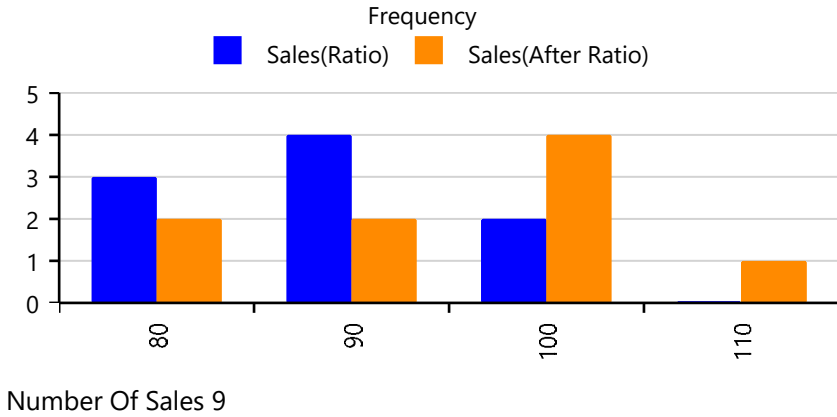
RMV 101: SA 43
Improved land - Town house/Row house, City of St. Helens

For this grouping of properties, the Median returned a ratio of 94 after applying the time adjustment. This ratio indicator was further supported by the Mean (93). Therefore, the Median of 94 was selected resulting in an Overall Adjustment Factor of 106.

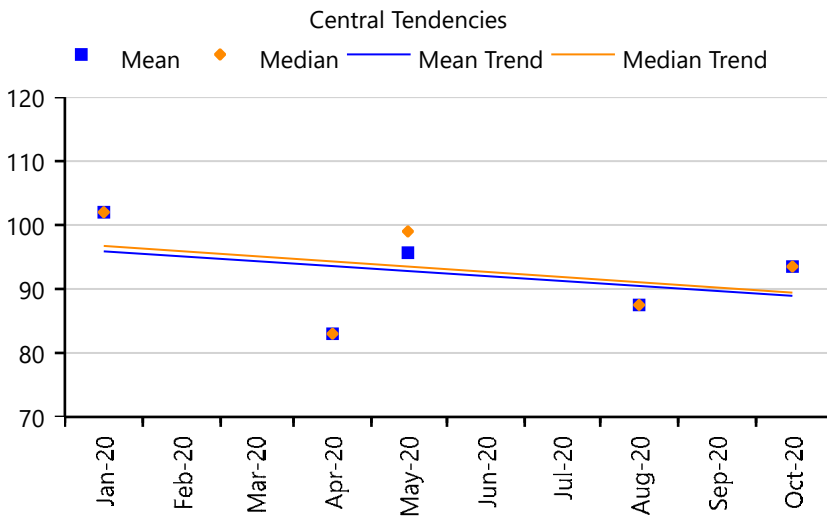
Performance History

| | 2021 | 2020 | 2019 | 2018 | 2017 |
|-----|------|-------|-------|------|-------|
| COD | 6.86 | 12.08 | 12.26 | 8.45 | 13.47 |
| PRD | 1.01 | 1.01 | 1.01 | 1.01 | 1.03 |

COLUMBIA County 2021 Ratio Study



| | Sales (Ratio) | Sales (After Ratio) |
|-----------------------|---------------|---------------------|
| 80 | 3 | 2 |
| 90 | 4 | 2 |
| 100 | 2 | 4 |
| 110 | 0 | 1 |
| Median | 94 | 100 |
| AD | 6.44 | 6.78 |
| COD | 6.86 | 6.78 |
| Mean | 93 | 99 |
| SD | 8.40 | 8.84 |
| COV | 9.06 | 8.95 |
| Wtd Mean | 92 | 97 |
| GeoMean | 92 | 98 |
| PRD | 1.01 | 1.01 |
| 95% Confidence | 5.49 | 5.78 |



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jan-20 | 102 | 102 | 1 |
| Apr-20 | 83 | 83 | 1 |
| May-20 | 96 | 99 | 3 |
| Aug-20 | 88 | 88 | 2 |
| Oct-20 | 94 | 94 | 2 |

COLUMBIA County 2021 Ratio Study

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|------------|-----------|----------|--------------------|------------|------|----------|---------|-----------|---------------|--------------|---|-----|
| 01 | 43 | 000 | 101 | 133 | 33 | 4N1W04A C 08601 | 2020-8859 | 0.13 | 141,880 | 331,760 | 473,640 | 582,681 | Aug-20 | 1 | 81 |
| 01 | 43 | 000 | 101 | 133 | 33 | 4N1W03BB 00401 | 2020-2924 | 0.07 | 71,660 | 177,360 | 249,020 | 298,872 | Apr-20 | 2 | 83 |
| 01 | 43 | 000 | 101 | 133 | 33 | 4N1W03BB 00400 | 2020-4697 | 0.07 | 71,660 | 177,360 | 249,020 | 295,428 | May-20 | 3 | 84 |
| 01 | 43 | 000 | 101 | 143 | 33 | 4N1W03CB 01102 | 2020-11256 | 0.07 | 71,660 | 199,060 | 270,720 | 291,548 | Oct-20 | 4 | 93 |
| 01 | 43 | 000 | 101 | 143 | 33 | 4N1W03BB 00601 | 2020-7615 | 0.06 | 66,080 | 217,740 | 283,820 | 300,759 | Aug-20 | 5 | 94 |
| 01 | 43 | 000 | 101 | 143 | 33 | 4N1W03CB 01100 | 2020-10206 | 0.07 | 71,660 | 198,720 | 270,380 | 287,351 | Oct-20 | 6 | 94 |
| 01 | 43 | 000 | 101 | 143 | 30 | 5N1W33D C 08001 | 2020-4919 | 0.06 | 65,930 | 237,770 | 303,700 | 305,544 | May-20 | 7 | 99 |
| 01 | 43 | 000 | 101 | 141 | 33 | 5N1W33D C 08000 | 2020-435 | 0.06 | 65,930 | 237,770 | 303,700 | 298,870 | Jan-20 | 8 | 102 |
| 01 | 43 | 000 | 101 | 143 | 33 | 4N1W05B D 01120 | 2020-4260 | 0.09 | 88,190 | 191,260 | 279,450 | 267,967 | May-20 | 9 | 104 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------|-----------|----|----|----|----------|------------|----------|
| 101 | 01 | 80 | 000 | 2021 | | St Helens | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|------------|
| Sample - Number of Sales | 0 |
| Population - Number of Accounts | 14 |
| Sales as a percentage of the Population | 0.00% |
| <i>Prior Year Population Values</i> | |
| Land Rmv | 326,330 |
| OSD RMV | 414,400 |
| Improvement RMV | 4,240,850 |
| Farm Improvement RMV | 0 |
| Selected Ratio From Sales | 88 |
| Time Trend Adjustment | 0 |
| Before Ratio | 88 |
| Overall Adjustment Factor | 114 |
| Land Adjustment Factor | 108 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 115 |
| Farm Improvement Factor | 117 |
| After Ratio | 100 |

Explanation

RMV 101: SA 80

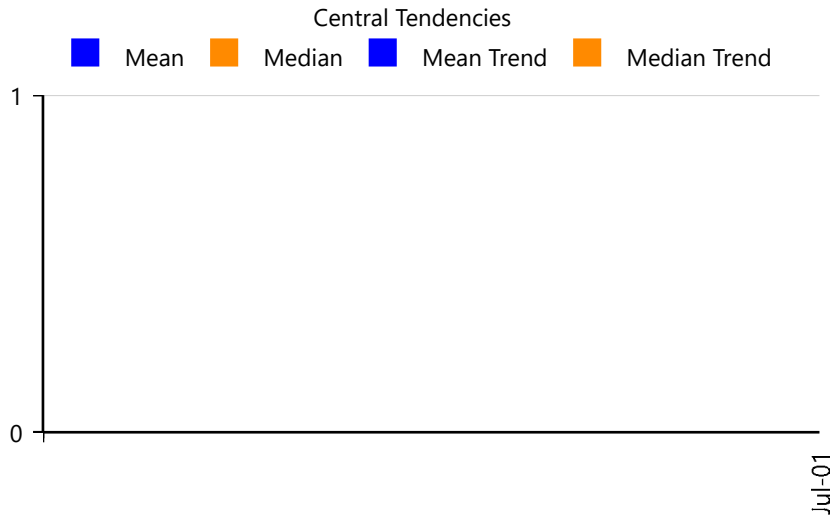
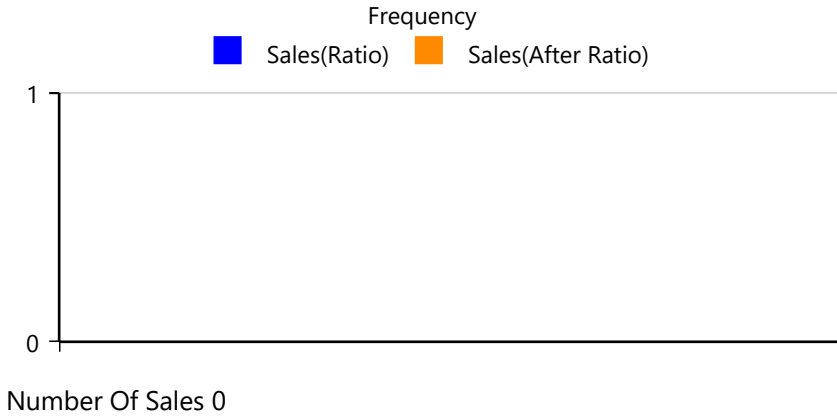
Improved land - Yachts Landing-PUD, City of St. Helens

The Yachts Landing study area is a planned unit development consisting of a hybrid of condominiums and attached housing with shared common areas. This area is located along the Columbia River, next to the County Courthouse. Due to having no sales data available for this analysis, the Median of 88 from the MA 1, SA 00, RMV Class 101 study was applied here.

Performance History

| | 2021 | 2017 |
|-----|------|------|
| COD | - | 0.00 |
| PRD | - | 1.00 |

COLUMBIA County 2021 Ratio Study



- Sales (Ratio)
- Sales (After Ratio)
- Median
- AD
- COD
- Mean
- SD
- COV
- Wtd Mean
- GeoMean
- PRD
- 95% Confidence

Month Mean Median Sales

MAINTENANCE AREA 2

SCAPPOOSE

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------|-----------|----|----|----|----------|------------|----------|
| 100 | 02 | 00 | 000 | 2021 | 1 | Scappoose | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|------------|
| Sample - Number of Sales | 1 |
| Population - Number of Accounts | 65 |
| Sales as a percentage of the Population | 1.54% |
| <i>Prior Year Population Values</i> | |
| Land Rmv | 16,353,740 |
| OSD RMV | 0 |
| Improvement RMV | 0 |
| Farm Improvement RMV | 0 |
| Selected Ratio From Sales | 94 |
| Time Trend Adjustment | 0 |
| Before Ratio | 94 |
| Overall Adjustment Factor | 106 |
| Land Adjustment Factor | 106 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |
| After Ratio | 100 |

Explanation

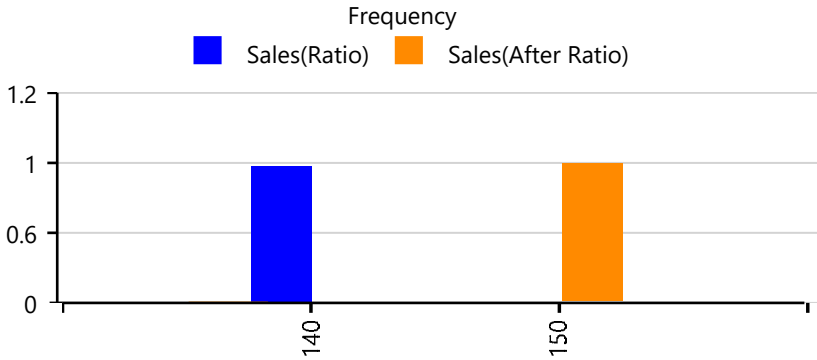
RMV 100: SA 00
Undeveloped land, City of Scappoose

For this analysis of vacant land in the City of Scappoose, only one sale was found for this population of 112 accounts. Although it is a valid sale, it is not an adequate representation of the current market for a base city lot that is ready for development. Therefore, it was decided to use the Mean of 94 from the improved study located in the same maintenance and study area (RMV 101 MA 02, SA 00).

Performance History

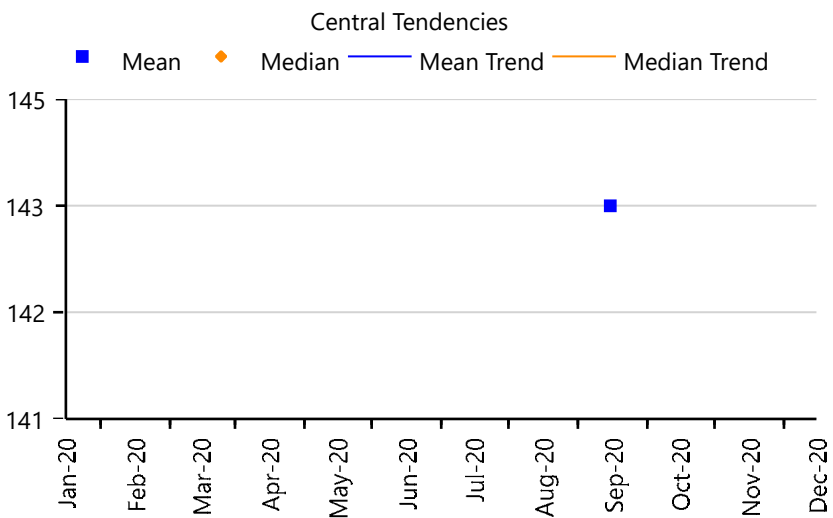
| | 2021 | 2019 | 2018 |
|-----|------|------|------|
| COD | - | 9.60 | 8.41 |
| PRD | 1.00 | 1.15 | 1.01 |

COLUMBIA County 2021 Ratio Study



Number Of Sales 1

| | Sales (Ratio) | Sales (After Ratio) |
|----------------|---------------|---------------------|
| Median | 143 | 152 |
| AD | | |
| COD | | |
| Mean | 143 | 152 |
| SD | 1.00 | 1.00 |
| COV | 0.70 | 0.66 |
| Wtd Mean | 143 | 152 |
| GeoMean | 143 | 152 |
| PRD | 1.00 | 1.00 |
| 95% Confidence | 1.96 | 1.96 |



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Sep-20 | 143 | 143 | 1 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|---------|--------|-------|--------------------|-----------|------|----------|---------|-----------|------------|-----------|---|-----|
| 02 | 00 | 000 | 100 | | 30 | 3N2W12B B 03702 | 2020-9290 | 0.17 | 114,340 | | 114,340 | 80,000 | Sep-20 | 1 | 143 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------|-----------|----|----|----|----------|------------|----------|
| 101 | 02 | 00 | 000 | 2021 | 151 | Scappoose | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| Sample - Number of Sales | 151 | | | | | | | | | | | | | | | | | | | | |
|---|--|-------------------|-------------------|-------------------|-------------------|-------------|--------|-------------|--------|------------|-------|------------|-------|-------------|--------|-------------|--------|-----------|-------|-----------|-------|
| Population - Number of Accounts | 2194 | | | | | | | | | | | | | | | | | | | | |
| Sales as a percentage of the Population | 6.88% | | | | | | | | | | | | | | | | | | | | |
| <i>Prior Year Population Values</i> | | | | | | | | | | | | | | | | | | | | | |
| Land RMV | 270,817,652 | | | | | | | | | | | | | | | | | | | | |
| OSD RMV | 65,709,700 | | | | | | | | | | | | | | | | | | | | |
| Improvement RMV | 460,060,831 | | | | | | | | | | | | | | | | | | | | |
| Farm Improvement RMV | 3,388,790 | | | | | | | | | | | | | | | | | | | | |
| | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Pre-Trend Values</th> <th style="width: 33%;">Pre-Trend Brkdwn</th> <th style="width: 33%;">Post Trend Values</th> <th style="width: 33%;">Post Trend Brkdwn</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">270,817,652</td> <td style="text-align: right;">33.85%</td> <td style="text-align: right;">287,066,711</td> <td style="text-align: right;">33.64%</td> </tr> <tr> <td style="text-align: right;">65,709,700</td> <td style="text-align: right;">8.21%</td> <td style="text-align: right;">65,709,700</td> <td style="text-align: right;">7.70%</td> </tr> <tr> <td style="text-align: right;">460,060,831</td> <td style="text-align: right;">57.51%</td> <td style="text-align: right;">496,865,697</td> <td style="text-align: right;">58.23%</td> </tr> <tr> <td style="text-align: right;">3,388,790</td> <td style="text-align: right;">0.42%</td> <td style="text-align: right;">3,659,893</td> <td style="text-align: right;">0.43%</td> </tr> </tbody> </table> | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn | 270,817,652 | 33.85% | 287,066,711 | 33.64% | 65,709,700 | 8.21% | 65,709,700 | 7.70% | 460,060,831 | 57.51% | 496,865,697 | 58.23% | 3,388,790 | 0.42% | 3,659,893 | 0.43% |
| Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn | | | | | | | | | | | | | | | | | | |
| 270,817,652 | 33.85% | 287,066,711 | 33.64% | | | | | | | | | | | | | | | | | | |
| 65,709,700 | 8.21% | 65,709,700 | 7.70% | | | | | | | | | | | | | | | | | | |
| 460,060,831 | 57.51% | 496,865,697 | 58.23% | | | | | | | | | | | | | | | | | | |
| 3,388,790 | 0.42% | 3,659,893 | 0.43% | | | | | | | | | | | | | | | | | | |
| Selected Ratio From Sales | 94 | | | | | | | | | | | | | | | | | | | | |
| Time Trend Adjustment | 9 | | | | | | | | | | | | | | | | | | | | |
| Before Ratio | 94 | | | | | | | | | | | | | | | | | | | | |
| Overall Adjustment Factor | 106 | | | | | | | | | | | | | | | | | | | | |
| Land Adjustment Factor | 106 | | | | | | | | | | | | | | | | | | | | |
| OSD Adjustment Factor | 100 | | | | | | | | | | | | | | | | | | | | |
| Improvement Adjustment Factor | 108 | | | | | | | | | | | | | | | | | | | | |
| Farm Improvement Factor | 108 | | | | | | | | | | | | | | | | | | | | |
| After Ratio | 100 | | | | | | | | | | | | | | | | | | | | |

Explanation

RMV 101: SA 00

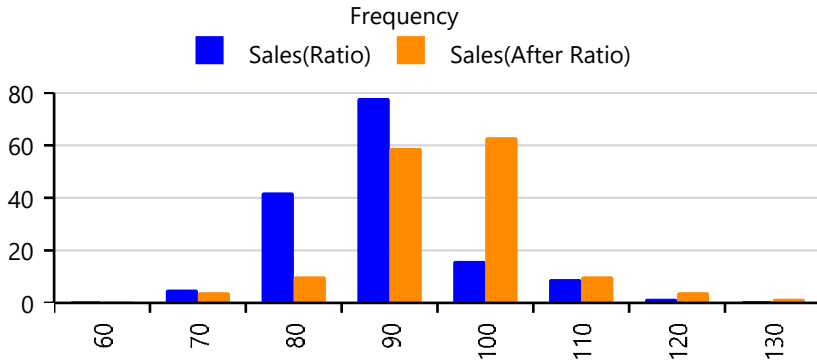
Improved property of Single Family dwellings, City of Scappoose.

After applying the conclusion from time adjustment study to all the sales in this array, the Mean and Weighted Mean both returned a central tendency of 94. The indicators were further supported by the Median (93) and Geometric Mean (93). After review, it was deemed appropriate to apply the Mean to this grouping which resulted in an Overall Adjustment Factor of 106.

Performance History

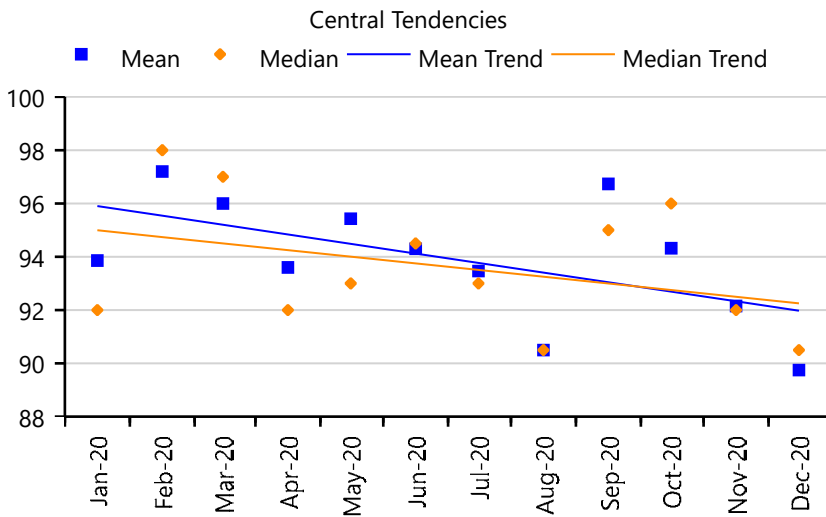
| | 2021 | 2020 | 2019 | 2018 | 2017 |
|-----|------|------|------|------|------|
| COD | 6.89 | 6.84 | 7.72 | 6.67 | 7.69 |
| PRD | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |

COLUMBIA County 2021 Ratio Study



| | Sales (Ratio) | Sales (After Ratio) |
|-----------------------|---------------|---------------------|
| Median | 93 | 100 |
| AD | 6.41 | 6.92 |
| COD | 6.89 | 6.92 |
| Mean | 94 | 100 |
| SD | 8.67 | 9.42 |
| COV | 9.26 | 9.42 |
| Wtd Mean | 94 | 100 |
| GeoMean | 93 | 100 |
| PRD | 1.00 | 1.00 |
| 95% Confidence | 1.38 | 1.50 |

Number Of Sales 151



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jan-20 | 94 | 92 | 7 |
| Feb-20 | 97 | 98 | 5 |
| Mar-20 | 96 | 97 | 14 |
| Apr-20 | 94 | 92 | 10 |
| May-20 | 95 | 93 | 7 |
| Jun-20 | 94 | 95 | 10 |
| Jul-20 | 93 | 93 | 15 |
| Aug-20 | 91 | 91 | 10 |
| Sep-20 | 97 | 95 | 15 |
| Oct-20 | 94 | 96 | 25 |
| Nov-20 | 92 | 92 | 13 |
| Dec-20 | 90 | 91 | 20 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|---------|--------|-------|-----------------|------------|------|----------|---------|-----------|------------|-----------|---|----|
| 02 | 00 | 000 | 101 | 121 | 33 | 3N2W12B D 01900 | 2020-2905 | 0.09 | 120,690 | 48,140 | 168,830 | 240,210 | Apr-20 | 1 | 70 |
| 02 | 00 | 000 | 101 | 131 | 33 | 3N2W12D C 00500 | 2020-6520 | 0.11 | 126,470 | 84,410 | 210,880 | 297,398 | Jul-20 | 2 | 71 |
| 02 | 00 | 000 | 101 | 131 | 33 | 3N2W12D B 01100 | 2020-10651 | 0.13 | 133,280 | 96,840 | 230,120 | 321,741 | Oct-20 | 3 | 72 |
| 02 | 00 | 000 | 101 | 131 | 33 | 3N2W12D B 08000 | 2020-10821 | 0.14 | 136,570 | 83,920 | 220,490 | 294,268 | Oct-20 | 4 | 75 |
| 02 | 00 | 000 | 101 | 131 | 33 | 3N2W12D B 11101 | 2020-11207 | 0.11 | 128,520 | 105,990 | 234,510 | 309,381 | Oct-20 | 5 | 76 |
| 02 | 00 | 000 | 101 | 131 | 33 | 3N2W12BA 03200 | 2020-5709 | 0.15 | 139,450 | 108,490 | 247,940 | 309,278 | Jun-20 | 6 | 80 |

COLUMBIA County 2021 Ratio Study

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|------------|-----------|----------|--------------------|------------|------|----------|---------|-----------|---------------|--------------|----|----|
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W02D D 00630 | 2020-8451 | 0.18 | 147,470 | 192,490 | 339,960 | 424,129 | Aug-20 | 7 | 80 |
| 02 | 00 | 000 | 101 | 131 | 33 | 3N2W12D D 09200 | 2020-2121 | 0.18 | 149,000 | 116,500 | 265,500 | 322,290 | Mar-20 | 8 | 82 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W12D D 00707 | 2020-10166 | 0.17 | 143,540 | 170,440 | 313,980 | 383,588 | Sep-20 | 9 | 82 |
| 02 | 00 | 000 | 101 | 131 | 33 | 3N2W12C A 04400 | 2020-13177 | 0.24 | 159,990 | 110,830 | 270,820 | 326,430 | Dec-20 | 10 | 83 |
| 02 | 00 | 000 | 101 | 131 | 33 | 3N2W12D B 07200 | 2020-13321 | 0.15 | 138,560 | 126,770 | 265,330 | 321,084 | Dec-20 | 11 | 83 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W13A D 03400 | 2020-13501 | 0.15 | 138,760 | 188,090 | 326,850 | 396,067 | Dec-20 | 12 | 83 |
| 02 | 00 | 000 | 101 | 133 | 33 | 3N2W12AB 00117 | 2020-13857 | 0.14 | 136,160 | 152,140 | 288,300 | 349,175 | Dec-20 | 13 | 83 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13B D 08300 | 2020-9795 | 0.16 | 142,180 | 208,960 | 351,140 | 418,118 | Sep-20 | 14 | 84 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W12D A 04108 | 2020-705 | 0.18 | 147,900 | 192,610 | 340,510 | 400,771 | Jan-20 | 15 | 85 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W12D D 00724 | 2020-2782 | 0.17 | 146,330 | 191,060 | 337,390 | 395,493 | Mar-20 | 16 | 85 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13A D 07200 | 2020-8687 | 0.17 | 143,810 | 224,470 | 368,280 | 434,346 | Aug-20 | 17 | 85 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13A D 00100 | 2020-10706 | 0.15 | 138,760 | 217,230 | 355,990 | 419,912 | Oct-20 | 18 | 85 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W13A D 02500 | 2020-11856 | 0.16 | 141,050 | 184,430 | 325,480 | 380,888 | Nov-20 | 19 | 85 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W13B D 02500 | 2020-12241 | 0.15 | 137,750 | 197,440 | 335,190 | 394,797 | Nov-20 | 20 | 85 |
| 02 | 00 | 000 | 101 | 121 | 33 | 3N2W12CB 00500 | 2020-12695 | 0.50 | 194,840 | 48,200 | 243,040 | 287,109 | Dec-20 | 21 | 85 |
| 02 | 00 | 000 | 101 | 131 | 33 | 3N2W12C A 07800 | 2020-168 | 0.15 | 139,790 | 117,200 | 256,990 | 298,331 | Jan-20 | 22 | 86 |
| 02 | 00 | 000 | 101 | 131 | 33 | 3N2W12D B 06400 | 2020-6723 | 0.11 | 126,120 | 107,400 | 233,520 | 271,180 | Jul-20 | 23 | 86 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W11A A 01007 | 2020-12807 | 0.19 | 150,020 | 227,250 | 377,270 | 438,089 | Dec-20 | 24 | 86 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W11D D 00304 | 2020-842 | 0.17 | 145,720 | 243,700 | 389,420 | 447,444 | Jan-20 | 25 | 87 |
| 02 | 00 | 000 | 101 | 141 | 30 | 3N2W13B D 01600 | 2020-4065 | 0.14 | 136,290 | 181,600 | 317,890 | 365,355 | May-20 | 26 | 87 |
| 02 | 00 | 000 | 101 | 141 | 30 | 3N2W12D D 00109 | 2020-5641 | 0.41 | 159,140 | 258,900 | 418,040 | 477,932 | Jun-20 | 27 | 87 |
| 02 | 00 | 000 | 101 | 143 | 30 | 3N2W12D D 00106 | 2020-9894 | 0.14 | 135,430 | 254,600 | 390,030 | 449,701 | Sep-20 | 28 | 87 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N1W07C A 00137 | 2020-10794 | 0.20 | 152,530 | 222,250 | 374,780 | 433,160 | Oct-20 | 29 | 87 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N1W18BB 01400 | 2020-12212 | 0.14 | 135,350 | 291,020 | 426,370 | 487,615 | Nov-20 | 30 | 87 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N1W07C A 00118 | 2020-12988 | 0.17 | 146,100 | 271,650 | 417,750 | 482,736 | Dec-20 | 31 | 87 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13A D 07300 | 2020-13285 | 0.14 | 135,630 | 226,330 | 361,960 | 417,744 | Dec-20 | 32 | 87 |

COLUMBIA County 2021 Ratio Study

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|------------|-----------|----------|--------------------|------------|------|----------|---------|-----------|---------------|--------------|----|----|
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W11A A 01029 | 2020-13778 | 0.44 | 189,670 | 215,010 | 404,680 | 465,326 | Dec-20 | 33 | 87 |
| 02 | 00 | 000 | 101 | 143 | 30 | 3N2W12D D 00112 | 2020-3553 | 0.14 | 137,040 | 314,150 | 451,190 | 511,899 | Mar-20 | 34 | 88 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W12D D 04800 | 2020-5534 | 0.18 | 148,790 | 186,250 | 335,040 | 380,379 | Jun-20 | 35 | 88 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W12D C 00121 | 2020-6221 | 0.14 | 135,410 | 248,070 | 383,480 | 437,391 | Jun-20 | 36 | 88 |
| 02 | 00 | 000 | 101 | 131 | 33 | 3N2W12A C 00128 | 2020-7218 | 0.23 | 157,760 | 136,340 | 294,100 | 332,896 | Jul-20 | 37 | 88 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N1W07CB 02700 | 2020-8138 | 0.14 | 136,660 | 212,640 | 349,300 | 398,244 | Aug-20 | 38 | 88 |
| 02 | 00 | 000 | 101 | 131 | 33 | 3N2W12D B 03800 | 2020-8618 | 0.26 | 164,040 | 144,030 | 308,070 | 348,816 | Aug-20 | 39 | 88 |
| 02 | 00 | 000 | 101 | 141 | 30 | 3N2W12D D 00113 | 2020-9294 | 0.17 | 144,880 | 255,800 | 400,680 | 452,789 | Sep-20 | 40 | 88 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W11A A 01500 | 2020-9095 | 0.18 | 149,000 | 155,300 | 304,300 | 344,548 | Sep-20 | 41 | 88 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W13C0 05300 | 2020-10753 | 0.30 | 170,090 | 152,180 | 322,270 | 365,482 | Oct-20 | 42 | 88 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W12D C 00119 | 2020-10716 | 0.14 | 136,530 | 238,950 | 375,480 | 425,507 | Oct-20 | 43 | 88 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W11D D 00307 | 2020-1271 | 0.34 | 160,960 | 213,750 | 374,710 | 420,003 | Feb-20 | 44 | 89 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13CB 00134 | 2020-3155 | 0.10 | 124,450 | 288,920 | 413,370 | 464,189 | Apr-20 | 45 | 89 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W13A D 02700 | 2020-11271 | 0.15 | 138,960 | 176,680 | 315,640 | 355,673 | Oct-20 | 46 | 89 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N1W18BC 01700 | 2020-12985 | 0.14 | 136,710 | 221,460 | 358,170 | 402,960 | Dec-20 | 47 | 89 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N1W07CB 03100 | 2020-4888 | 0.14 | 136,680 | 191,340 | 328,020 | 363,546 | Apr-20 | 48 | 90 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N1W07CB 02600 | 2020-4236 | 0.15 | 139,300 | 197,360 | 336,660 | 375,591 | May-20 | 49 | 90 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W12D C 00131 | 2020-7184 | 0.14 | 135,350 | 230,800 | 366,150 | 404,599 | Jul-20 | 50 | 90 |
| 02 | 00 | 000 | 101 | 142 | 30 | 3N2W02D D 00633 | 2020-7515 | 0.17 | 145,590 | 228,250 | 373,840 | 413,638 | Jul-20 | 51 | 90 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13B D 07500 | 2020-8694 | 0.19 | 150,110 | 255,250 | 405,360 | 448,703 | Aug-20 | 52 | 90 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W12D A 06700 | 2020-12496 | 0.15 | 139,740 | 196,790 | 336,530 | 372,406 | Nov-20 | 53 | 90 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W13A C 01200 | 2020-3047 | 0.14 | 136,290 | 187,840 | 324,130 | 356,071 | Apr-20 | 54 | 91 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13BA 06700 | 2020-3829 | 0.14 | 135,510 | 198,340 | 333,850 | 366,459 | Apr-20 | 55 | 91 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13BC 01400 | 2020-6523 | 0.17 | 144,670 | 222,650 | 367,320 | 401,671 | Jul-20 | 56 | 91 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W12D D 08500 | 2020-8961 | 0.56 | 199,690 | 204,520 | 404,210 | 443,545 | Aug-20 | 57 | 91 |
| 02 | 00 | 000 | 101 | 141 | 30 | 3N2W13A D 02500 | 2020-9207 | 0.16 | 141,050 | 184,430 | 325,480 | 358,877 | Sep-20 | 58 | 91 |

COLUMBIA County 2021 Ratio Study

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|------------|-----------|----------|--------------------|------------|------|----------|---------|-----------|---------------|--------------|----|----|
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W13CB 00111 | 2020-12220 | 0.13 | 132,520 | 228,230 | 360,750 | 394,407 | Nov-20 | 59 | 91 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W12D D 00114 | 2020-12224 | 0.17 | 145,320 | 255,800 | 401,120 | 441,632 | Nov-20 | 60 | 91 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N1W18BB 01111 | 2020-525 | 0.19 | 152,770 | 283,190 | 435,960 | 472,758 | Jan-20 | 61 | 92 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13A D 02000 | 2020-4320 | 0.21 | 155,290 | 243,150 | 398,440 | 431,378 | May-20 | 62 | 92 |
| 02 | 00 | 000 | 101 | 142 | 33 | 3N2W01CC 03200 | 2020-7406 | 0.19 | 150,800 | 155,200 | 306,000 | 332,352 | Jul-20 | 63 | 92 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W11A A 01009 | 2020-7813 | 0.17 | 145,930 | 224,020 | 369,950 | 400,050 | Aug-20 | 64 | 92 |
| 02 | 00 | 000 | 101 | 131 | 33 | 3N2W12BB 03505 | 2020-8124 | 0.28 | 167,020 | 115,230 | 282,250 | 307,306 | Aug-20 | 65 | 92 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W11A A 00103 | 2020-12449 | 0.19 | 152,100 | 245,230 | 397,330 | 433,999 | Nov-20 | 66 | 92 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N1W07CB 01909 | 2020-13301 | 0.18 | 148,440 | 216,880 | 365,320 | 398,024 | Dec-20 | 67 | 92 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W12A D 02415 | 2020-3537 | 0.14 | 137,070 | 203,340 | 340,410 | 366,977 | Apr-20 | 68 | 93 |
| 02 | 00 | 000 | 101 | | 30 | 3N2W12D D 00108 | 2020-4318 | 0.36 | 143,310 | 311,880 | 455,190 | 488,876 | May-20 | 69 | 93 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W13A A 02000 | 2020-4600 | 0.24 | 159,430 | 174,170 | 333,600 | 359,244 | May-20 | 70 | 93 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W12D D 00104 | 2020-5282 | 0.36 | 143,350 | 283,660 | 427,010 | 458,920 | Jun-20 | 71 | 93 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W12D D 00111 | 2020-7046 | 0.35 | 141,900 | 279,000 | 420,900 | 452,661 | Jul-20 | 72 | 93 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13CB 00114 | 2020-10383 | 0.12 | 131,790 | 307,020 | 438,810 | 471,186 | Oct-20 | 73 | 93 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W12D D 00102 | 2020-12270 | 0.14 | 135,470 | 281,100 | 416,570 | 447,813 | Nov-20 | 74 | 93 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13CB 00137 | 2020-12771 | 0.10 | 124,530 | 277,410 | 401,940 | 433,268 | Dec-20 | 75 | 93 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W12A D 06521 | 2020-12701 | 0.17 | 144,760 | 432,750 | 577,510 | 619,551 | Dec-20 | 76 | 93 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W12D C 02514 | 2020-13044 | 0.06 | 104,270 | 224,040 | 328,310 | 351,408 | Dec-20 | 77 | 93 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13C D 01300 | 2020-12934 | 0.17 | 143,950 | 220,950 | 364,900 | 390,677 | Dec-20 | 78 | 93 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W01CC 00105 | 2020-1189 | 0.39 | 183,820 | 206,410 | 390,230 | 413,877 | Feb-20 | 79 | 94 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W12CC 01900 | 2020-2734 | 0.22 | 155,490 | 153,730 | 309,220 | 329,344 | Mar-20 | 80 | 94 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13C D 06200 | 2020-10122 | 0.14 | 135,440 | 286,450 | 421,890 | 447,095 | Sep-20 | 81 | 94 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13CB 00107 | 2020-11355 | 0.08 | 114,230 | 238,560 | 352,790 | 375,994 | Oct-20 | 82 | 94 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W13A C 02100 | 2020-11286 | 0.15 | 138,090 | 199,650 | 337,740 | 359,532 | Oct-20 | 83 | 94 |
| 02 | 00 | 000 | 101 | 143 | 30 | 3N2W13A D 04000 | 2020-12491 | 0.15 | 138,760 | 230,750 | 369,510 | 393,549 | Nov-20 | 84 | 94 |

COLUMBIA County 2021 Ratio Study

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|------------|-----------|----------|--------------------|------------|------|----------|---------|-----------|---------------|--------------|-----|----|
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W12D A 02200 | 2020-13429 | 0.25 | 161,270 | 160,120 | 321,390 | 340,818 | Dec-20 | 85 | 94 |
| 02 | 00 | 000 | 101 | 143 | 30 | 3N2W13A D 02600 | 2020-2530 | 0.15 | 139,290 | 210,700 | 349,990 | 369,426 | Mar-20 | 86 | 95 |
| 02 | 00 | 000 | 101 | 131 | 33 | 3N2W13BA 02800 | 2020-9475 | 0.18 | 149,000 | 175,580 | 324,580 | 340,898 | Sep-20 | 87 | 95 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W12AB 00116 | 2020-10475 | 0.14 | 137,090 | 178,500 | 315,590 | 331,955 | Oct-20 | 88 | 95 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W11A A 01024 | 2020-13346 | 0.26 | 163,660 | 249,150 | 412,810 | 436,697 | Dec-20 | 89 | 95 |
| 02 | 00 | 000 | 101 | 131 | 33 | 3N2W12D B 09100 | 2021-153 | 0.21 | 154,010 | 142,840 | 296,850 | 311,118 | Dec-20 | 90 | 95 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13C A 00300 | 2020-2546 | 0.16 | 142,190 | 203,440 | 345,630 | 360,421 | Mar-20 | 91 | 96 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13C A 00800 | 2020-2973 | 0.16 | 142,180 | 269,390 | 411,570 | 429,830 | Mar-20 | 92 | 96 |
| 02 | 00 | 000 | 101 | 143 | 30 | 3N2W12D C 00104 | 2020-3360 | 0.14 | 137,150 | 235,200 | 372,350 | 388,616 | Apr-20 | 93 | 96 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13B D 08400 | 2020-5294 | 0.17 | 143,690 | 210,680 | 354,370 | 367,570 | Jun-20 | 94 | 96 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N1W07C A 00119 | 2020-6795 | 0.17 | 145,930 | 213,510 | 359,440 | 373,036 | Jul-20 | 95 | 96 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W13C D 05600 | 2020-7310 | 0.16 | 143,080 | 252,130 | 395,210 | 410,642 | Jul-20 | 96 | 96 |
| 02 | 00 | 000 | 101 | 143 | 30 | 3N2W13A D 08300 | 2020-7524 | 0.14 | 135,720 | 254,710 | 390,430 | 404,859 | Jul-20 | 97 | 96 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N1W07CB 01909 | 2020-10731 | 0.18 | 148,440 | 216,880 | 365,320 | 381,181 | Oct-20 | 98 | 96 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N1W18BB 01132 | 2020-10973 | 0.17 | 146,280 | 268,460 | 414,740 | 432,735 | Oct-20 | 99 | 96 |
| 02 | 00 | 000 | 101 | 143 | 30 | 3N2W12D D 00101 | 2020-12081 | 0.14 | 135,480 | 314,150 | 449,630 | 469,545 | Nov-20 | 100 | 96 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N1W07CC 05500 | 2020-12720 | 0.18 | 148,110 | 316,090 | 464,200 | 483,408 | Dec-20 | 101 | 96 |
| 02 | 00 | 000 | 101 | 147 | 33 | 3N2W13CB 00147 | 2020-364 | 0.08 | 112,430 | 278,930 | 391,360 | 404,848 | Jan-20 | 102 | 97 |
| 02 | 00 | 000 | 101 | | 33 | 3N2W12D D 00115 | 2020-9890 | 0.39 | 152,260 | 318,800 | 471,060 | 486,583 | Sep-20 | 103 | 97 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13CC 00113 | 2020-10355 | 0.16 | 142,380 | 276,810 | 419,190 | 434,180 | Oct-20 | 104 | 97 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13C A 03940 | 2020-12299 | 0.11 | 126,320 | 282,900 | 409,220 | 421,640 | Oct-20 | 105 | 97 |
| 02 | 00 | 000 | 101 | 143 | 30 | 3N2W12D D 00103 | 2020-12166 | 0.14 | 135,460 | 315,230 | 450,690 | 464,775 | Nov-20 | 106 | 97 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13B D 05200 | 2020-699 | 0.14 | 135,710 | 204,690 | 340,400 | 346,976 | Jan-20 | 107 | 98 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N1W18BB 01106 | 2020-1154 | 0.17 | 146,490 | 301,610 | 448,100 | 459,468 | Feb-20 | 108 | 98 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13CC 00127 | 2020-2877 | 0.14 | 135,850 | 282,830 | 418,680 | 427,133 | Mar-20 | 109 | 98 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N1W18BB 01139 | 2020-2912 | 0.17 | 146,480 | 295,660 | 442,140 | 449,586 | Mar-20 | 110 | 98 |

COLUMBIA County 2021 Ratio Study

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|------------|-----------|----------|--------------------|------------|------|----------|---------|-----------|---------------|--------------|-----|-----|
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W12D C 00125 | 2020-5647 | 0.14 | 135,350 | 230,590 | 365,940 | 374,279 | Jun-20 | 111 | 98 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13C A 03911 | 2020-7854 | 0.08 | 112,010 | 252,920 | 364,930 | 372,678 | Jul-20 | 112 | 98 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W12D D 00105 | 2020-9390 | 0.36 | 143,340 | 315,250 | 458,590 | 467,410 | Sep-20 | 113 | 98 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W12D D 00107 | 2020-10178 | 0.36 | 143,320 | 311,750 | 455,070 | 465,181 | Oct-20 | 114 | 98 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13CC 00106 | 2020-12104 | 0.14 | 136,860 | 290,860 | 427,720 | 436,882 | Nov-20 | 115 | 98 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13C D 02600 | 2020-13640 | 0.14 | 136,340 | 283,420 | 419,760 | 426,900 | Dec-20 | 116 | 98 |
| 02 | 00 | 000 | 101 | 142 | 33 | 3N2W12C A 01500 | 2020-2451 | 0.50 | 194,840 | 222,140 | 416,980 | 420,878 | Mar-20 | 117 | 99 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N1W18BB 01800 | 2020-2326 | 0.14 | 135,350 | 288,920 | 424,270 | 427,312 | Mar-20 | 118 | 99 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13C A 03934 | 2020-2938 | 0.07 | 111,980 | 236,700 | 348,680 | 353,582 | Mar-20 | 119 | 99 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13C D 05300 | 2020-2536 | 0.14 | 136,010 | 286,640 | 422,650 | 427,249 | Mar-20 | 120 | 99 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N1W18BB 01131 | 2020-4772 | 0.17 | 146,090 | 295,660 | 441,750 | 446,642 | May-20 | 121 | 99 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13C A 03900 | 2020-6594 | 0.08 | 114,440 | 301,210 | 415,650 | 419,407 | Jul-20 | 122 | 99 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W12D C 00176 | 2020-8282 | 0.06 | 104,640 | 212,620 | 317,260 | 319,413 | Aug-20 | 123 | 99 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W12A D 06544 | 2020-9418 | 0.14 | 135,350 | 339,350 | 474,700 | 480,870 | Sep-20 | 124 | 99 |
| 02 | 00 | 000 | 101 | 145 | 30 | 3N1W07C A 01900 | 2020-12513 | 0.23 | 157,860 | 268,590 | 426,450 | 428,868 | Nov-20 | 125 | 99 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W12A D 06505 | 2020-6129 | 0.16 | 143,200 | 320,510 | 463,710 | 463,600 | Jun-20 | 126 | 100 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13BC 01500 | 2020-8438 | 0.17 | 145,400 | 295,750 | 441,150 | 439,025 | Aug-20 | 127 | 100 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W12A D 02401 | 2020-9988 | 0.15 | 138,980 | 189,290 | 328,270 | 327,488 | Sep-20 | 128 | 100 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W12C D 02008 | 2020-1743 | 0.29 | 168,210 | 239,970 | 408,180 | 403,500 | Feb-20 | 129 | 101 |
| 02 | 00 | 000 | 101 | 147 | 33 | 3N2W13C A 03938 | 2020-3657 | 0.09 | 119,300 | 278,930 | 398,230 | 393,199 | Apr-20 | 130 | 101 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W12D C 02514 | 2020-6117 | 0.06 | 104,270 | 224,040 | 328,310 | 324,062 | Jun-20 | 131 | 101 |
| 02 | 00 | 000 | 101 | 147 | 33 | 3N2W13C A 03903 | 2020-10600 | 0.07 | 111,600 | 278,930 | 390,530 | 387,052 | Oct-20 | 132 | 101 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W13C A 03931 | 2020-12300 | 0.13 | 133,990 | 297,090 | 431,080 | 426,930 | Oct-20 | 133 | 101 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W13BA 04102 | 2020-11587 | 0.18 | 149,000 | 209,770 | 358,770 | 354,305 | Oct-20 | 134 | 101 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W12D C 02530 | 2020-10824 | 0.06 | 103,280 | 230,720 | 334,000 | 326,144 | Oct-20 | 135 | 102 |
| 02 | 00 | 000 | 101 | 131 | 30 | 3N2W12D B 09100 | 2020-11488 | 0.21 | 154,010 | 142,840 | 296,850 | 289,621 | Oct-20 | 136 | 102 |

COLUMBIA County 2021 Ratio Study

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|------------|-----------|----------|--------------------|------------|------|----------|---------|-----------|---------------|--------------|-----|-----|
| 02 | 00 | 000 | 101 | 154 | 33 | 3N2W11A A 00114 | 2020-7151 | 0.28 | 167,320 | 432,210 | 599,530 | 582,456 | Jul-20 | 137 | 103 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N1W07C A 01302 | 2020-1430 | 0.20 | 153,360 | 236,490 | 389,850 | 375,092 | Feb-20 | 138 | 104 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W12D C 00165 | 2020-10532 | 0.07 | 107,530 | 230,770 | 338,300 | 322,604 | Oct-20 | 139 | 105 |
| 02 | 00 | 000 | 101 | 141 | 30 | 3N2W12D D 01300 | 2020-3589 | 0.17 | 145,590 | 148,990 | 294,580 | 276,380 | Apr-20 | 140 | 107 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W12D C 00157 | 2020-3305 | 0.07 | 110,440 | 195,390 | 305,830 | 284,195 | Apr-20 | 141 | 108 |
| 02 | 00 | 000 | 101 | 141 | 30 | 3N2W13B D 03700 | 2020-10943 | 0.25 | 161,810 | 180,760 | 342,570 | 308,940 | Sep-20 | 142 | 111 |
| 02 | 00 | 000 | 101 | 154 | 33 | 3N2W02D D 00602 | 2020-9634 | 0.29 | 168,350 | 427,920 | 596,270 | 538,703 | Sep-20 | 143 | 111 |
| 02 | 00 | 000 | 101 | 146 | 33 | 3N2W12BB 03501 | 2020-10163 | 0.60 | 203,500 | 415,990 | 619,490 | 555,783 | Oct-20 | 144 | 111 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W12D C 00160 | 2020-680 | 0.05 | 99,600 | 221,400 | 321,000 | 287,154 | Jan-20 | 145 | 112 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N1W18BB 02600 | 2020-5129 | 0.14 | 135,350 | 289,440 | 424,790 | 380,788 | Jun-20 | 146 | 112 |
| 02 | 00 | 000 | 101 | 156 | 33 | 3N2W11A A 01022 | 2020-6288 | 0.17 | 145,590 | 589,760 | 735,350 | 653,250 | Jul-20 | 147 | 113 |
| 02 | 00 | 000 | 101 | 143 | 33 | 3N2W12A A 00600 | 2020-4305 | 0.15 | 138,880 | 357,310 | 496,190 | 433,575 | May-20 | 148 | 114 |
| 02 | 00 | 000 | 101 | 142 | 33 | 3N2W11A A 00203 | 2020-10826 | 0.24 | 159,540 | 323,930 | 483,470 | 419,787 | Oct-20 | 149 | 115 |
| 02 | 00 | 000 | 101 | 141 | 33 | 3N2W12CC 00300 | 2020-1976 | 0.26 | 162,450 | 181,560 | 344,010 | 297,775 | Mar-20 | 150 | 116 |
| 02 | 00 | 000 | 101 | 141 | 30 | 3N2W11D B 00500 | 2020-10224 | 0.27 | 165,050 | 289,920 | 454,970 | 360,337 | Sep-20 | 151 | 126 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------|-----------|----|----|----|----------|------------|----------|
| 102 | 02 | 00 | 000 | 2021 | 1 | Scappoose | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|------------|
| Sample - Number of Sales | 1 |
| Population - Number of Accounts | 8 |
| Sales as a percentage of the Population | 12.50% |
| <i>Prior Year Population Values</i> | |
| Land Rmv | 0 |
| OSD RMV | 0 |
| Improvement RMV | 1,794,210 |
| Farm Improvement RMV | 0 |
| Selected Ratio From Sales | 94 |
| Time Trend Adjustment | 0 |
| Before Ratio | 94 |
| Overall Adjustment Factor | 106 |
| Land Adjustment Factor | 100 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 106 |
| Farm Improvement Factor | 106 |
| After Ratio | 100 |

Explanation

RMV 102: SA 00

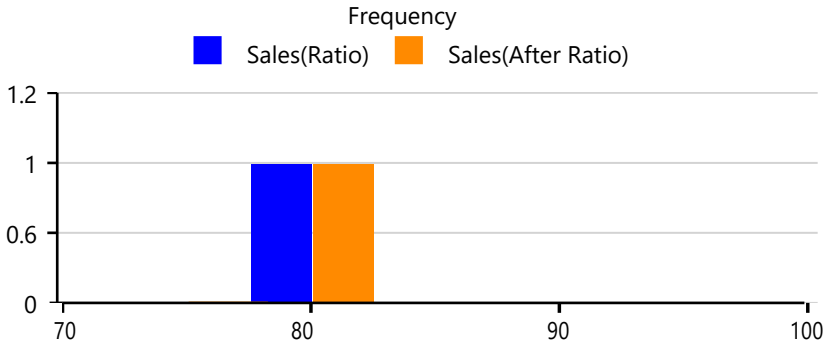
Improved property– Condominium, City of Scappoose

For this grouping of condominiums located in the City of Scappoose, only one sale is available for analysis. Due to having an insufficient number of sales, it was deemed appropriate to apply the conclusion from the MA 02 SA 00 RMV 101 analysis here.

Performance History

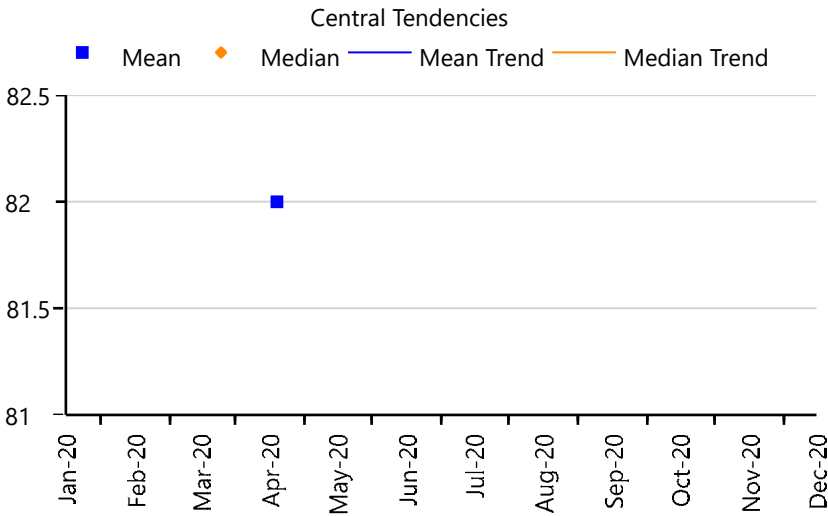
| | 2021 | 2019 | 2018 |
|-----|------|------|------|
| COD | - | 0.11 | 8.83 |
| PRD | .99 | 1.00 | 1.02 |

COLUMBIA County 2021 Ratio Study



Number Of Sales 1

| | Sales (Ratio) | Sales (After Ratio) |
|-----------------------|---------------|---------------------|
| 70 | 0 | 0 |
| 80 | 1 | 1 |
| 90 | 0 | 0 |
| 100 | 0 | 0 |
| Median | 82 | 87 |
| AD | | |
| COD | | |
| Mean | 82 | 87 |
| SD | 1.00 | 1.00 |
| COV | 1.22 | 1.15 |
| Wtd Mean | 82 | 87 |
| GeoMean | 82 | 87 |
| PRD | 0.99 | 1.00 |
| 95% Confidence | 1.96 | 1.96 |



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| APR-20 | 82 | 82 | 1 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|---------|--------|-------|--------------------|-----------|------|----------|---------|-----------|------------|-----------|---|----|
| 02 | 00 | 000 | 102 | | 33 | 3N2W12C C 90001 | 2020-3655 | 0.17 | | 229,750 | 229,750 | 278,689 | Apr-20 | 1 | 82 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------|-----------|----|----|----|----------|------------|----------|
| 109 | 02 | 00 | 000 | 2021 | 4 | Scappoose | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|---|
| Sample - Number of Sales | 4 |
| Population - Number of Accounts | 64 |
| Sales as a percentage of the Population | 6.25% |
| <i>Prior Year Population Values</i> | |
| | Pre-Trend Values Pre-Trend Brkdwn Post Trend Values Post Trend Brkdwn |
| Land Rmv | 7,331,704 53.10% 7,771,606 51.88% |
| OSD RMV | 1,591,200 11.52% 1,591,200 10.62% |
| Improvement RMV | 4,599,640 33.31% 5,289,586 35.31% |
| Farm Improvement RMV | 285,370 2.07% 328,176 2.19% |
| Selected Ratio From Sales | 92 |
| Time Trend Adjustment | 9 |
| Before Ratio | 92 |
| Overall Adjustment Factor | 109 |
| Land Adjustment Factor | 106 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 115 |
| Farm Improvement Factor | 115 |
| After Ratio | 100 |

Explanation

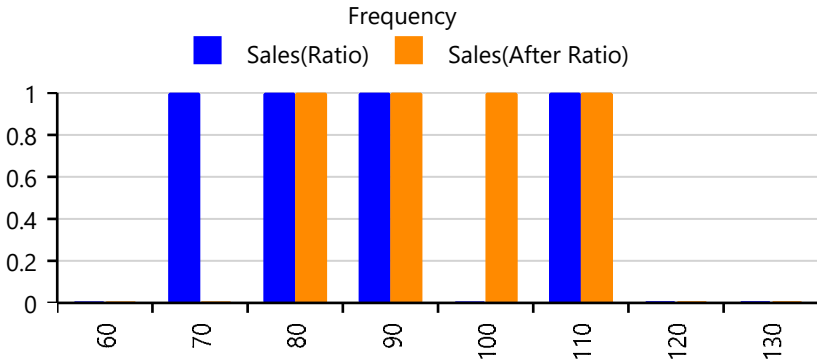
RMV 109: SA 00
Improved property - Manufactured Structure, City of Scappoose

The Mean returned a ratio of 92 which is deemed a good indicator for this grouping of properties. This central tendency was then applied to the array resulting in a recommended Overall Adjustment Factor of 109.

Performance History

| | 2021 | 2020 | 2019 | 2018 | 2017 |
|-----|-------|------|------|------|------|
| COD | 11.73 | 7.51 | 6.00 | 0.00 | 6.25 |
| PRD | 1.01 | 0.99 | 1.00 | 1.00 | 1.00 |

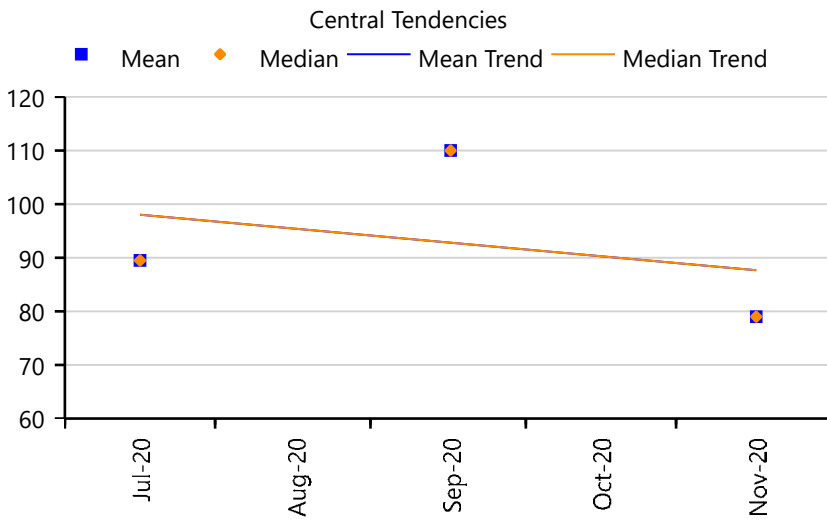
COLUMBIA County 2021 Ratio Study



| | | |
|-----|---|---|
| 60 | 0 | 0 |
| 70 | 1 | 0 |
| 80 | 1 | 1 |
| 90 | 1 | 1 |
| 100 | 0 | 1 |
| 110 | 1 | 1 |
| 120 | 0 | 0 |
| 130 | 0 | 0 |

| | Sales (Ratio) | Sales (After Ratio) |
|-----------------------|---------------|---------------------|
| Median | 90 | 98 |
| AD | 10.50 | 11.00 |
| COD | 11.73 | 11.28 |
| Mean | 92 | 100 |
| SD | 13.74 | 14.49 |
| COV | 14.93 | 14.49 |
| Wtd Mean | 91 | 99 |
| GeoMean | 91 | 99 |
| PRD | 1.01 | 1.01 |
| 95% Confidence | 13.46 | 14.20 |

Number Of Sales 4



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jul-20 | 90 | 90 | 2 |
| Sep-20 | 110 | 110 | 1 |
| Nov-20 | 79 | 79 | 1 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|---------|--------|-------|--------------------|------------|------|----------|---------|-----------|------------|-----------|---|-----|
| 02 | 00 | 000 | 109 | 462 | 33 | 3N2W01CC 03601 | 2020-11953 | 0.63 | 206,250 | 133,600 | 339,850 | 428,837 | Nov-20 | 1 | 79 |
| 02 | 00 | 000 | 109 | 452 | 33 | 3N2W13BA 00500 | 2020-6907 | 0.23 | 157,830 | 114,740 | 272,570 | 323,578 | Jul-20 | 2 | 84 |
| 02 | 00 | 000 | 109 | 452 | 30 | 3N2W12A D 06100 | 2020-7549 | 1.00 | 241,000 | 134,400 | 375,400 | 394,402 | Jul-20 | 3 | 95 |
| 02 | 00 | 000 | 109 | 452 | 33 | 3N2W11A D 02100 | 2020-10389 | 0.44 | 189,340 | 115,840 | 305,180 | 278,046 | Sep-20 | 4 | 110 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------|-----------|----|----|----|----------|------------|----------|
| 102 | 02 | 21 | 000 | 2021 | 1 | Scappoose | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|--------------------------|
| Sample - Number of Sales | 1 |
| Population - Number of Accounts | 4 |
| Sales as a percentage of the Population | 25.00% |
| <i>Prior Year Population Values</i> | |
| | Pre-Trend Values |
| Land Rmv | 0 |
| OSD RMV | 0 |
| Improvement RMV | 713,690 |
| Farm Improvement RMV | 0 |
| | Pre-Trend Brkdwn |
| | 0.00% |
| | 0.00% |
| | 100.00% |
| | 0.00% |
| | Post Trend Values |
| | 0 |
| | 0 |
| | 756,511 |
| | 0 |
| | Post Trend Brkdwn |
| | 0.00% |
| | 0.00% |
| | 100.00% |
| | 0.00% |
| Selected Ratio From Sales | 94 |
| Time Trend Adjustment | 0 |
| Before Ratio | 94 |
| Overall Adjustment Factor | 106 |
| Land Adjustment Factor | 100 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 106 |
| Farm Improvement Factor | 106 |
| After Ratio | 100 |

Explanation

RMV 102: SA 21

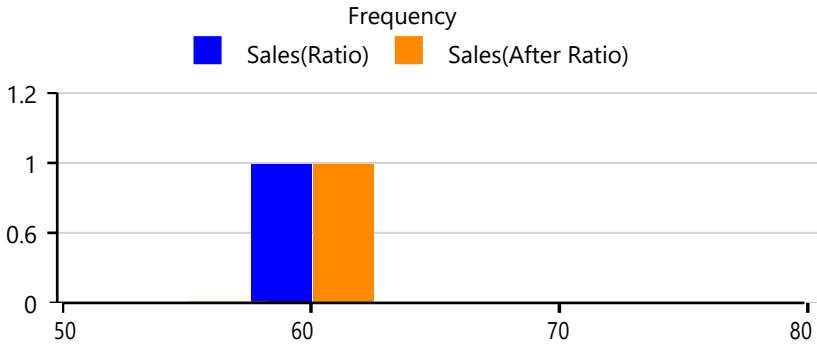
Improved property– Condominium, Rural Value Zone 1, Rural Scappoose

There are four condominium properties located in the rural areas of Scappoose (SA 21, Value Zone 1), just beyond the city limits of Scappoose. For this analysis, a single sale was found for analysis which was deemed insufficient. Due to the lack of sales data, it was decided to apply the conclusion from the MA 02 SA 00 RMV Class 101 study here (Mean, 94).

Performance History

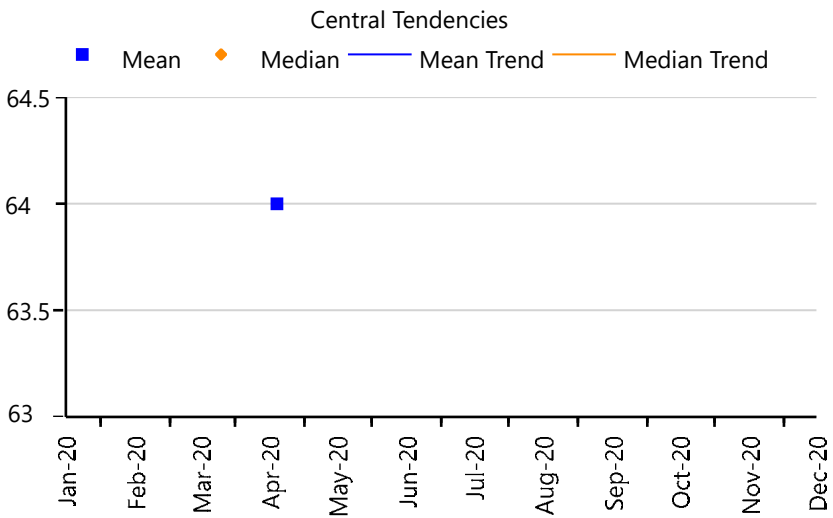
| | 2021 | 2020 |
|-----|------|------|
| COD | - | - |
| PRD | .99 | - |

COLUMBIA County 2021 Ratio Study



| | Sales (Ratio) | Sales (After Ratio) |
|-----------------------|---------------|---------------------|
| 60 | 1 | 1 |
| Median | 64 | 68 |
| AD | | |
| COD | | |
| Mean | 64 | 68 |
| SD | 1.00 | 1.00 |
| COV | 1.56 | 1.47 |
| Wtd Mean | 64 | 68 |
| GeoMean | 64 | 68 |
| PRD | 0.99 | 1.00 |
| 95% Confidence | 1.96 | 1.96 |

Number Of Sales 1



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| APR-20 | 64 | 64 | 1 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|---------|--------|-------|--------------------|-----------|----|----------|---------|-----------|------------|-----------|---|----|
| 02 | 21 | 000 | 102 | | 33 | 3N2W240 0 90004 | 2020-3660 | | | 179,690 | 179,690 | 279,000 | Apr-20 | 1 | 64 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------|-----------|----|----|----|----------|------------|----------|
| 101 | 02 | 28 | 000 | 2021 | 1 | Scappoose | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------------------|
| Sample - Number of Sales | 1 |
| Population - Number of Accounts | 54 |
| Sales as a percentage of the Population | 1.85% |
| <i>Prior Year Population Values</i> | |
| Land Rmv | 7,360,730 |
| OSD RMV | 2,880,100 |
| Improvement RMV | 12,044,170 |
| Farm Improvement RMV | 60,570 |
| | Pre-Trend Brkdwn |
| | 32.94% |
| | Post Trend Values |
| | 7,802,374 |
| | 32.84% |
| | 2,880,100 |
| | 12.12% |
| | 13,007,704 |
| | 54.76% |
| | 65,416 |
| | 0.28% |
| Selected Ratio From Sales | 94 |
| Time Trend Adjustment | 0 |
| Before Ratio | 94 |
| Overall Adjustment Factor | 106 |
| Land Adjustment Factor | 106 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 108 |
| Farm Improvement Factor | 108 |
| After Ratio | 100 |

Explanation

RMV 101: SA 28

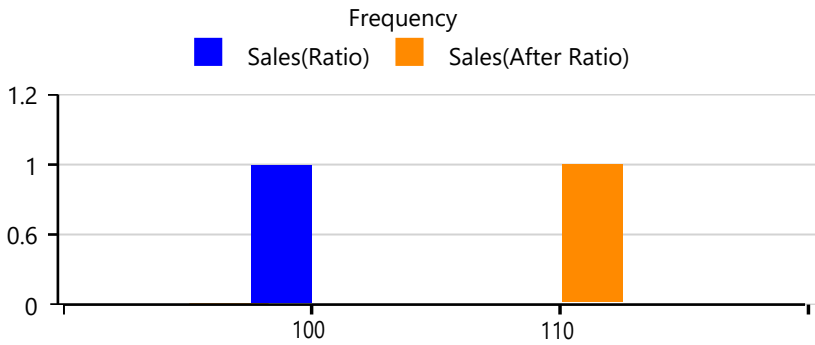
Duplex/Triplex/Fourplex, City of Scappoose.

A single sale was identified in this study period, which is a sample too small to use as a determination of the current market for this grouping of properties located in the City of Scappoose. Therefore, it is recommended that the conclusion from the MA 02 SA 00 RMV Class 101 study be applied here (Selected Ratio of 94).

Performance History

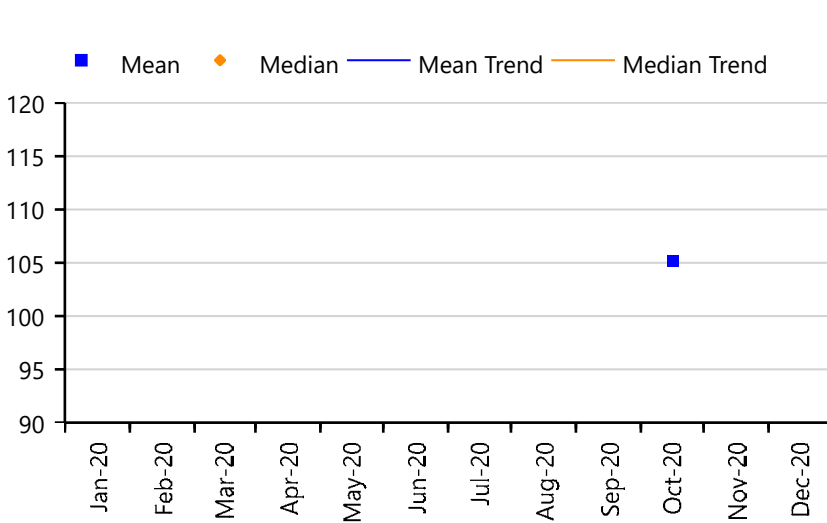
| | 2021 | 2020 | 2019 | 2017 |
|-----|------|------|------|------|
| COD | - | 2.25 | 7.76 | 3.92 |
| PRD | 1.00 | 1.00 | .97 | 1.01 |

COLUMBIA County 2021 Ratio Study



Number Of Sales 1

| | Sales (Ratio) | Sales (After Ratio) |
|----------------|---------------|---------------------|
| Median | 105 | 111 |
| AD | | |
| COD | | |
| Mean | 105 | 111 |
| SD | 1.00 | 1.00 |
| COV | 0.95 | 0.90 |
| Wtd Mean | 105 | 111 |
| GeoMean | 105 | 111 |
| PRD | 1.00 | 1.00 |
| 95% Confidence | 1.96 | 1.96 |



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Oct-20 | 105 | 105 | 1 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|---------|--------|-------|-----------------|------------|------|----------|---------|-----------|------------|-----------|---|-----|
| 02 | 28 | 000 | 101 | 232 | 33 | 3N2W12D D 00300 | 2020-11004 | 0.18 | 162,100 | 99,960 | 262,060 | 250,000 | Oct-20 | 1 | 105 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------|-----------|----|----|----|----------|------------|----------|
| 101 | 02 | 33 | 000 | 2021 | 13 | Scappoose | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|--------------------------|
| Sample - Number of Sales | 13 |
| Population - Number of Accounts | 105 |
| Sales as a percentage of the Population | 12.38% |
| <i>Prior Year Population Values</i> | |
| | Pre-Trend Values |
| Land Rmv | 8,972,010 |
| OSD RMV | 3,227,200 |
| Improvement RMV | 20,610,470 |
| Farm Improvement RMV | 11,150 |
| | Pre-Trend Brkdwn |
| | 27.34% |
| | 9.83% |
| | 62.80% |
| | 0.03% |
| | Post Trend Values |
| | 9,510,331 |
| | 3,227,200 |
| | 19,373,842 |
| | 10,481 |
| | Post Trend Brkdwn |
| | 29.61% |
| | 10.05% |
| | 60.31% |
| | 0.03% |
| Selected Ratio From Sales | 102 |
| Time Trend Adjustment | 9 |
| Before Ratio | 102 |
| Overall Adjustment Factor | 98 |
| Land Adjustment Factor | 106 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 94 |
| Farm Improvement Factor | 94 |
| After Ratio | 100 |

Explanation

RMV 101: SA 33

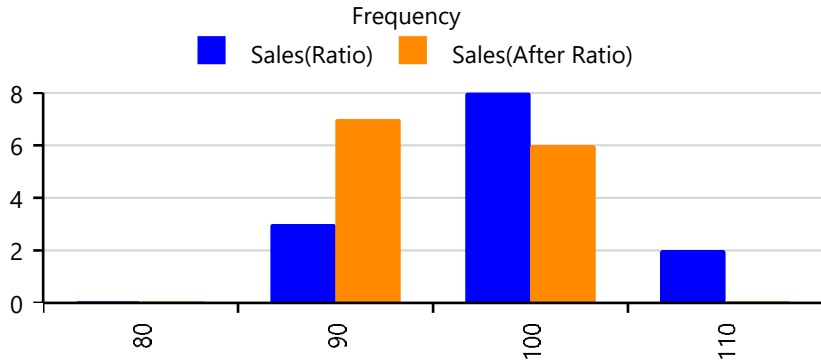
Town house/Row house/Common wall, City of Scappoose

This study consists of town houses, row houses and/or those dwellings that share a common wall. There are 13 sales for the analysis which comprise 12.38% of the total population of accounts. The time adjustment was applied and all the central tendencies returned the same indicator. Therefore, the Median (102) was applied and the trend factors were adjusted accordingly.

Performance History

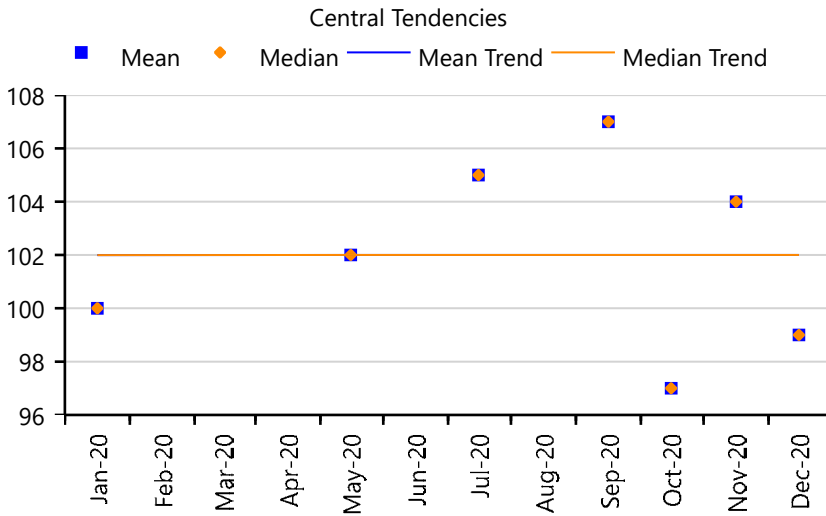
| | 2021 | 2020 | 2019 | 2018 | 2017 |
|-----|------|------|------|------|------|
| COD | 3.47 | 3.18 | 3.64 | 2.58 | 3.92 |
| PRD | 1.00 | 1.00 | 1.00 | 1.00 | 1.01 |

COLUMBIA County 2021 Ratio Study



Number Of Sales 13

| | Sales (Ratio) | Sales (After Ratio) |
|-----------------------|---------------|---------------------|
| Median | 102 | 99 |
| AD | 3.54 | 3.31 |
| COD | 3.47 | 3.34 |
| Mean | 102 | 100 |
| SD | 4.72 | 4.46 |
| COV | 4.62 | 4.47 |
| Wtd Mean | 102 | 100 |
| GeoMean | 102 | 100 |
| PRD | 1.00 | 1.00 |
| 95% Confidence | 2.57 | 2.42 |



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jan-20 | 100 | 100 | 1 |
| May-20 | 102 | 102 | 1 |
| Jul-20 | 105 | 105 | 3 |
| Sep-20 | 107 | 107 | 2 |
| Oct-20 | 97 | 97 | 1 |
| Nov-20 | 104 | 104 | 1 |
| Dec-20 | 99 | 99 | 4 |

COLUMBIA County 2021 Ratio Study

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|------------|-----------|----------|--------------------|------------|------|----------|---------|-----------|---------------|--------------|----|-----|
| 02 | 33 | 000 | 101 | 143 | 33 | 3N2W13A A 04405 | 2020-13595 | 0.09 | 117,340 | 205,600 | 322,940 | 338,645 | Dec-20 | 1 | 95 |
| 02 | 33 | 000 | 101 | 143 | 33 | 3N2W12A D 03119 | 2020-11288 | 0.08 | 115,230 | 214,950 | 330,180 | 340,762 | Oct-20 | 2 | 97 |
| 02 | 33 | 000 | 101 | 143 | 33 | 3N2W12A D 03116 | 2020-12947 | 0.09 | 119,780 | 213,820 | 333,600 | 343,856 | Dec-20 | 3 | 97 |
| 02 | 33 | 000 | 101 | 143 | 33 | 3N2W13A A 04413 | 2020-479 | 0.07 | 110,750 | 219,690 | 330,440 | 331,213 | Jan-20 | 4 | 100 |
| 02 | 33 | 000 | 101 | 143 | 33 | 3N2W13A A 04406 | 2020-6479 | 0.08 | 112,370 | 205,600 | 317,970 | 318,359 | Jul-20 | 5 | 100 |
| 02 | 33 | 000 | 101 | 143 | 33 | 3N2W12A D 03109 | 2020-12841 | 0.09 | 120,060 | 216,030 | 336,090 | 332,343 | Dec-20 | 6 | 101 |
| 02 | 33 | 000 | 101 | 143 | 33 | 3N2W12A D 03115 | 2020-5176 | 0.08 | 115,210 | 213,340 | 328,550 | 323,014 | May-20 | 7 | 102 |
| 02 | 33 | 000 | 101 | 143 | 33 | 3N2W13A A 04412 | 2020-9994 | 0.08 | 111,490 | 220,350 | 331,840 | 322,529 | Sep-20 | 8 | 103 |
| 02 | 33 | 000 | 101 | 143 | 33 | 3N2W13A A 04410 | 2020-12798 | 0.09 | 116,780 | 219,690 | 336,470 | 327,307 | Dec-20 | 9 | 103 |
| 02 | 33 | 000 | 101 | 143 | 33 | 3N2W12A D 03103 | 2020-11854 | 0.09 | 119,110 | 213,350 | 332,460 | 319,191 | Nov-20 | 10 | 104 |
| 02 | 33 | 000 | 101 | 143 | 33 | 3N2W13A A 04414 | 2020-7565 | 0.09 | 118,880 | 219,690 | 338,570 | 322,431 | Jul-20 | 11 | 105 |
| 02 | 33 | 000 | 101 | 143 | 33 | 3N2W12A D 03107 | 2020-6516 | 0.09 | 118,980 | 213,340 | 332,320 | 302,615 | Jul-20 | 12 | 110 |
| 02 | 33 | 000 | 101 | 143 | 33 | 3N1W07CC 01003 | 2020-9564 | 0.11 | 127,980 | 229,470 | 357,450 | 323,222 | Sep-20 | 13 | 111 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------|-----------|----|----|----|----------|------------|----------|
| 100 | 02 | 79 | 000 | 2021 | 4 | Scappoose | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|------------|
| Sample - Number of Sales | 4 |
| Population - Number of Accounts | 3 |
| Sales as a percentage of the Population | 133.33% |
| <i>Prior Year Population Values</i> | |
| Land Rmv | 410,300 |
| OSD RMV | 0 |
| Improvement RMV | 0 |
| Farm Improvement RMV | 0 |
| Selected Ratio From Sales | 93 |
| Time Trend Adjustment | 9 |
| Before Ratio | 93 |
| Overall Adjustment Factor | 108 |
| Land Adjustment Factor | 108 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |
| After Ratio | 100 |

Explanation

RMV 100: SA 79

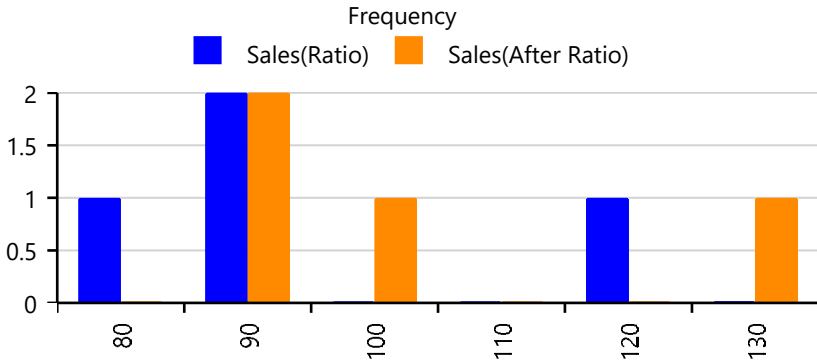
Unimproved land – Keys Landing, Keys Crest and Keys Orchard, City of Scappoose

There are 4 vacant land sales available for this analysis of undeveloped land in Study Area 79. After applying the annual time adjustment of 9%, the Median (93) was selected since the sales ratios are skewed at one end. After applying the Median, an Overall Adjustment Factor of 108 was returned.

Performance History

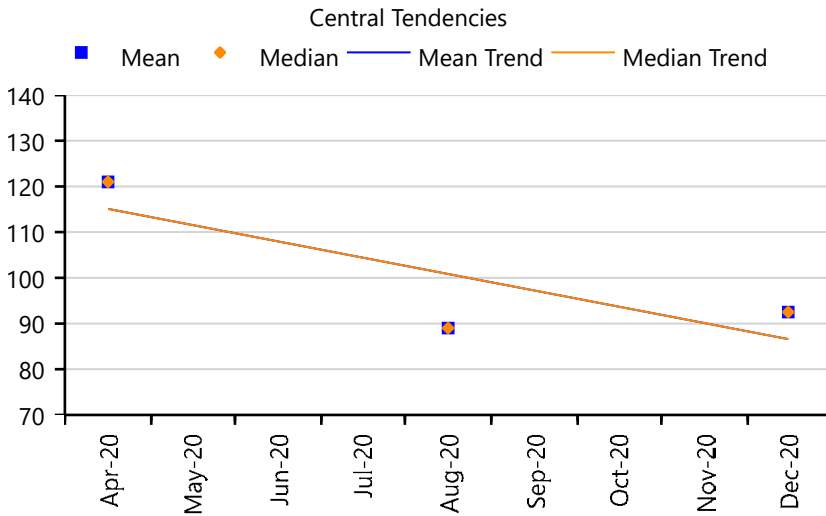
| | 2021 |
|-----|------|
| COD | 9.46 |
| PRD | 1.01 |

COLUMBIA County 2021 Ratio Study



Number Of Sales 4

| | Sales (Ratio) | Sales (After Ratio) |
|-----------------------|---------------|---------------------|
| Median | 93 | 101 |
| AD | 8.75 | 9.50 |
| COD | 9.46 | 9.45 |
| Mean | 99 | 107 |
| SD | 14.98 | 16.19 |
| COV | 15.16 | 15.13 |
| Wtd Mean | 98 | 106 |
| GeoMean | 98 | 106 |
| PRD | 1.01 | 1.01 |
| 95% Confidence | 14.68 | 15.86 |



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Apr-20 | 121 | 121 | 1 |
| Aug-20 | 89 | 89 | 1 |
| Dec-20 | 93 | 93 | 2 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|---------|--------|-------|-----------------|------------|------|----------|---------|-----------|------------|-----------|---|-----|
| 02 | 79 | 000 | 100 | | 33 | 3N2W11D B 02300 | 2020-8441 | 0.34 | 229,990 | 0 | 229,990 | 258,250 | Aug-20 | 1 | 89 |
| 02 | 79 | 000 | 100 | | 33 | 3N2W11D B 02200 | 2020-13156 | 0.17 | 114,990 | 0 | 114,990 | 125,738 | Dec-20 | 2 | 91 |
| 02 | 79 | 000 | 100 | | 33 | 3N2W11D B 02300 | 2020-13861 | 0.17 | 115,000 | 0 | 115,000 | 122,085 | Dec-20 | 3 | 94 |
| 02 | 79 | 000 | 100 | | 33 | 3N2W11D B 01900 | 2020-3379 | 0.68 | 180,310 | 0 | 180,310 | 148,946 | Apr-20 | 4 | 121 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------|-----------|----|----|----|----------|------------|----------|
| 101 | 02 | 79 | 000 | 2021 | 3 | Scappoose | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|---|
| Sample - Number of Sales | 3 |
| Population - Number of Accounts | 53 |
| Sales as a percentage of the Population | 5.66% |
| <i>Prior Year Population Values</i> | |
| | Pre-Trend Values Pre-Trend Brkdwn Post Trend Values Post Trend Brkdwn |
| Land Rmv | 7,178,560 22.55% 7,752,845 25.75% |
| OSD RMV | 1,621,800 5.09% 1,621,800 5.39% |
| Improvement RMV | 23,037,010 72.36% 20,733,309 68.86% |
| Farm Improvement RMV | 0 0.00% 0 0.00% |
| Selected Ratio From Sales | 106 |
| Time Trend Adjustment | 9 |
| Before Ratio | 106 |
| Overall Adjustment Factor | 94 |
| Land Adjustment Factor | 108 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 90 |
| Farm Improvement Factor | 89 |
| After Ratio | 100 |

Explanation

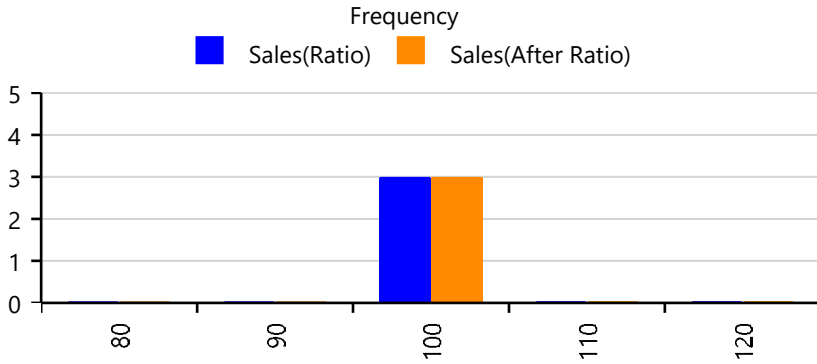
RMV 101: SA 79
 Improved land – Keys Landing, Keys Crest and Keys Orchard, City of Scappoose

For this study, the Median (106) was selected which is further supported by the Mean (107). This selected central tendency is a good indicator of how the market is moving in this area of smaller subdivisions improved with Class 5 and Class 6 dwellings and is deemed an appropriate.

Performance History

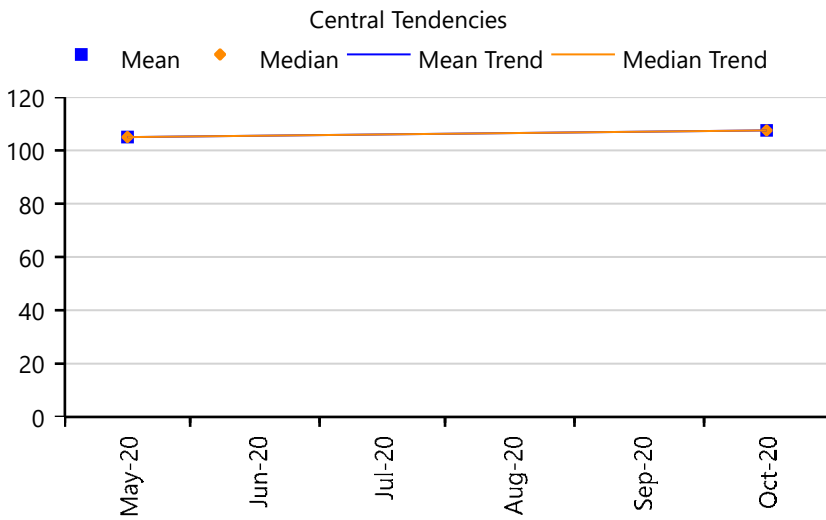
| | 2021 | 2020 | 2019 | 2018 | 2017 |
|-----|------|------|------|------|-------|
| COD | 1.26 | 1.53 | 6.17 | 6.79 | 15.75 |
| PRD | 1.00 | 1.00 | 1.00 | 0.99 | 1.00 |

COLUMBIA County 2021 Ratio Study



Number Of Sales 3

| | Sales (Ratio) | Sales (After Ratio) |
|-----------------------|---------------|---------------------|
| Median | 106 | 102 |
| AD | 1.33 | 1.00 |
| COD | 1.26 | .98 |
| Mean | 107 | 102 |
| SD | 2.08 | 1.53 |
| COV | 1.95 | 1.50 |
| Wtd Mean | 107 | 101 |
| GeoMean | 107 | 102 |
| PRD | 1.00 | 1.00 |
| 95% Confidence | 2.36 | 1.73 |



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| May-20 | 105 | 105 | 1 |
| Oct-20 | 108 | 108 | 2 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|---------|--------|-------|-----------------|------------|------|----------|---------|-----------|------------|-----------|---|-----|
| 02 | 79 | 000 | 101 | 151 | 33 | 3N2W11D A 02403 | 2020-4992 | 0.68 | 210,990 | 291,920 | 502,910 | 479,297 | May-20 | 1 | 105 |
| 02 | 79 | 000 | 101 | 163 | 33 | 3N2W11D B 01800 | 2020-11323 | 0.17 | 145,940 | 486,890 | 632,830 | 595,062 | Oct-20 | 2 | 106 |
| 02 | 79 | 000 | 101 | 152 | 33 | 3N2W11D A 02612 | 2020-10477 | 0.31 | 170,820 | 404,480 | 575,300 | 530,107 | Oct-20 | 3 | 109 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------|-----------|----|----|----|----------|------------|----------|
| 101 | 02 | 80 | 000 | 2021 | 7 | Scappoose | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|------------|
| Sample - Number of Sales | 7 |
| Population - Number of Accounts | 45 |
| Sales as a percentage of the Population | 15.56% |
| <i>Prior Year Population Values</i> | |
| Land RMV | 5,798,090 |
| OSD RMV | 1,377,000 |
| Improvement RMV | 17,359,590 |
| Farm Improvement RMV | 0 |
| | 0.00% |
| Selected Ratio From Sales | 107 |
| Time Trend Adjustment | 9 |
| Before Ratio | 107 |
| Overall Adjustment Factor | 93 |
| Land Adjustment Factor | 93 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 93 |
| Farm Improvement Factor | 93 |
| After Ratio | 100 |

Explanation

RMV 101: SA 80

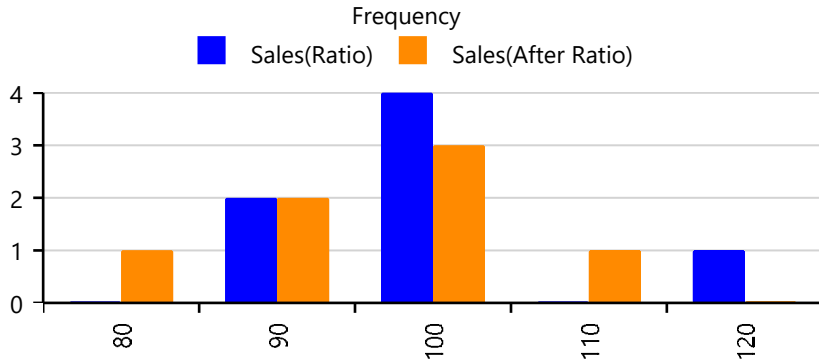
Improved land – Columbia River View Estates, City of Scappoose

Columbia River View Estates is a homogeneous subdivision located northwest of Highway 30. Analysis of the sales array shows that the Median and Mean with ratio indicators of 107 are the best indicators for this grouping. Therefore, the Median was applied returning an Overall Adjustment Factor of 93.

Performance History

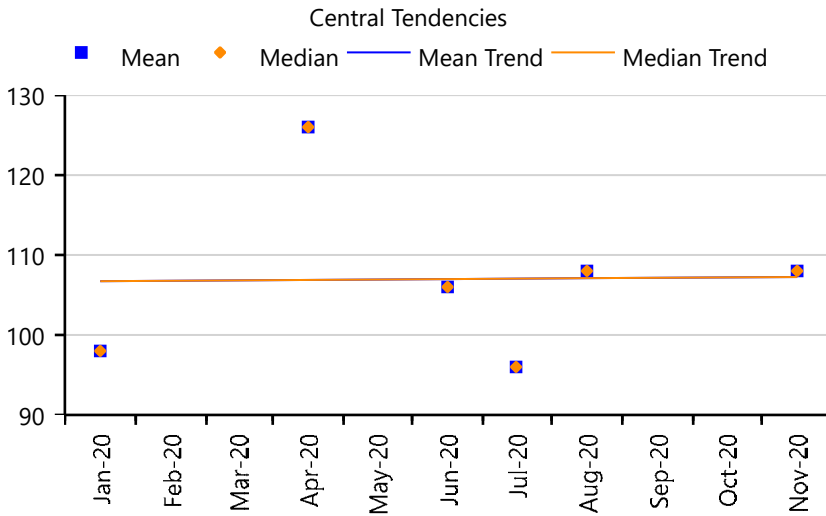
| | 2021 | 2020 | 2019 | 2018 | 2017 |
|-----|------|------|------|------|------|
| COD | 5.74 | 5.56 | 3.50 | 3.77 | 7.81 |
| PRD | 1.01 | 1.00 | 1.00 | 1.01 | 1.01 |

COLUMBIA County 2021 Ratio Study



Number Of Sales 7

| | Sales (Ratio) | Sales (After Ratio) |
|-----------------------|---------------|---------------------|
| Median | 107 | 100 |
| AD | 6.14 | 5.57 |
| COD | 5.74 | 5.57 |
| Mean | 107 | 100 |
| SD | 9.74 | 8.93 |
| COV | 9.09 | 8.95 |
| Wtd Mean | 106 | 99 |
| GeoMean | 107 | 100 |
| PRD | 1.01 | 1.01 |
| 95% Confidence | 7.21 | 6.62 |



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jan-20 | 98 | 98 | 1 |
| Apr-20 | 126 | 126 | 1 |
| Jun-20 | 106 | 106 | 1 |
| Jul-20 | 96 | 96 | 1 |
| Aug-20 | 108 | 108 | 1 |
| Nov-20 | 108 | 108 | 2 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|---------|--------|-------|----------------|------------|------|----------|---------|-----------|------------|-----------|---|-----|
| 02 | 80 | 000 | 101 | 153 | 33 | 3N2W12BC 00216 | 2020-7312 | 0.18 | 148,170 | 417,000 | 565,170 | 591,646 | Jul-20 | 1 | 96 |
| 02 | 80 | 000 | 101 | 153 | 33 | 3N2W12BC 00240 | 2020-504 | 0.17 | 145,590 | 374,980 | 520,570 | 531,201 | Jan-20 | 2 | 98 |
| 02 | 80 | 000 | 101 | 153 | 33 | 3N2W12BC 00208 | 2020-6235 | 0.17 | 146,110 | 380,290 | 526,400 | 496,613 | Jun-20 | 3 | 106 |
| 02 | 80 | 000 | 101 | 152 | 33 | 3N2W12BC 00220 | 2020-12152 | 0.21 | 154,400 | 397,290 | 551,690 | 515,661 | Nov-20 | 4 | 107 |
| 02 | 80 | 000 | 101 | 154 | 33 | 3N2W12BC 00223 | 2020-8453 | 0.17 | 146,200 | 542,670 | 688,870 | 640,460 | Aug-20 | 5 | 108 |
| 02 | 80 | 000 | 101 | 152 | 33 | 3N2W12BC 00227 | 2020-12247 | 0.18 | 148,050 | 468,400 | 616,450 | 565,768 | Nov-20 | 6 | 109 |
| 02 | 80 | 000 | 101 | 154 | 33 | 3N2W12BC 00235 | 2020-3113 | 0.19 | 149,770 | 365,400 | 515,170 | 410,372 | Apr-20 | 7 | 126 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------|-----------|----|----|----|----------|------------|----------|
| 400 | 02 | 21 | 000 | 2021 | 2 | Scappoose | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|------------|
| Sample - Number of Sales | 2 |
| Population - Number of Accounts | 157 |
| Sales as a percentage of the Population | 1.27% |
| <i>Prior Year Population Values</i> | |
| Land Rmv | 33,757,230 |
| OSD RMV | 0 |
| Improvement RMV | 0 |
| Farm Improvement RMV | 0 |
| Selected Ratio From Sales | 89 |
| Time Trend Adjustment | 0 |
| Before Ratio | 89 |
| Overall Adjustment Factor | 112 |
| Land Adjustment Factor | 112 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |
| After Ratio | 100 |

Explanation

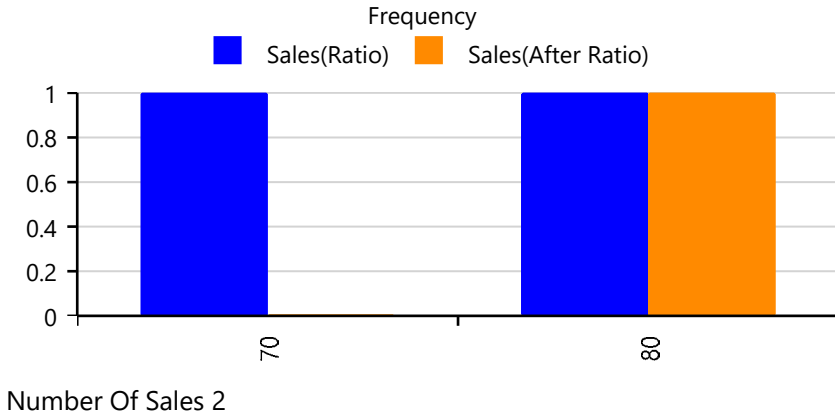
RMV 400, SA 21
Unimproved land – Value Zone 1 in Rural Scappoose

There were only two usable sales available for undeveloped land located in rural Scappoose. These sales did not provide a significant sampling or a clear indication of the market for these properties. Therefore, the Selected Ratio of 89 from the improved rural properties study located in MA 02, SA 21 was applied here.

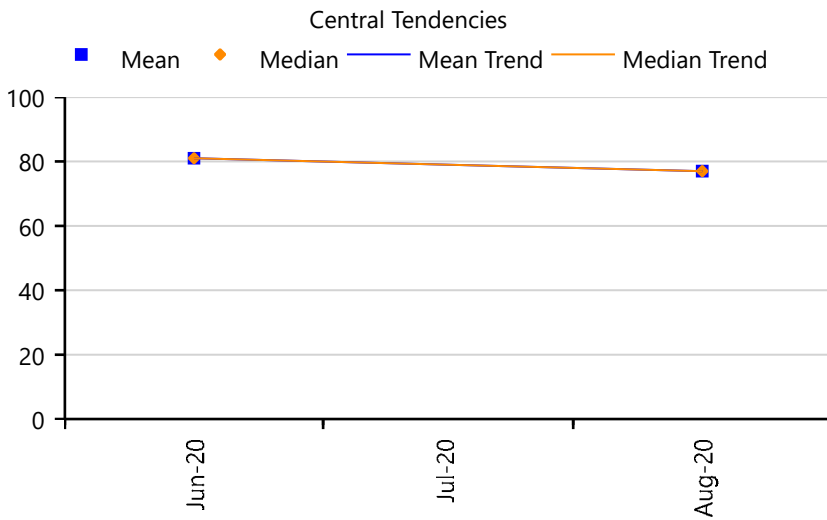
Performance History

| | 2021 | 2020 | 2019 | 2018 | 2017 |
|-----|------|-------|-------|-------|-------|
| COD | 2.53 | 24.21 | 32.76 | 20.06 | 11.39 |
| PRD | 1.00 | 0.92 | 1.39 | 1.07 | 1.01 |

COLUMBIA County 2021 Ratio Study



| | Sales (Ratio) | Sales (After Ratio) |
|-----------------------|---------------|---------------------|
| Median | 79 | 89 |
| AD | 2.00 | 1.50 |
| COD | 2.53 | 1.69 |
| Mean | 79 | 89 |
| SD | 2.83 | 2.12 |
| COV | 3.58 | 2.40 |
| Wtd Mean | 79 | 88 |
| GeoMean | 79 | 88 |
| PRD | 1.00 | 1.00 |
| 95% Confidence | 3.92 | 2.94 |



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jun-20 | 81 | 81 | 1 |
| Aug-20 | 77 | 77 | 1 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|---------|--------|-------|--------------------|-----------|------|----------|---------|-----------|------------|-----------|---|----|
| 02 | 21 | 000 | 400 | | 33 | 3N2W2400 02708 | 2020-8279 | 2.41 | 193,570 | 0 | 193,570 | 250,000 | Aug-20 | 1 | 77 |
| 02 | 21 | 000 | 640 | | 33 | 3N2W11D D 00500 | 2020-5010 | 2.50 | 136,930 | 0 | 136,930 | 169,900 | Jun-20 | 2 | 81 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------|-----------|----|----|----|----------|------------|----------|
| 401 | 02 | 21 | 000 | 2021 | 22 | Scappoose | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| Sample - Number of Sales | 22 | | | | | | | | | | | | | | | | | | | | |
|---|---|-------------------|-------------------|-------------------|-------------------|-------------|--------|-------------|--------|------------|--------|------------|-------|-------------|--------|-------------|--------|------------|-------|------------|-------|
| Population - Number of Accounts | 762 | | | | | | | | | | | | | | | | | | | | |
| Sales as a percentage of the Population | 2.89% | | | | | | | | | | | | | | | | | | | | |
| <i>Prior Year Population Values</i> | | | | | | | | | | | | | | | | | | | | | |
| Land Rmv | 140,324,300 | | | | | | | | | | | | | | | | | | | | |
| OSD RMV | 37,744,410 | | | | | | | | | | | | | | | | | | | | |
| Improvement RMV | 168,171,750 | | | | | | | | | | | | | | | | | | | | |
| Farm Improvement RMV | 23,660,290 | | | | | | | | | | | | | | | | | | | | |
| | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">Pre-Trend Values</th> <th style="width: 20%;">Pre-Trend Brkdwn</th> <th style="width: 30%;">Post Trend Values</th> <th style="width: 20%;">Post Trend Brkdwn</th> </tr> </thead> <tbody> <tr> <td>140,324,300</td> <td style="text-align: center;">37.94%</td> <td>157,163,216</td> <td style="text-align: center;">37.82%</td> </tr> <tr> <td>37,744,410</td> <td style="text-align: center;">10.20%</td> <td>37,744,410</td> <td style="text-align: center;">9.08%</td> </tr> <tr> <td>168,171,750</td> <td style="text-align: center;">45.46%</td> <td>193,397,513</td> <td style="text-align: center;">46.54%</td> </tr> <tr> <td>23,660,290</td> <td style="text-align: center;">6.40%</td> <td>27,209,334</td> <td style="text-align: center;">6.55%</td> </tr> </tbody> </table> | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn | 140,324,300 | 37.94% | 157,163,216 | 37.82% | 37,744,410 | 10.20% | 37,744,410 | 9.08% | 168,171,750 | 45.46% | 193,397,513 | 46.54% | 23,660,290 | 6.40% | 27,209,334 | 6.55% |
| Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn | | | | | | | | | | | | | | | | | | |
| 140,324,300 | 37.94% | 157,163,216 | 37.82% | | | | | | | | | | | | | | | | | | |
| 37,744,410 | 10.20% | 37,744,410 | 9.08% | | | | | | | | | | | | | | | | | | |
| 168,171,750 | 45.46% | 193,397,513 | 46.54% | | | | | | | | | | | | | | | | | | |
| 23,660,290 | 6.40% | 27,209,334 | 6.55% | | | | | | | | | | | | | | | | | | |
| Selected Ratio From Sales | 89 | | | | | | | | | | | | | | | | | | | | |
| Time Trend Adjustment | 18 | | | | | | | | | | | | | | | | | | | | |
| Before Ratio | 89 | | | | | | | | | | | | | | | | | | | | |
| Overall Adjustment Factor | 112 | | | | | | | | | | | | | | | | | | | | |
| Land Adjustment Factor | 112 | | | | | | | | | | | | | | | | | | | | |
| OSD Adjustment Factor | 100 | | | | | | | | | | | | | | | | | | | | |
| Improvement Adjustment Factor | 115 | | | | | | | | | | | | | | | | | | | | |
| Farm Improvement Factor | 115 | | | | | | | | | | | | | | | | | | | | |
| After Ratio | 100 | | | | | | | | | | | | | | | | | | | | |

Explanation

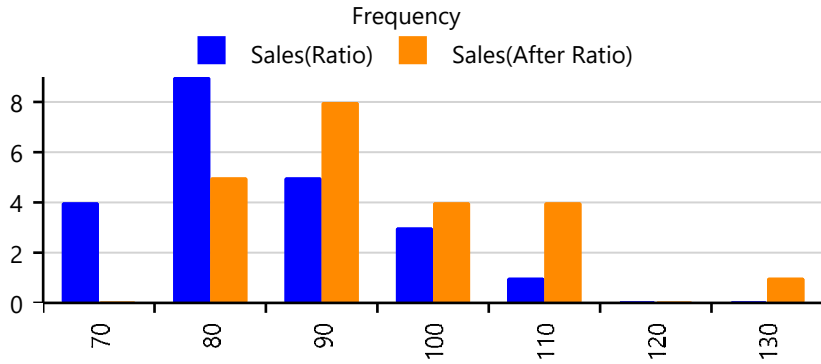
RMV 401, SA 21
Improved land – Value Zone 1, in Rural Scappoose

For this analysis of improved rural properties located in Scappoose, the Mean of 89 was selected as the best ratio indicator. This central tendency is further supported by the Weighted Mean (88) and Geometric Mean (88). Once applied, the Overall Adjustment Factor of 112 was returned.

Performance History

| | 2021 | 2020 | 2019 | 2018 | 2017 |
|-----|-------|-------|-------|------|------|
| COD | 10.05 | 11.29 | 15.88 | 9.43 | 9.96 |
| PRD | 1.01 | 1.00 | 1.01 | 1.00 | 1.00 |

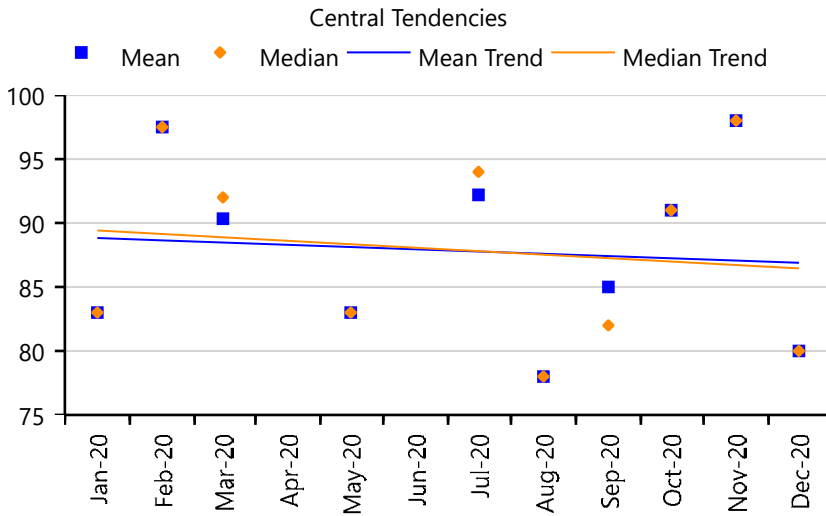
COLUMBIA County 2021 Ratio Study



Number Of Sales 22

| | | |
|-----|---|---|
| 70 | 4 | 0 |
| 80 | 9 | 5 |
| 90 | 5 | 8 |
| 100 | 3 | 4 |
| 110 | 1 | 4 |
| 120 | 0 | 0 |
| 130 | 0 | 1 |

| | Sales (Ratio) | Sales (After Ratio) |
|-----------------------|---------------|---------------------|
| Median | 86 | 96 |
| AD | 8.59 | 9.73 |
| COD | 10.05 | 10.19 |
| Mean | 89 | 99 |
| SD | 10.84 | 12.34 |
| COV | 12.24 | 12.44 |
| Wtd Mean | 88 | 99 |
| GeoMean | 88 | 98 |
| PRD | 1.01 | 1.00 |
| 95% Confidence | 4.53 | 5.16 |



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jan-20 | 83 | 83 | 1 |
| Feb-20 | 98 | 98 | 2 |
| Mar-20 | 90 | 92 | 3 |
| May-20 | 83 | 83 | 1 |
| Jul-20 | 92 | 94 | 5 |
| Aug-20 | 78 | 78 | 2 |
| Sep-20 | 85 | 82 | 4 |
| Oct-20 | 91 | 91 | 2 |
| Nov-20 | 98 | 98 | 1 |
| Dec-20 | 80 | 80 | 1 |

COLUMBIA County 2021 Ratio Study

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|------------|-----------|----------|--------------------|------------|-------|----------|---------|-----------|---------------|--------------|----|-----|
| 02 | 21 | 000 | 401 | 131 | 33 | 3N1W07CB 00900 | 2020-8132 | 1.00 | 184,600 | 93,520 | 278,120 | 374,115 | Aug-20 | 1 | 74 |
| 02 | 21 | 000 | 401 | 162 | 33 | 3N2W11A C 00600 | 2020-9042 | 7.73 | 353,480 | 649,390 | 1,002,870 | 1,323,940 | Sep-20 | 2 | 76 |
| 02 | 21 | 000 | 401 | 131 | 33 | 3N1W07CB 01400 | 2020-1358 | 0.64 | 176,600 | 159,240 | 335,840 | 428,941 | Feb-20 | 3 | 78 |
| 02 | 21 | 000 | 401 | 141 | 33 | 3N2W23BC 00400 | 2020-9724 | 5.00 | 296,600 | 259,500 | 556,100 | 714,136 | Sep-20 | 4 | 78 |
| 02 | 21 | 000 | 401 | 141 | 33 | 3N2W11C A 00501 | 2020-11691 | 5.02 | 266,510 | 289,580 | 556,090 | 696,600 | Oct-20 | 5 | 80 |
| 02 | 21 | 000 | 641 | | 33 | 3N2W11C A 00502 | 2020-13781 | 5.02 | 296,900 | 245,490 | 542,390 | 680,019 | Dec-20 | 6 | 80 |
| 02 | 21 | 000 | 401 | 142 | 33 | 4N2W34A0 00700 | 2020-7306 | 0.88 | 184,600 | 243,800 | 428,400 | 531,746 | Jul-20 | 7 | 81 |
| 02 | 21 | 000 | 401 | 142 | 33 | 4N2W36C0 00400 | 2020-8944 | 0.89 | 184,600 | 281,560 | 466,160 | 568,705 | Aug-20 | 8 | 82 |
| 02 | 21 | 000 | 401 | 142 | 33 | 3N2W14D B 00701 | 2020-353 | 1.88 | 192,420 | 289,770 | 482,190 | 581,180 | Jan-20 | 9 | 83 |
| 02 | 21 | 000 | 401 | 133 | 33 | 3N2W14A D 01200 | 2020-4818 | 0.53 | 168,600 | 139,330 | 307,930 | 369,972 | May-20 | 10 | 83 |
| 02 | 21 | 000 | 401 | 141 | 33 | 3N2W01A0 01600 | 2020-2669 | 0.83 | 184,600 | 201,530 | 386,130 | 455,480 | Mar-20 | 11 | 85 |
| 02 | 21 | 000 | 401 | 141 | 33 | 4N2W27D C 00300 | 2020-9287 | 0.70 | 176,600 | 255,040 | 431,640 | 503,025 | Sep-20 | 12 | 86 |
| 02 | 21 | 000 | 401 | 141 | 33 | 3N2W14A D 00500 | 2020-7302 | 0.27 | 168,600 | 163,110 | 331,710 | 382,584 | Jul-20 | 13 | 87 |
| 02 | 21 | 000 | 641 | 153 | 33 | 3N2W11A D 00104 | 2020-2502 | 5.03 | 224,890 | 437,420 | 662,310 | 722,123 | Mar-20 | 14 | 92 |
| 02 | 21 | 000 | 401 | 152 | 33 | 3N2W11D D 00401 | 2020-2528 | 6.02 | 258,350 | 478,170 | 736,520 | 786,218 | Mar-20 | 15 | 94 |
| 02 | 21 | 000 | 401 | 131 | 30 | 3N2W02D 0 01500 | 2020-7249 | 1.32 | 202,760 | 101,400 | 304,160 | 324,210 | Jul-20 | 16 | 94 |
| 02 | 21 | 000 | 401 | 133 | 33 | 3N2W24C0 04001 | 2020-8729 | 3.94 | 287,100 | 426,430 | 713,530 | 744,129 | Jul-20 | 17 | 96 |
| 02 | 21 | 000 | 401 | 142 | 33 | 3N2W24C0 02500 | 2020-12090 | 1.09 | 189,970 | 322,020 | 511,990 | 522,140 | Nov-20 | 18 | 98 |
| 02 | 21 | 000 | 401 | 131 | 33 | 3N2W01A0 00203 | 2020-9562 | 5.43 | 301,800 | 203,800 | 505,600 | 505,488 | Sep-20 | 19 | 100 |
| 02 | 21 | 000 | 401 | 142 | 33 | 3N2W02D 0 01301 | 2020-10868 | 3.31 | 271,420 | 304,070 | 575,490 | 565,656 | Oct-20 | 20 | 102 |
| 02 | 21 | 000 | 401 | 142 | 33 | 3N2W2300 01702 | 2020-7425 | 10.00 | 326,600 | 298,620 | 625,220 | 608,618 | Jul-20 | 21 | 103 |
| 02 | 21 | 000 | 641 | 154 | 33 | 3N2W1100 00300 | 2020-1764 | 6.10 | 288,210 | 437,540 | 725,750 | 620,928 | Feb-20 | 22 | 117 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------|-----------|----|----|----|----------|------------|----------|
| 409 | 02 | 21 | 000 | 2021 | 1 | Scappoose | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|---|
| Sample - Number of Sales | 1 |
| Population - Number of Accounts | 139 |
| Sales as a percentage of the Population | 0.72% |
| <i>Prior Year Population Values</i> | |
| | Pre-Trend Values Pre-Trend Brkdwn Post Trend Values Post Trend Brkdwn |
| Land Rmv | 24,141,000 51.00% 27,037,920 50.78% |
| OSD RMV | 7,358,000 15.54% 7,358,000 13.82% |
| Improvement RMV | 12,339,430 26.07% 14,683,922 27.58% |
| Farm Improvement RMV | 3,500,290 7.39% 4,165,345 7.82% |
| Selected Ratio From Sales | 89 |
| Time Trend Adjustment | 0 |
| Before Ratio | 89 |
| Overall Adjustment Factor | 112 |
| Land Adjustment Factor | 112 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 119 |
| Farm Improvement Factor | 119 |
| After Ratio | 100 |

Explanation

RMV 409: SA 21

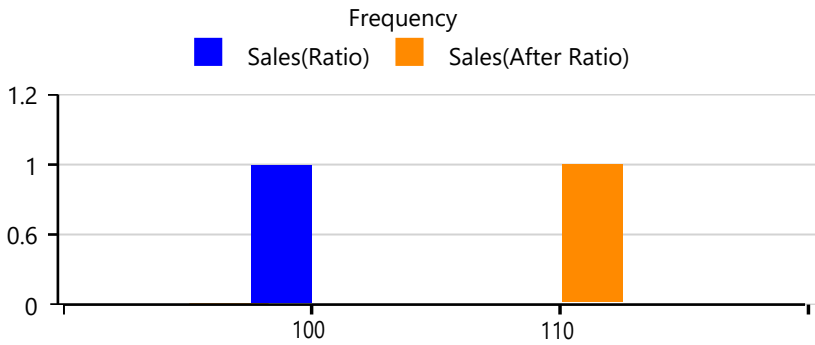
Improved land - Manufactured Structure - Value Zone 1 in Rural Scappoose

The single sale returned in the dataset did not provide a sufficient sample for this analysis. Therefore, the conclusion from the improved properties RMV Class 401 in MA 02 SA 21 is recommended, with a Selected Ratio of 89.

Performance History

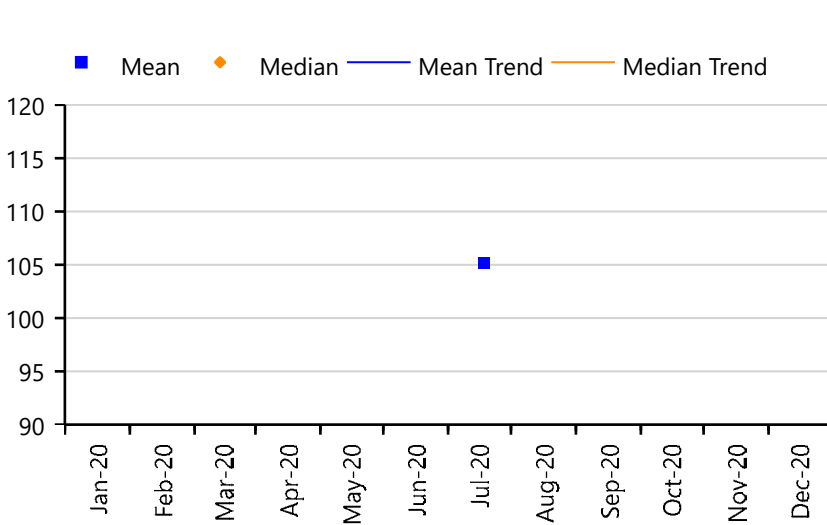
| | 2021 | 2020 | 2018 | 2017 |
|-----|------|-------|------|------|
| COD | - | 11.56 | 6.33 | - |
| PRD | 1.00 | .96 | 1.00 | 1.00 |

COLUMBIA County 2021 Ratio Study



Number Of Sales 1

| | Sales (Ratio) | Sales (After Ratio) |
|----------------|---------------|---------------------|
| Median | 105 | 117 |
| AD | | |
| COD | | |
| Mean | 105 | 117 |
| SD | 1.00 | 1.00 |
| COV | 0.95 | 0.85 |
| Wtd Mean | 105 | 117 |
| GeoMean | 105 | 117 |
| PRD | 1.00 | 1.00 |
| 95% Confidence | 1.96 | 1.96 |



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jul-20 | 105 | 105 | 1 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|---------|--------|-------|-----------------|------------|------|----------|---------|-----------|------------|-----------|---|-----|
| 02 | 21 | 000 | 409 | 452 | 33 | 3N2W14C B 03201 | 2020-07140 | 0.96 | 184,600 | 82,500 | 267,100 | 254,000 | Jul-20 | 1 | 105 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------|-----------|----|----|----|----------|------------|----------|
| 400 | 02 | 25 | 000 | 2021 | | Scappoose | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|---|
| Sample - Number of Sales | 0 |
| Population - Number of Accounts | 36 |
| Sales as a percentage of the Population | 0.00% |
| <i>Prior Year Population Values</i> | |
| | Pre-Trend Values Pre-Trend Brkdwn Post Trend Values Post Trend Brkdwn |
| Land Rmv | 10,799,450 100.00% 12,095,384 100.00% |
| OSD RMV | 0 0.00% 0 0.00% |
| Improvement RMV | 0 0.00% 0 0.00% |
| Farm Improvement RMV | 0 0.00% 0 0.00% |
| Selected Ratio From Sales | 89 |
| Time Trend Adjustment | 0 |
| Before Ratio | 89 |
| Overall Adjustment Factor | 112 |
| Land Adjustment Factor | 112 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |
| After Ratio | 100 |

Explanation

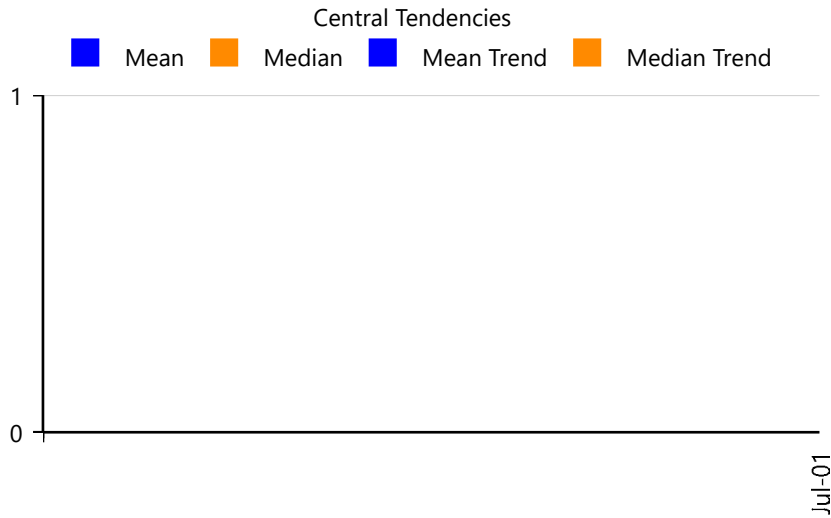
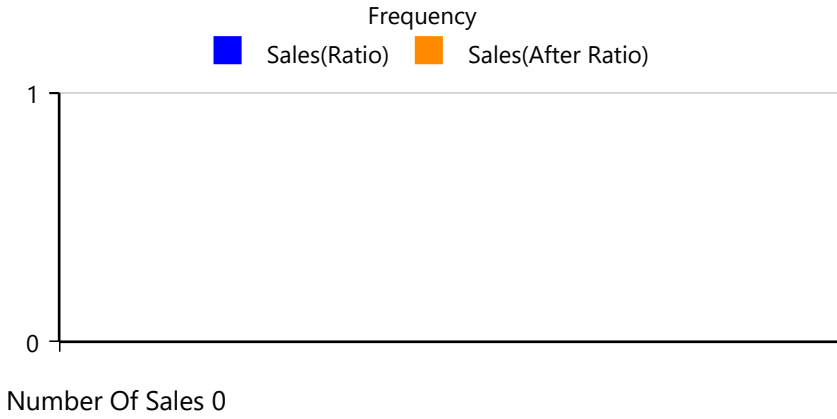
RMV 400: SA 25
Unimproved land – Dike land in Scappoose

No sales information was available for this study. Therefore, the selected ratio of 89 from the undeveloped land study for MA 02 SA 21 analysis was applied here.

Performance History

| | 2021 |
|-----|------|
| COD | - |
| PRD | - |

COLUMBIA County 2021 Ratio Study



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

Month Mean Median Sales

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------|-----------|----|----|----|----------|------------|----------|
| 401 | 02 | 25 | 000 | 2021 | | Scappoose | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| Sample - Number of Sales | 0 | | | | | | | | | | | | | | | | | | | | |
|---|--|-------------------|-------------------|-------------------|-------------------|--|--------|------------|--------|--|-------|-----------|-------|--|--------|-----------|--------|--|--------|-----------|--------|
| Population - Number of Accounts | 48 | | | | | | | | | | | | | | | | | | | | |
| Sales as a percentage of the Population | 0.00% | | | | | | | | | | | | | | | | | | | | |
| <i>Prior Year Population Values</i> | | | | | | | | | | | | | | | | | | | | | |
| Land Rmv | 14,005,500 | | | | | | | | | | | | | | | | | | | | |
| OSD RMV | 1,678,760 | | | | | | | | | | | | | | | | | | | | |
| Improvement RMV | 8,162,557 | | | | | | | | | | | | | | | | | | | | |
| Farm Improvement RMV | 6,104,610 | | | | | | | | | | | | | | | | | | | | |
| | <table border="0" style="width: 100%;"> <tr> <th style="width: 30%;">Pre-Trend Values</th> <th style="width: 20%;">Pre-Trend Brkdwn</th> <th style="width: 30%;">Post Trend Values</th> <th style="width: 20%;">Post Trend Brkdwn</th> </tr> <tr> <td></td> <td style="text-align: center;">46.76%</td> <td style="text-align: right;">15,686,160</td> <td style="text-align: center;">46.64%</td> </tr> <tr> <td></td> <td style="text-align: center;">5.60%</td> <td style="text-align: right;">1,678,760</td> <td style="text-align: center;">4.99%</td> </tr> <tr> <td></td> <td style="text-align: center;">27.25%</td> <td style="text-align: right;">9,305,315</td> <td style="text-align: center;">27.67%</td> </tr> <tr> <td></td> <td style="text-align: center;">20.38%</td> <td style="text-align: right;">6,959,255</td> <td style="text-align: center;">20.69%</td> </tr> </table> | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn | | 46.76% | 15,686,160 | 46.64% | | 5.60% | 1,678,760 | 4.99% | | 27.25% | 9,305,315 | 27.67% | | 20.38% | 6,959,255 | 20.69% |
| Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn | | | | | | | | | | | | | | | | | | |
| | 46.76% | 15,686,160 | 46.64% | | | | | | | | | | | | | | | | | | |
| | 5.60% | 1,678,760 | 4.99% | | | | | | | | | | | | | | | | | | |
| | 27.25% | 9,305,315 | 27.67% | | | | | | | | | | | | | | | | | | |
| | 20.38% | 6,959,255 | 20.69% | | | | | | | | | | | | | | | | | | |
| Selected Ratio From Sales | 89 | | | | | | | | | | | | | | | | | | | | |
| Time Trend Adjustment | 0 | | | | | | | | | | | | | | | | | | | | |
| Before Ratio | 89 | | | | | | | | | | | | | | | | | | | | |
| Overall Adjustment Factor | 112 | | | | | | | | | | | | | | | | | | | | |
| Land Adjustment Factor | 112 | | | | | | | | | | | | | | | | | | | | |
| OSD Adjustment Factor | 100 | | | | | | | | | | | | | | | | | | | | |
| Improvement Adjustment Factor | 114 | | | | | | | | | | | | | | | | | | | | |
| Farm Improvement Factor | 114 | | | | | | | | | | | | | | | | | | | | |
| After Ratio | 100 | | | | | | | | | | | | | | | | | | | | |

Explanation

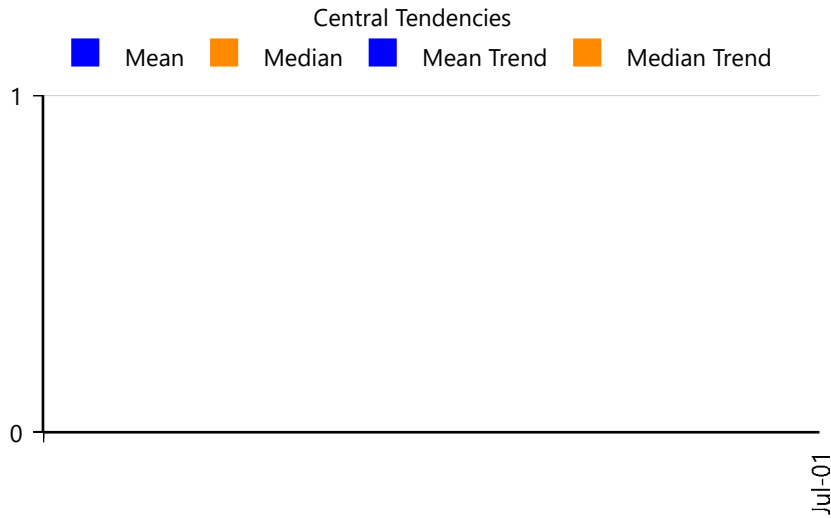
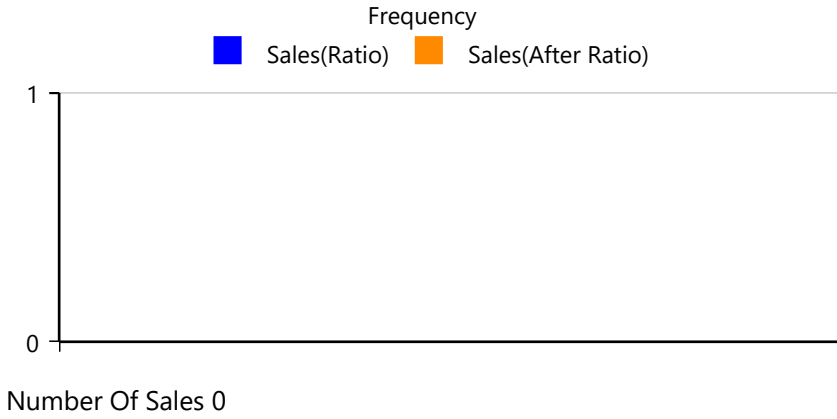
RMV 401: SA 25
Improved land – Dike land in Scappoose

There were no sales found for study. Therefore, the conclusion from the improved properties (RMV Class 101) in the MA 02 SA 21 analysis is recommended, with a Selected Ratio indicator of 89 and an Overall Adjustment Factor of 112.

Performance History

| | 2021 | 2018 |
|-----|------|------|
| COD | - | 0.00 |
| PRD | - | 1.00 |

COLUMBIA County 2021 Ratio Study



- Sales (Ratio)
- Sales (After Ratio)
- Median
- AD
- COD
- Mean
- SD
- COV
- Wtd Mean
- GeoMean
- PRD
- 95% Confidence

Month Mean Median Sales

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------|-----------|----|----|----|----------|------------|----------|
| 409 | 02 | 25 | 000 | 2021 | | Scappoose | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------|
| Sample - Number of Sales | 0 |
| Population - Number of Accounts | 5 |
| Sales as a percentage of the Population | 0.00% |

| <i>Prior Year Population Values</i> | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
|-------------------------------------|------------------|------------------|-------------------|-------------------|
| Land Rmv | 2,257,530 | 82.26% | 2,528,434 | 82.43% |
| OSD RMV | 226,400 | 8.25% | 226,400 | 7.38% |
| Improvement RMV | 66,500 | 2.42% | 79,800 | 2.60% |
| Farm Improvement RMV | 193,930 | 7.07% | 232,716 | 7.59% |

| | |
|----------------------------------|-----------|
| Selected Ratio From Sales | 89 |
| Time Trend Adjustment | 0 |

Before Ratio **89**

| | |
|----------------------------------|------------|
| Overall Adjustment Factor | 112 |
| Land Adjustment Factor | 112 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 120 |
| Farm Improvement Factor | 120 |

After Ratio **100**

Explanation

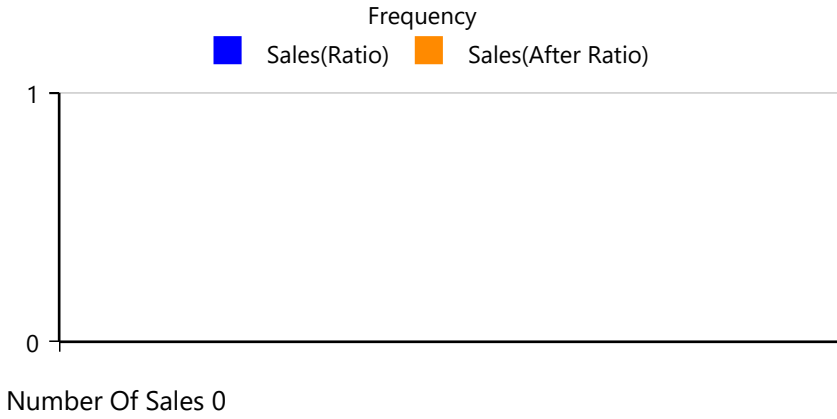
RMV 409: SA 25
Improved land – Manufactured Structure – Dike land in Scappoose

Due to having no sales available for this study area with a population of 5 accounts, it was decided to implement the conclusion from the MA 02 SA 21 RMV Class 409 analysis, applying the Selected Ratio adjustment of 89.

Performance History

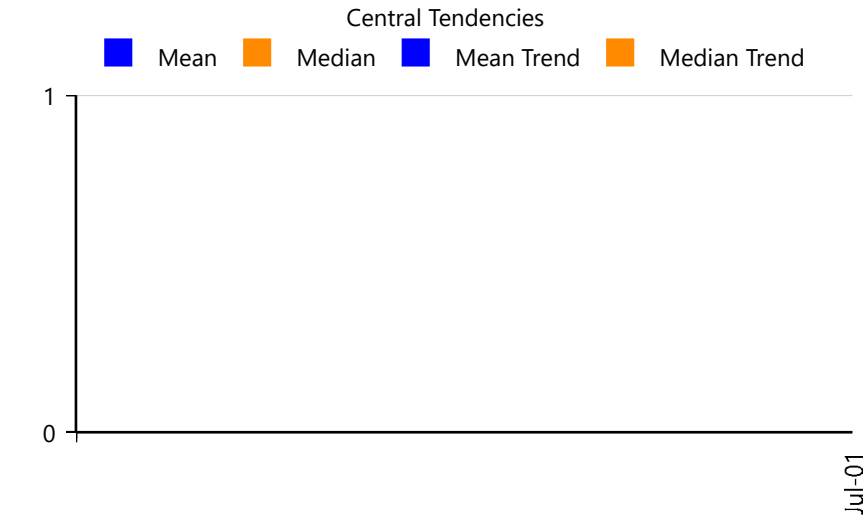
| | 2021 |
|-----|------|
| COD | - |
| PRD | - |

COLUMBIA County 2021 Ratio Study



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

Sales (Ratio) Sales (After Ratio)



Month Mean Median Sales

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|---------------|-----------|----|----|----|----------|------------|----------|
| 400 | 02 | 45 | 000 | 2021 | | Sauvie Island | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------|
| Sample - Number of Sales | 0 |
| Population - Number of Accounts | 24 |
| Sales as a percentage of the Population | 0.00% |

| <i>Prior Year Population Values</i> | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
|-------------------------------------|------------------|------------------|-------------------|-------------------|
| Land Rmv | 24,181,510 | 100.00% | 24,181,510 | 100.00% |
| OSD RMV | 0 | 0.00% | 0 | 0.00% |
| Improvement RMV | 0 | 0.00% | 0 | 0.00% |
| Farm Improvement RMV | 0 | 0.00% | 0 | 0.00% |

| | |
|----------------------------------|------------|
| Selected Ratio From Sales | 100 |
| Time Trend Adjustment | 0 |

Before Ratio **100**

| | |
|----------------------------------|------------|
| Overall Adjustment Factor | 100 |
| Land Adjustment Factor | 100 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |

After Ratio **100**

Explanation

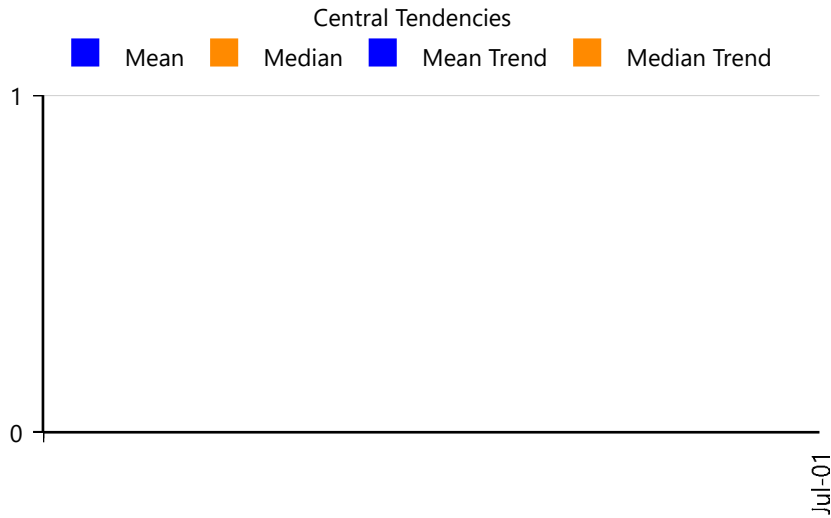
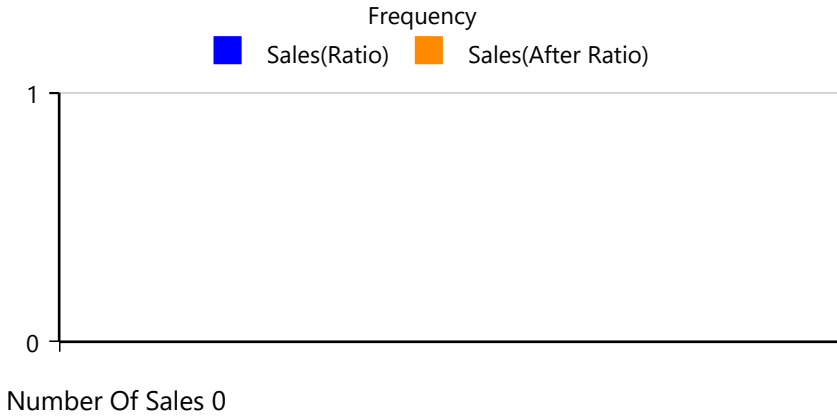
RMV 400: SA 45
Unimproved land – Sauvies Island (45)

Due to having no sales available for this study, it was decided to make no adjustment to this select group of un-improved properties located on the Northern portion of Sauvies Island.

Performance History

| | 2021 |
|-----|------|
| COD | - |
| PRD | - |

COLUMBIA County 2021 Ratio Study



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

Month Mean Median Sales

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|---------------|-----------|----|----|----|----------|------------|----------|
| 401 | 02 | 45 | 000 | 2021 | | Sauvie Island | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------|
| Sample - Number of Sales | 0 |
| Population - Number of Accounts | 19 |
| Sales as a percentage of the Population | 0.00% |

| <i>Prior Year Population Values</i> | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
|-------------------------------------|------------------|------------------|-------------------|-------------------|
| Land Rmv | 50,607,345 | 88.66% | 50,607,345 | 88.66% |
| OSD RMV | 933,900 | 1.64% | 933,900 | 1.64% |
| Improvement RMV | 4,704,800 | 8.24% | 4,704,800 | 8.24% |
| Farm Improvement RMV | 835,210 | 1.46% | 835,210 | 1.46% |

| | |
|----------------------------------|------------|
| Selected Ratio From Sales | 100 |
| Time Trend Adjustment | 0 |

Before Ratio **100**

| | |
|----------------------------------|------------|
| Overall Adjustment Factor | 100 |
| Land Adjustment Factor | 100 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |

After Ratio **100**

Explanation

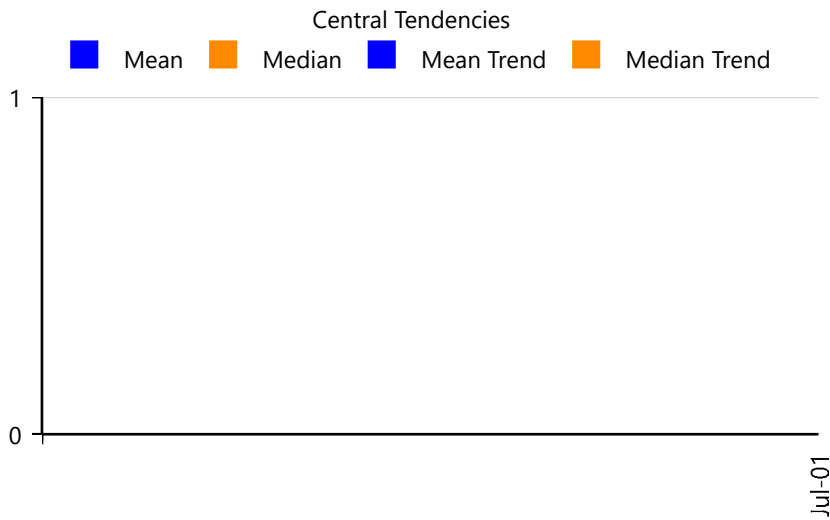
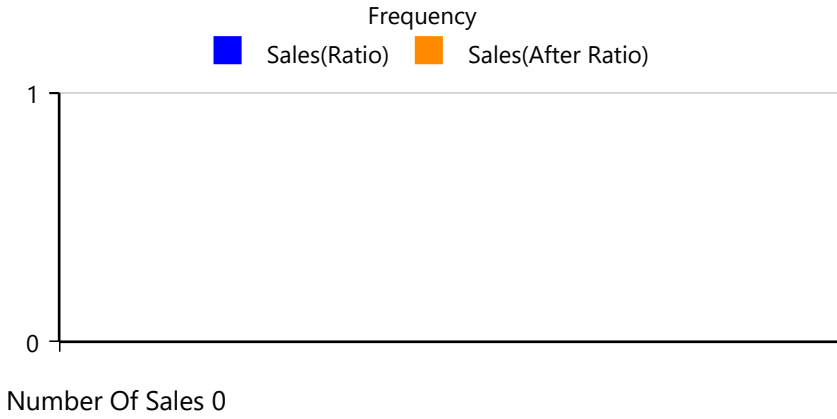
RMV 401: SA 45
Improved land – Sauvies Island

No adjustment was made to this population of 19 accounts due to having insufficient sales data available for this this analysis.

Performance History

| | 2021 | 2018 |
|-----|------|------|
| COD | - | 0.00 |
| PRD | - | 1.00 |

COLUMBIA County 2021 Ratio Study



- Sales (Ratio)
- Sales (After Ratio)
- Median
- AD
- COD
- Mean
- SD
- COV
- Wtd Mean
- GeoMean
- PRD
- 95% Confidence

Month Mean Median Sales

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|---------------|-----------|----|----|----|----------|------------|----------|
| 409 | 02 | 45 | 000 | 2021 | | Sauvie Island | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|---|
| Sample - Number of Sales | 0 |
| Population - Number of Accounts | 3 |
| Sales as a percentage of the Population | 0.00% |
| <i>Prior Year Population Values</i> | |
| | Pre-Trend Values Pre-Trend Brkdwn Post Trend Values Post Trend Brkdwn |
| Land Rmv | 1,931,870 91.61% 1,931,870 91.61% |
| OSD RMV | 113,200 5.37% 113,200 5.37% |
| Improvement RMV | 63,760 3.02% 63,760 3.02% |
| Farm Improvement RMV | 0 0.00% 0 0.00% |
| Selected Ratio From Sales | 100 |
| Time Trend Adjustment | 0 |
| Before Ratio | 100 |
| Overall Adjustment Factor | 100 |
| Land Adjustment Factor | 100 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |
| After Ratio | 100 |

Explanation

RMV 409: SA 45

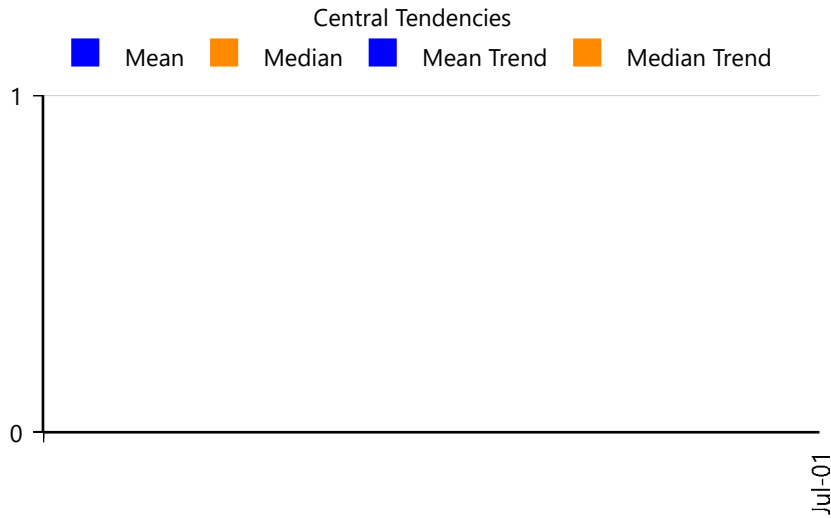
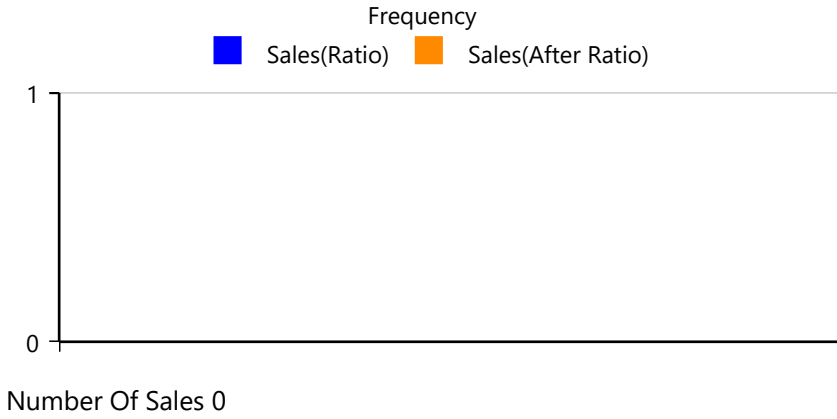
Improved land – Manufactured Structure –Sauvies Island

There are 3 accounts in this study and no sales data is available. Due to this, no adjustment has been applied to the land or improvement(s).

Performance History

| | 2021 |
|-----|------|
| COD | - |
| PRD | - |

COLUMBIA County 2021 Ratio Study



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

Month Mean Median Sales

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------|-----------|----|----|----|----------|------------|----------|
| 400 | 02 | 62 | 000 | 2021 | | Scappoose | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|------------|
| Sample - Number of Sales | 0 |
| Population - Number of Accounts | 3 |
| Sales as a percentage of the Population | 0.00% |
| <i>Prior Year Population Values</i> | |
| Land Rmv | 952,820 |
| OSD RMV | 0 |
| Improvement RMV | 0 |
| Farm Improvement RMV | 0 |
| Selected Ratio From Sales | 89 |
| Time Trend Adjustment | 0 |
| Before Ratio | 89 |
| Overall Adjustment Factor | 112 |
| Land Adjustment Factor | 112 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |
| After Ratio | 100 |

Explanation

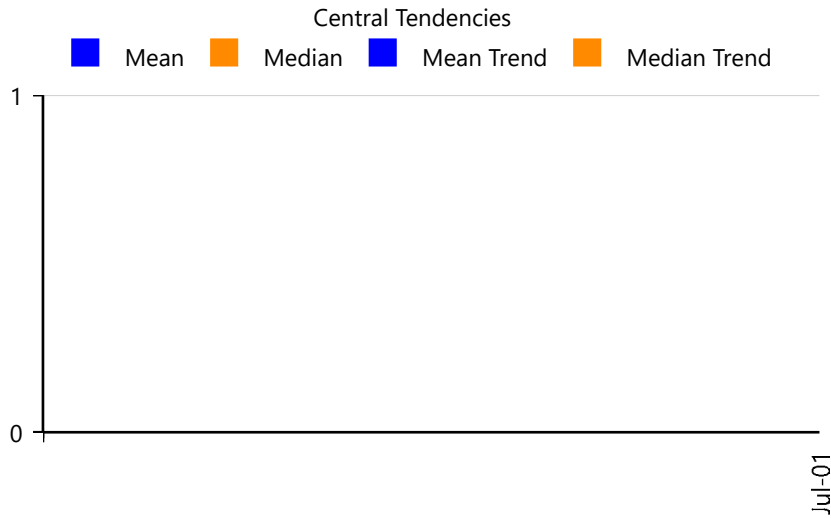
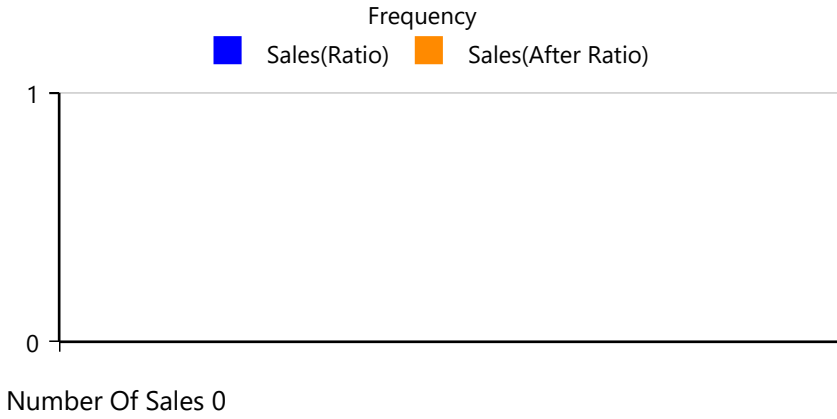
RMV 400, SA 62
Unimproved land – Freeman Road in Rural Scappoose

The Freeman Road area is located northeast of the Scappoose Airport and is comprised of a small pocket of properties zoned RR-5. The surrounding taxlots are zoned Surface Mining and Primary-Agriculture and are owned by the Northwest Aggregates Company. Demand for property in this area is extremely low and very few arms-length transactions ever occur due to these factors. With having no sales available for this analysis of rural properties, it was decided to use the Selected Ratio of 89 from the conclusion of the RMV 400, SA 21 analysis located in the same maintenance area.

Performance History

| | 2021 | 2018 | 2017 |
|-----|------|-------|-------|
| COD | - | 20.06 | 11.39 |
| PRD | - | 1.07 | 1.01 |

COLUMBIA County 2021 Ratio Study



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

Month Mean Median Sales

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------|-----------|----|----|----|----------|------------|----------|
| 401 | 02 | 62 | 000 | 2021 | | Scappoose | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| Sample - Number of Sales | 0 | | | | | | | | | | | | | | | | | | | | |
|---|--|-------------------|-------------------|-------------------|-------------------|-----------|--------|-----------|--------|---------|--------|---------|--------|-----------|--------|-----------|--------|---------|-------|---------|-------|
| Population - Number of Accounts | 17 | | | | | | | | | | | | | | | | | | | | |
| Sales as a percentage of the Population | 0.00% | | | | | | | | | | | | | | | | | | | | |
| <i>Prior Year Population Values</i> | | | | | | | | | | | | | | | | | | | | | |
| Land Rmv | 2,891,970 | | | | | | | | | | | | | | | | | | | | |
| OSD RMV | 962,200 | | | | | | | | | | | | | | | | | | | | |
| Improvement RMV | 2,138,910 | | | | | | | | | | | | | | | | | | | | |
| Farm Improvement RMV | 422,430 | | | | | | | | | | | | | | | | | | | | |
| | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">Pre-Trend Values</th> <th style="width: 20%;">Pre-Trend Brkdwn</th> <th style="width: 30%;">Post Trend Values</th> <th style="width: 20%;">Post Trend Brkdwn</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">2,891,970</td> <td style="text-align: right;">45.08%</td> <td style="text-align: right;">3,239,006</td> <td style="text-align: right;">45.00%</td> </tr> <tr> <td style="text-align: right;">962,200</td> <td style="text-align: right;">15.00%</td> <td style="text-align: right;">962,200</td> <td style="text-align: right;">13.37%</td> </tr> <tr> <td style="text-align: right;">2,138,910</td> <td style="text-align: right;">33.34%</td> <td style="text-align: right;">2,502,525</td> <td style="text-align: right;">34.77%</td> </tr> <tr> <td style="text-align: right;">422,430</td> <td style="text-align: right;">6.58%</td> <td style="text-align: right;">494,243</td> <td style="text-align: right;">6.87%</td> </tr> </tbody> </table> | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn | 2,891,970 | 45.08% | 3,239,006 | 45.00% | 962,200 | 15.00% | 962,200 | 13.37% | 2,138,910 | 33.34% | 2,502,525 | 34.77% | 422,430 | 6.58% | 494,243 | 6.87% |
| Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn | | | | | | | | | | | | | | | | | | |
| 2,891,970 | 45.08% | 3,239,006 | 45.00% | | | | | | | | | | | | | | | | | | |
| 962,200 | 15.00% | 962,200 | 13.37% | | | | | | | | | | | | | | | | | | |
| 2,138,910 | 33.34% | 2,502,525 | 34.77% | | | | | | | | | | | | | | | | | | |
| 422,430 | 6.58% | 494,243 | 6.87% | | | | | | | | | | | | | | | | | | |
| Selected Ratio From Sales | 89 | | | | | | | | | | | | | | | | | | | | |
| Time Trend Adjustment | 0 | | | | | | | | | | | | | | | | | | | | |
| Before Ratio | 89 | | | | | | | | | | | | | | | | | | | | |
| Overall Adjustment Factor | 112 | | | | | | | | | | | | | | | | | | | | |
| Land Adjustment Factor | 112 | | | | | | | | | | | | | | | | | | | | |
| OSD Adjustment Factor | 100 | | | | | | | | | | | | | | | | | | | | |
| Improvement Adjustment Factor | 117 | | | | | | | | | | | | | | | | | | | | |
| Farm Improvement Factor | 117 | | | | | | | | | | | | | | | | | | | | |
| After Ratio | 100 | | | | | | | | | | | | | | | | | | | | |

Explanation

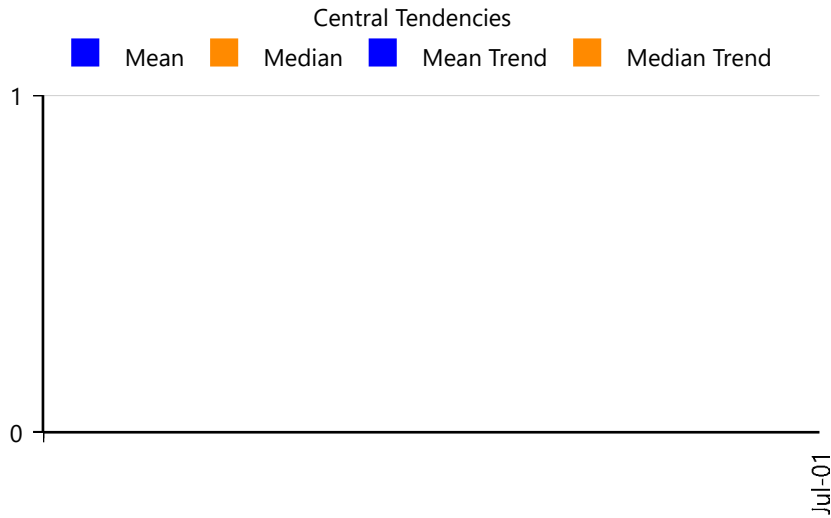
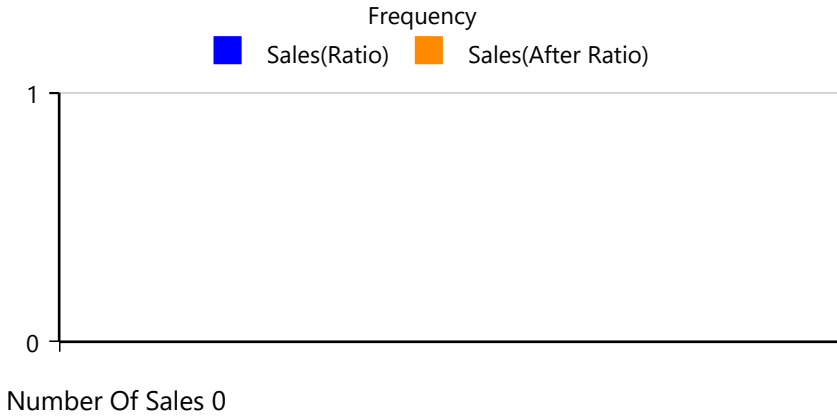
RMV 401, SA 62
Improved land - Freeman Road in Rural Scappoose

Due to having no sales data available for this study area located on Freeman Road, the Selected Ratio (89) from the improved sales analysis for RMV Class 401 MA 02 SA 21 has been applied here.

Performance History

| | 2021 | 2018 | 2017 |
|-----|------|------|------|
| COD | - | 9.43 | 9.96 |
| PRD | - | 1.00 | 1.00 |

COLUMBIA County 2021 Ratio Study



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

Month Mean Median Sales

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------|-----------|----|----|----|----------|------------|----------|
| 409 | 02 | 62 | 000 | 2021 | | Scappoose | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| Sample - Number of Sales | 0 | | | | | | | | | | | | | | | | | | | | |
|---|--|-------------------|-------------------|-------------------|-------------------|---------|--------|---------|--------|---------|--------|---------|--------|---------|--------|---------|--------|--------|-------|--------|-------|
| Population - Number of Accounts | 6 | | | | | | | | | | | | | | | | | | | | |
| Sales as a percentage of the Population | 0.00% | | | | | | | | | | | | | | | | | | | | |
| <i>Prior Year Population Values</i> | | | | | | | | | | | | | | | | | | | | | |
| Land Rmv | 556,320 | | | | | | | | | | | | | | | | | | | | |
| OSD RMV | 169,800 | | | | | | | | | | | | | | | | | | | | |
| Improvement RMV | 180,540 | | | | | | | | | | | | | | | | | | | | |
| Farm Improvement RMV | 76,720 | | | | | | | | | | | | | | | | | | | | |
| | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Pre-Trend Values</th> <th>Pre-Trend Brkdwn</th> <th>Post Trend Values</th> <th>Post Trend Brkdwn</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">556,320</td> <td style="text-align: right;">56.57%</td> <td style="text-align: right;">623,078</td> <td style="text-align: right;">56.56%</td> </tr> <tr> <td style="text-align: right;">169,800</td> <td style="text-align: right;">17.27%</td> <td style="text-align: right;">169,800</td> <td style="text-align: right;">15.41%</td> </tr> <tr> <td style="text-align: right;">180,540</td> <td style="text-align: right;">18.36%</td> <td style="text-align: right;">216,648</td> <td style="text-align: right;">19.67%</td> </tr> <tr> <td style="text-align: right;">76,720</td> <td style="text-align: right;">7.80%</td> <td style="text-align: right;">92,064</td> <td style="text-align: right;">8.36%</td> </tr> </tbody> </table> | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn | 556,320 | 56.57% | 623,078 | 56.56% | 169,800 | 17.27% | 169,800 | 15.41% | 180,540 | 18.36% | 216,648 | 19.67% | 76,720 | 7.80% | 92,064 | 8.36% |
| Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn | | | | | | | | | | | | | | | | | | |
| 556,320 | 56.57% | 623,078 | 56.56% | | | | | | | | | | | | | | | | | | |
| 169,800 | 17.27% | 169,800 | 15.41% | | | | | | | | | | | | | | | | | | |
| 180,540 | 18.36% | 216,648 | 19.67% | | | | | | | | | | | | | | | | | | |
| 76,720 | 7.80% | 92,064 | 8.36% | | | | | | | | | | | | | | | | | | |
| Selected Ratio From Sales | 89 | | | | | | | | | | | | | | | | | | | | |
| Time Trend Adjustment | 0 | | | | | | | | | | | | | | | | | | | | |
| Before Ratio | 89 | | | | | | | | | | | | | | | | | | | | |
| Overall Adjustment Factor | 112 | | | | | | | | | | | | | | | | | | | | |
| Land Adjustment Factor | 112 | | | | | | | | | | | | | | | | | | | | |
| OSD Adjustment Factor | 100 | | | | | | | | | | | | | | | | | | | | |
| Improvement Adjustment Factor | 120 | | | | | | | | | | | | | | | | | | | | |
| Farm Improvement Factor | 120 | | | | | | | | | | | | | | | | | | | | |
| After Ratio | 100 | | | | | | | | | | | | | | | | | | | | |

Explanation

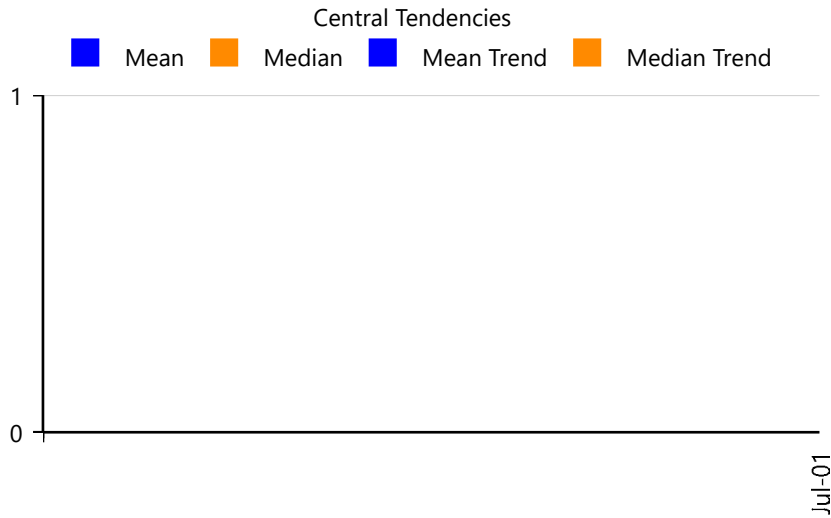
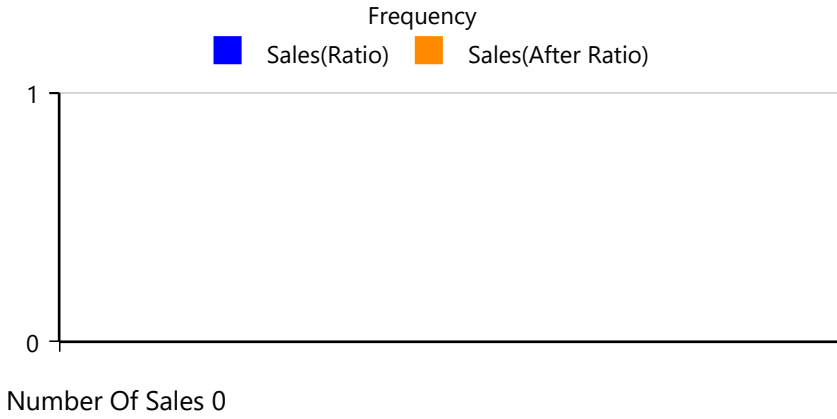
RMV 409: SA 62
Improved land - Manufactured Structure - Freeman Road in Rural Scappoose

There are no sales available for this analysis. Therefore, the Selected Ratio (89) from the improved sales analysis (RMV 409) within MA 02 SA 21 has been applied here.

Performance History

| | 2021 | 2018 | 2017 |
|-----|------|------|------|
| COD | - | 6.33 | 0.00 |
| PRD | - | 1.00 | 1.00 |

COLUMBIA County 2021 Ratio Study



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

Month Mean Median Sales

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------|-----------|----|----|----|----------|------------|----------|
| 400 | 02 | 64 | 000 | 2021 | | Scappoose | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|------------|
| Sample - Number of Sales | 0 |
| Population - Number of Accounts | 9 |
| Sales as a percentage of the Population | 0.00% |
| <i>Prior Year Population Values</i> | |
| Land Rmv | 1,064,900 |
| OSD RMV | 0 |
| Improvement RMV | 0 |
| Farm Improvement RMV | 0 |
| Selected Ratio From Sales | 95 |
| Time Trend Adjustment | 0 |
| Before Ratio | 95 |
| Overall Adjustment Factor | 105 |
| Land Adjustment Factor | 105 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |
| After Ratio | 100 |

Explanation

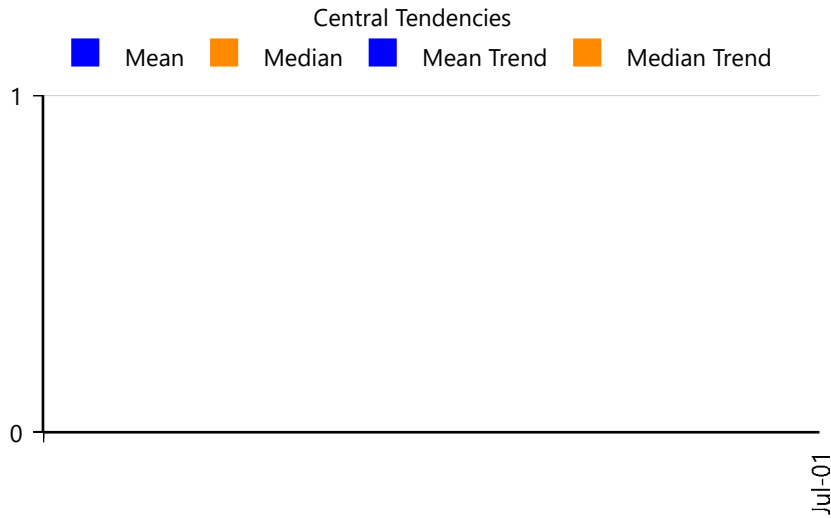
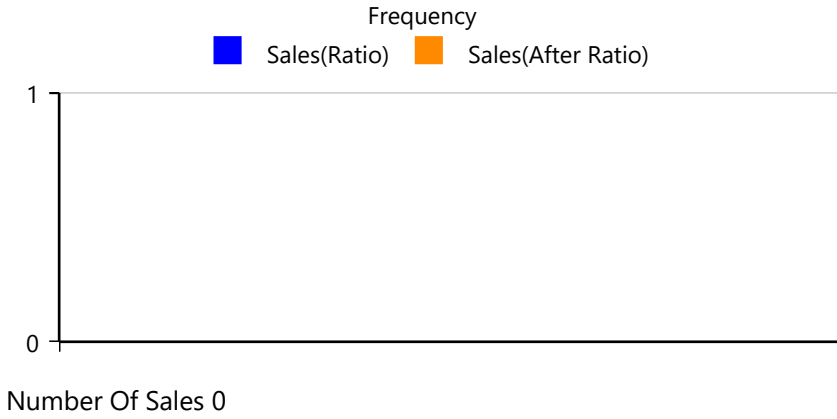
RMV 400: SA 64
Undeveloped land – Columbia Acres & Hillcrest, Rural Scappoose

There were no valid sales identified in this study. Therefore, it is recommended that the Selected Ratio of 95 (Median) from the study conducted in MA 02 SA 64 RMV Class 401 be applied here for this ratio study year.

Performance History

| | 2021 | 2020 | 2019 | 2018 |
|-----|------|-------|------|------|
| COD | - | 31.49 | 0.00 | 8.91 |
| PRD | - | 1.01 | 1.00 | 1.02 |

COLUMBIA County 2021 Ratio Study



- Sales (Ratio)
- Sales (After Ratio)
- Median
- AD
- COD
- Mean
- SD
- COV
- Wtd Mean
- GeoMean
- PRD
- 95% Confidence

Month Mean Median Sales

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------|-----------|----|----|----|----------|------------|----------|
| 401 | 02 | 64 | 000 | 2021 | 6 | Scappoose | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|---|
| Sample - Number of Sales | 6 |
| Population - Number of Accounts | 99 |
| Sales as a percentage of the Population | 6.06% |
| <i>Prior Year Population Values</i> | |
| | Pre-Trend Values Pre-Trend Brkdwn Post Trend Values Post Trend Brkdwn |
| Land Rmv | 13,405,620 25.42% 14,075,901 25.37% |
| OSD RMV | 4,887,580 9.27% 4,887,580 8.81% |
| Improvement RMV | 33,872,840 64.23% 35,905,210 64.72% |
| Farm Improvement RMV | 574,080 1.09% 608,525 1.10% |
| Selected Ratio From Sales | 95 |
| Time Trend Adjustment | 18 |
| Before Ratio | 95 |
| Overall Adjustment Factor | 105 |
| Land Adjustment Factor | 105 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 106 |
| Farm Improvement Factor | 106 |
| After Ratio | 100 |

Explanation

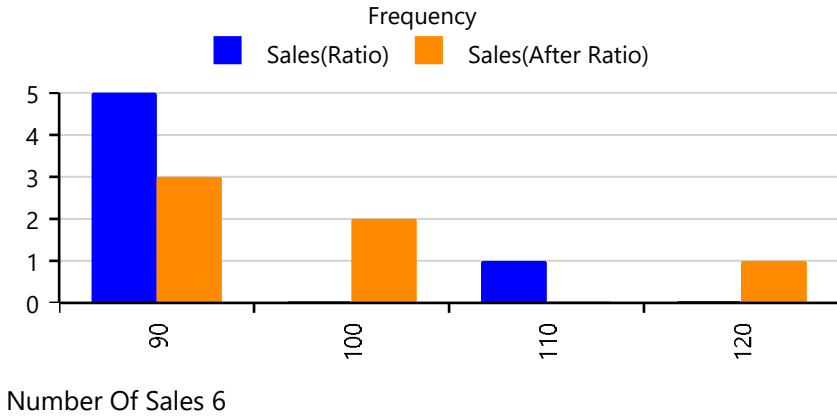
RMV 401: SA 64
Improved land – Columbia Acres & Hillcrest, Rural Scappoose

The properties in this study area are in a highly desirable location since they are located south of the City of Scappoose, have easy access to Highway 30 and are in close proximity to Portland. A rural setting of mountain and territorial views with upscale homes makes this area unique. The sales array returned 6 sales for analysis. After review, it was decided to apply the Median of 95 as the best indicator for this grouping.

Performance History

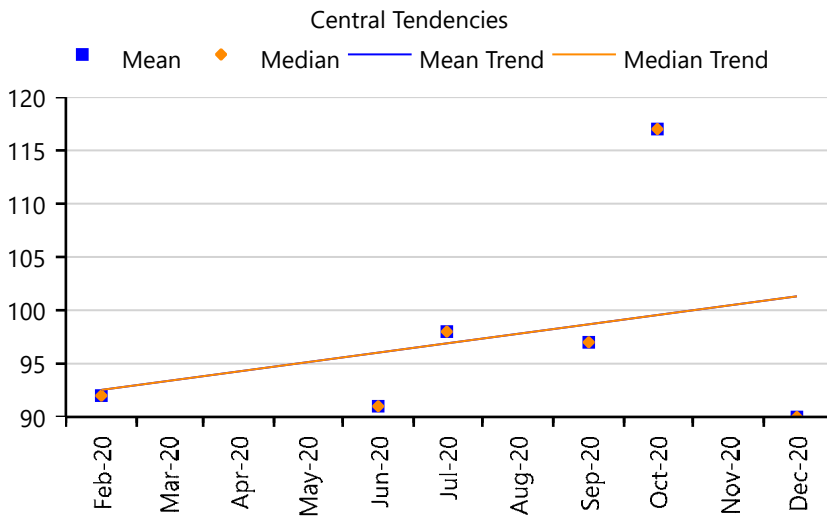
| | 2021 | 2020 | 2019 | 2017 |
|-----|------|------|-------|------|
| COD | 6.88 | 0.55 | 13.93 | 6.33 |
| PRD | 1.02 | 1.00 | 1.02 | 0.98 |

COLUMBIA County 2021 Ratio Study



| | Sales (Ratio) | Sales (After Ratio) |
|-----------------------|---------------|---------------------|
| Median | 95 | 100 |
| AD | 6.50 | 6.67 |
| COD | 6.88 | 6.70 |
| Mean | 98 | 103 |
| SD | 10.09 | 10.48 |
| COV | 10.35 | 10.21 |
| Wtd Mean | 95 | 100 |
| GeoMean | 97 | 102 |
| PRD | 1.02 | 1.02 |
| 95% Confidence | 8.08 | 8.39 |

Number Of Sales 6



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Feb-20 | 92 | 92 | 1 |
| Jun-20 | 91 | 91 | 1 |
| Jul-20 | 98 | 98 | 1 |
| Sep-20 | 97 | 97 | 1 |
| Oct-20 | 117 | 117 | 1 |
| Dec-20 | 90 | 90 | 1 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|---------|--------|-------|-----------------|------------|------|----------|---------|-----------|------------|-----------|---|-----|
| 02 | 64 | 000 | 401 | 155 | 30 | 3N2W22D A 08700 | 2020-13799 | 0.89 | 216,600 | 430,180 | 646,780 | 714,899 | Dec-20 | 1 | 90 |
| 02 | 64 | 000 | 401 | 163 | 33 | 3N2W22C A 06800 | 2020-6110 | 0.92 | 216,600 | 576,270 | 792,870 | 874,611 | Jun-20 | 2 | 91 |
| 02 | 64 | 000 | 401 | 163 | 33 | 3N2W22A A 06900 | 2020-1492 | 1.63 | 235,740 | 585,100 | 820,840 | 889,658 | Feb-20 | 3 | 92 |
| 02 | 64 | 000 | 401 | 154 | 33 | 3N2W22C A 03200 | 2020-10173 | 0.94 | 216,600 | 521,040 | 737,640 | 763,568 | Sep-20 | 4 | 97 |
| 02 | 64 | 000 | 401 | 162 | 33 | 3N2W22A D 02100 | 2020-6858 | 0.96 | 216,600 | 607,550 | 824,150 | 844,818 | Jul-20 | 5 | 98 |
| 02 | 64 | 000 | 401 | 143 | 33 | 3N2W24A C 01500 | 2020-11375 | 0.38 | 201,600 | 193,670 | 395,270 | 337,194 | Oct-20 | 6 | 117 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------|-----------|----|----|----|----------|------------|----------|
| 409 | 02 | 64 | 000 | 2021 | | Scappoose | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------|
| Sample - Number of Sales | 0 |
| Population - Number of Accounts | 1 |
| Sales as a percentage of the Population | 0.00% |

| <i>Prior Year Population Values</i> | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
|-------------------------------------|------------------|------------------|-------------------|-------------------|
| Land Rmv | 150,000 | 45.33% | 157,500 | 45.54% |
| OSD RMV | 56,600 | 17.10% | 56,600 | 16.37% |
| Improvement RMV | 124,300 | 37.56% | 131,758 | 38.10% |
| Farm Improvement RMV | 0 | 0.00% | 0 | 0.00% |

| | |
|----------------------------------|-----------|
| Selected Ratio From Sales | 95 |
| Time Trend Adjustment | 0 |

| | |
|---------------------|-----------|
| Before Ratio | 95 |
|---------------------|-----------|

| | |
|----------------------------------|------------|
| Overall Adjustment Factor | 105 |
| Land Adjustment Factor | 105 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 106 |
| Farm Improvement Factor | 106 |

| | |
|--------------------|------------|
| After Ratio | 100 |
|--------------------|------------|

Explanation

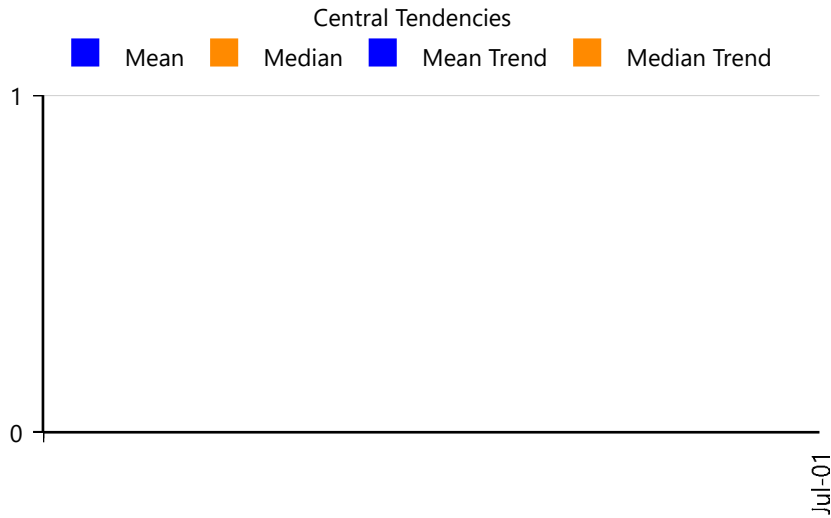
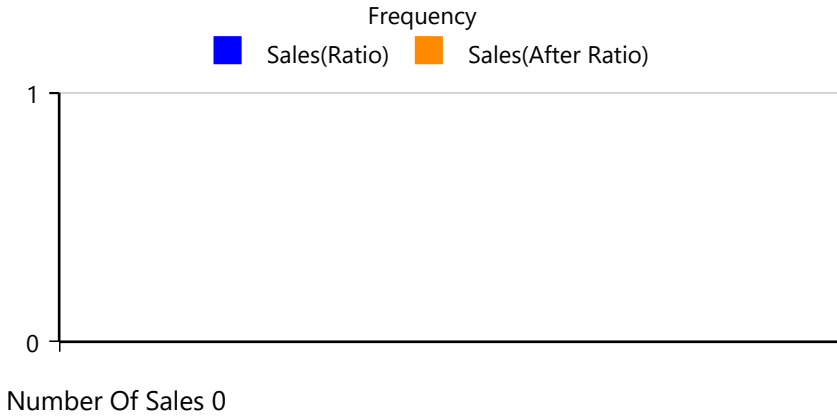
RMV 409: SA 64
Improved land - Manufactured Structure - Columbia Acres & Hillcrest in Rural Scappoose

Having no sales data available for this study with a population of 1 account, it was decided to implement the conclusion from the MA 02 SA 64 RMV Class 401 analysis, applying the Selected Ratio adjustment of 95.

Performance History

| | 2021 |
|-----|------|
| COD | - |
| PRD | - |

COLUMBIA County 2021 Ratio Study



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

Month Mean Median Sales

COLUMBIA County 2021 Ratio Study

Study Definition

| | | | | | | | | | | | | | | | | | | | | | | | | | |
|-------|----|----|-----|------|------|-------|-----------|-------|----|----|-----|------|------|-------|------|-------|-----------|-------|----|----|-----|------|------|-------|-----------|
| RMV | | | | | App | # of | | | | | RMV | | | | App | # of | | | | | | | | | |
| Class | MA | SA | NH | Year | Year | Sales | Location | Class | MA | SA | NH | Year | Year | Sales | Year | Sales | Location | Class | MA | SA | NH | Year | Year | Sales | Location |
| 800 | 02 | 64 | 000 | 2021 | | | Scappoose | 890 | 02 | 64 | 000 | 2021 | | | | | Scappoose | 890 | 02 | 64 | 000 | 2021 | | | Scappoose |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------|
| Sample - Number of Sales | 0 |
| Population - Number of Accounts | 349 |
| Sales as a percentage of the Population | 0.00% |

| <i>Prior Year Population Values</i> | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
|-------------------------------------|------------------|------------------|-------------------|-------------------|
| Land Rmv | 418,750 | 100.00% | 418,750 | 100.00% |
| OSD RMV | 0 | 0.00% | 0 | 0.00% |
| Improvement RMV | 0 | 0.00% | 0 | 0.00% |
| Farm Improvement RMV | 0 | 0.00% | 0 | 0.00% |

| | |
|----------------------------------|------------|
| Selected Ratio From Sales | 100 |
| RMV Adjustment | 100 |

| | |
|---------------------|------------|
| Before Ratio | 100 |
|---------------------|------------|

| | |
|----------------------------------|------------|
| Overall Adjustment Factor | 100 |
| Land Adjustment Factor | 100 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |

| | |
|--------------------|------------|
| After Ratio | 100 |
|--------------------|------------|

Explanation

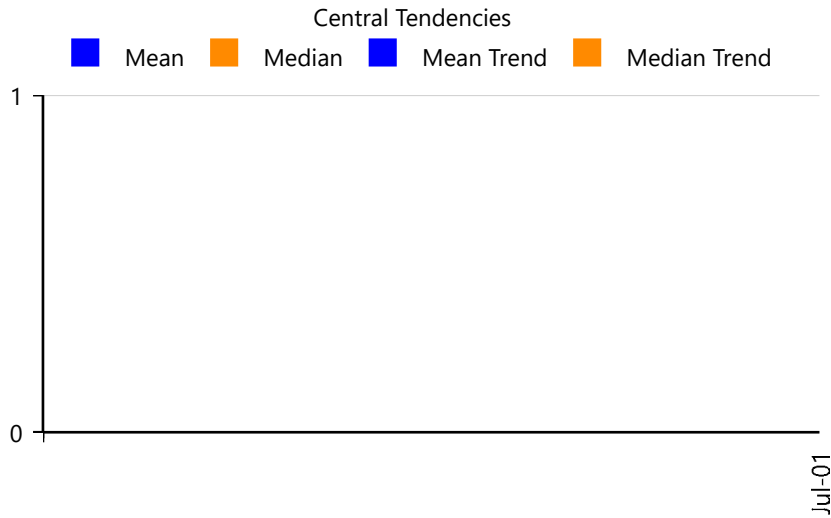
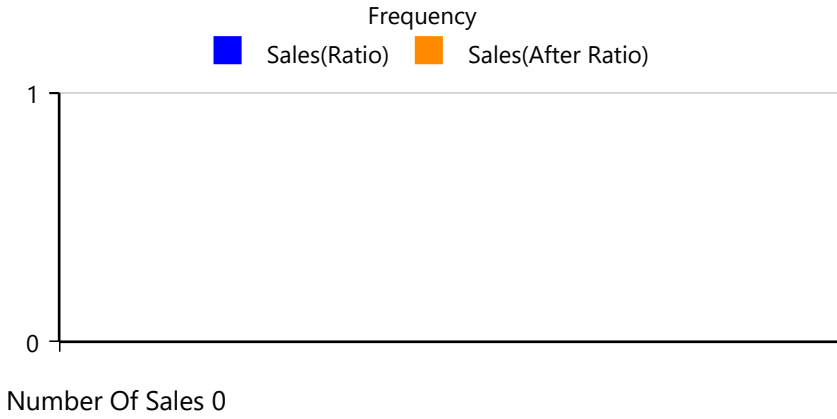
RMV 800 & RMV 890: SA 64
 Undeveloped land - Columbia Acres & Hillcrest, Rural Scappoose

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 no sales data available, it is recommended to make no adjustment at this time.

Performance History

| | |
|-----|------|
| | 2021 |
| COD | - |
| PRD | - |

COLUMBIA County 2021 Ratio Study



- Sales (Ratio)
- Sales (After Ratio)
- Median
- AD
- COD
- Mean
- SD
- COV
- Wtd Mean
- GeoMean
- PRD
- 95% Confidence

Month Mean Median Sales

MAINTENANCE AREA 3

VERNONIA

COLUMBIA County 2021 Ratio Study

Study Definition

| | | | | | | | | | | | | | | | |
|-------|----|----|-----|------|-------|----------|--|-------|----|----|-----|------|-------|----------|--|
| RMV | | | | | App | # of | | RMV | | | | | App | # of | |
| Class | MA | SA | NH | Year | Sales | Location | | Class | MA | SA | NH | Year | Sales | Location | |
| 100 | 03 | 00 | 000 | 2021 | 11 | Vernonia | | 100 | 03 | 03 | 000 | 2021 | 1 | Vernonia | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------|
| Sample - Number of Sales | 12 |
| Population - Number of Accounts | 226 |
| Sales as a percentage of the Population | 5.31% |

| | | | | |
|-------------------------------------|-------------------------|-------------------------|--------------------------|--------------------------|
| <i>Prior Year Population Values</i> | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Land Rmv | 16,706,340 | 100.00% | 16,539,277 | 100.00% |
| OSD RMV | 0 | 0.00% | 0 | 0.00% |
| Improvement RMV | 0 | 0.00% | 0 | 0.00% |
| Farm Improvement RMV | 0 | 0.00% | 0 | 0.00% |

| | |
|----------------------------------|------------|
| Selected Ratio From Sales | 101 |
| Time Trend Adjustment | 9 |

| | |
|---------------------|------------|
| Before Ratio | 101 |
|---------------------|------------|

| | |
|----------------------------------|-----------|
| Overall Adjustment Factor | 99 |
| Land Adjustment Factor | 99 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |

| | |
|--------------------|------------|
| After Ratio | 100 |
|--------------------|------------|

Explanation

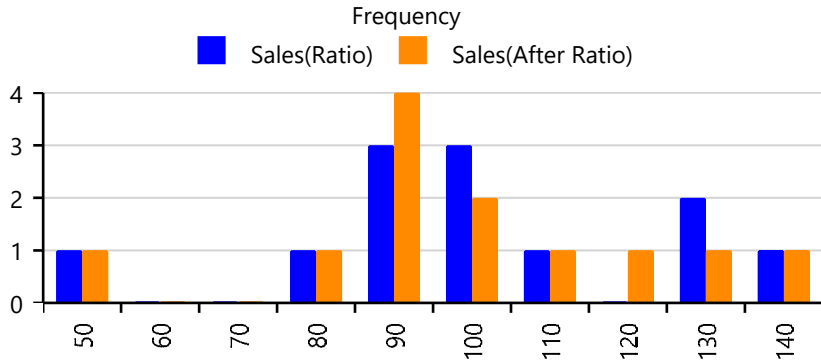
RMV 100: SA 00
 RMV 100: SA 03
 Undeveloped land – located in the City of Vernonia and in the FEMA Floodway

This study is comprised of undeveloped land located within the City of Vernonia and the FEMA Floodway. Current market indicators for SA 00 and SA 03 have shown that these areas move similarly. Because there is little market distinction between the two areas, it was deemed appropriate to study the areas together. After applying the annual time adjustment of 9%, the Median (101) was selected as the best indicator. The resulting Overall Adjustment Factor that is returned is 99 with a land trend factor of 99.

Performance History

| | | | | | |
|------------|-------------|-------------|-------------|-------------|-------------|
| | 2021 | 2020 | 2019 | 2018 | 2017 |
| COD | 18.15 | 17.99 | 12.98 | 7.41 | 22.59 |
| PRD | 0.99 | 1.02 | 1.05 | 1.01 | 1.03 |

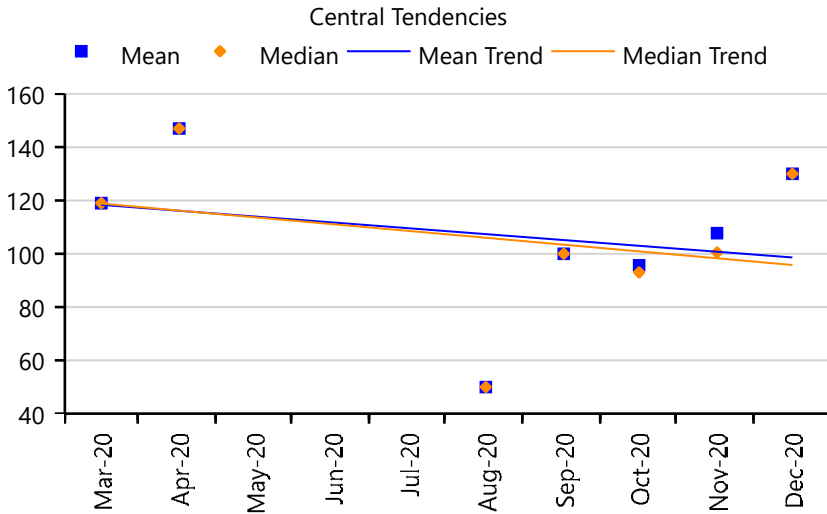
COLUMBIA County 2021 Ratio Study



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

| | Sales (Ratio) | Sales (After Ratio) |
|-----------------------|---------------|---------------------|
| Median | 101 | 100 |
| AD | 18.33 | 18.08 |
| COD | 18.15 | 18.08 |
| Mean | 105 | 104 |
| SD | 25.79 | 25.48 |
| COV | 24.49 | 24.45 |
| Wtd Mean | 107 | 106 |
| GeoMean | 102 | 101 |
| PRD | .99 | .99 |
| 95% Confidence | 14.59 | 14.42 |

Number Of Sales 12



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Mar-20 | 119 | 119 | 1 |
| Apr-20 | 147 | 147 | 1 |
| Aug-20 | 50 | 50 | 1 |
| Sep-20 | 100 | 100 | 1 |
| Oct-20 | 96 | 93 | 3 |
| Nov-20 | 108 | 101 | 4 |
| Dec-20 | 130 | 130 | 1 |

COLUMBIA County 2021 Ratio Study

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|------------|-----------|----------|--------------------|------------|------|----------|---------|-----------|---------------|--------------|----|-----|
| 03 | 00 | 000 | 100 | | 33 | 4N4W05A A 01101 | 2020-8437 | 0.87 | 59,580 | 0 | 59,580 | 118,818 | Aug-20 | 1 | 50 |
| 03 | 00 | 000 | 100 | | 33 | 5N4W34C D 01400 | 2020-10180 | 0.44 | 56,000 | 0 | 56,000 | 64,424 | Oct-20 | 2 | 87 |
| 03 | 00 | 000 | 100 | | 33 | 5N4W34C D 01300 | 2020-10181 | 0.24 | 46,740 | 0 | 46,740 | 50,107 | Oct-20 | 3 | 93 |
| 03 | 00 | 000 | 100 | | 33 | 5N4W34C D 01200 | 2020-11916 | 0.23 | 46,000 | 0 | 46,000 | 49,725 | Nov-20 | 4 | 93 |
| 03 | 00 | 000 | 100 | | 30 | 5N4W34C D 02100 | 2020-11915 | 0.22 | 44,930 | 0 | 44,930 | 45,159 | Nov-20 | 5 | 99 |
| 03 | 00 | 000 | 100 | | 33 | 5N4W34C D 00400 | 2020-10096 | 0.19 | 42,610 | 0 | 42,610 | 42,459 | Sep-20 | 6 | 100 |
| 03 | 00 | 000 | 100 | | 33 | 5N4W34C D 01900 | 2020-11913 | 0.24 | 46,250 | 0 | 46,250 | 45,145 | Nov-20 | 7 | 102 |
| 03 | 00 | 000 | 100 | | 33 | 5N4W34C D 01600 | 2020-10182 | 0.18 | 41,410 | 0 | 41,410 | 38,859 | Oct-20 | 8 | 107 |
| 03 | 00 | 000 | 100 | | 30 | 4N4W04AB 01200 | 2020-2863 | 1.38 | 273,840 | 0 | 273,840 | 229,642 | Mar-20 | 9 | 119 |
| 03 | 00 | 000 | 100 | | 33 | 4N4W04AB 00600 | 2020-12624 | 1.38 | 273,840 | 0 | 273,840 | 210,588 | Dec-20 | 10 | 130 |
| 03 | 03 | 000 | 100 | | 30 | 4N4W04BC 00100 | 2020-11788 | 0.95 | 59,800 | 0 | 59,800 | 43,762 | Nov-20 | 11 | 137 |
| 03 | 00 | 000 | 100 | | 30 | 4N4W04A C 00200 | 2020-3320 | 0.11 | 35,270 | 0 | 35,270 | 23,949 | Apr-20 | 12 | 147 |

COLUMBIA County 2021 Ratio Study

Study Definition

| | | | | | | | | | | | | | | | | | | | | | | | |
|-------|----|----|-----|------|------|-------|--|----------|--|--|-------|----|----|-----|------|-------|--|----------|--|--|----------|--|----------|
| RMV | | | | | App | # of | | | | | RMV | | | | App | # of | | | | | Location | | |
| Class | MA | SA | NH | Year | Year | Sales | | Location | | | Class | MA | SA | NH | Year | Sales | | Location | | | | | Location |
| 101 | 03 | 00 | 000 | 2021 | 2021 | 37 | | Vernonia | | | 101 | 03 | 03 | 000 | 2021 | 18 | | Vernonia | | | | | Vernonia |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------------------|
| Sample - Number of Sales | 55 |
| Population - Number of Accounts | 810 |
| Sales as a percentage of the Population | 6.79% |
| <i>Prior Year Population Values</i> | |
| Land Rmv | 41,365,900 |
| OSD RMV | 19,746,660 |
| Improvement RMV | 105,654,870 |
| Farm Improvement RMV | 2,688,770 |
| | Pre-Trend Brkdwn |
| | 24.41% |
| | 11.65% |
| | 62.35% |
| | 1.59% |
| | Post Trend Values |
| | 40,952,241 |
| | 19,746,660 |
| | 139,464,428 |
| | 3,549,176 |
| | Post Trend Brkdwn |
| | 20.10% |
| | 9.69% |
| | 68.46% |
| | 1.74% |
| Selected Ratio From Sales | 83 |
| Time Trend Adjustment | 9 |
| Before Ratio | 83 |
| Overall Adjustment Factor | 120 |
| Land Adjustment Factor | 99 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 132 |
| Farm Improvement Factor | 132 |
| After Ratio | 100 |

Explanation

RMV 101: SA 00

RMV 101: SA 03

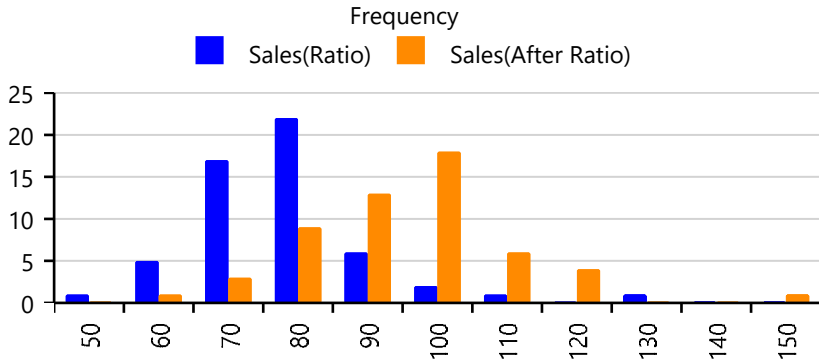
Improved land - located in the City of Vernonia and in the FEMA Floodway

There are 55 sales returned in this array of residential properties which is 6.79% of the total population. As a clear indication of the market, the Median of 83 was selected and applied here. This indicator is further supported by the Mean (82) and Weighted Mean (82).

Performance History

| | | | | | |
|-----|-------|-------|-------|------|------|
| | 2021 | 2020 | 2019 | 2018 | 2017 |
| COD | 10.45 | 14.01 | 12.47 | - | - |
| PRD | 1.00 | 0.99 | 1.00 | - | - |

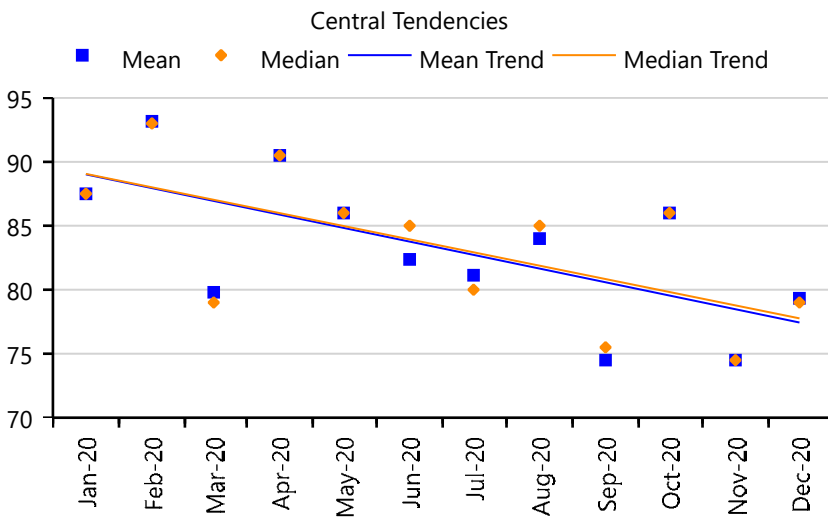
COLUMBIA County 2021 Ratio Study



| | Sales (Ratio) | Sales (After Ratio) |
|-----|---------------|---------------------|
| 50 | 1 | 0 |
| 60 | 5 | 1 |
| 70 | 17 | 3 |
| 80 | 22 | 9 |
| 90 | 6 | 13 |
| 100 | 2 | 18 |
| 110 | 1 | 6 |
| 120 | 0 | 4 |
| 130 | 1 | 0 |
| 140 | 0 | 0 |
| 150 | 0 | 1 |

| | | |
|-----------------------|-------|-------|
| Median | 83 | 101 |
| AD | 8.67 | 11.33 |
| COD | 10.45 | 11.22 |
| Mean | 82 | 100 |
| SD | 12.39 | 15.50 |
| COV | 15.03 | 15.47 |
| Wtd Mean | 82 | 100 |
| GeoMean | 82 | 99 |
| PRD | 1.00 | 1.00 |
| 95% Confidence | 3.28 | 4.10 |

Number Of Sales 55



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jan-20 | 88 | 88 | 2 |
| Feb-20 | 93 | 93 | 6 |
| Mar-20 | 80 | 79 | 5 |
| Apr-20 | 91 | 91 | 2 |
| May-20 | 86 | 86 | 2 |
| Jun-20 | 82 | 85 | 8 |
| Jul-20 | 81 | 80 | 15 |
| Aug-20 | 84 | 85 | 3 |
| Sep-20 | 75 | 76 | 6 |
| Oct-20 | 86 | 86 | 1 |
| Nov-20 | 75 | 75 | 2 |
| Dec-20 | 79 | 79 | 3 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|---------|--------|-------|--------------------|------------|------|----------|---------|-----------|------------|-----------|---|----|
| 03 | 03 | 000 | 101 | 131 | 33 | 4N4W04B D 07000 | 2020-9016 | 0.11 | 62,270 | 64,550 | 126,820 | 216,763 | Sep-20 | 1 | 59 |
| 03 | 03 | 000 | 101 | 131 | 33 | 4N4W03BC 02503 | 2020-7376 | 0.23 | 72,640 | 92,020 | 164,660 | 267,691 | Jul-20 | 2 | 62 |
| 03 | 03 | 000 | 101 | 131 | 33 | 4N4W04BC 01800 | 2020-6866 | 0.11 | 62,270 | 96,960 | 159,230 | 249,932 | Jul-20 | 3 | 64 |
| 03 | 03 | 000 | 101 | 131 | 30 | 4N4W03BC 11400 | 2020-11782 | 0.15 | 66,080 | 108,070 | 174,150 | 263,588 | Nov-20 | 4 | 66 |

COLUMBIA County 2021 Ratio Study

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|------------|-----------|----------|--------------------|------------|------|----------|---------|-----------|---------------|--------------|----|----|
| 03 | 00 | 000 | 101 | 141 | 33 | 4N4W04A C 01600 | 2020-7390 | 0.69 | 86,300 | 221,520 | 307,820 | 451,922 | Jul-20 | 5 | 68 |
| 03 | 03 | 000 | 101 | 141 | 33 | 4N4W03BA 01018 | 2020-5517 | 0.20 | 70,390 | 138,940 | 209,330 | 304,123 | Jun-20 | 6 | 69 |
| 03 | 00 | 000 | 101 | 131 | 33 | 4N4W04A C 02600 | 2020-7044 | 0.25 | 74,350 | 71,570 | 145,920 | 209,362 | Jul-20 | 7 | 70 |
| 03 | 00 | 000 | 101 | 135 | 33 | 4N4W05A D 06600 | 2020-9296 | 0.10 | 58,930 | 135,890 | 194,820 | 277,322 | Sep-20 | 8 | 70 |
| 03 | 00 | 000 | 101 | 131 | 33 | 4N4W03C A 01400 | 2020-6211 | 0.14 | 64,940 | 86,990 | 151,930 | 213,166 | Jun-20 | 9 | 71 |
| 03 | 03 | 000 | 101 | 141 | 33 | 4N4W04B D 13300 | 2020-6464 | 0.23 | 72,640 | 132,280 | 204,920 | 284,436 | Jul-20 | 10 | 72 |
| 03 | 03 | 000 | 101 | 143 | 33 | 4N4W04BB 00102 | 2020-9535 | 0.46 | 83,490 | 252,080 | 335,570 | 463,888 | Sep-20 | 11 | 72 |
| 03 | 03 | 000 | 101 | 141 | 33 | 4N4W04CB 03400 | 2020-1687 | 0.21 | 71,220 | 127,510 | 198,730 | 273,355 | Feb-20 | 12 | 73 |
| 03 | 03 | 000 | 101 | 135 | 33 | 4N4W04CB 03300 | 2020-2282 | 0.21 | 71,220 | 131,570 | 202,790 | 278,296 | Mar-20 | 13 | 73 |
| 03 | 00 | 000 | 101 | 131 | 33 | 4N4W05D A 03700 | 2020-6205 | 0.13 | 64,130 | 88,450 | 152,580 | 205,588 | Jun-20 | 14 | 74 |
| 03 | 00 | 000 | 101 | 131 | 33 | 4N4W03BC 09600 | 2020-401 | 0.18 | 69,050 | 127,540 | 196,590 | 258,997 | Jan-20 | 15 | 76 |
| 03 | 00 | 000 | 101 | 143 | 33 | 4N4W03BA 01004 | 2021-66 | 0.18 | 68,690 | 183,220 | 251,910 | 330,165 | Dec-20 | 16 | 76 |
| 03 | 03 | 000 | 101 | 131 | 33 | 4N4W03BC 07400 | 2020-7852 | 0.42 | 82,350 | 92,700 | 175,050 | 226,262 | Jul-20 | 17 | 77 |
| 03 | 00 | 000 | 101 | 132 | 33 | 4N4W04A C 02700 | 2020-4782 | 0.25 | 73,970 | 121,410 | 195,380 | 249,985 | May-20 | 18 | 78 |
| 03 | 00 | 000 | 101 | 141 | 33 | 4N4W05A C 05000 | 2020-2246 | 0.14 | 65,000 | 203,670 | 268,670 | 338,625 | Mar-20 | 19 | 79 |
| 03 | 03 | 000 | 101 | 131 | 33 | 4N4W03BB 00100 | 2020-2235 | 0.45 | 83,210 | 138,750 | 221,960 | 281,205 | Mar-20 | 20 | 79 |
| 03 | 00 | 000 | 101 | 141 | 33 | 4N4W05A A 00401 | 2020-7556 | 0.31 | 77,780 | 200,150 | 277,930 | 352,018 | Jul-20 | 21 | 79 |
| 03 | 00 | 000 | 101 | 141 | 33 | 4N4W04BA 02900 | 2020-9301 | 0.40 | 81,730 | 201,070 | 282,800 | 359,905 | Sep-20 | 22 | 79 |
| 03 | 00 | 000 | 101 | 141 | 33 | 5N4W34C D 01700 | 2020-13613 | 0.19 | 69,410 | 234,110 | 303,520 | 384,961 | Dec-20 | 23 | 79 |
| 03 | 00 | 000 | 101 | 132 | 33 | 4N4W05A D 09500 | 2020-6921 | 0.23 | 72,640 | 109,880 | 182,520 | 229,404 | Jul-20 | 24 | 80 |
| 03 | 03 | 000 | 101 | 135 | 33 | 4N4W04CB 05700 | 2020-7834 | 0.53 | 80,530 | 107,820 | 188,350 | 234,724 | Jul-20 | 25 | 80 |
| 03 | 00 | 000 | 101 | 141 | 33 | 5N4W34C D 00500 | 2020-7676 | 0.19 | 69,610 | 246,120 | 315,730 | 391,552 | Jul-20 | 26 | 81 |
| 03 | 00 | 000 | 101 | 141 | 33 | 5N4W34C D 00900 | 2020-7970 | 0.23 | 72,810 | 263,930 | 336,740 | 413,562 | Aug-20 | 27 | 81 |
| 03 | 00 | 000 | 101 | 141 | 33 | 4N4W03BA 01017 | 2020-1547 | 0.22 | 71,910 | 178,930 | 250,840 | 303,373 | Feb-20 | 28 | 83 |
| 03 | 00 | 000 | 101 | 141 | 33 | 4N4W04B D 01601 | 2020-2284 | 0.18 | 69,010 | 184,990 | 254,000 | 304,196 | Mar-20 | 29 | 83 |
| 03 | 03 | 000 | 101 | 141 | 33 | 4N4W04B D 11200 | 2020-6810 | 0.23 | 72,640 | 183,400 | 256,040 | 306,957 | Jul-20 | 30 | 83 |

COLUMBIA County 2021 Ratio Study

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|------------|-----------|----------|--------------------|------------|------|----------|---------|-----------|---------------|--------------|----|-----|
| 03 | 00 | 000 | 101 | 141 | 33 | 4N4W04A D 02000 | 2020-9433 | 0.20 | 70,100 | 153,430 | 223,530 | 269,626 | Sep-20 | 31 | 83 |
| 03 | 00 | 000 | 101 | 141 | 33 | 4N4W05A A 00900 | 2020-12163 | 0.76 | 86,530 | 251,130 | 337,660 | 405,520 | Nov-20 | 32 | 83 |
| 03 | 00 | 000 | 101 | 143 | 33 | 4N4W05A D 10900 | 2021-24 | 0.17 | 68,010 | 237,010 | 305,020 | 366,183 | Dec-20 | 33 | 83 |
| 03 | 00 | 000 | 101 | 146 | 33 | 4N4W04A C 00501 | 2020-1473 | 0.23 | 72,640 | 216,240 | 288,880 | 345,664 | Feb-20 | 34 | 84 |
| 03 | 00 | 000 | 101 | 121 | 33 | 4N4W05A D 01302 | 2020-6223 | 0.16 | 66,760 | 81,640 | 148,400 | 176,859 | Jun-20 | 35 | 84 |
| 03 | 00 | 000 | 101 | 141 | 33 | 4N4W05A C 04204 | 2020-6611 | 0.11 | 62,270 | 185,110 | 247,380 | 294,267 | Jul-20 | 36 | 84 |
| 03 | 00 | 000 | 101 | 141 | 30 | 4N4W05A C 04401 | 2020-9705 | 0.31 | 77,810 | 175,080 | 252,890 | 302,405 | Sep-20 | 37 | 84 |
| 03 | 03 | 000 | 101 | 141 | 33 | 4N4W03BB 02500 | 2020-4006 | 1.00 | 112,000 | 206,000 | 318,000 | 374,769 | Mar-20 | 38 | 85 |
| 03 | 00 | 000 | 101 | 141 | 33 | 4N4W05A D 11400 | 2020-8725 | 0.11 | 62,270 | 191,820 | 254,090 | 299,193 | Aug-20 | 39 | 85 |
| 03 | 00 | 000 | 101 | 141 | 33 | 4N4W04AB 00306 | 2020-6011 | 0.11 | 61,580 | 206,230 | 267,810 | 312,006 | Jun-20 | 40 | 86 |
| 03 | 00 | 000 | 101 | 141 | 33 | 4N4W05A A 00901 | 2020-8909 | 0.15 | 66,210 | 267,960 | 334,170 | 390,082 | Aug-20 | 41 | 86 |
| 03 | 00 | 000 | 101 | 141 | 33 | 4N4W04AB 00305 | 2020-11431 | 0.11 | 61,580 | 193,030 | 254,610 | 294,553 | Oct-20 | 42 | 86 |
| 03 | 00 | 000 | 101 | 141 | 33 | 4N4W04BB 01406 | 2020-3998 | 0.23 | 72,640 | 235,910 | 308,550 | 355,798 | Apr-20 | 43 | 87 |
| 03 | 00 | 000 | 101 | 141 | 33 | 4N4W04AB 00307 | 2020-7574 | 0.11 | 61,580 | 206,230 | 267,810 | 304,980 | Jul-20 | 44 | 88 |
| 03 | 00 | 000 | 101 | 141 | 33 | 4N4W04AB 00304 | 2020-6592 | 0.11 | 61,580 | 206,230 | 267,810 | 302,439 | Jun-20 | 45 | 89 |
| 03 | 00 | 000 | 101 | 143 | 33 | 4N4W03BB 07001 | 2020-5067 | 0.61 | 85,850 | 217,330 | 303,180 | 324,944 | Jun-20 | 46 | 93 |
| 03 | 00 | 000 | 101 | 141 | 33 | 4N4W05A C 02500 | 2020-6244 | 0.30 | 77,210 | 296,320 | 373,530 | 402,595 | Jun-20 | 47 | 93 |
| 03 | 03 | 000 | 101 | 131 | 33 | 4N4W03BC 12100 | 2020-3050 | 0.30 | 104,590 | 136,130 | 240,720 | 256,176 | Apr-20 | 48 | 94 |
| 03 | 00 | 000 | 101 | 141 | 33 | 4N4W04B D 00400 | 2020-4324 | 0.23 | 72,640 | 241,370 | 314,010 | 332,955 | May-20 | 49 | 94 |
| 03 | 00 | 000 | 101 | 142 | 33 | 4N4W04B D 01700 | 2020-199 | 0.34 | 107,910 | 168,270 | 276,180 | 277,903 | Jan-20 | 50 | 99 |
| 03 | 03 | 000 | 101 | 141 | 33 | 4N4W03BB 02409 | 2020-7738 | 0.35 | 79,760 | 157,440 | 237,200 | 238,717 | Jul-20 | 51 | 99 |
| 03 | 00 | 000 | 101 | 142 | 33 | 4N4W05A C 03601 | 2020-1481 | 0.14 | 65,250 | 272,350 | 337,600 | 331,916 | Feb-20 | 52 | 102 |
| 03 | 03 | 000 | 101 | 141 | 33 | 4N4W04BB 02200 | 2020-1103 | 1.43 | 145,310 | 243,450 | 388,760 | 367,744 | Feb-20 | 53 | 106 |
| 03 | 03 | 000 | 101 | 131 | 33 | 4N4W04BC 00600 | 2020-1246 | 0.11 | 62,270 | 58,150 | 120,420 | 108,110 | Feb-20 | 54 | 111 |
| 03 | 00 | 000 | 101 | 141 | 33 | 4N4W05A C 04600 | 2020-7411 | 0.55 | 85,300 | 163,760 | 249,060 | 192,141 | Jul-20 | 55 | 130 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV | | | | App | # of | | | RMV | | | | App | # of | |
|-------|----|----|-----|------|-------|----------|--|-------|----|----|-----|------|-------|----------|
| Class | MA | SA | NH | Year | Sales | Location | | Class | MA | SA | NH | Year | Sales | Location |
| 109 | 03 | 00 | 000 | 2021 | 5 | Vernonia | | 109 | 03 | 03 | 000 | 2021 | 2 | Vernonia |

Adjustment Calculation Summary

RECALCULATED

| | | | | |
|---|------------|-------------------------|-------------------------|--------------------------|
| Sample - Number of Sales | 7 | | | |
| Population - Number of Accounts | 152 | | | |
| Sales as a percentage of the Population | 4.61% | | | |
| <i>Prior Year Population Values</i> | | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values |
| Land Rmv | | 8,186,940 | 29.91% | 8,105,071 |
| OSD RMV | | 3,753,000 | 13.71% | 3,753,000 |
| Improvement RMV | | 14,506,740 | 53.00% | 22,195,312 |
| Farm Improvement RMV | | 927,070 | 3.39% | 1,418,417 |
| Selected Ratio From Sales | 77 | | | |
| Time Trend Adjustment | 9 | | | |
| Before Ratio | 77 | | | |
| Overall Adjustment Factor | 130 | | | |
| Land Adjustment Factor | 99 | | | |
| OSD Adjustment Factor | 100 | | | |
| Improvement Adjustment Factor | 153 | | | |
| Farm Improvement Factor | 153 | | | |
| After Ratio | 100 | | | |

Explanation

RMV 109: SA 00

RMV 109: SA 03

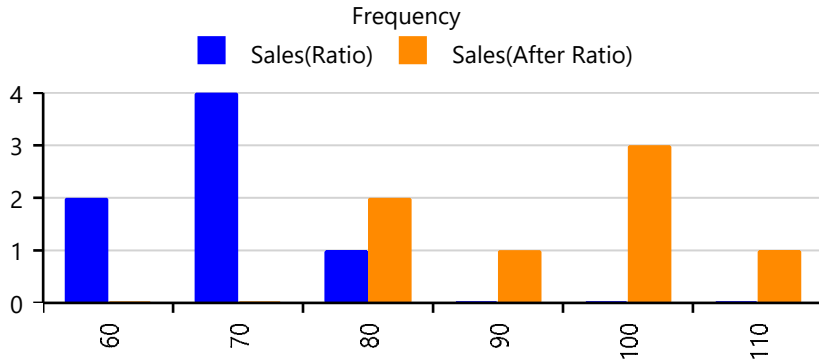
Improved Land – Manufactured Structure, City of Vernonia and in the FEMA Floodway

There are 7 valid sales available out of a population of 152 accounts for this analysis of manufactured structures located in the City of Vernonia and FEMA Floodway. After selecting the Median (77), the Overall Adjustment Factor that is returned is 130.

Performance History

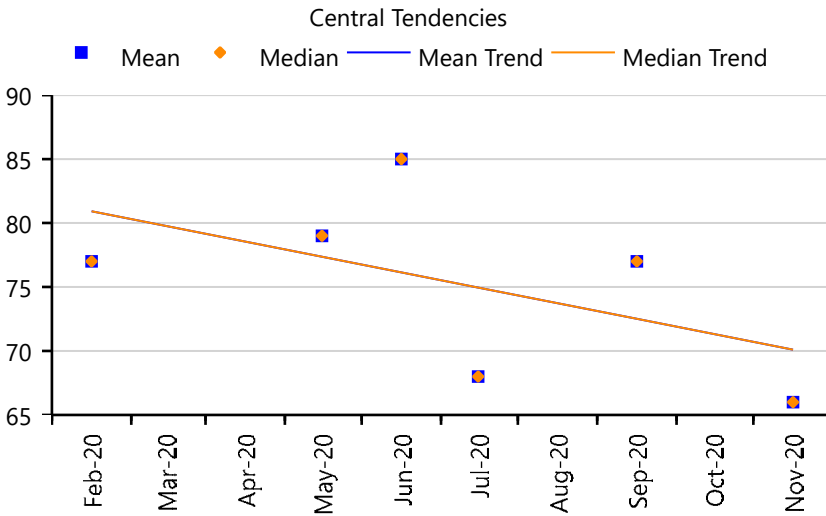
| | 2021 | 2020 | 2019 | 2018 | 2017 |
|------------|------|------|-------|------|-------|
| COD | 7.24 | 6.25 | 14.12 | - | 18.00 |
| PRD | 1.00 | 0.99 | 1.01 | - | 1.03 |

COLUMBIA County 2021 Ratio Study



Number Of Sales 7

| | Sales (Ratio) | Sales (After Ratio) |
|-----------------------|---------------|---------------------|
| Median | 77 | 102 |
| AD | 5.57 | 8.57 |
| COD | 7.24 | 8.40 |
| Mean | 74 | 99 |
| SD | 7.16 | 10.72 |
| COV | 9.64 | 10.88 |
| Wtd Mean | 74 | 98 |
| GeoMean | 74 | 98 |
| PRD | 1.00 | 1.01 |
| 95% Confidence | 5.30 | 7.94 |



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Feb-20 | 77 | 77 | 1 |
| May-20 | 79 | 79 | 1 |
| Jun-20 | 85 | 85 | 1 |
| Jul-20 | 68 | 68 | 2 |
| Sep-20 | 77 | 77 | 1 |
| Nov-20 | 66 | 66 | 1 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|---------|--------|-------|--------------------|------------|------|----------|---------|-----------|------------|-----------|---|----|
| 03 | 00 | 000 | 109 | 452 | 33 | 4N4W05A A 00306 | 2020-6283 | 0.42 | 82,350 | 98,430 | 180,780 | 273,842 | Jul-20 | 1 | 66 |
| 03 | 03 | 000 | 109 | 452 | 33 | 4N4W04B D 07200 | 2020-12321 | 0.20 | 70,010 | 101,080 | 171,090 | 257,953 | Nov-20 | 2 | 66 |
| 03 | 00 | 000 | 109 | 473 | 33 | 4N4W05A A 00300 | 2020-8433 | 0.47 | 83,770 | 116,030 | 199,800 | 284,357 | Jul-20 | 3 | 70 |
| 03 | 00 | 000 | 109 | 463 | 33 | 4N4W04A C 01801 | 2020-1470 | 0.23 | 72,640 | 129,100 | 201,740 | 262,811 | Feb-20 | 4 | 77 |
| 03 | 00 | 000 | 109 | 462 | 33 | 4N4W03C A 01000 | 2020-10202 | 0.17 | 68,110 | 106,700 | 174,810 | 226,983 | Sep-20 | 5 | 77 |
| 03 | 03 | 000 | 109 | 462 | 33 | 4N4W04B D 11700 | 2020-4283 | 0.23 | 72,640 | 150,010 | 222,650 | 280,185 | May-20 | 6 | 79 |
| 03 | 00 | 000 | 109 | 452 | 33 | 4N4W05A D 14207 | 2020-6213 | 0.22 | 72,020 | 111,340 | 183,360 | 214,635 | Jun-20 | 7 | 85 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|----------|-----------|----|----|----|----------|------------|----------|
| 101 | 03 | 40 | 000 | 2021 | 2 | Vernonia | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------------------|
| Sample - Number of Sales | 2 |
| Population - Number of Accounts | 10 |
| Sales as a percentage of the Population | 20.00% |
| <i>Prior Year Population Values</i> | |
| Land Rmv | 394,520 |
| OSD RMV | 399,000 |
| Improvement RMV | 1,521,480 |
| Farm Improvement RMV | 4,800 |
| | Pre-Trend Brkdwn |
| | 17.01% |
| | Post Trend Values |
| | 390,575 |
| | 18.58% |
| | 399,000 |
| | 18.98% |
| | 1,308,473 |
| | 62.24% |
| | 4,128 |
| | 0.20% |
| Selected Ratio From Sales | 110 |
| Time Trend Adjustment | 9 |
| Before Ratio | 110 |
| Overall Adjustment Factor | 91 |
| Land Adjustment Factor | 99 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 86 |
| Farm Improvement Factor | 86 |
| After Ratio | 100 |

Explanation

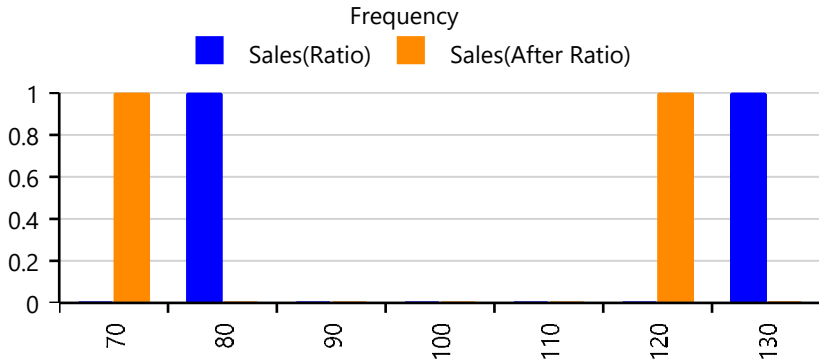
RMV 101: SA 40
Improved land – Duplex/Triplex/Fourplex, City of Vernonia

There are two sales available for this population of 10 accounts which are deemed adequate and sufficient for this analysis. After applying the Median of 110, the Overall Ratio returned and indicator of 91.

Performance History

| | 2021 |
|-----|-------|
| COD | 25.11 |
| PRD | 1.03 |

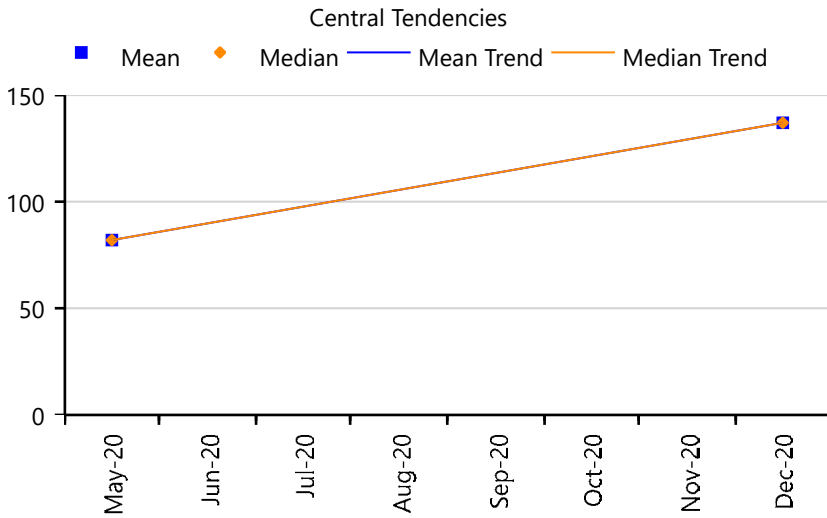
COLUMBIA County 2021 Ratio Study



| | | |
|-----|---|---|
| 70 | 0 | 1 |
| 80 | 1 | 0 |
| 90 | 0 | 0 |
| 100 | 0 | 0 |
| 110 | 0 | 0 |
| 120 | 0 | 1 |
| 130 | 1 | 0 |

| | Sales (Ratio) | Sales (After Ratio) |
|-----------------------|---------------|---------------------|
| Median | 110 | 100 |
| AD | 27.50 | 24.50 |
| COD | 25.11 | 24.62 |
| Mean | 110 | 100 |
| SD | 38.89 | 34.65 |
| COV | 35.52 | 34.82 |
| Wtd Mean | 106 | 96 |
| GeoMean | 106 | 96 |
| PRD | 1.03 | 1.04 |
| 95% Confidence | 53.90 | 48.02 |

Number Of Sales 2



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| May-20 | 82 | 82 | 1 |
| Dec-20 | 137 | 137 | 1 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|---------|--------|-------|-----------------|------------|------|----------|---------|-----------|------------|-----------|---|-----|
| 03 | 40 | 000 | 101 | 232 | 33 | 4N4W04B D 10700 | 2020-4758 | 0.23 | 84,640 | 137,050 | 221,690 | 268,745 | May-20 | 1 | 82 |
| 03 | 40 | 000 | 101 | 242 | 33 | 4N4W04B D 12600 | 2020-13070 | 0.17 | 80,010 | 196,400 | 276,410 | 201,080 | Dec-20 | 2 | 137 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|----------|-----------|----|----|----|----------|------------|----------|
| 400 | 03 | 31 | 000 | 2021 | 6 | Vernonia | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------------|
| Sample - Number of Sales | 6 |
| Population - Number of Accounts | 709 |
| Sales as a percentage of the Population | 0.85% |
| <i>Prior Year Population Values</i> | |
| Land Rmv | 187,356,998 |
| OSD RMV | 0 |
| Improvement RMV | 0 |
| Farm Improvement RMV | 0 |
| Selected Ratio From Sales | 86 |
| Time Trend Adjustment | 0 |
| Before Ratio | 86 |
| Overall Adjustment Factor | 116 |
| Land Adjustment Factor | 116 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |
| After Ratio | 100 |

Explanation

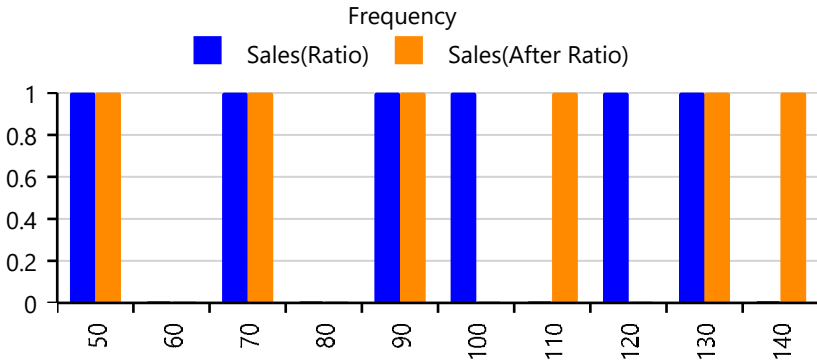
RMV 400: SA 31
 Undeveloped land – Value Zone 1 (31) in Rural Vernonia

Due to having too few sales which resulted in a .85% of the population, the Selected Ratio (86) from the RMV 401 MA 03 SA 31 study was deemed appropriate and has been applied here.

Performance History

| | 2021 | 2020 | 2019 | 2018 | 2017 |
|-----|-------|-------|-------|------|-------|
| COD | 25.58 | 27.89 | 14.18 | 9.11 | 25.00 |
| PRD | 1.11 | 1.10 | 1.02 | 1.04 | 0.87 |

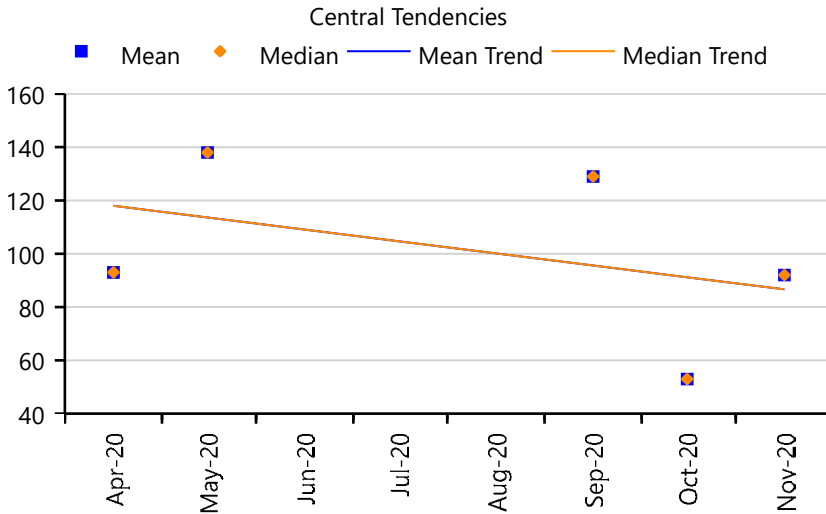
COLUMBIA County 2021 Ratio Study



| | | |
|-----|---|---|
| 50 | 1 | 1 |
| 60 | 0 | 0 |
| 70 | 1 | 1 |
| 80 | 0 | 0 |
| 90 | 1 | 1 |
| 100 | 1 | 0 |
| 110 | 0 | 1 |
| 120 | 1 | 0 |
| 130 | 1 | 1 |
| 140 | 0 | 1 |

| | Sales (Ratio) | Sales (After Ratio) |
|-----------------------|---------------|---------------------|
| Median | 101 | 106 |
| AD | 25.83 | 27.17 |
| COD | 25.58 | 25.63 |
| Mean | 100 | 105 |
| SD | 32.40 | 34.12 |
| COV | 32.56 | 32.65 |
| Wtd Mean | 90 | 94 |
| GeoMean | 95 | 99 |
| PRD | 1.11 | 1.11 |
| 95% Confidence | 25.92 | 27.30 |

Number Of Sales 6



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Apr-20 | 93 | 93 | 1 |
| May-20 | 138 | 138 | 1 |
| Sep-20 | 129 | 129 | 1 |
| Oct-20 | 53 | 53 | 1 |
| Nov-20 | 92 | 92 | 2 |

COLUMBIA County 2021 Ratio Study

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|------------|-----------|----------|-------------------|------------|-------|----------|---------|-----------|---------------|--------------|---|-----|
| 03 | 31 | 000 | 640 | | 33 | 3N2W1700 02504 | 2020-11377 | 5.00 | 127,200 | 0 | 127,200 | 240,000 | Oct-20 | 1 | 53 |
| 03 | 31 | 000 | 640 | | 33 | 4N2W1600 02400 | 2020-12160 | 4.48 | 108,350 | 0 | 108,350 | 145,000 | Nov-20 | 2 | 75 |
| 03 | 31 | 000 | 640 | | 33 | 4N4W0900 01001 | 2020-3841 | 24.09 | 224,280 | 0 | 224,280 | 240,000 | Apr-20 | 3 | 93 |
| 03 | 31 | 000 | 400 | | 33 | 4N4W3100 00300 | 2020-11743 | 1.44 | 59,830 | 0 | 59,830 | 55,000 | Nov-20 | 4 | 109 |
| 03 | 31 | 000 | 640 | | 33 | 4N2W1700 00900 | 2020-9690 | 9.32 | 154,280 | 0 | 154,280 | 119,500 | Sep-20 | 5 | 129 |
| 03 | 31 | 000 | 640 | | 33 | 4N4W1900 01601 | 2020-4597 | 5.01 | 127,350 | 0 | 127,350 | 92,500 | May-20 | 6 | 138 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|----------|-----------|----|----|----|----------|------------|----------|
| 401 | 03 | 31 | 000 | 2021 | 15 | Vernonia | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------------------|
| Sample - Number of Sales | 15 |
| Population - Number of Accounts | 972 |
| Sales as a percentage of the Population | 1.54% |
| <i>Prior Year Population Values</i> | |
| Land Rmv | 113,662,100 |
| OSD RMV | 43,391,510 |
| Improvement RMV | 172,217,677 |
| Farm Improvement RMV | 24,242,288 |
| | Pre-Trend Brkdwn |
| | 32.15% |
| | Post Trend Values |
| | 131,848,036 |
| | Post Trend Brkdwn |
| | 32.08% |
| | 10.56% |
| | 50.28% |
| | 7.08% |
| Selected Ratio From Sales | 86 |
| Time Trend Adjustment | 18 |
| Before Ratio | 86 |
| Overall Adjustment Factor | 116 |
| Land Adjustment Factor | 116 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 120 |
| Farm Improvement Factor | 120 |
| After Ratio | 100 |

Explanation

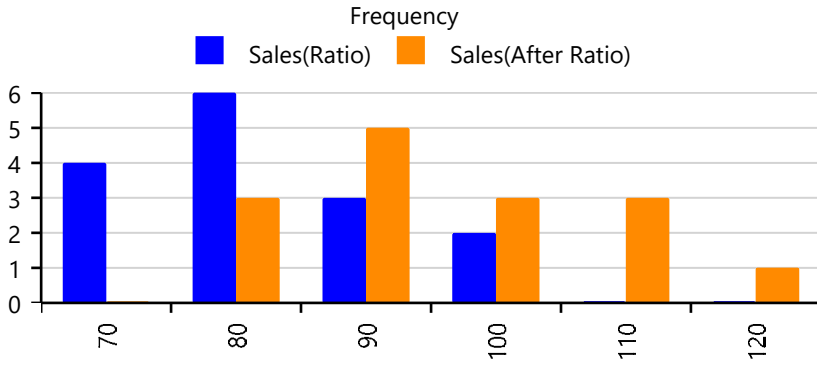
RMV 401: SA 31
Improved land – Value Zone 1 (31) in Rural Vernonia

For this study of developed property located throughout Rural Vernonia, 15 sales are available which are deemed adequate and sufficient for this analysis. The Mean returned an indicator of 86 and is supported by the Weighted Mean (85). The result is an Overall Adjustment Factor of 116.

Performance History

| | 2021 | 2020 | 2019 | 2018 | 2017 |
|-----|------|-------|-------|-------|-------|
| COD | 9.52 | 11.27 | 10.21 | 11.72 | 12.73 |
| PRD | 1.01 | 0.99 | 1.01 | 1.00 | 1.01 |

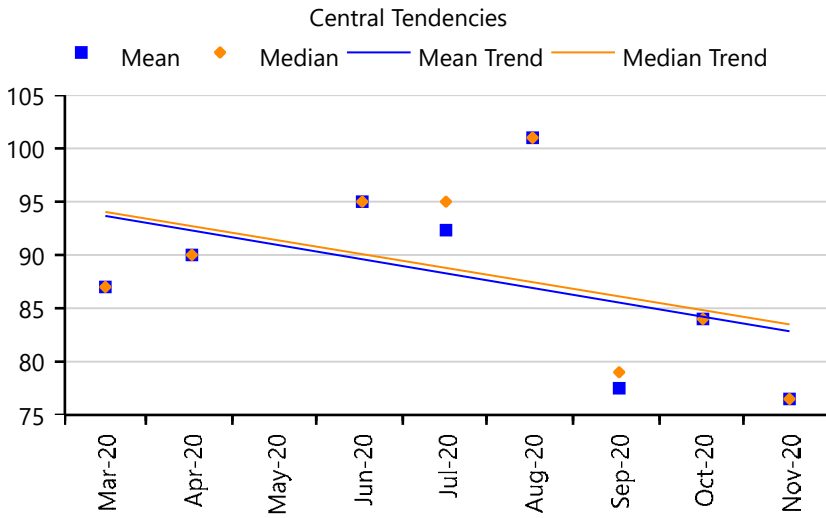
COLUMBIA County 2021 Ratio Study



Number Of Sales 15

| | | |
|-----|---|---|
| 70 | 4 | 0 |
| 80 | 6 | 3 |
| 90 | 3 | 5 |
| 100 | 2 | 3 |
| 110 | 0 | 3 |
| 120 | 0 | 1 |

| | Sales (Ratio) | Sales (After Ratio) |
|-----------------------|---------------|---------------------|
| Median | 84 | 97 |
| AD | 8.00 | 9.53 |
| COD | 9.52 | 9.83 |
| Mean | 86 | 99 |
| SD | 10.20 | 11.92 |
| COV | 11.91 | 11.98 |
| Wtd Mean | 85 | 99 |
| GeoMean | 85 | 99 |
| PRD | 1.01 | 1.01 |
| 95% Confidence | 5.16 | 6.03 |



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Mar-20 | 87 | 87 | 2 |
| Apr-20 | 90 | 90 | 1 |
| Jun-20 | 95 | 95 | 1 |
| Jul-20 | 92 | 95 | 3 |
| Aug-20 | 101 | 101 | 1 |
| Sep-20 | 78 | 79 | 4 |
| Oct-20 | 84 | 84 | 1 |
| Nov-20 | 77 | 77 | 2 |

COLUMBIA County 2021 Ratio Study

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|------------|-----------|----------|--------------------|------------|-------|----------|---------|-----------|---------------|--------------|----|-----|
| 03 | 31 | 000 | 641 | 141 | 33 | 4N2W33A0 00400 | 2020-10161 | 5.15 | 186,200 | 216,840 | 403,040 | 575,410 | Sep-20 | 1 | 70 |
| 03 | 31 | 000 | 401 | 135 | 33 | 5N4W0300 00202 | 2020-12168 | 3.08 | 157,190 | 206,580 | 363,770 | 505,445 | Nov-20 | 2 | 72 |
| 03 | 31 | 000 | 401 | 135 | 33 | 4N4W07D 0 01100 | 2020-6436 | 5.68 | 193,220 | 152,500 | 345,720 | 451,520 | Jul-20 | 3 | 77 |
| 03 | 31 | 000 | 401 | 144 | 33 | 4N2W1700 00100 | 2020-10106 | 3.65 | 165,800 | 398,010 | 563,810 | 731,294 | Sep-20 | 4 | 77 |
| 03 | 31 | 000 | 401 | 141 | 33 | 5N5W25CC 00600 | 2020-9551 | 0.39 | 97,430 | 190,110 | 287,540 | 353,842 | Sep-20 | 5 | 81 |
| 03 | 31 | 000 | 641 | 146 | 33 | 4N2W18C0 00203 | 2020-13066 | 5.48 | 190,580 | 305,120 | 495,700 | 613,260 | Nov-20 | 6 | 81 |
| 03 | 31 | 000 | 401 | 144 | 33 | 4N2W2000 00606 | 2020-9568 | 1.88 | 130,860 | 383,360 | 514,220 | 630,014 | Sep-20 | 7 | 82 |
| 03 | 31 | 000 | 401 | 143 | 33 | 4N4W08A D 00103 | 2020-11262 | 1.31 | 112,700 | 221,180 | 333,880 | 397,705 | Oct-20 | 8 | 84 |
| 03 | 31 | 000 | 641 | 142 | 33 | 3N2W17A C 00202 | 2020-2331 | 13.28 | 219,330 | 369,290 | 588,620 | 688,685 | Mar-20 | 9 | 85 |
| 03 | 31 | 000 | 641 | 153 | 33 | 3N2W1600 00302 | 2020-2510 | 3.99 | 170,930 | 481,040 | 651,970 | 730,441 | Mar-20 | 10 | 89 |
| 03 | 31 | 000 | 401 | 135 | 33 | 4N4W0900 01200 | 2020-6438 | 7.83 | 209,470 | 244,960 | 454,430 | 504,900 | Apr-20 | 11 | 90 |
| 03 | 31 | 000 | 641 | 142 | 30 | 4N2W21A0 00901 | 2020-6253 | 5.84 | 195,340 | 232,900 | 428,240 | 452,765 | Jun-20 | 12 | 95 |
| 03 | 31 | 000 | 641 | 143 | 33 | 5N4W23D 0 00200 | 2020-6352 | 5.75 | 194,150 | 267,710 | 461,860 | 485,050 | Jul-20 | 13 | 95 |
| 03 | 31 | 000 | 641 | 142 | 33 | 4N2W18D 0 00700 | 2020-8442 | 5.04 | 184,750 | 259,080 | 443,830 | 439,357 | Aug-20 | 14 | 101 |
| 03 | 31 | 000 | 641 | 131 | 33 | 5N5W2500 00200 | 2020-6481 | 35.96 | 306,870 | 127,240 | 434,110 | 413,440 | Jul-20 | 15 | 105 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|----------|-----------|----|----|----|----------|------------|----------|
| 409 | 03 | 31 | 000 | 2021 | 12 | Vernonia | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------------------|
| Sample - Number of Sales | 12 |
| Population - Number of Accounts | 309 |
| Sales as a percentage of the Population | 3.88% |
| <i>Prior Year Population Values</i> | |
| Land Rmv | 35,446,160 |
| OSD RMV | 16,567,620 |
| Improvement RMV | 28,451,788 |
| Farm Improvement RMV | 7,692,740 |
| | Pre-Trend Brkdwn |
| | 40.21% |
| | Post Trend Values |
| | 41,117,546 |
| | 37.84% |
| | 16,567,620 |
| | 15.25% |
| | 40,117,021 |
| | 36.92% |
| | 10,846,763 |
| | 9.98% |
| Selected Ratio From Sales | 81 |
| Time Trend Adjustment | 18 |
| Before Ratio | 81 |
| Overall Adjustment Factor | 123 |
| Land Adjustment Factor | 116 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 141 |
| Farm Improvement Factor | 141 |
| After Ratio | 100 |

Explanation

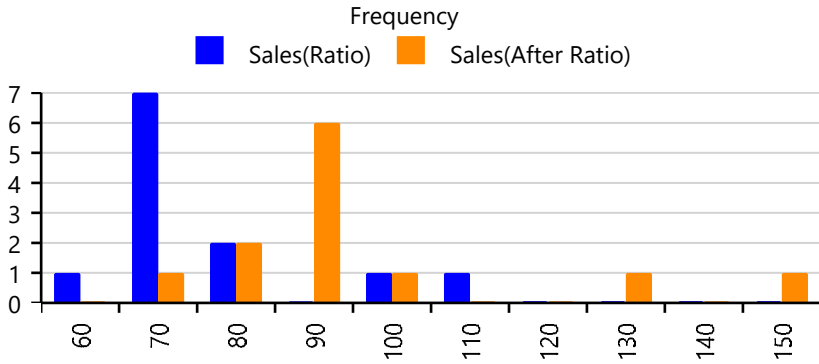
RMV 409: SA 31
Improved land – Manufactured Structure in Rural Vernonia

This grouping of properties consists of those improved with manufactured structures located in the rural areas of Vernonia. For this study, the Mean of 81 was selected as the best indicator for this dataset. The resulting Overall Adjustment Factor is 123.

Performance History

| | 2021 | 2020 | 2019 | 2018 | 2017 |
|-----|-------|------|------|-------|-------|
| COD | 13.05 | 8.33 | 9.82 | 14.55 | 10.88 |
| PRD | 1.03 | 0.99 | 0.98 | 1.01 | 1.02 |

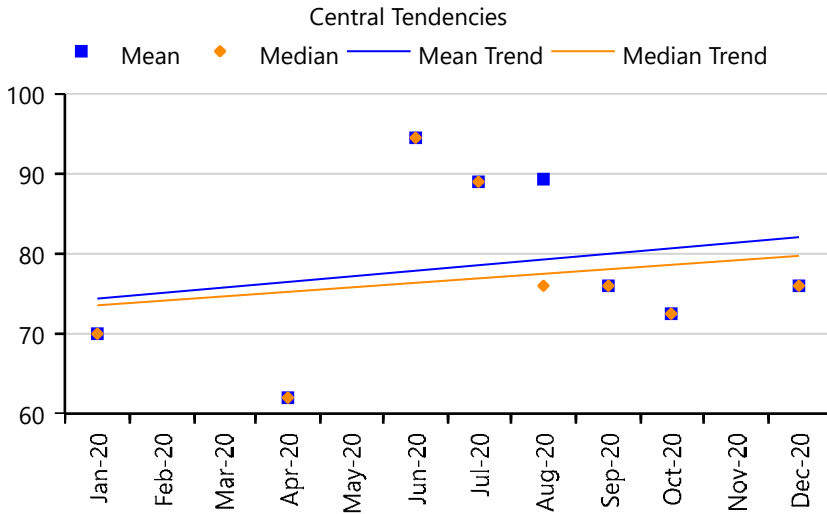
COLUMBIA County 2021 Ratio Study



| | | |
|-----|---|---|
| 60 | 1 | 0 |
| 70 | 7 | 1 |
| 80 | 2 | 2 |
| 90 | 0 | 6 |
| 100 | 1 | 1 |
| 110 | 1 | 0 |
| 120 | 0 | 0 |
| 130 | 0 | 1 |
| 140 | 0 | 0 |
| 150 | 0 | 1 |

| | Sales (Ratio) | Sales (After Ratio) |
|-----------------------|---------------|---------------------|
| Median | 76 | 94 |
| AD | 9.92 | 12.67 |
| COD | 13.05 | 13.48 |
| Mean | 81 | 100 |
| SD | 16.22 | 20.62 |
| COV | 19.96 | 20.58 |
| Wtd Mean | 79 | 98 |
| GeoMean | 80 | 98 |
| PRD | 1.03 | 1.02 |
| 95% Confidence | 9.18 | 11.67 |

Number Of Sales 12



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jan-20 | 70 | 70 | 1 |
| Apr-20 | 62 | 62 | 1 |
| Jun-20 | 95 | 95 | 2 |
| Jul-20 | 89 | 89 | 1 |
| Aug-20 | 89 | 76 | 3 |
| Sep-20 | 76 | 76 | 1 |
| Oct-20 | 73 | 73 | 2 |
| Dec-20 | 76 | 76 | 1 |

COLUMBIA County 2021 Ratio Study

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|------------|-----------|----------|--------------------|------------|------|----------|---------|-----------|---------------|--------------|----|-----|
| 03 | 31 | 000 | 409 | 452 | 33 | 4N2W21B0 00600 | 2020-3691 | 2.05 | 135,800 | 112,690 | 248,490 | 403,609 | Apr-20 | 1 | 62 |
| 03 | 31 | 000 | 649 | 452 | 33 | 4N2W17D 0 00103 | 2020-1044 | 5.06 | 185,020 | 104,600 | 289,620 | 413,646 | Jan-20 | 2 | 70 |
| 03 | 31 | 000 | 649 | 452 | 33 | 4N3W2400 01300 | 2020-11367 | 6.50 | 187,250 | 111,570 | 298,820 | 425,666 | Oct-20 | 3 | 70 |
| 03 | 31 | 000 | 409 | 452 | 33 | 4N5W1300 01500 | 2020-8176 | 3.00 | 155,940 | 162,880 | 318,820 | 426,491 | Aug-20 | 4 | 75 |
| 03 | 31 | 000 | 409 | 473 | 33 | 4N2W1700 00601 | 2020-11425 | 2.00 | 134,680 | 253,250 | 387,930 | 515,750 | Oct-20 | 5 | 75 |
| 03 | 31 | 000 | 409 | 453 | 33 | 4N2W0700 00401 | 2020-8374 | 6.93 | 205,370 | 160,820 | 366,190 | 483,306 | Aug-20 | 6 | 76 |
| 03 | 31 | 000 | 649 | 452 | 33 | 4N2W18C0 02000 | 2020-9205 | 6.83 | 204,520 | 106,770 | 311,290 | 407,523 | Sep-20 | 7 | 76 |
| 03 | 31 | 000 | 409 | 442 | 30 | 4N4W08A A 00300 | 2020-13852 | 1.20 | 109,190 | 73,470 | 182,660 | 241,896 | Dec-20 | 8 | 76 |
| 03 | 31 | 000 | 409 | 452 | 30 | 4N4W1900 00300 | 2020-6073 | 7.25 | 207,030 | 107,050 | 314,080 | 392,701 | Jun-20 | 9 | 80 |
| 03 | 31 | 000 | 409 | 452 | 33 | 4N2W1600 01900 | 2020-7783 | 8.12 | 210,340 | 99,620 | 309,960 | 348,582 | Jul-20 | 10 | 89 |
| 03 | 31 | 000 | 549 | 451 | 30 | 4N4W0500 01201 | 2020-5243 | 5.00 | 164,820 | 51,710 | 216,530 | 198,144 | Jun-20 | 11 | 109 |
| 03 | 31 | 000 | 409 | 463 | 33 | 5N4W10B0 00500 | 2020-8596 | 2.23 | 139,620 | 232,040 | 371,660 | 319,020 | Aug-20 | 12 | 117 |

MAINTENANCE AREA 4

RAINIER & DEER ISLAND

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|----------|-----------|----|----|----|----------|------------|----------|
| 100 | 04 | 00 | 000 | 2021 | 1 | Rainier | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|------------|
| Sample - Number of Sales | 1 |
| Population - Number of Accounts | 166 |
| Sales as a percentage of the Population | 0.60% |
| <i>Prior Year Population Values</i> | |
| Land Rmv | 10,525,392 |
| OSD RMV | 0 |
| Improvement RMV | 0 |
| Farm Improvement RMV | 0 |
| Selected Ratio From Sales | 82 |
| Time Trend Adjustment | 0 |
| Before Ratio | 82 |
| Overall Adjustment Factor | 122 |
| Land Adjustment Factor | 122 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |
| After Ratio | 100 |

Explanation

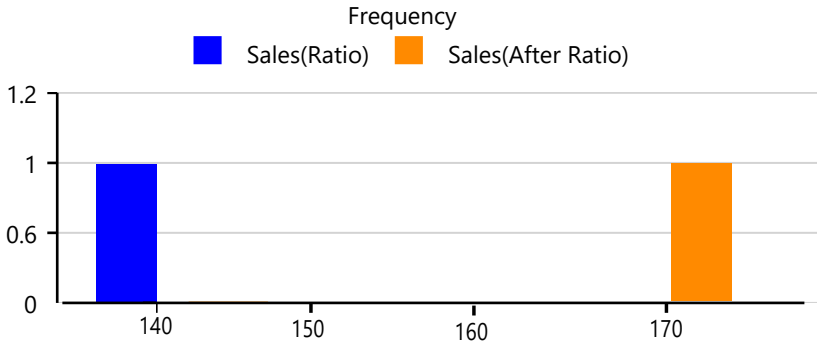
RMV 100: SA 00
Undeveloped land, City of Rainier

Only 1 sale was found for this analysis of vacant land located in the City of Rainier. Therefore, since the dataset is too small to adequately determine a ratio indicator, the conclusion from the Improved Properties located in the same study area (Mean of 82) is recommended.

Performance History

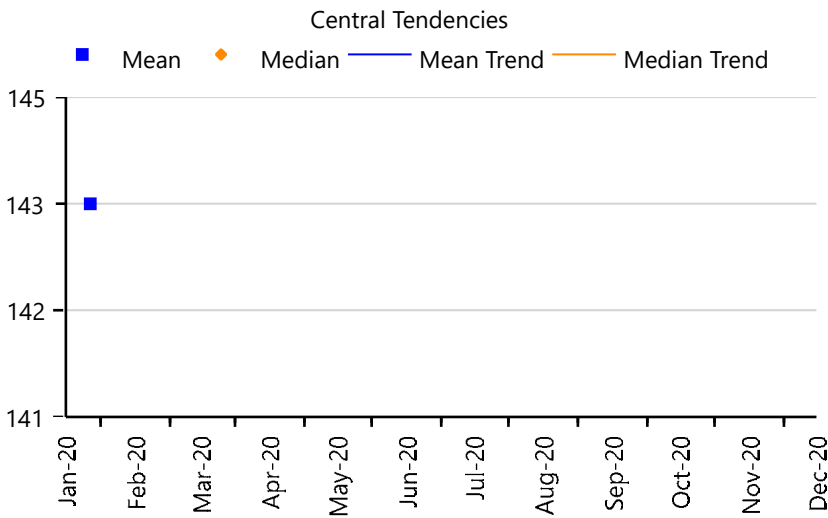
| | 2021 | 2020 | 2019 | 2018 | 2017 |
|-----|------|-------|------|-------|-------|
| COD | - | 25.39 | 6.33 | 20.24 | 32.31 |
| PRD | 1.00 | 1.02 | 0.99 | 1.03 | 1.05 |

COLUMBIA County 2021 Ratio Study



| | Sales (Ratio) | Sales (After Ratio) |
|-----------------------|---------------|---------------------|
| 140 | 1 | 0 |
| 150 | 0 | 0 |
| 160 | 0 | 0 |
| 170 | 0 | 1 |
| Median | 143 | 174 |
| AD | | |
| COD | | |
| Mean | 143 | 174 |
| SD | 1.00 | 1.00 |
| COV | 0.70 | 0.57 |
| Wtd Mean | 143 | 174 |
| GeoMean | 143 | 174 |
| PRD | 1.00 | 1.00 |
| 95% Confidence | 1.96 | 1.96 |

Number Of Sales 1



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jan-20 | 143 | 143 | 1 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|------------|-----------|----------|--------------------|----------|------|----------|---------|-----------|---------------|--------------|---|-----|
| 04 | 00 | 000 | 100 | | 33 | 7N2W16D C 03601 | 2020-37 | 0.17 | 35,730 | | 35,730 | 25,000 | Jan-20 | 1 | 143 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|----------|-----------|----|----|----|----------|------------|----------|
| 101 | 04 | 00 | 000 | 2021 | 30 | Rainier | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------------------|
| Sample - Number of Sales | 30 |
| Population - Number of Accounts | 661 |
| Sales as a percentage of the Population | 4.54% |
| <i>Prior Year Population Values</i> | |
| Land Rmv | 26,542,600 |
| OSD RMV | 8,737,300 |
| Improvement RMV | 101,047,585 |
| Farm Improvement RMV | 1,026,110 |
| | Pre-Trend Brkdwn |
| | 19.32% |
| | Post Trend Values |
| | 32,381,972 |
| | 19.31% |
| | 8,737,300 |
| | 5.21% |
| | 125,299,005 |
| | 74.72% |
| | 1,272,376 |
| | 0.76% |
| Selected Ratio From Sales | 82 |
| Time Trend Adjustment | 9 |
| Before Ratio | 82 |
| Overall Adjustment Factor | 122 |
| Land Adjustment Factor | 122 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 124 |
| Farm Improvement Factor | 124 |
| After Ratio | 100 |

Explanation

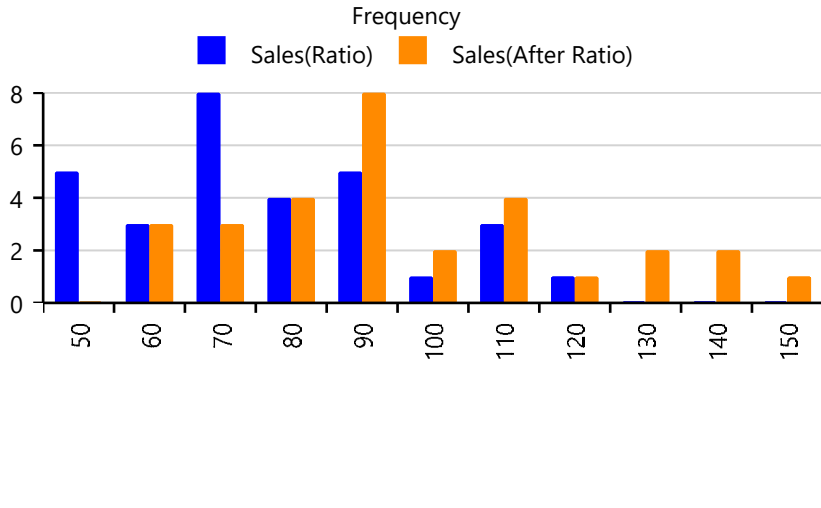
RMV 101: SA 00
Improved property, City of Rainier

Improved residential properties located within the City of Rainier. The Mean of 82 was selected as the most appropriate ratio indicator for this classification of properties. This indicator resulted in an Overall Adjustment Factor of 122.

Performance History

| | 2021 | 2020 | 2019 | 2018 | 2017 |
|-----|-------|-------|-------|-------|------|
| COD | 19.19 | 12.86 | 10.56 | 17.52 | 8.78 |
| PRD | 0.97 | 0.98 | 1.00 | 1.00 | 0.99 |

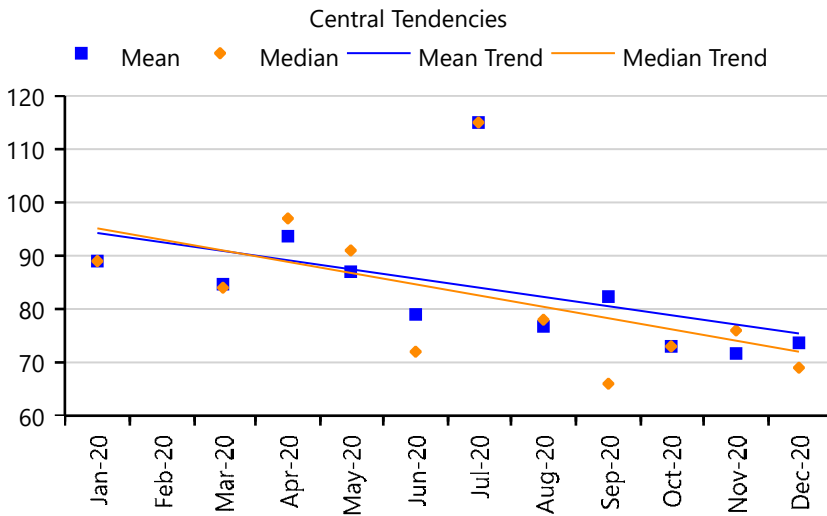
COLUMBIA County 2021 Ratio Study



| | Sales (Ratio) | Sales (After Ratio) |
|-----|---------------|---------------------|
| 50 | 5 | 0 |
| 60 | 3 | 3 |
| 70 | 8 | 3 |
| 80 | 4 | 4 |
| 90 | 5 | 8 |
| 100 | 1 | 2 |
| 110 | 3 | 4 |
| 120 | 1 | 1 |
| 130 | 0 | 2 |
| 140 | 0 | 2 |
| 150 | 0 | 1 |

| | | |
|-----------------------|-------|-------|
| Median | 79 | 96 |
| AD | 15.07 | 18.77 |
| COD | 19.19 | 19.55 |
| Mean | 82 | 100 |
| SD | 19.47 | 24.25 |
| COV | 23.72 | 24.22 |
| Wtd Mean | 84 | 103 |
| GeoMean | 80 | 97 |
| PRD | .97 | .97 |
| 95% Confidence | 6.97 | 8.68 |

Number Of Sales 30



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jan-20 | 89 | 89 | 2 |
| Mar-20 | 85 | 84 | 3 |
| Apr-20 | 94 | 97 | 3 |
| May-20 | 87 | 91 | 3 |
| Jun-20 | 79 | 72 | 3 |
| Jul-20 | 115 | 115 | 1 |
| Aug-20 | 77 | 78 | 4 |
| Sep-20 | 82 | 66 | 3 |
| Oct-20 | 73 | 73 | 2 |
| Nov-20 | 72 | 76 | 3 |
| Dec-20 | 74 | 69 | 3 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|---------|--------|-------|--------------------|------------|------|----------|---------|-----------|------------|-----------|---|----|
| 04 | 00 | 000 | 101 | 133 | 33 | 7N2W16D A 05000 | 2020-2696 | 0.16 | 50,770 | 95,250 | 146,020 | 274,887 | Mar-20 | 1 | 53 |
| 04 | 00 | 000 | 101 | 132 | 33 | 7N2W16D D 03800 | 2020-13273 | 0.09 | 38,450 | 119,460 | 157,910 | 296,239 | Dec-20 | 2 | 53 |
| 04 | 00 | 000 | 101 | 121 | 33 | 7N2W16D D 03700 | 2020-8958 | 0.09 | 38,450 | 53,960 | 92,410 | 164,665 | Sep-20 | 3 | 56 |
| 04 | 00 | 000 | 101 | 132 | 33 | 7N2W16BC 03700 | 2020-6000 | 0.11 | 44,510 | 93,070 | 137,580 | 237,669 | Jun-20 | 4 | 58 |

COLUMBIA County 2021 Ratio Study

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|------------|-----------|----------|--------------------|------------|------|----------|---------|-----------|---------------|--------------|----|-----|
| 04 | 00 | 000 | 101 | 133 | 33 | 7N2W16D A 01800 | 2020-12529 | 0.16 | 50,770 | 119,850 | 170,620 | 287,736 | Nov-20 | 5 | 59 |
| 04 | 00 | 000 | 101 | 136 | 33 | 7N2W16C A 09100 | 2020-11032 | 0.07 | 33,620 | 138,380 | 172,000 | 265,514 | Oct-20 | 6 | 65 |
| 04 | 00 | 000 | 101 | 132 | 33 | 7N2W16BC 03400 | 2020-10188 | 0.11 | 44,510 | 161,760 | 206,270 | 312,656 | Sep-20 | 7 | 66 |
| 04 | 00 | 000 | 101 | 135 | 33 | 7N2W16D D 01100 | 2020-13153 | 0.44 | 69,350 | 117,350 | 186,700 | 271,188 | Dec-20 | 8 | 69 |
| 04 | 00 | 000 | 101 | 131 | 33 | 7N2W16BC 05600 | 2020-6374 | 0.11 | 44,510 | 94,190 | 138,700 | 193,954 | Jun-20 | 9 | 72 |
| 04 | 00 | 000 | 101 | 135 | 33 | 7N2W16D D 01600 | 2020-8119 | 0.23 | 58,160 | 208,250 | 266,410 | 372,564 | Aug-20 | 10 | 72 |
| 04 | 00 | 000 | 101 | 134 | 33 | 7N2W16D A 01200 | 2020-3931 | 0.33 | 86,510 | 128,220 | 214,730 | 289,518 | Apr-20 | 11 | 74 |
| 04 | 00 | 000 | 101 | 141 | 33 | 7N2W16CC 00807 | 2020-4251 | 0.56 | 71,580 | 173,860 | 245,440 | 324,653 | May-20 | 12 | 76 |
| 04 | 00 | 000 | 101 | 144 | 33 | 7N2W16D B 10700 | 2020-12204 | 0.30 | 65,470 | 293,090 | 358,560 | 470,022 | Nov-20 | 13 | 76 |
| 04 | 00 | 000 | 101 | 132 | 33 | 7N2W17A D 06000 | 2020-8907 | 0.55 | 71,340 | 165,110 | 236,450 | 304,794 | Aug-20 | 14 | 78 |
| 04 | 00 | 000 | 101 | 134 | 33 | 7N2W16D B 05000 | 2020-8630 | 0.18 | 52,440 | 141,490 | 193,930 | 247,608 | Aug-20 | 15 | 78 |
| 04 | 00 | 000 | 101 | 143 | 33 | 7N2W17A D 04901 | 2020-8689 | 0.11 | 44,510 | 191,130 | 235,640 | 297,103 | Aug-20 | 16 | 79 |
| 04 | 00 | 000 | 101 | 135 | 33 | 7N2W17B D 04200 | 2020-11499 | 0.73 | 74,100 | 115,170 | 189,270 | 236,835 | Nov-20 | 17 | 80 |
| 04 | 00 | 000 | 101 | 146 | 33 | 7N2W16C A 02300 | 2020-10271 | 0.15 | 49,370 | 231,610 | 280,980 | 347,684 | Oct-20 | 18 | 81 |
| 04 | 00 | 000 | 101 | 146 | 33 | 7N2W16BC 04101 | 2020-2255 | 0.23 | 58,040 | 250,380 | 308,420 | 369,112 | Mar-20 | 19 | 84 |
| 04 | 00 | 000 | 101 | 142 | 33 | 7N2W17A D 04100 | 2020-423 | 0.11 | 44,510 | 152,230 | 196,740 | 229,683 | Jan-20 | 20 | 86 |
| 04 | 00 | 000 | 101 | 142 | 33 | 7N2W16CC 01200 | 2020-4823 | 0.51 | 70,620 | 216,550 | 287,170 | 316,080 | May-20 | 21 | 91 |
| 04 | 00 | 000 | 101 | 132 | 33 | 7N2W16C D 00500 | 2020-772 | 0.26 | 61,670 | 156,680 | 218,350 | 236,443 | Jan-20 | 22 | 92 |
| 04 | 00 | 000 | 101 | 151 | 33 | 7N2W17A D 06303 | 2020-4445 | 0.34 | 68,080 | 324,850 | 392,930 | 416,908 | May-20 | 23 | 94 |
| 04 | 00 | 000 | 101 | 151 | 30 | 7N2W17A D 06400 | 2020-3879 | 0.29 | 64,330 | 274,610 | 338,940 | 351,191 | Apr-20 | 24 | 97 |
| 04 | 00 | 000 | 101 | 146 | 33 | 7N2W16D A 04200 | 2020-12822 | 0.20 | 54,230 | 264,120 | 318,350 | 321,952 | Dec-20 | 25 | 99 |
| 04 | 00 | 000 | 101 | 142 | 33 | 7N2W21AB 00105 | 2020-6009 | 0.19 | 53,310 | 325,360 | 378,670 | 353,732 | Jun-20 | 26 | 107 |
| 04 | 00 | 000 | 101 | 143 | 33 | 7N2W17D A 01001 | 2020-3217 | 0.52 | 70,920 | 353,000 | 423,920 | 386,740 | Apr-20 | 27 | 110 |
| 04 | 00 | 000 | 101 | 152 | 33 | 7N2W16CB 02500 | 2020-6628 | 0.96 | 76,440 | 423,810 | 500,250 | 433,177 | Jul-20 | 28 | 115 |
| 04 | 00 | 000 | 101 | 144 | 33 | 7N2W16BC 03600 | 2020-2360 | 0.46 | 69,660 | 345,050 | 414,710 | 354,024 | Mar-20 | 29 | 117 |
| 04 | 00 | 000 | 101 | 156 | 33 | 7N2W16CB 02403 | 2020-9836 | 0.34 | 68,080 | 442,870 | 510,950 | 410,320 | Sep-20 | 30 | 125 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|----------|-----------|----|----|----|----------|------------|----------|
| 102 | 04 | 00 | 000 | 2021 | 1 | Rainier | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|------------|
| Sample - Number of Sales | 1 |
| Population - Number of Accounts | 4 |
| Sales as a percentage of the Population | 25.00% |
| <i>Prior Year Population Values</i> | |
| Land Rmv | 0 |
| OSD RMV | 0 |
| Improvement RMV | 1,062,570 |
| Farm Improvement RMV | 0 |
| Selected Ratio From Sales | 88 |
| Time Trend Adjustment | 9 |
| Before Ratio | 88 |
| Overall Adjustment Factor | 114 |
| Land Adjustment Factor | 100 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 114 |
| Farm Improvement Factor | 114 |
| After Ratio | 100 |

Explanation

RMV 102: SA 00

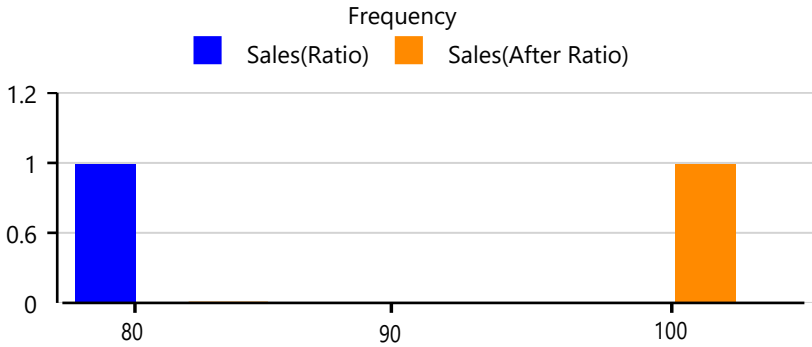
Improved property– Condominium, City of Rainier

This analysis is comprised of condominiums located within the City of Rainier. Although one sale was found out of the population of 4 accounts, it is deemed sufficient to apply to this unique group of properties. Therefore, the Selected Ratio of 88 (Median) was applied.

Performance History

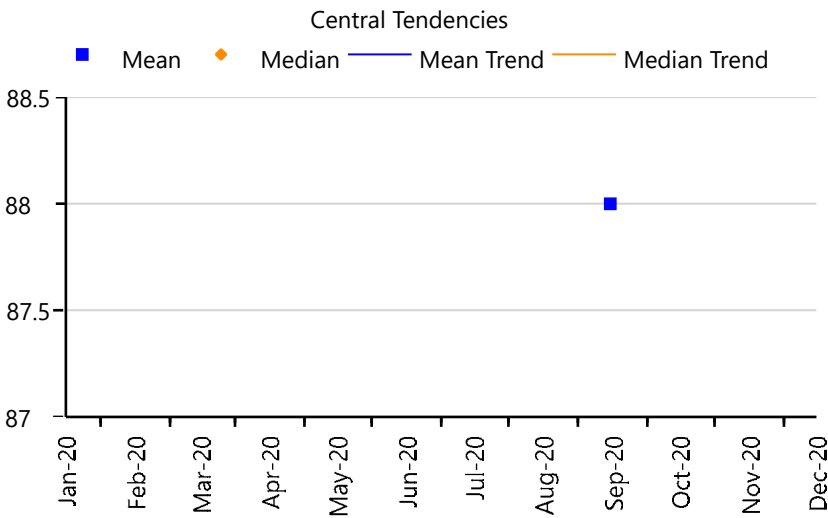
| | 2021 |
|-----|------|
| COD | - |
| PRD | 1.00 |

COLUMBIA County 2021 Ratio Study



| | Sales (Ratio) | Sales (After Ratio) |
|-----------------------|---------------|---------------------|
| 80 | 1 | 0 |
| 90 | 0 | 0 |
| 100 | 0 | 1 |
| Median | 88 | 100 |
| AD | | |
| COD | | |
| Mean | 88 | 100 |
| SD | 1.00 | 1.00 |
| COV | 1.14 | 1.00 |
| Wtd Mean | 88 | 100 |
| GeoMean | 88 | 100 |
| PRD | 1.00 | 1.00 |
| 95% Confidence | 1.96 | 1.96 |

Number Of Sales 1



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Sep-20 | 88 | 88 | 1 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|---------|--------|-------|--------------------|-----------|----|----------|---------|-----------|------------|-----------|---|----|
| 04 | 00 | 000 | 102 | 143 | 33 | 7N2W16D B 80004 | 2020-9533 | | | 274,110 | 274,110 | 312,858 | Sep-20 | 1 | 88 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|----------|-----------|----|----|----|----------|------------|----------|
| 109 | 04 | 00 | 000 | 2021 | 3 | Rainier | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------|
| Sample - Number of Sales | 3 |
| Population - Number of Accounts | 97 |
| Sales as a percentage of the Population | 3.09% |

| Prior Year Population Values | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
|------------------------------|------------------|------------------|-------------------|-------------------|
| Land Rmv | 4,036,420 | 26.71% | 4,924,432 | 24.13% |
| OSD RMV | 1,290,600 | 8.54% | 1,290,600 | 6.33% |
| Improvement RMV | 9,386,680 | 62.11% | 13,610,686 | 66.71% |
| Farm Improvement RMV | 398,820 | 2.64% | 578,289 | 2.83% |

| | |
|----------------------------------|-----------|
| Selected Ratio From Sales | 74 |
| Time Trend Adjustment | 9 |

Before Ratio **74**

| | |
|----------------------------------|------------|
| Overall Adjustment Factor | 135 |
| Land Adjustment Factor | 122 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 145 |
| Farm Improvement Factor | 145 |

After Ratio **100**

Explanation

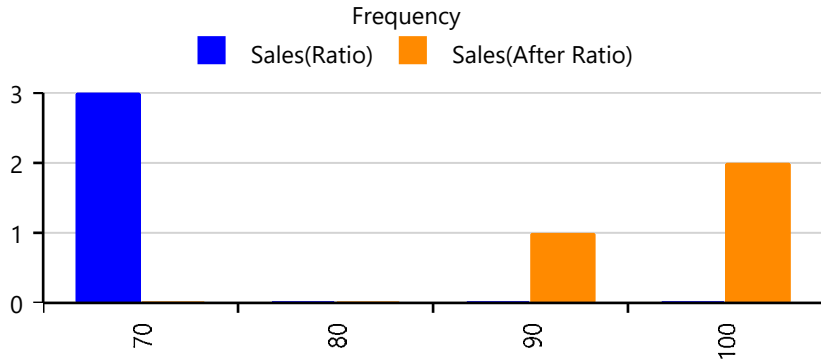
RMV 109: SA 00
Improved land – Manufactured Structure, City of Rainier

This sales array returned 3 sales to analyze for this study of manufactured structures located on real property in the City of Rainier. The sales price was adjusted to reflect the Jan 1st date which resulted in a Median of 74. This indicator was applied accordingly returning an Overall Adjustment Factor of 135.

Performance History

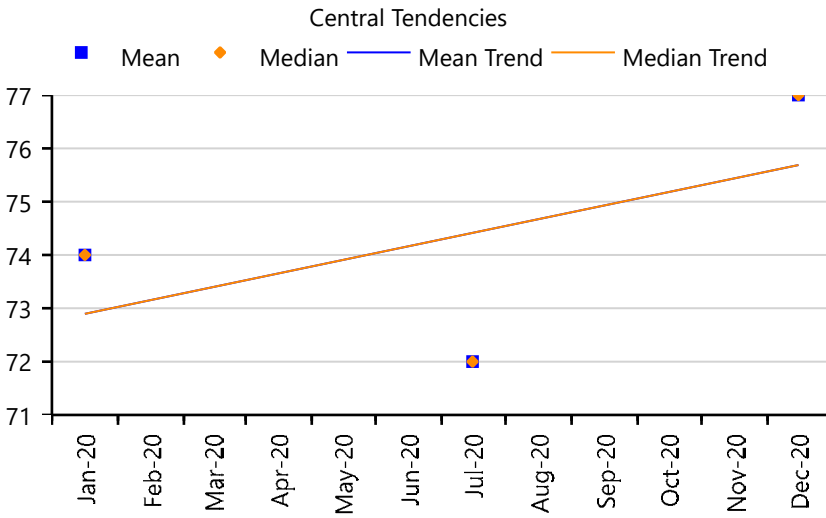
| | 2021 | 2020 | 2018 | 2017 |
|-----|------|------|-------|------|
| COD | 2.25 | 9.23 | 11.11 | 0.00 |
| PRD | 1.00 | 1.01 | 1.00 | 1.00 |

COLUMBIA County 2021 Ratio Study



Number Of Sales 3

| | Sales (Ratio) | Sales (After Ratio) |
|----------------|---------------|---------------------|
| Median | 74 | 101 |
| AD | 1.67 | 2.33 |
| COD | 2.25 | 2.31 |
| Mean | 74 | 101 |
| SD | 2.52 | 3.51 |
| COV | 3.39 | 3.49 |
| Wtd Mean | 75 | 101 |
| GeoMean | 74 | 101 |
| PRD | 1.00 | 1.00 |
| 95% Confidence | 2.85 | 3.97 |



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jan-20 | 74 | 74 | 1 |
| Jul-20 | 72 | 72 | 1 |
| Dec-20 | 77 | 77 | 1 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|---------|--------|-------|--------------------|------------|------|----------|---------|-----------|------------|-----------|---|----|
| 04 | 00 | 000 | 109 | 452 | 33 | 7N2W17D C 00103 | 2020-7561 | 0.32 | 66,950 | 106,010 | 172,960 | 238,878 | Jul-20 | 1 | 72 |
| 04 | 00 | 000 | 109 | 452 | 33 | 7N2W16BC 02600 | 2020-550 | 0.28 | 62,860 | 133,350 | 196,210 | 263,428 | Jan-20 | 2 | 74 |
| 04 | 00 | 000 | 109 | 452 | 30 | 7N2W16D C 03100 | 2020-12995 | 0.26 | 60,580 | 108,440 | 169,020 | 218,280 | Dec-20 | 3 | 77 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|----------|-----------|----|----|----|----------|------------|----------|
| 101 | 04 | 40 | 000 | 2021 | | Rainier | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------|
| Sample - Number of Sales | 0 |
| Population - Number of Accounts | 24 |
| Sales as a percentage of the Population | 0.00% |

| <i>Prior Year Population Values</i> | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
|-------------------------------------|------------------|------------------|-------------------|-------------------|
| Land Rmv | 1,035,280 | 15.11% | 1,263,042 | 15.11% |
| OSD RMV | 480,600 | 7.01% | 480,600 | 5.75% |
| Improvement RMV | 5,300,980 | 77.35% | 6,573,215 | 78.61% |
| Farm Improvement RMV | 35,940 | 0.52% | 44,566 | 0.53% |

| | |
|----------------------------------|-----------|
| Selected Ratio From Sales | 82 |
| Time Trend Adjustment | 0 |

Before Ratio **82**

| | |
|----------------------------------|------------|
| Overall Adjustment Factor | 122 |
| Land Adjustment Factor | 122 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 124 |
| Farm Improvement Factor | 124 |

After Ratio **100**

Explanation

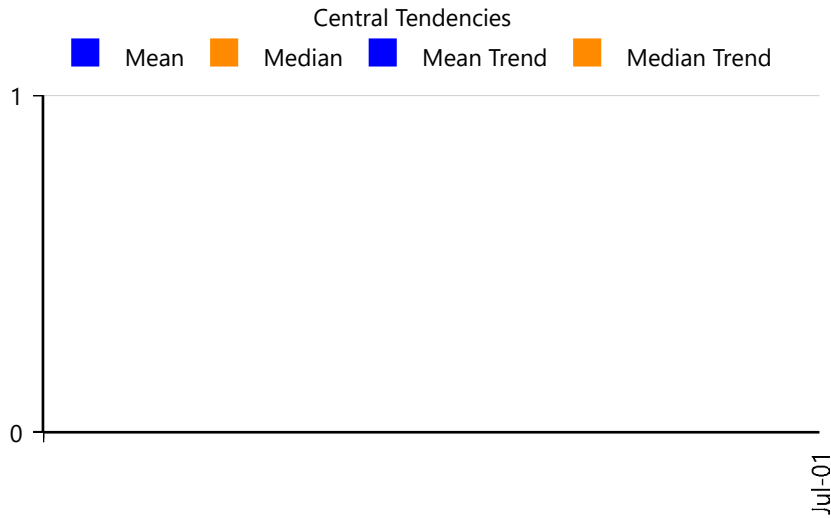
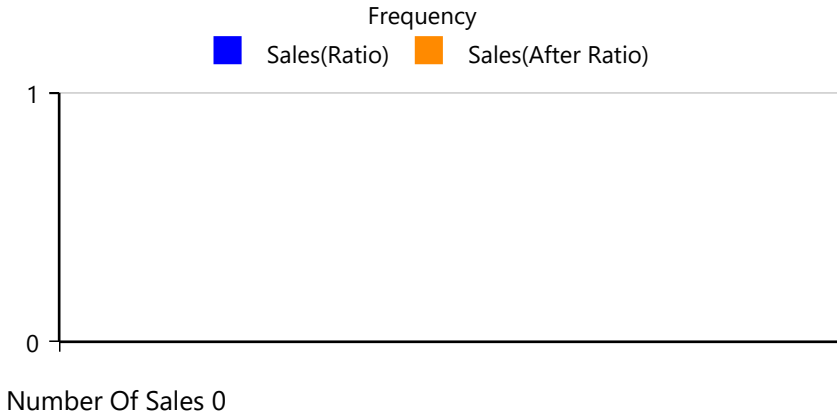
RMV 101: SA 40
Improved land – Duplex/Triplex/Fourplex, City of Rainier

There are no sales available to study for this population of 24 accounts. Therefore it was deemed appropriate to apply the selected ratio of 82 (Mean) from the RMV Class 101 study located in MA 04, SA 00 to this grouping of properties.

Performance History

| | 2021 | 2019 | 2018 |
|-----|------|------|------|
| COD | - | 0.00 | 0.00 |
| PRD | - | 1.00 | 1.00 |

COLUMBIA County 2021 Ratio Study



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

Month Mean Median Sales

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|----------|-----------|----|----|----|----------|------------|----------|
| 101 | 04 | 47 | 000 | 2021 | | Rainier | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------------------|
| Sample - Number of Sales | 0 |
| Population - Number of Accounts | 51 |
| Sales as a percentage of the Population | 0.00% |
| <i>Prior Year Population Values</i> | |
| Land Rmv | 2,520,100 |
| OSD RMV | 780,300 |
| Improvement RMV | 10,964,840 |
| Farm Improvement RMV | 0 |
| | Pre-Trend Brkdwn |
| | 17.67% |
| | Post Trend Values |
| | 3,074,522 |
| | Post Trend Brkdwn |
| | 17.62% |
| | 780,300 |
| | 4.47% |
| | 13,596,402 |
| | 77.91% |
| | 0 |
| | 0.00% |
| Selected Ratio From Sales | 82 |
| Time Trend Adjustment | 0 |
| Before Ratio | 82 |
| Overall Adjustment Factor | 122 |
| Land Adjustment Factor | 122 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 124 |
| Farm Improvement Factor | 124 |
| After Ratio | 100 |

Explanation

RMV 101: SA 47

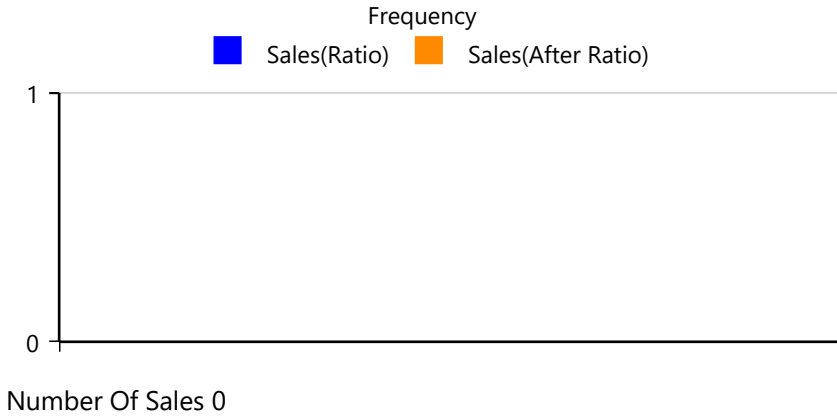
Improved land – Rainier Riverfront Estates, City of Rainier

Rainier Riverfront Estates is a small subdivision located on the Columbia River. No sales were found for this unique classification of properties. Upon review, it is recommended that the Mean of 82 from the RMV Class 101 study located in MA 04 SA 00 be applied here.

Performance History

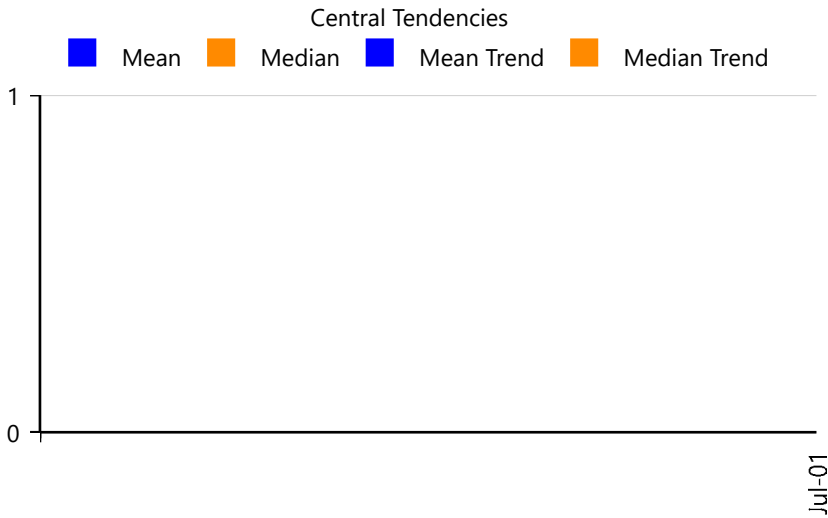
| | 2021 | 2020 | 2019 | 2018 | 2017 |
|-----|------|-------|------|------|------|
| COD | - | 11.61 | 0.00 | 2.48 | 2.25 |
| PRD | - | 1.00 | 1.00 | 1.01 | 1.00 |

COLUMBIA County 2021 Ratio Study



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

Sales (Ratio) Sales (After Ratio)



Month Mean Median Sales

COLUMBIA County 2021 Ratio Study

Study Definition

| | | | | | | | | | | | | | | | |
|-------|----|----|-----|------|------|-------|----------|-------|----|----|-----|------|------|-------|----------|
| RMV | | | | | App | # of | | RMV | | | | | App | # of | |
| Class | MA | SA | NH | Year | Year | Sales | Location | Class | MA | SA | NH | Year | Year | Sales | Location |
| 400 | 04 | 41 | 000 | 2021 | 2021 | 6 | Rainier | 400 | 04 | 44 | 000 | 2021 | 2021 | | Rainier |

Adjustment Calculation Summary

RECALCULATED

| | | | | | |
|---|------------|-------------------------|-------------------------|--------------------------|--------------------------|
| Sample - Number of Sales | 6 | | | | |
| Population - Number of Accounts | 558 | | | | |
| Sales as a percentage of the Population | 1.08% | | | | |
| <i>Prior Year Population Values</i> | | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Land Rmv | | 80,447,731 | 100.00% | 91,710,413 | 100.00% |
| OSD RMV | | 0 | 0.00% | 0 | 0.00% |
| Improvement RMV | | 0 | 0.00% | 0 | 0.00% |
| Farm Improvement RMV | | 0 | 0.00% | 0 | 0.00% |
| Selected Ratio From Sales | 88 | | | | |
| Time Trend Adjustment | 18 | | | | |
| Before Ratio | 88 | | | | |
| Overall Adjustment Factor | 114 | | | | |
| Land Adjustment Factor | 114 | | | | |
| OSD Adjustment Factor | 100 | | | | |
| Improvement Adjustment Factor | 100 | | | | |
| Farm Improvement Factor | 100 | | | | |
| After Ratio | 100 | | | | |

Explanation

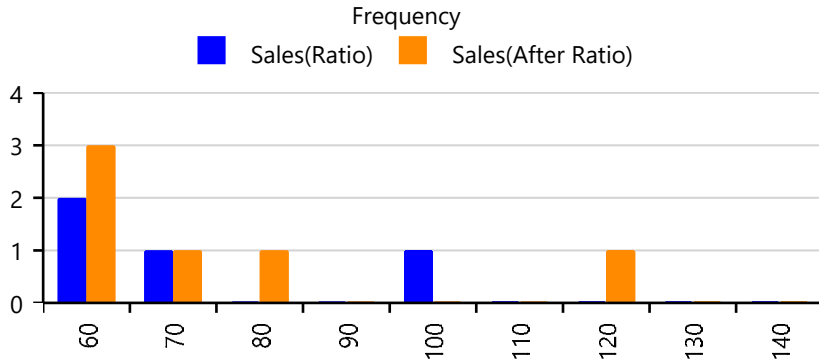
RMV 400: SA 41
 RMV 400: SA 44
 Unimproved land – Rural Rainier (Value Zone 1) and Prescott

For this data set, the sales array returned 6 sales for this classification of property. However, because the sample is only 1.08% of the total population, it was deemed an insufficient array. Therefore, it was decided to apply the Mean of 88 from the RMV Class 401 study located in MA 04 SA 41 and SA 44 for this grouping of un-developed land in SA 41 (Rural Rainier – Value Zone 1) and SA 44 (Prescott).

Performance History

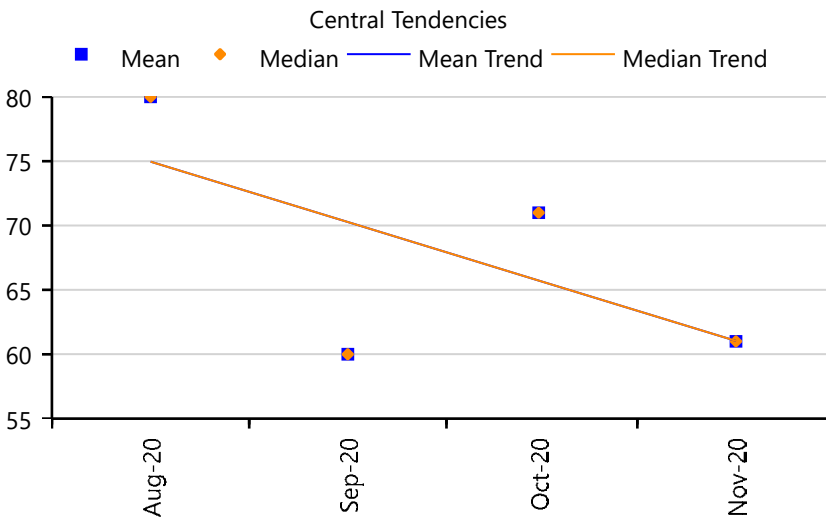
| | | | | | |
|------------|-------------|-------------|-------------|-------------|-------------|
| | 2021 | 2020 | 2019 | 2018 | 2017 |
| COD | 18.78 | 11.73 | 14.91 | 15.40 | 0.00 |
| PRD | 1.05 | 1.05 | 1.04 | 0.91 | 1.00 |

COLUMBIA County 2021 Ratio Study



| | Sales (Ratio) | Sales (After Ratio) |
|-----------------------|---------------|---------------------|
| 60 | 2 | 3 |
| 70 | 1 | 1 |
| 80 | 0 | 1 |
| 90 | 0 | 0 |
| 100 | 1 | 0 |
| 110 | 0 | 0 |
| 120 | 0 | 1 |
| 130 | 0 | 0 |
| 140 | 0 | 0 |
| Median | 63 | 73 |
| AD | 11.83 | 13.67 |
| COD | 18.78 | 18.85 |
| Mean | 69 | 79 |
| SD | 18.73 | 21.47 |
| COV | 27.22 | 27.30 |
| Wtd Mean | 66 | 75 |
| GeoMean | 67 | 77 |
| PRD | 1.05 | 1.05 |
| 95% Confidence | 14.99 | 17.18 |

Number Of Sales 6



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Aug-20 | 80 | 80 | 2 |
| Sep-20 | 60 | 60 | 1 |
| Oct-20 | 71 | 71 | 1 |
| Nov-20 | 61 | 61 | 2 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|---------|--------|-------|--------------------|------------|-------|----------|---------|-----------|------------|-----------|---|-----|
| 04 | 41 | 000 | 400 | | 33 | 7N2W17C0 00300 | 2020-8164 | 2.00 | 58,800 | 0 | 58,800 | 106,930 | Aug-20 | 1 | 55 |
| 04 | 41 | 000 | 400 | | 33 | 5N2W10A0 00302 | 2020-12058 | 5.01 | 93,900 | 0 | 93,900 | 168,627 | Nov-20 | 2 | 56 |
| 04 | 41 | 000 | 640 | | 33 | 6N2W0900 00900 | 2020-10062 | 41.08 | 176,290 | 0 | 176,290 | 292,936 | Sep-20 | 3 | 60 |
| 04 | 41 | 000 | 640 | | 33 | 7N3W14D 0 00300 | 2020-11817 | 13.58 | 113,030 | 0 | 113,030 | 170,051 | Nov-20 | 4 | 66 |
| 04 | 41 | 000 | 400 | | 33 | 7N2W19B0 00400 | 2020-10374 | 3.96 | 92,060 | 0 | 92,060 | 129,891 | Oct-20 | 5 | 71 |
| 04 | 41 | 000 | 640 | | 33 | 7N3W26C0 00900 | 2020-9388 | 9.09 | 100,750 | 0 | 100,750 | 96,021 | Aug-20 | 6 | 105 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV | | | | | App | # of | | | | | RMV | | | | | App | # of | | | | |
|-------|----|----|-----|------|-------|----------|-------|----|----|-----|------|-------|----------|-------|----|-----|------|------|-------|----------|--|
| Class | MA | SA | NH | Year | Sales | Location | Class | MA | SA | NH | Year | Sales | Location | Class | MA | SA | NH | Year | Sales | Location | |
| 401 | 04 | 41 | 000 | 2021 | 27 | Rainier | 401 | 04 | 44 | 000 | 2021 | 1 | Rainier | | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | | | | | |
|---|------------|-------------------------|-------------------------|--------------------------|--------------------------|
| Sample - Number of Sales | 28 | | | | |
| Population - Number of Accounts | 1310 | | | | |
| Sales as a percentage of the Population | 2.14% | | | | |
| <i>Prior Year Population Values</i> | | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
| Land Rmv | | 121,691,029 | 29.43% | 138,727,773 | 29.49% |
| OSD RMV | | 56,702,270 | 13.71% | 56,702,270 | 12.05% |
| Improvement RMV | | 205,107,469 | 49.61% | 239,975,739 | 51.01% |
| Farm Improvement RMV | | 29,952,516 | 7.24% | 35,044,444 | 7.45% |
| Selected Ratio From Sales | 88 | | | | |
| Time Trend Adjustment | 18 | | | | |
| Before Ratio | 88 | | | | |
| Overall Adjustment Factor | 114 | | | | |
| Land Adjustment Factor | 114 | | | | |
| OSD Adjustment Factor | 100 | | | | |
| Improvement Adjustment Factor | 117 | | | | |
| Farm Improvement Factor | 117 | | | | |
| After Ratio | 100 | | | | |

Explanation

RMV 401: SA 41

RMV 401: SA 44

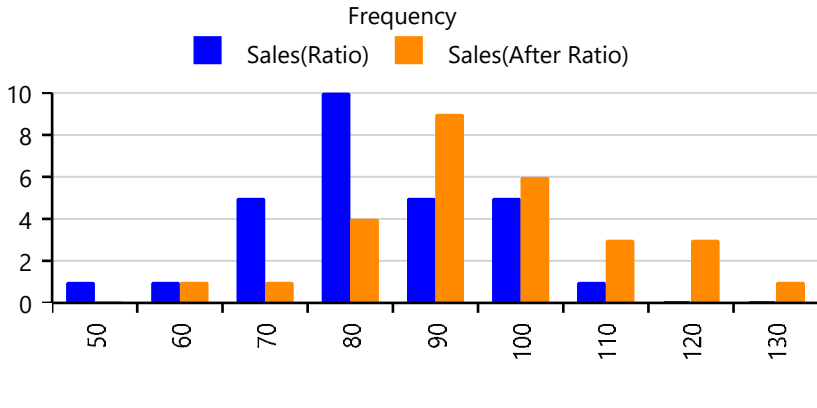
Improved land – Rural Rainier (Value Zone 1) and City of Prescott

For this analysis, the SA 41 (Rural Rainier-Value Zone I) and SA 44 (Prescott) have been analyzed together due to the similar way that they move on the market. Prescott, a former mill-town community, resembles a small subdivision located on the Columbia River in South Rural Rainier. For this analysis the Mean returned a ratio indicator of 88. This ratio was selected and applied, returning an Overall Adjustment Factor of 114.

Performance History

| | 2021 | 2020 | 2019 | 2018 | 2017 |
|------------|-------|-------|------|-------|------|
| COD | 12.46 | 10.21 | - | 17.73 | 5.78 |
| PRD | 1.00 | 0.99 | - | 1.01 | 1.01 |

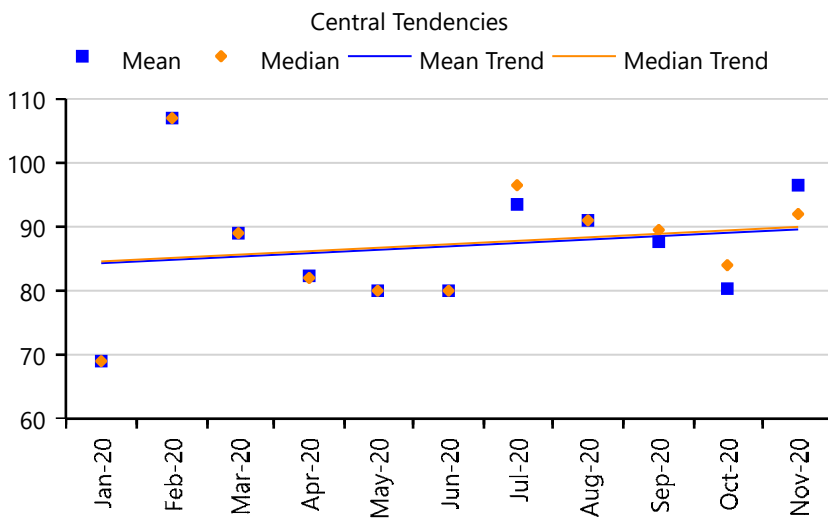
COLUMBIA County 2021 Ratio Study



| | Sales (Ratio) | Sales (After Ratio) |
|-----|---------------|---------------------|
| 50 | 1 | 0 |
| 60 | 1 | 1 |
| 70 | 5 | 1 |
| 80 | 10 | 4 |
| 90 | 5 | 9 |
| 100 | 5 | 6 |
| 110 | 1 | 3 |
| 120 | 0 | 3 |
| 130 | 0 | 1 |

| | Sales (Ratio) | Sales (After Ratio) |
|-----------------------|---------------|---------------------|
| Median | 86 | 98 |
| AD | 10.71 | 12.43 |
| COD | 12.46 | 12.68 |
| Mean | 88 | 101 |
| SD | 13.67 | 15.81 |
| COV | 15.50 | 15.70 |
| Wtd Mean | 88 | 100 |
| GeoMean | 87 | 99 |
| PRD | 1.00 | 1.00 |
| 95% Confidence | 5.07 | 5.86 |

Number Of Sales 28



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jan-20 | 69 | 69 | 1 |
| Feb-20 | 107 | 107 | 1 |
| Mar-20 | 89 | 89 | 2 |
| Apr-20 | 82 | 82 | 3 |
| May-20 | 80 | 80 | 1 |
| Jun-20 | 80 | 80 | 1 |
| Jul-20 | 94 | 97 | 4 |
| Aug-20 | 91 | 91 | 2 |
| Sep-20 | 88 | 90 | 6 |
| Oct-20 | 80 | 84 | 3 |
| Nov-20 | 97 | 92 | 4 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|---------|--------|-------|---------------|------------|-------|----------|---------|-----------|------------|-----------|---|----|
| 04 | 44 | 000 | 401 | 132 | 33 | 7N2W36BC01000 | 2020-10190 | 0.15 | 75,500 | 91,410 | 166,910 | 288,393 | Sep-20 | 1 | 58 |
| 04 | 41 | 000 | 641 | 141 | 33 | 5N2W10B006602 | 2020-192 | 17.81 | 180,620 | 307,940 | 488,560 | 705,960 | Jan-20 | 2 | 69 |
| 04 | 41 | 000 | 641 | 141 | 33 | 5N1W07B001400 | 2020-11427 | 7.80 | 154,180 | 280,090 | 434,270 | 608,585 | Oct-20 | 3 | 71 |
| 04 | 41 | 000 | 641 | 141 | 30 | 7N2W29C000301 | 2020-10099 | 21.03 | 189,880 | 306,530 | 496,410 | 659,106 | Sep-20 | 4 | 75 |
| 04 | 41 | 000 | 401 | 141 | 33 | 5N2W12A000500 | 2020-7112 | 2.30 | 131,940 | 179,280 | 311,220 | 408,675 | Jul-20 | 5 | 76 |
| 04 | 41 | 000 | 641 | 143 | 33 | 7N3W11B000601 | 2020-2016 | 7.05 | 153,050 | 234,670 | 387,720 | 498,449 | Mar-20 | 6 | 78 |

COLUMBIA County 2021 Ratio Study

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|------------|-----------|----------|--------------------|------------|-------|----------|---------|-----------|---------------|--------------|----|-----|
| 04 | 41 | 000 | 641 | 141 | 33 | 7N2W2800 00200 | 2020-3788 | 9.62 | 157,990 | 191,050 | 349,040 | 442,451 | Apr-20 | 7 | 79 |
| 04 | 41 | 000 | 641 | 141 | 33 | 5N2W0100 01800 | 2020-4831 | 4.91 | 148,120 | 374,740 | 522,860 | 654,946 | May-20 | 8 | 80 |
| 04 | 41 | 000 | 401 | 132 | 33 | 6N2W1500 01400 | 2020-5018 | 5.48 | 149,380 | 237,500 | 386,880 | 483,464 | Jun-20 | 9 | 80 |
| 04 | 41 | 000 | 401 | 141 | 33 | 7N2W28BB 00900 | 2020-3443 | 0.70 | 95,460 | 201,480 | 296,940 | 361,088 | Apr-20 | 10 | 82 |
| 04 | 41 | 000 | 401 | 136 | 33 | 7N2W23B0 02500 | 2020-11750 | 2.68 | 136,970 | 205,460 | 342,430 | 412,028 | Nov-20 | 11 | 83 |
| 04 | 41 | 000 | 401 | 142 | 33 | 6N2W2600 01302 | 2020-11185 | 7.33 | 153,470 | 399,940 | 553,410 | 656,375 | Sep-20 | 12 | 84 |
| 04 | 41 | 000 | 641 | 141 | 33 | 6N2W2800 02601 | 2020-11156 | 5.00 | 148,250 | 189,840 | 338,090 | 403,806 | Oct-20 | 13 | 84 |
| 04 | 41 | 000 | 401 | 141 | 33 | 6N2W04A0 00802 | 2020-5345 | 2.00 | 127,900 | 293,630 | 421,530 | 491,246 | Apr-20 | 14 | 86 |
| 04 | 41 | 000 | 401 | 142 | 33 | 7N3W14D 0 01100 | 2020-11102 | 3.00 | 141,190 | 249,110 | 390,300 | 455,858 | Oct-20 | 15 | 86 |
| 04 | 41 | 000 | 641 | 144 | 30 | 5N2W1000 00800 | 2020-8727 | 4.99 | 148,230 | 338,330 | 486,560 | 552,968 | Aug-20 | 16 | 88 |
| 04 | 41 | 000 | 401 | 155 | 33 | 6N2W1000 00704 | 2020-11677 | 7.47 | 153,680 | 304,940 | 458,620 | 513,897 | Nov-20 | 17 | 89 |
| 04 | 41 | 000 | 641 | 142 | 33 | 7N2W2900 00602 | 2020-7722 | 5.00 | 148,250 | 315,560 | 463,810 | 495,512 | Jul-20 | 18 | 94 |
| 04 | 41 | 000 | 401 | 141 | 33 | 6N2W04B0 00101 | 2020-8862 | 14.11 | 224,230 | 242,580 | 466,810 | 499,140 | Aug-20 | 19 | 94 |
| 04 | 41 | 000 | 641 | 146 | 33 | 6N2W3300 00200 | 2020-9443 | 50.00 | 186,360 | 555,990 | 742,350 | 783,878 | Sep-20 | 20 | 95 |
| 04 | 41 | 000 | 401 | 143 | 33 | 7N2W19C0 00300 | 2020-11829 | 3.76 | 145,380 | 290,050 | 435,430 | 458,246 | Nov-20 | 21 | 95 |
| 04 | 41 | 000 | 401 | 142 | 33 | 7N2W19A0 00300 | 2020-7244 | 2.30 | 131,940 | 350,600 | 482,540 | 484,965 | Jul-20 | 22 | 99 |
| 04 | 41 | 000 | 401 | 144 | 33 | 6N2W21D 0 00500 | 2020-2837 | 4.50 | 147,490 | 359,300 | 506,790 | 506,277 | Mar-20 | 23 | 100 |
| 04 | 41 | 000 | 401 | 132 | 33 | 7N2W20C0 00900 | 2020-6786 | 4.94 | 148,160 | 251,130 | 399,290 | 379,610 | Jul-20 | 24 | 105 |
| 04 | 41 | 000 | 401 | 142 | 30 | 6N2W3500 00800 | 2020-10064 | 1.90 | 124,850 | 212,860 | 337,710 | 322,753 | Sep-20 | 25 | 105 |
| 04 | 41 | 000 | 401 | 146 | 33 | 6N2W12BB 01800 | 2020-1347 | 4.23 | 147,080 | 323,540 | 470,620 | 440,534 | Feb-20 | 26 | 107 |
| 04 | 41 | 000 | 401 | 143 | 30 | 6N2W04C0 00102 | 2020-9485 | 4.89 | 148,080 | 507,160 | 655,240 | 601,407 | Sep-20 | 27 | 109 |
| 04 | 41 | 000 | 401 | 142 | 33 | 5N1W07A D 01700 | 2020-12459 | 3.51 | 144,020 | 389,380 | 533,400 | 449,247 | Nov-20 | 28 | 119 |

COLUMBIA County 2021 Ratio Study

Study Definition

| | | | | | | | | | | | | | | |
|-------|----|----|-----|------|-------|----------|--|-------|----|----|-----|------|-------|----------|
| RMV | | | | | App | # of | | RMV | | | | App | # of | |
| Class | MA | SA | NH | Year | Sales | Location | | Class | MA | SA | NH | Year | Sales | Location |
| 409 | 04 | 41 | 000 | 2021 | 9 | Rainier | | 409 | 04 | 44 | 000 | 2021 | | Rainier |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------------------|
| Sample - Number of Sales | 9 |
| Population - Number of Accounts | 415 |
| Sales as a percentage of the Population | 2.17% |
| <i>Prior Year Population Values</i> | |
| Land Rmv | 36,996,970 |
| OSD RMV | 20,369,900 |
| Improvement RMV | 37,314,090 |
| Farm Improvement RMV | 9,622,842 |
| | Pre-Trend Brkdwn |
| | 35.47% |
| | Post Trend Values |
| | 42,176,546 |
| | 32.41% |
| | 20,369,900 |
| | 15.65% |
| | 53,732,290 |
| | 41.29% |
| | 13,856,892 |
| | 10.65% |
| Selected Ratio From Sales | 80 |
| Time Trend Adjustment | 18 |
| Before Ratio | 80 |
| Overall Adjustment Factor | 125 |
| Land Adjustment Factor | 114 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 144 |
| Farm Improvement Factor | 144 |
| After Ratio | 100 |

Explanation

RMV 409: SA 41

RMV 409: S4 44

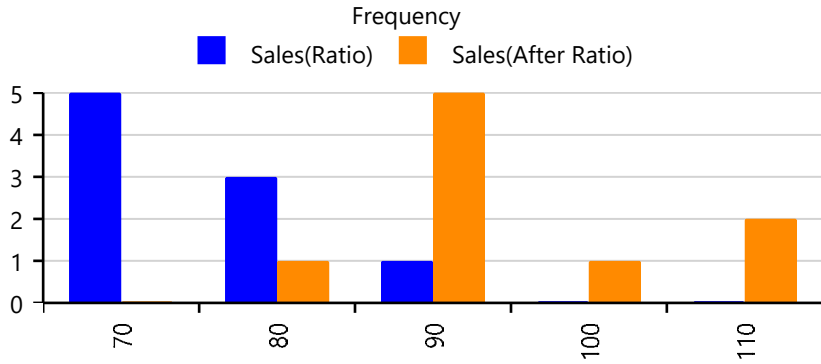
Improved land – Manufactured Structure, Rural Rainier (Value Zone 1) and Prescott

The sales returned for this analysis were adjusted by 18%, the conclusion from the time adjustment study. Next, the Mean returned a ratio of 80 for manufactured structures located in Rural Rainier, SA 41 and SA 44. Once applied, the Overall Adjustment Factor of 125 was returned and deemed appropriate for this classification of property.

Performance History

| | | | | | |
|-----|------|------|------|-------|------|
| | 2021 | 2020 | 2019 | 2018 | 2017 |
| COD | 5.98 | 8.63 | 6.25 | 15.69 | 0.00 |
| PRD | 1.01 | 0.99 | 1.00 | 1.01 | 1.00 |

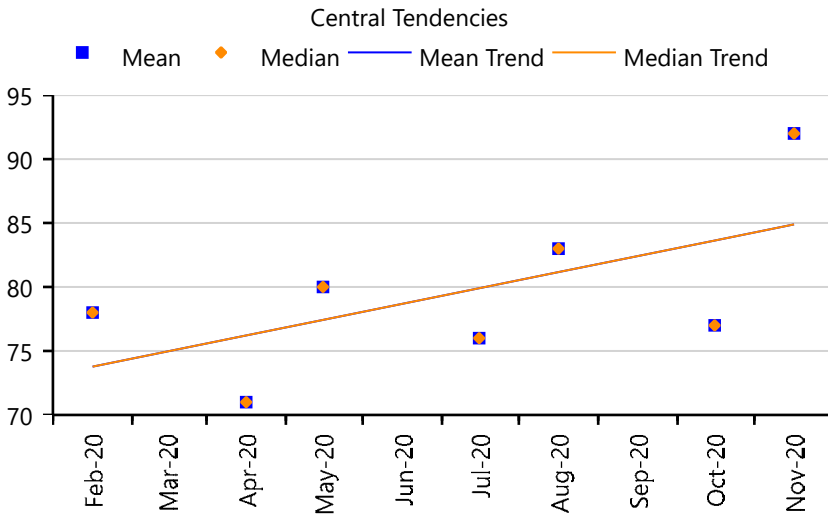
COLUMBIA County 2021 Ratio Study



| | | |
|-----|---|---|
| 70 | 5 | 0 |
| 80 | 3 | 1 |
| 90 | 1 | 5 |
| 100 | 0 | 1 |
| 110 | 0 | 2 |

| | Sales (Ratio) | Sales (After Ratio) |
|-----------------------|---------------|---------------------|
| Median | 78 | 98 |
| AD | 4.67 | 6.33 |
| COD | 5.98 | 6.46 |
| Mean | 80 | 100 |
| SD | 6.78 | 9.39 |
| COV | 8.53 | 9.40 |
| Wtd Mean | 79 | 100 |
| GeoMean | 79 | 100 |
| PRD | 1.01 | 1.00 |
| 95% Confidence | 4.43 | 6.13 |

Number Of Sales 9



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Feb-20 | 78 | 78 | 1 |
| Apr-20 | 71 | 71 | 1 |
| May-20 | 80 | 80 | 1 |
| Jul-20 | 76 | 76 | 2 |
| Aug-20 | 83 | 83 | 2 |
| Oct-20 | 77 | 77 | 1 |
| Nov-20 | 92 | 92 | 1 |

COLUMBIA County 2021 Ratio Study

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|------------|-----------|----------|-------------------|------------|-------|----------|---------|-----------|---------------|--------------|---|----|
| 04 | 41 | 000 | 649 | 453 | 33 | 6N2W2600 00305 | 2020-3677 | 5.61 | 128,540 | 189,540 | 318,080 | 449,833 | Apr-20 | 1 | 71 |
| 04 | 41 | 000 | 409 | 452 | 33 | 6N2W13B0 00200 | 2020-7432 | 4.77 | 147,890 | 86,710 | 234,600 | 323,910 | Jul-20 | 2 | 72 |
| 04 | 41 | 000 | 409 | 452 | 33 | 5N2W12A0 00804 | 2020-11036 | 7.48 | 153,700 | 204,660 | 358,360 | 468,227 | Oct-20 | 3 | 77 |
| 04 | 41 | 000 | 649 | 452 | 33 | 6N2W1000 00707 | 2020-1652 | 5.00 | 148,250 | 89,510 | 237,760 | 304,498 | Feb-20 | 4 | 78 |
| 04 | 41 | 000 | 649 | 442 | 33 | 6N2W1200 00601 | 2020-8146 | 5.15 | 148,620 | 125,950 | 274,570 | 353,569 | Aug-20 | 5 | 78 |
| 04 | 41 | 000 | 649 | 452 | 33 | 6N2W16A0 00901 | 2020-4295 | 14.61 | 175,120 | 98,100 | 273,220 | 340,685 | May-20 | 6 | 80 |
| 04 | 41 | 000 | 649 | 452 | 33 | 5N2W11B0 00300 | 2020-7130 | 10.16 | 160,560 | 130,010 | 290,570 | 362,035 | Jul-20 | 7 | 80 |
| 04 | 41 | 000 | 649 | 463 | 33 | 7N2W2900 00500 | 2020-8914 | 5.00 | 148,250 | 188,040 | 336,290 | 381,674 | Aug-20 | 8 | 88 |
| 04 | 41 | 000 | 409 | 452 | 33 | 7N2W17C0 01000 | 2020-11573 | 1.81 | 122,120 | 137,700 | 259,820 | 282,975 | Nov-20 | 9 | 92 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|----------|-----------|----|----|----|----------|------------|----------|
| 400 | 04 | 42 | 000 | 2021 | 2 | Rainier | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------|
| Sample - Number of Sales | 2 |
| Population - Number of Accounts | 237 |
| Sales as a percentage of the Population | 0.84% |

| Prior Year Population Values | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
|------------------------------|------------------|------------------|-------------------|-------------------|
| Land Rmv | 63,772,010 | 100.00% | 75,250,972 | 100.00% |
| OSD RMV | 0 | 0.00% | 0 | 0.00% |
| Improvement RMV | 0 | 0.00% | 0 | 0.00% |
| Farm Improvement RMV | 0 | 0.00% | 0 | 0.00% |

| | |
|----------------------------------|-----------|
| Selected Ratio From Sales | 85 |
| Time Trend Adjustment | 0 |

| | |
|---------------------|-----------|
| Before Ratio | 85 |
|---------------------|-----------|

| | |
|----------------------------------|------------|
| Overall Adjustment Factor | 118 |
| Land Adjustment Factor | 118 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |

| | |
|--------------------|------------|
| After Ratio | 100 |
|--------------------|------------|

Explanation

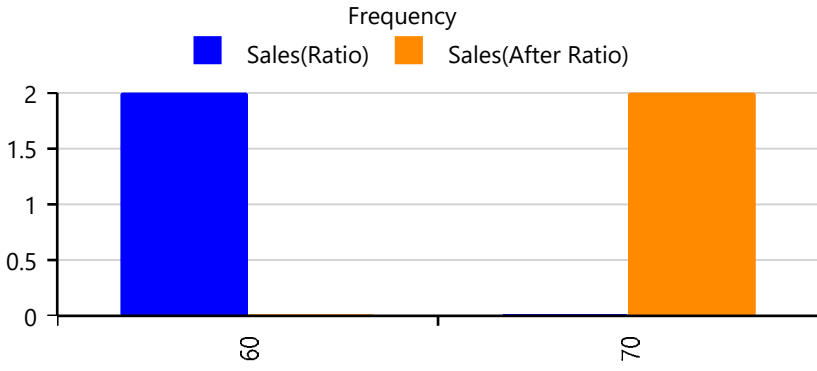
RMV 400: SA 42
Unimproved land – Rural Rainier (Value Zone 2)

Two sales were identified in this study period, which is a sample too small to use as a determination of the current market. Therefore, it is recommended that the conclusion from the RMV 401-Improved Property conclusion that is located in the same study area be applied here (Selected Ratio of 85).

Performance History

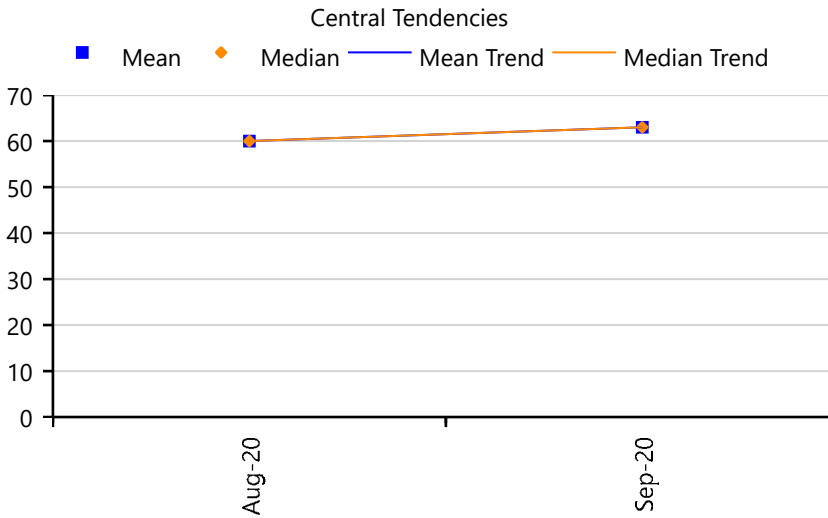
| | 2021 | 2019 | 2018 | 2017 |
|-----|------|-------|-------|-------|
| COD | 2.44 | 14.91 | 17.22 | 22.92 |
| PRD | 0.99 | 1.04 | 0.99 | 1.11 |

COLUMBIA County 2021 Ratio Study



Number Of Sales 2

| | Sales (Ratio) | Sales (After Ratio) |
|-----------------------|---------------|---------------------|
| Median | 62 | 73 |
| AD | 1.50 | 2.00 |
| COD | 2.44 | 2.74 |
| Mean | 62 | 73 |
| SD | 2.12 | 2.83 |
| COV | 3.45 | 3.87 |
| Wtd Mean | 62 | 73 |
| GeoMean | 61 | 73 |
| PRD | .99 | .99 |
| 95% Confidence | 2.94 | 3.92 |



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Aug-20 | 60 | 60 | 1 |
| Sep-20 | 63 | 63 | 1 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|---------|--------|-------|-------------------|-----------|-------|----------|---------|-----------|------------|-----------|---|----|
| 04 | 42 | 000 | 400 | | 30 | 5N2W0800 00801 | 2020-7960 | 2.12 | 75,160 | 0 | 75,160 | 125,000 | Aug-20 | 1 | 60 |
| 04 | 42 | 000 | 640 | | 33 | 6N2W3300 00403 | 2020-9900 | 34.06 | 164,270 | 0 | 164,270 | 260,000 | Sep-20 | 2 | 63 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|----------|-----------|----|----|----|----------|------------|----------|
| 401 | 04 | 42 | 000 | 2021 | 4 | Rainier | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------|
| Sample - Number of Sales | 4 |
| Population - Number of Accounts | 318 |
| Sales as a percentage of the Population | 1.26% |

| Prior Year Population Values | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
|------------------------------|------------------|------------------|-------------------|-------------------|
| Land Rmv | 37,763,950 | 34.06% | 44,561,461 | 34.15% |
| OSD RMV | 14,868,250 | 13.41% | 14,868,250 | 11.39% |
| Improvement RMV | 50,343,950 | 45.40% | 61,419,619 | 47.07% |
| Farm Improvement RMV | 7,908,340 | 7.13% | 9,648,175 | 7.39% |

| | |
|----------------------------------|-----------|
| Selected Ratio From Sales | 85 |
| Time Trend Adjustment | 18 |

Before Ratio **85**

| | |
|----------------------------------|------------|
| Overall Adjustment Factor | 118 |
| Land Adjustment Factor | 118 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 122 |
| Farm Improvement Factor | 122 |

After Ratio **100**

Explanation

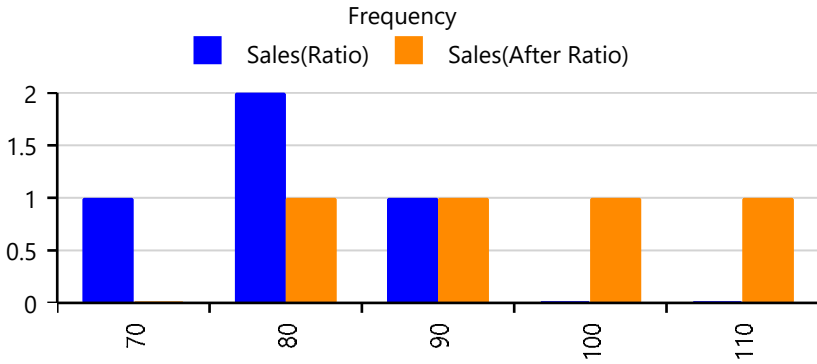
RMV 401: SA 42
Improved land – Rural Rainier (Value Zone 2)

This grouping of improved rural residential sales located in rural Rainier Value Zone 2 returned 4 sales for analysis. After applying the time adjustment of 18% and reviewing the dataset, the Median of 85 was selected as the most appropriate indicator resulting in an Overall Adjustment Factor of 118.

Performance History

| | 2021 | 2020 | 2019 | 2018 | 2017 |
|-----|------|-------|-------|------|-------|
| COD | 8.28 | 19.12 | 11.29 | 9.58 | 14.89 |
| PRD | 1.01 | 0.99 | 1.00 | 1.00 | 1.02 |

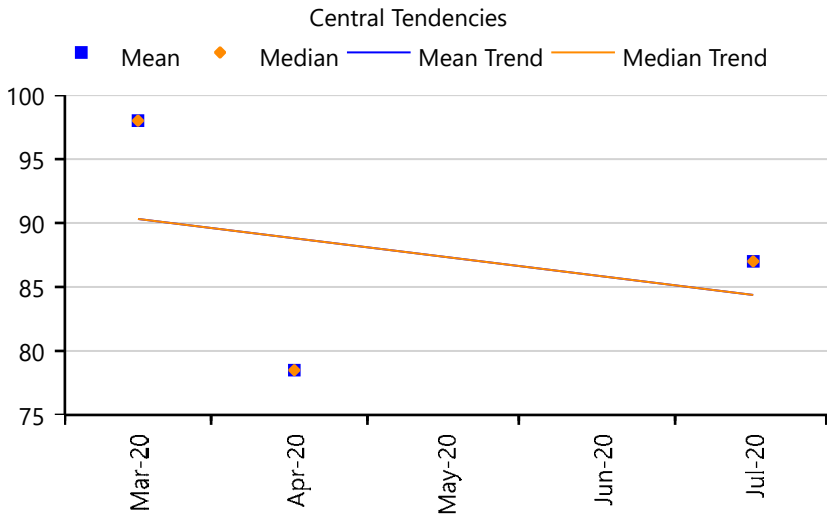
COLUMBIA County 2021 Ratio Study



| | | |
|-----|---|---|
| 70 | 1 | 0 |
| 80 | 2 | 1 |
| 90 | 1 | 1 |
| 100 | 0 | 1 |
| 110 | 0 | 1 |

| | Sales (Ratio) | Sales (After Ratio) |
|-----------------------|---------------|---------------------|
| Median | 85 | 99 |
| AD | 7.00 | 8.25 |
| COD | 8.28 | 8.33 |
| Mean | 86 | 100 |
| SD | 9.68 | 11.38 |
| COV | 11.32 | 11.36 |
| Wtd Mean | 84 | 99 |
| GeoMean | 85 | 100 |
| PRD | 1.01 | 1.01 |
| 95% Confidence | 9.48 | 11.16 |

Number Of Sales 4



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Mar-20 | 98 | 98 | 1 |
| Apr-20 | 79 | 79 | 2 |
| Jul-20 | 87 | 87 | 1 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|---------|--------|-------|-------------------|-----------|------|----------|---------|-----------|------------|-----------|---|----|
| 04 | 42 | 000 | 401 | 136 | 33 | 6N2W3100 00708 | 2020-3376 | 6.76 | 152,390 | 198,180 | 350,570 | 468,660 | Apr-20 | 1 | 75 |
| 04 | 42 | 000 | 641 | 141 | 33 | 6N2W3200 00501 | 2020-3450 | 6.00 | 227,730 | 142,730 | 370,460 | 451,047 | Apr-20 | 2 | 82 |
| 04 | 42 | 000 | 401 | 143 | 33 | 5N3W01A0 00800 | 2020-6267 | 3.48 | 143,860 | 217,690 | 361,550 | 416,571 | Jul-20 | 3 | 87 |
| 04 | 42 | 000 | 401 | 142 | 33 | 6N3W2400 00501 | 2020-3072 | 0.96 | 97,410 | 246,960 | 344,370 | 352,532 | Mar-20 | 4 | 98 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|----------|-----------|----|----|----|----------|------------|----------|
| 409 | 04 | 42 | 000 | 2021 | 3 | Rainier | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| Sample - Number of Sales | 3 | | | | | | | | | | | | | | | | | | | | |
|---|--|-------------------|-------------------|-------------------|-------------------|------------|--------|------------|--------|-----------|--------|-----------|--------|------------|--------|------------|--------|-----------|-------|-----------|-------|
| Population - Number of Accounts | 142 | | | | | | | | | | | | | | | | | | | | |
| Sales as a percentage of the Population | 2.11% | | | | | | | | | | | | | | | | | | | | |
| <i>Prior Year Population Values</i> | | | | | | | | | | | | | | | | | | | | | |
| Land Rmv | 13,164,190 | | | | | | | | | | | | | | | | | | | | |
| OSD RMV | 7,189,500 | | | | | | | | | | | | | | | | | | | | |
| Improvement RMV | 11,626,190 | | | | | | | | | | | | | | | | | | | | |
| Farm Improvement RMV | 2,822,970 | | | | | | | | | | | | | | | | | | | | |
| | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Pre-Trend Values</th> <th>Pre-Trend Brkdwn</th> <th>Post Trend Values</th> <th>Post Trend Brkdwn</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">13,164,190</td> <td style="text-align: right;">37.83%</td> <td style="text-align: right;">15,533,744</td> <td style="text-align: right;">39.34%</td> </tr> <tr> <td style="text-align: right;">7,189,500</td> <td style="text-align: right;">20.66%</td> <td style="text-align: right;">7,189,500</td> <td style="text-align: right;">18.21%</td> </tr> <tr> <td style="text-align: right;">11,626,190</td> <td style="text-align: right;">33.41%</td> <td style="text-align: right;">13,486,380</td> <td style="text-align: right;">34.16%</td> </tr> <tr> <td style="text-align: right;">2,822,970</td> <td style="text-align: right;">8.11%</td> <td style="text-align: right;">3,274,645</td> <td style="text-align: right;">8.29%</td> </tr> </tbody> </table> | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn | 13,164,190 | 37.83% | 15,533,744 | 39.34% | 7,189,500 | 20.66% | 7,189,500 | 18.21% | 11,626,190 | 33.41% | 13,486,380 | 34.16% | 2,822,970 | 8.11% | 3,274,645 | 8.29% |
| Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn | | | | | | | | | | | | | | | | | | |
| 13,164,190 | 37.83% | 15,533,744 | 39.34% | | | | | | | | | | | | | | | | | | |
| 7,189,500 | 20.66% | 7,189,500 | 18.21% | | | | | | | | | | | | | | | | | | |
| 11,626,190 | 33.41% | 13,486,380 | 34.16% | | | | | | | | | | | | | | | | | | |
| 2,822,970 | 8.11% | 3,274,645 | 8.29% | | | | | | | | | | | | | | | | | | |
| Selected Ratio From Sales | 88 | | | | | | | | | | | | | | | | | | | | |
| Time Trend Adjustment | 18 | | | | | | | | | | | | | | | | | | | | |
| Before Ratio | 88 | | | | | | | | | | | | | | | | | | | | |
| Overall Adjustment Factor | 114 | | | | | | | | | | | | | | | | | | | | |
| Land Adjustment Factor | 118 | | | | | | | | | | | | | | | | | | | | |
| OSD Adjustment Factor | 100 | | | | | | | | | | | | | | | | | | | | |
| Improvement Adjustment Factor | 116 | | | | | | | | | | | | | | | | | | | | |
| Farm Improvement Factor | 116 | | | | | | | | | | | | | | | | | | | | |
| After Ratio | 100 | | | | | | | | | | | | | | | | | | | | |

Explanation

RMV 409: SA 42

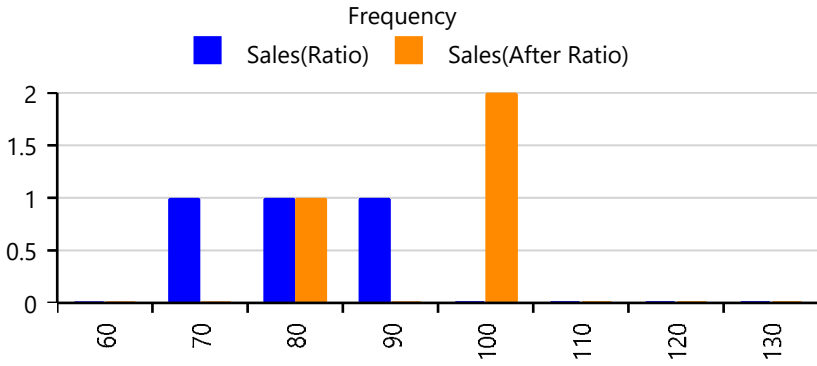
Improved land – Manufactured Structure, Rural Rainier (Value Zone 2)

The Median of 88 was selected as the best indicator for this grouping of properties. This selected central tendency is further supported by the Mean (87), Weighted Mean (87), and the GeoMean (87). The resulting Overall Adjustment Factor is 114 for this study.

Performance History

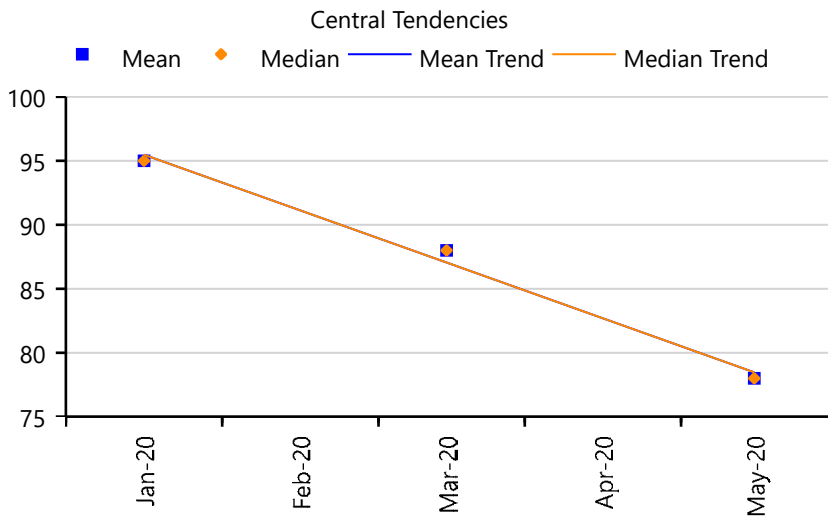
| | 2021 | 2020 | 2019 | 2018 | 2017 |
|-----|------|-------|------|-------|------|
| COD | 6.44 | 16.57 | 6.25 | 13.19 | 6.77 |
| PRD | 1.00 | 1.01 | 1.00 | 0.99 | 0.99 |

COLUMBIA County 2021 Ratio Study



| | Sales (Ratio) | Sales (After Ratio) |
|----------------|---------------|---------------------|
| Median | 88 | 100 |
| AD | 5.67 | 6.67 |
| COD | 6.44 | 6.67 |
| Mean | 87 | 99 |
| SD | 8.54 | 10.02 |
| COV | 9.82 | 10.08 |
| Wtd Mean | 87 | 99 |
| GeoMean | 87 | 99 |
| PRD | 1.00 | 1.00 |
| 95% Confidence | 9.67 | 11.33 |

Number Of Sales 3



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jan-20 | 95 | 95 | 1 |
| Mar-20 | 88 | 88 | 1 |
| May-20 | 78 | 78 | 1 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|---------|--------|-------|-------------------|-----------|------|----------|---------|-----------|------------|-----------|---|----|
| 04 | 42 | 000 | 409 | 190 | 33 | 5N2W0600 01400 | 2020-4595 | 4.05 | 146,790 | 176,130 | 322,920 | 414,440 | May-20 | 1 | 78 |
| 04 | 42 | 000 | 649 | 452 | 33 | 5N2W0800 01900 | 2020-2732 | 6.00 | 200,940 | 133,850 | 334,790 | 381,130 | Mar-20 | 2 | 88 |
| 04 | 42 | 000 | 409 | 473 | 33 | 6N3W1500 00300 | 2020-798 | 1.98 | 127,290 | 278,450 | 405,740 | 426,941 | Jan-20 | 3 | 95 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|----------|-----------|----|----|----|----------|------------|----------|
| 400 | 04 | 45 | 000 | 2021 | 1 | Rainier | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------------------|
| Sample - Number of Sales | 1 |
| Population - Number of Accounts | 21 |
| Sales as a percentage of the Population | 4.76% |
| <i>Prior Year Population Values</i> | |
| Land Rmv | 2,303,780 |
| OSD RMV | 0 |
| Improvement RMV | 0 |
| Farm Improvement RMV | 0 |
| | Pre-Trend Brkdwn |
| | 100.00% |
| | Post Trend Values |
| | 2,280,742 |
| | Post Trend Brkdwn |
| | 100.00% |
| | 0 |
| | 0.00% |
| | 0 |
| | 0.00% |
| | 0 |
| | 0.00% |
| Selected Ratio From Sales | 101 |
| Time Trend Adjustment | 0 |
| Before Ratio | 101 |
| Overall Adjustment Factor | 99 |
| Land Adjustment Factor | 99 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |
| After Ratio | 100 |

Explanation

RMV 400: SA 45

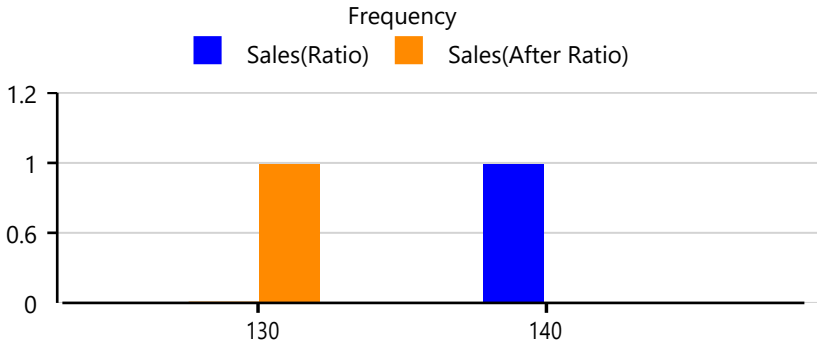
Unimproved land – Dike Land, Rural Rainier

This analysis of unimproved rural dike land in Rainier has a population of 21 accounts. There was a single sale returned for this analysis but was deemed to be an insufficient sample. Therefore, it was decided to apply the conclusion from the RMV Class 401, SA 45 analysis here (Selected Ratio of 101).

Performance History

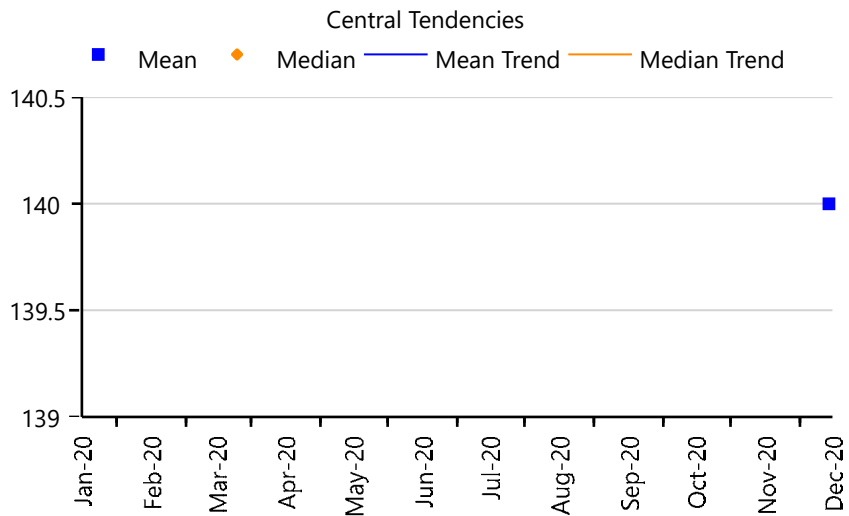
| | 2021 |
|-----|------|
| COD | - |
| PRD | 1.00 |

COLUMBIA County 2021 Ratio Study



| | Sales (Ratio) | Sales (After Ratio) |
|----------------|---------------|---------------------|
| Median | 140 | 138 |
| AD | | |
| COD | | |
| Mean | 140 | 138 |
| SD | 1.00 | 1.00 |
| COV | 0.71 | 0.72 |
| Wtd Mean | 140 | 138 |
| GeoMean | 140 | 138 |
| PRD | 1.00 | 1.00 |
| 95% Confidence | 1.96 | 1.96 |

Number Of Sales 1



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Dec-20 | 140 | 140 | 1 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|---------|--------|-------|--------------------|----------|-------|----------|---------|-----------|------------|-----------|---|-----|
| 04 | 45 | 000 | 400 | | 33 | 7N3W010 0 01000 | 2020-998 | 30.01 | 157,220 | | 157,220 | 112,500 | Dec-20 | 1 | 140 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|----------|-----------|----|----|----|----------|------------|----------|
| 401 | 04 | 45 | 000 | 2021 | 4 | Rainier | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------|
| Sample - Number of Sales | 4 |
| Population - Number of Accounts | 95 |
| Sales as a percentage of the Population | 4.21% |

| <i>Prior Year Population Values</i> | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
|-------------------------------------|------------------|------------------|-------------------|-------------------|
| Land Rmv | 21,911,730 | 58.55% | 21,692,613 | 58.50% |
| OSD RMV | 3,074,600 | 8.22% | 3,074,600 | 8.29% |
| Improvement RMV | 9,484,370 | 25.34% | 9,389,526 | 25.32% |
| Farm Improvement RMV | 2,951,260 | 7.89% | 2,921,747 | 7.88% |

| | |
|----------------------------------|------------|
| Selected Ratio From Sales | 101 |
| Time Trend Adjustment | 18 |

Before Ratio **101**

| | |
|----------------------------------|-----------|
| Overall Adjustment Factor | 99 |
| Land Adjustment Factor | 99 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 99 |
| Farm Improvement Factor | 99 |

After Ratio **100**

Explanation

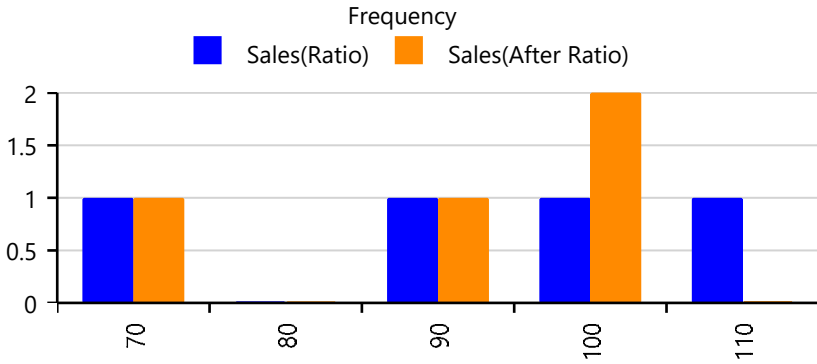
RMV 401: SA 45
Improved land – Dike Land, Rural Rainier

This grouping of sales contains a sampling of ratios without any extreme highs or lows. The Median returned a ratio of 101, which is deemed an appropriate indicator for this classification of properties. This resulted in a trend factor of 99 for land, OSD and improvements for rural Rainier Improved Dike Land properties.

Performance History

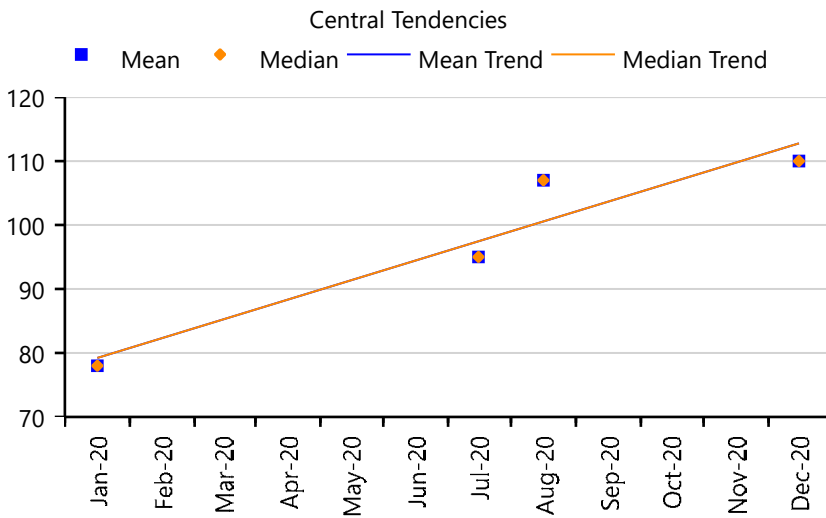
| | 2021 | 2019 |
|-----|-------|------|
| COD | 10.89 | 3.77 |
| PRD | 1.12 | 1.00 |

COLUMBIA County 2021 Ratio Study



Number Of Sales 4

| | Sales (Ratio) | Sales (After Ratio) |
|-----------------------|---------------|---------------------|
| Median | 101 | 100 |
| AD | 11.00 | 11.00 |
| COD | 10.89 | 11.00 |
| Mean | 98 | 97 |
| SD | 14.53 | 14.53 |
| COV | 14.90 | 15.05 |
| Wtd Mean | 87 | 86 |
| GeoMean | 97 | 96 |
| PRD | 1.12 | 1.12 |
| 95% Confidence | 14.24 | 14.24 |



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jan-20 | 78 | 78 | 1 |
| Jul-20 | 95 | 95 | 1 |
| Aug-20 | 107 | 107 | 1 |
| Dec-20 | 110 | 110 | 1 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|---------|--------|-------|-------------------|------------|------------|-----------|---------|-----------|------------|-----------|---|-----|
| 04 | 45 | 000 | 551 | 141 | 33 | 6N1W3100 00201 | 2020-410 | 441.9 5 | 1,720,540 | 385,400 | 2,105,940 | 2,694,141 | Jan-20 | 1 | 78 |
| 04 | 45 | 000 | 541 | 135 | 33 | 7N3W12A0 01000 | 2020-6345 | 19.87 | 264,910 | 189,970 | 454,880 | 478,401 | Jul-20 | 2 | 95 |
| 04 | 45 | 000 | 551 | 143 | 33 | 7N3W12B0 00300 | 2020-9576 | 18.30 | 182,070 | 445,630 | 627,700 | 586,245 | Aug-20 | 3 | 107 |
| 04 | 45 | 000 | 551 | 142 | 30 | 7N3W1200 00101 | 2020-13785 | 2.62 | 136,170 | 260,410 | 396,580 | 360,720 | Dec-20 | 4 | 110 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|----------|-----------|----|----|----|----------|------------|----------|
| 409 | 04 | 45 | 000 | 2021 | | Rainier | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| Sample - Number of Sales | 0 | | | | | | | | | | | | | | | | | | | | |
|---|--|-------------------|-------------------|-------------------|-------------------|---------|--------|---------|--------|---------|--------|---------|--------|---------|--------|---------|--------|---------|--------|---------|--------|
| Population - Number of Accounts | 11 | | | | | | | | | | | | | | | | | | | | |
| Sales as a percentage of the Population | 0.00% | | | | | | | | | | | | | | | | | | | | |
| <i>Prior Year Population Values</i> | | | | | | | | | | | | | | | | | | | | | |
| Land Rmv | 851,440 | | | | | | | | | | | | | | | | | | | | |
| OSD RMV | 652,800 | | | | | | | | | | | | | | | | | | | | |
| Improvement RMV | 869,460 | | | | | | | | | | | | | | | | | | | | |
| Farm Improvement RMV | 751,760 | | | | | | | | | | | | | | | | | | | | |
| | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">Pre-Trend Values</th> <th style="width: 20%;">Pre-Trend Brkdwn</th> <th style="width: 30%;">Post Trend Values</th> <th style="width: 20%;">Post Trend Brkdwn</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">851,440</td> <td style="text-align: right;">27.24%</td> <td style="text-align: right;">842,926</td> <td style="text-align: right;">27.18%</td> </tr> <tr> <td style="text-align: right;">652,800</td> <td style="text-align: right;">20.89%</td> <td style="text-align: right;">652,800</td> <td style="text-align: right;">21.05%</td> </tr> <tr> <td style="text-align: right;">869,460</td> <td style="text-align: right;">27.82%</td> <td style="text-align: right;">860,765</td> <td style="text-align: right;">27.76%</td> </tr> <tr> <td style="text-align: right;">751,760</td> <td style="text-align: right;">24.05%</td> <td style="text-align: right;">744,242</td> <td style="text-align: right;">24.00%</td> </tr> </tbody> </table> | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn | 851,440 | 27.24% | 842,926 | 27.18% | 652,800 | 20.89% | 652,800 | 21.05% | 869,460 | 27.82% | 860,765 | 27.76% | 751,760 | 24.05% | 744,242 | 24.00% |
| Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn | | | | | | | | | | | | | | | | | | |
| 851,440 | 27.24% | 842,926 | 27.18% | | | | | | | | | | | | | | | | | | |
| 652,800 | 20.89% | 652,800 | 21.05% | | | | | | | | | | | | | | | | | | |
| 869,460 | 27.82% | 860,765 | 27.76% | | | | | | | | | | | | | | | | | | |
| 751,760 | 24.05% | 744,242 | 24.00% | | | | | | | | | | | | | | | | | | |
| Selected Ratio From Sales | 101 | | | | | | | | | | | | | | | | | | | | |
| Time Trend Adjustment | 0 | | | | | | | | | | | | | | | | | | | | |
| Before Ratio | 101 | | | | | | | | | | | | | | | | | | | | |
| Overall Adjustment Factor | 99 | | | | | | | | | | | | | | | | | | | | |
| Land Adjustment Factor | 99 | | | | | | | | | | | | | | | | | | | | |
| OSD Adjustment Factor | 100 | | | | | | | | | | | | | | | | | | | | |
| Improvement Adjustment Factor | 99 | | | | | | | | | | | | | | | | | | | | |
| Farm Improvement Factor | 99 | | | | | | | | | | | | | | | | | | | | |
| After Ratio | 100 | | | | | | | | | | | | | | | | | | | | |

Explanation

RMV 409: SA 45

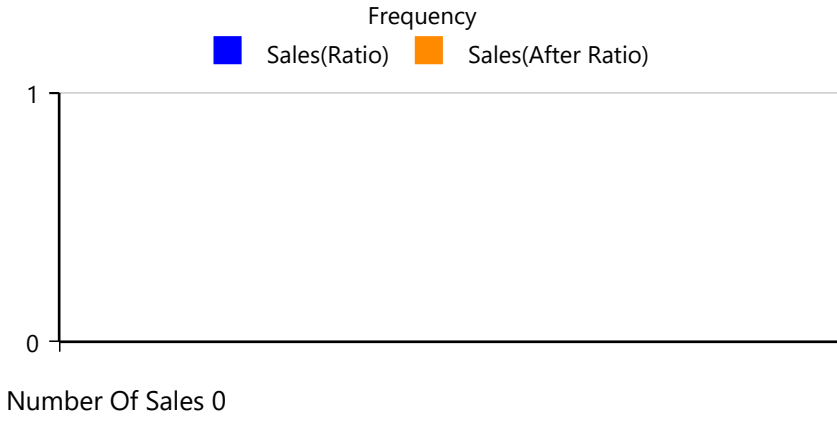
Improved land – Manufactured Structure, Dike Land, Rural Rainier

Due to having no sales available, the Selected Ratio (101) from the RMV Class 401 improved sales analysis within the same study area has been applied here.

Performance History

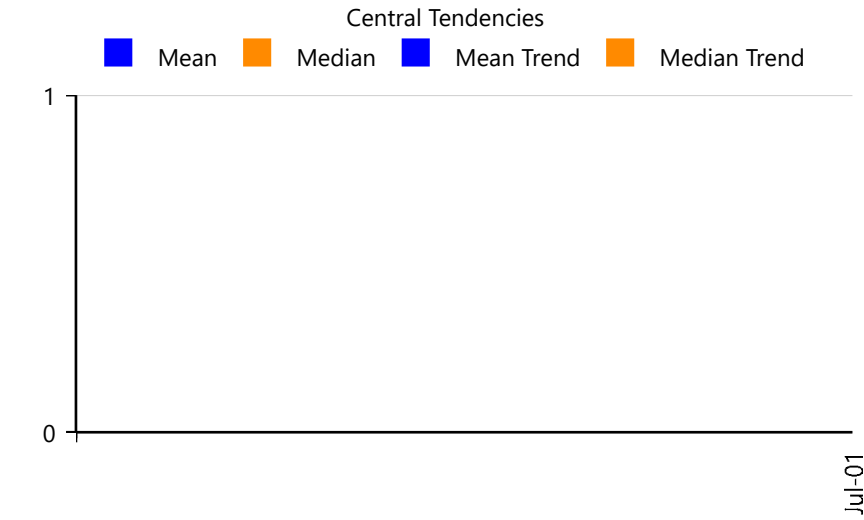
| | 2021 | 2020 |
|-----|------|-------|
| COD | - | 16.57 |
| PRD | - | 1.01 |

COLUMBIA County 2021 Ratio Study



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

Sales (Ratio) Sales (After Ratio)



Month Mean Median Sales

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-------------|-----------|----|----|----|----------|------------|----------|
| 400 | 04 | 56 | 000 | 2021 | | Deer Island | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------------------|
| Sample - Number of Sales | 0 |
| Population - Number of Accounts | 1 |
| Sales as a percentage of the Population | 0.00% |
| <i>Prior Year Population Values</i> | |
| Pre-Trend Values | Pre-Trend Brkdwn |
| Land Rmv | 39,100 |
| OSD RMV | 0 |
| Improvement RMV | 0 |
| Farm Improvement RMV | 0 |
| Post Trend Values | Post Trend Brkdwn |
| Land Rmv | 44,574 |
| OSD RMV | 0 |
| Improvement RMV | 0 |
| Farm Improvement RMV | 0 |
| Selected Ratio From Sales | 88 |
| Time Trend Adjustment | 0 |
| Before Ratio | 88 |
| Overall Adjustment Factor | 114 |
| Land Adjustment Factor | 114 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |
| After Ratio | 100 |

Explanation

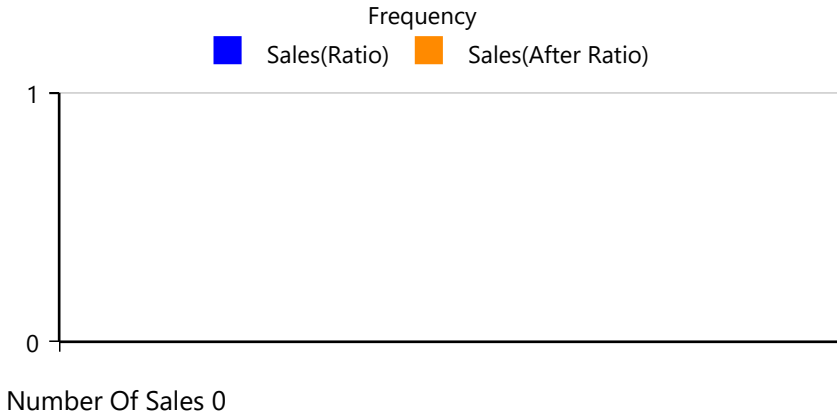
RMV 400: SA 56
Unimproved land, Deer Island

There is only one undeveloped lot located in this study area of properties. Due to having no sales available for this analysis, the Selected Ratio (88) from the RMV Class 400 MA 04 SA 41 and SA 44 analysis was applied here.

Performance History

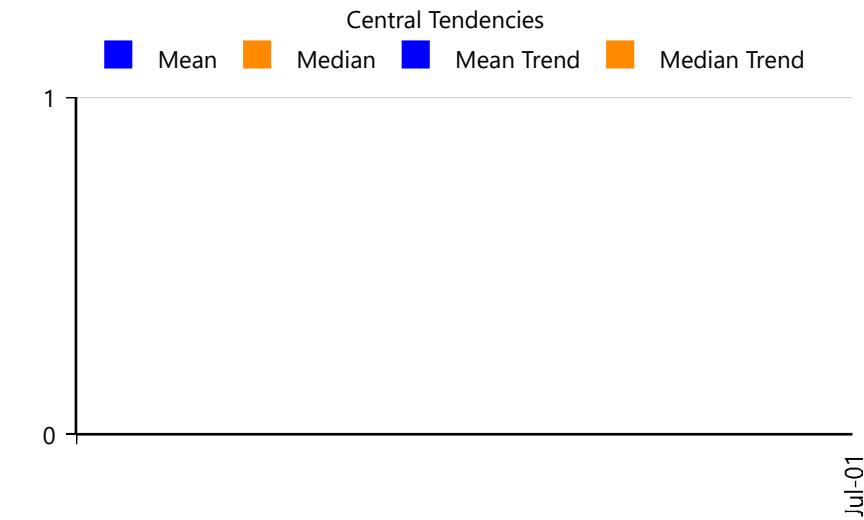
| | |
|-----|------|
| | 2021 |
| COD | - |
| PRD | - |

COLUMBIA County 2021 Ratio Study



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

Sales (Ratio) Sales (After Ratio)



Month Mean Median Sales

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-------------|-----------|----|----|----|----------|------------|----------|
| 409 | 04 | 56 | 000 | 2021 | | Deer Island | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------|
| Sample - Number of Sales | 0 |
| Population - Number of Accounts | 18 |
| Sales as a percentage of the Population | 0.00% |

| <i>Prior Year Population Values</i> | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
|-------------------------------------|------------------|------------------|-------------------|-------------------|
| Land Rmv | 707,710 | 18.26% | 806,789 | 16.63% |
| OSD RMV | 979,200 | 25.27% | 979,200 | 20.19% |
| Improvement RMV | 1,997,950 | 51.55% | 2,797,130 | 57.67% |
| Farm Improvement RMV | 190,770 | 4.92% | 267,078 | 5.51% |

| | |
|----------------------------------|-----------|
| Selected Ratio From Sales | 80 |
| Time Trend Adjustment | 0 |

| | |
|---------------------|-----------|
| Before Ratio | 80 |
|---------------------|-----------|

| | |
|----------------------------------|------------|
| Overall Adjustment Factor | 125 |
| Land Adjustment Factor | 114 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 140 |
| Farm Improvement Factor | 140 |

| | |
|--------------------|------------|
| After Ratio | 100 |
|--------------------|------------|

Explanation

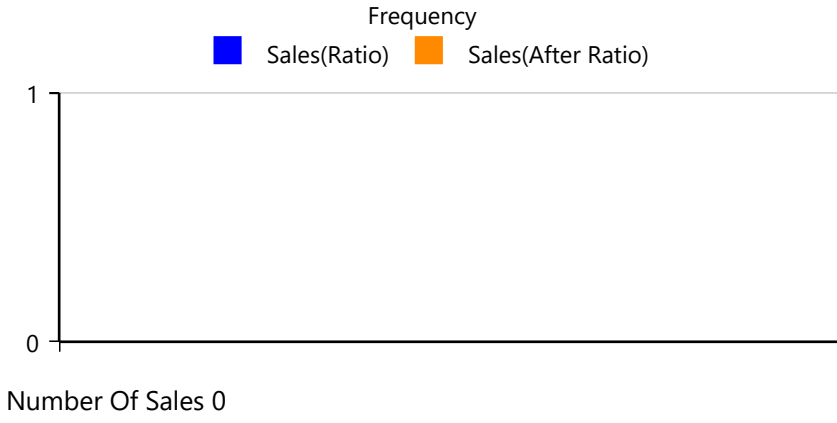
RMV 409: SA 56
Improved land – Manufactured Structure, Deer Island

This is an exclusive area comprised of manufactured structures located in Deer Island and not far from the Columbia River Highway. Due to having no sales available for this analysis, the Selected Ratio of 80 from MA 04 SA 41 and SA 44, RMV 409 analysis was applied here.

Performance History

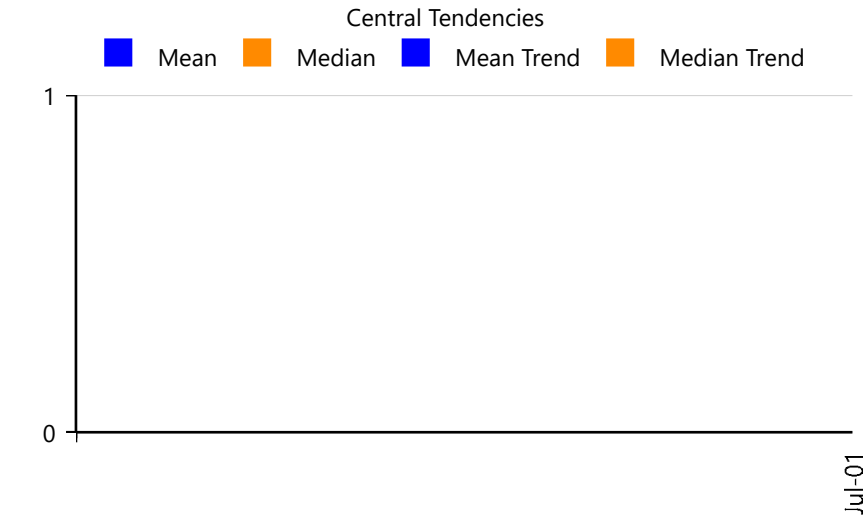
| | 2021 |
|-----|------|
| COD | - |
| PRD | - |

COLUMBIA County 2021 Ratio Study



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

Sales (Ratio) Sales (After Ratio)



Month Mean Median Sales

MAINTENANCE AREA 5

CLATSKANIE

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|------------|-----------|----|----|----|----------|------------|----------|
| 100 | 05 | 00 | 000 | 2021 | 5 | Clatskanie | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|------------|
| Sample - Number of Sales | 5 |
| Population - Number of Accounts | 71 |
| Sales as a percentage of the Population | 7.04% |
| <i>Prior Year Population Values</i> | |
| Land Rmv | 7,750,710 |
| OSD RMV | 0 |
| Improvement RMV | 0 |
| Farm Improvement RMV | 0 |
| Selected Ratio From Sales | 130 |
| Time Trend Adjustment | 9 |
| Before Ratio | 130 |
| Overall Adjustment Factor | 77 |
| Land Adjustment Factor | 77 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |
| After Ratio | 100 |

Explanation

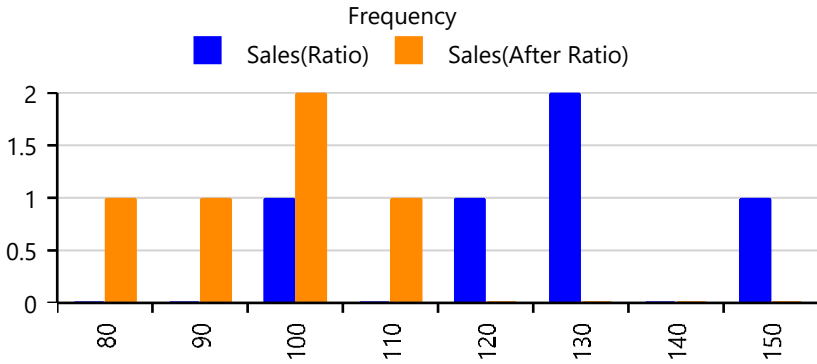
RMV 100: SA 00
Unimproved land, City of Clatskanie

For this study of undeveloped land in the City of Clatskanie, the Mean, Geometric Mean have resulted in the same indicator of 130. The Mean was selected and applied to this analysis. The resulting Overall Adjustment Factor that is returned is 77 which is a reasonable indicator of the current market of vacant city lots in Clatskanie.

Performance History

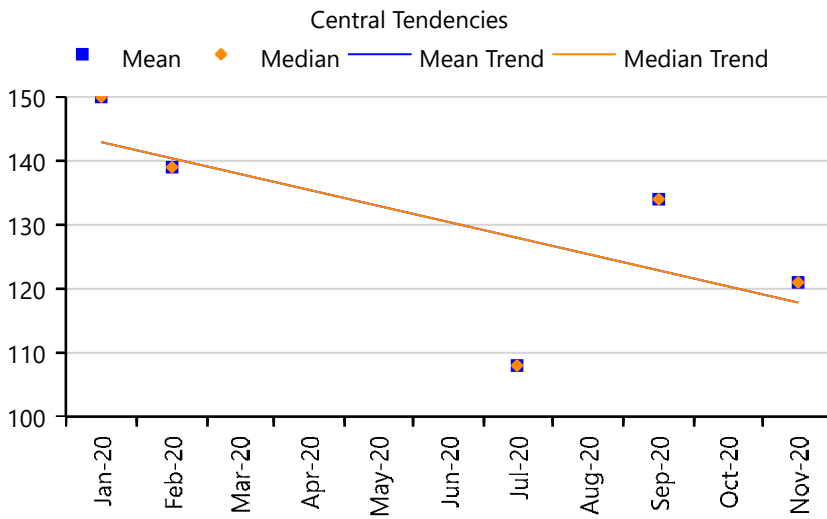
| | 2021 | 2020 | 2019 | 2018 | 2017 |
|-----|------|------|------|------|-------|
| COD | 8.96 | 0.52 | 0.49 | 7.27 | 18.49 |
| PRD | 1.01 | 1.00 | 1.00 | 1.01 | 1.09 |

COLUMBIA County 2021 Ratio Study



| | Sales (Ratio) | Sales (After Ratio) |
|-----------------------|---------------|---------------------|
| 80 | 0 | 1 |
| 90 | 0 | 1 |
| 100 | 1 | 2 |
| 110 | 0 | 1 |
| 120 | 1 | 0 |
| 130 | 2 | 0 |
| 140 | 0 | 0 |
| 150 | 1 | 0 |
| Median | 134 | 103 |
| AD | 12.00 | 9.40 |
| COD | 8.96 | 9.13 |
| Mean | 130 | 100 |
| SD | 16.29 | 12.76 |
| COV | 12.49 | 12.71 |
| Wtd Mean | 129 | 100 |
| GeoMean | 130 | 100 |
| PRD | 1.01 | 1.01 |
| 95% Confidence | 14.28 | 11.18 |

Number Of Sales 5



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jan-20 | 150 | 150 | 1 |
| Feb-20 | 139 | 139 | 1 |
| Jul-20 | 108 | 108 | 1 |
| Sep-20 | 134 | 134 | 1 |
| Nov-20 | 121 | 121 | 1 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|---------|--------|-------|-----------------|------------|------|----------|---------|-----------|------------|-----------|---|-----|
| 05 | 00 | 000 | 100 | | 33 | 7N4W09C A 00144 | 2020-6930 | 0.20 | 39,140 | 0 | 39,140 | 36,359 | Jul-20 | 1 | 108 |
| 05 | 00 | 000 | 100 | | 33 | 7N4W09C A 00114 | 2020-11631 | 0.28 | 52,360 | 0 | 52,360 | 43,436 | Nov-20 | 2 | 121 |
| 05 | 00 | 000 | 100 | | 33 | 7N4W09C A 00140 | 2020-9228 | 0.17 | 48,080 | 0 | 48,080 | 35,973 | Sep-20 | 3 | 134 |
| 05 | 00 | 000 | 100 | | 33 | 7N4W08D A 00300 | 2020-1869 | 0.93 | 47,890 | 0 | 47,890 | 34,486 | Feb-20 | 4 | 139 |
| 05 | 00 | 000 | 100 | | 33 | 7N4W09C A 00120 | 2020-95 | 0.23 | 50,700 | 0 | 50,700 | 33,775 | Jan-20 | 5 | 150 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|------------|-----------|----|----|----|----------|------------|----------|
| 101 | 05 | 00 | 000 | 2021 | 23 | Clatskanie | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------------------|
| Sample - Number of Sales | 23 |
| Population - Number of Accounts | 529 |
| Sales as a percentage of the Population | 4.35% |
| <i>Prior Year Population Values</i> | |
| Land Rmv | 27,044,890 |
| OSD RMV | 6,748,450 |
| Improvement RMV | 87,956,370 |
| Farm Improvement RMV | 958,110 |
| | Pre-Trend Brkdwn |
| | 22.04% |
| | Post Trend Values |
| | 20,824,565 |
| | 15.11% |
| | 6,748,450 |
| | 4.90% |
| | 109,065,899 |
| | 79.13% |
| | 1,188,056 |
| | 0.86% |
| Selected Ratio From Sales | 89 |
| Time Trend Adjustment | 9 |
| Before Ratio | 89 |
| Overall Adjustment Factor | 112 |
| Land Adjustment Factor | 77 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 124 |
| Farm Improvement Factor | 124 |
| After Ratio | 100 |

Explanation

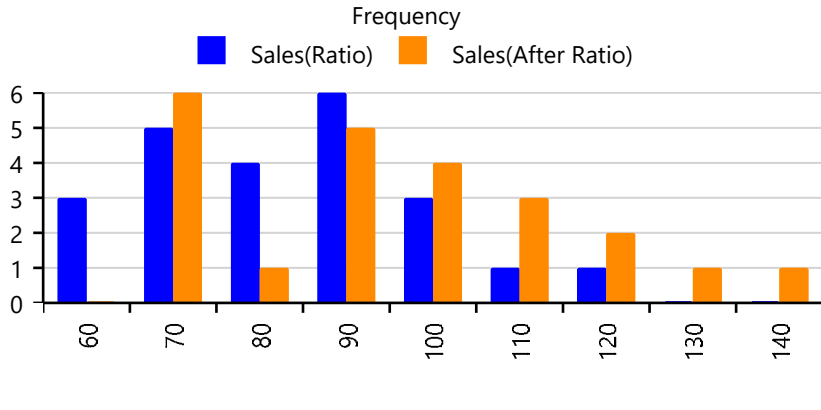
RMV 101: SA 00
Improved property, City of Clatskanie

All single-family site built residential properties located in the City of Clatskanie. The time adjustment of 9% was applied to the sales array. The ratios returned after adjustment were the Median (89), Mean (89), Weighted Mean (88), and the Geometric Mean (87). The Mean was selected as the best indicator and applied here, returning an Overall Adjustment Factor of 112.

Performance History

| | 2021 | 2020 | 2019 | 2018 | 2017 |
|-----|-------|-------|-------|-------|-------|
| COD | 14.90 | 10.73 | 11.18 | 12.28 | 13.32 |
| PRD | 1.00 | 0.99 | 0.99 | 1.00 | 1.01 |

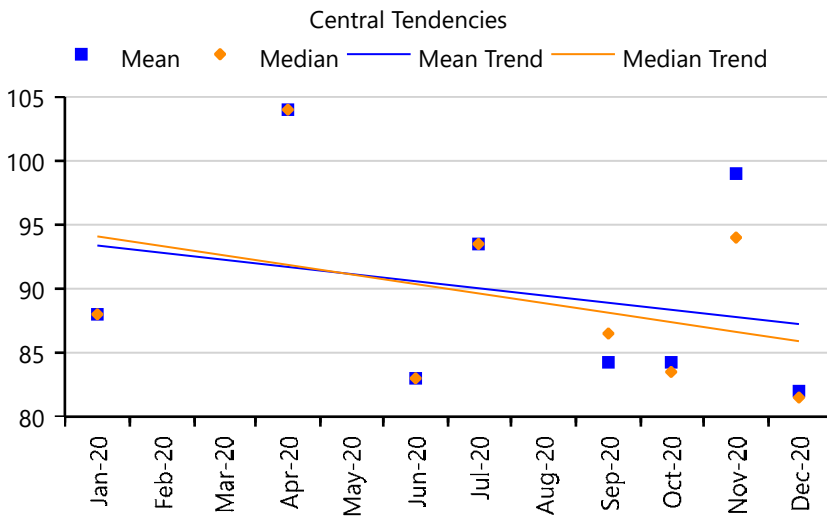
COLUMBIA County 2021 Ratio Study



| | | |
|-----|---|---|
| 60 | 3 | 0 |
| 70 | 5 | 6 |
| 80 | 4 | 1 |
| 90 | 6 | 5 |
| 100 | 3 | 4 |
| 110 | 1 | 3 |
| 120 | 1 | 2 |
| 130 | 0 | 1 |
| 140 | 0 | 1 |

| | Sales (Ratio) | Sales (After Ratio) |
|-----------------------|---------------|---------------------|
| Median | 89 | 99 |
| AD | 13.26 | 15.70 |
| COD | 14.90 | 15.85 |
| Mean | 89 | 100 |
| SD | 16.68 | 19.71 |
| COV | 18.84 | 19.77 |
| Wtd Mean | 88 | 100 |
| GeoMean | 87 | 98 |
| PRD | 1.00 | 1.00 |
| 95% Confidence | 6.82 | 8.06 |

Number Of Sales 23



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jan-20 | 88 | 88 | 2 |
| Apr-20 | 104 | 104 | 2 |
| Jun-20 | 83 | 83 | 2 |
| Jul-20 | 94 | 94 | 2 |
| Sep-20 | 84 | 87 | 4 |
| Oct-20 | 84 | 84 | 4 |
| Nov-20 | 99 | 94 | 3 |
| Dec-20 | 82 | 82 | 4 |

COLUMBIA County 2021 Ratio Study

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|------------|-----------|----------|--------------------|------------|------|----------|---------|-----------|---------------|--------------|----|-----|
| 05 | 00 | 000 | 101 | 135 | 33 | 7N4W08D A 04100 | 2020-10528 | 0.11 | 59,360 | 116,190 | 175,550 | 265,382 | Oct-20 | 1 | 66 |
| 05 | 00 | 000 | 101 | 132 | 33 | 7N4W08CB 02000 | 2020-10962 | 0.35 | 68,660 | 140,110 | 208,770 | 305,808 | Oct-20 | 2 | 68 |
| 05 | 00 | 000 | 101 | 134 | 33 | 7N4W08D C 02800 | 2020-13316 | 0.06 | 39,360 | 133,310 | 172,670 | 253,361 | Dec-20 | 3 | 68 |
| 05 | 00 | 000 | 101 | 132 | 33 | 7N4W08CB 03000 | 2020-12829 | 0.21 | 63,270 | 160,190 | 223,460 | 317,331 | Dec-20 | 4 | 70 |
| 05 | 00 | 000 | 101 | 136 | 33 | 7N4W08C D 02800 | 2020-9702 | 0.34 | 68,280 | 164,380 | 232,660 | 328,032 | Sep-20 | 5 | 71 |
| 05 | 00 | 000 | 101 | 134 | 33 | 7N4W08C D 01000 | 2020-256 | 0.11 | 59,560 | 118,330 | 177,890 | 246,831 | Jan-20 | 6 | 72 |
| 05 | 00 | 000 | 101 | 143 | 33 | 7N4W09CB 01499 | 2020-4948 | 0.27 | 65,970 | 144,600 | 210,570 | 279,412 | Jun-20 | 7 | 75 |
| 05 | 00 | 000 | 101 | 136 | 33 | 7N4W08C A 01100 | 2020-3884 | 0.17 | 52,400 | 145,580 | 197,980 | 249,276 | Apr-20 | 8 | 79 |
| 05 | 00 | 000 | 101 | 143 | 33 | 7N4W09C0 00202 | 2020-6934 | 0.64 | 122,730 | 243,590 | 366,320 | 438,060 | Jul-20 | 9 | 84 |
| 05 | 00 | 000 | 101 | 136 | 33 | 7N4W08D C 03900 | 2020-9125 | 0.22 | 64,070 | 160,790 | 224,860 | 269,111 | Sep-20 | 10 | 84 |
| 05 | 00 | 000 | 101 | | 33 | 7N4W08A C 00700 | 2020-12282 | 0.34 | 68,310 | 249,320 | 317,630 | 378,357 | Nov-20 | 11 | 84 |
| 05 | 00 | 000 | 101 | 141 | 33 | 7N4W17BB 01500 | 2020-9410 | 0.23 | 64,470 | 187,220 | 251,690 | 282,425 | Sep-20 | 12 | 89 |
| 05 | 00 | 000 | 101 | 141 | 33 | 7N4W17BB 00700 | 2020-5359 | 0.23 | 64,740 | 213,860 | 278,600 | 306,571 | Jun-20 | 13 | 91 |
| 05 | 00 | 000 | 101 | 143 | 33 | 7N4W09C0 00302 | 2020-10156 | 0.59 | 82,110 | 200,850 | 282,960 | 303,699 | Sep-20 | 14 | 93 |
| 05 | 00 | 000 | 101 | 143 | 33 | 7N4W08CB 00703 | 2020-13331 | 0.22 | 64,070 | 215,540 | 279,610 | 300,116 | Dec-20 | 15 | 93 |
| 05 | 00 | 000 | 101 | 131 | 30 | 7N4W09C0 00501 | 2020-11801 | 0.39 | 65,100 | 79,090 | 144,190 | 153,287 | Nov-20 | 16 | 94 |
| 05 | 00 | 000 | 101 | 141 | 33 | 7N4W08BC 02000 | 2020-13293 | 0.54 | 79,980 | 251,600 | 331,580 | 341,258 | Dec-20 | 17 | 97 |
| 05 | 00 | 000 | 101 | 141 | 33 | 7N4W09CB 01300 | 2020-11882 | 0.45 | 74,880 | 213,340 | 288,220 | 289,988 | Oct-20 | 18 | 99 |
| 05 | 00 | 000 | 101 | 141 | 30 | 7N4W08C D 00700 | 2020-7429 | 0.17 | 62,050 | 181,650 | 243,700 | 235,895 | Jul-20 | 19 | 103 |
| 05 | 00 | 000 | 101 | 144 | 33 | 7N4W08C D 07100 | 2020-905 | 0.22 | 64,300 | 328,420 | 392,720 | 379,190 | Jan-20 | 20 | 104 |
| 05 | 00 | 000 | 101 | 144 | 33 | 7N4W08C D 02200 | 2020-11507 | 0.23 | 64,610 | 232,960 | 297,570 | 284,900 | Oct-20 | 21 | 104 |
| 05 | 00 | 000 | 101 | 142 | 33 | 7N4W08B D 00200 | 2020-11786 | 0.37 | 69,630 | 254,670 | 324,300 | 273,510 | Nov-20 | 22 | 119 |
| 05 | 00 | 000 | 101 | 136 | 33 | 7N4W08D C 04800 | 2020-3592 | 0.47 | 76,580 | 232,390 | 308,970 | 239,175 | Apr-20 | 23 | 129 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|------------|-----------|----|----|----|----------|------------|----------|
| 109 | 05 | 00 | 000 | 2021 | 1 | Clatskanie | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------------------|
| Sample - Number of Sales | 1 |
| Population - Number of Accounts | 54 |
| Sales as a percentage of the Population | 1.85% |
| <i>Prior Year Population Values</i> | |
| Land Rmv | 3,707,380 |
| OSD RMV | 722,800 |
| Improvement RMV | 4,970,930 |
| Farm Improvement RMV | 191,680 |
| | Pre-Trend Brkdwn |
| | 38.65% |
| | Post Trend Values |
| | 2,854,683 |
| | 722,800 |
| | 6,909,593 |
| | 266,435 |
| | Post Trend Brkdwn |
| | 26.55% |
| | 6.72% |
| | 64.25% |
| | 2.48% |
| Selected Ratio From Sales | 89 |
| Time Trend Adjustment | 9 |
| Before Ratio | 89 |
| Overall Adjustment Factor | 112 |
| Land Adjustment Factor | 77 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 139 |
| Farm Improvement Factor | 139 |
| After Ratio | 100 |

Explanation

RMV 109: SA 00

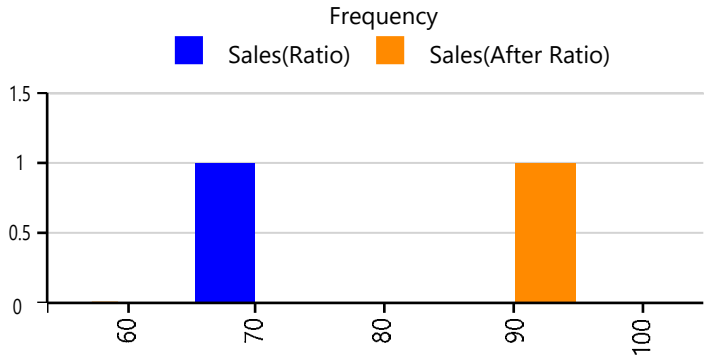
Improved property – Manufactured Structures, City of Clatskanie

With having only one sale returned for this analysis, it was deemed appropriate to apply the Selected Ratio of 89 from the analysis located in MA 05 SA 00 RMV Class 101.

Performance History

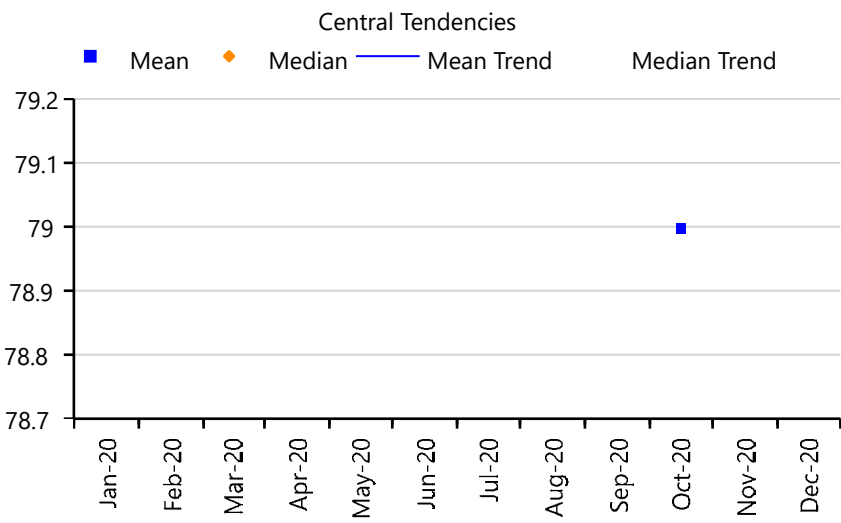
| | 2021 | 2020 | 2019 | 2018 |
|-----|------|-------|-------|------|
| COD | - | 18.11 | 16.02 | 0.00 |
| PRD | 1.01 | 1.05 | 0.99 | 1.00 |

COLUMBIA County 2021 Ratio Study



| | Sales (Ratio) | Sales (After Ratio) |
|----------------|---------------|---------------------|
| Median | 79 | 94 |
| AD | | |
| COD | | |
| Mean | 79 | 94 |
| SD | 1.00 | 1.00 |
| COV | 1.27 | 1.06 |
| Wtd Mean | 79 | 94 |
| GeoMean | 79 | 94 |
| PRD | 1.01 | 1.00 |
| 95% Confidence | 1.96 | 1.96 |

Number Of Sales 1



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Oct-20 | 79 | 79 | 1 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|------------|-----------|----------|--------------------|------------|------|----------|---------|-----------|---------------|--------------|---|----|
| 05 | 00 | 000 | 109 | 442 | 33 | 7N4W08C A 01700 | 2020-10709 | 0.12 | 56,690 | 121,280 | 180,970 | 230,500 | Oct-20 | 1 | 79 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|------------|-----------|----|----|----|----------|------------|----------|
| 101 | 05 | 40 | 000 | 2021 | | Clatskanie | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|------------|
| Sample - Number of Sales | 0 |
| Population - Number of Accounts | 20 |
| Sales as a percentage of the Population | 0.00% |
| <i>Prior Year Population Values</i> | |
| Land Rmv | 1,028,240 |
| OSD RMV | 379,800 |
| Improvement RMV | 3,960,020 |
| Farm Improvement RMV | 6,640 |
| Selected Ratio From Sales | 89 |
| Time Trend Adjustment | 0 |
| Before Ratio | 89 |
| Overall Adjustment Factor | 112 |
| Land Adjustment Factor | 77 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 123 |
| Farm Improvement Factor | 123 |
| After Ratio | 100 |

Explanation

RMV 101: SA 40

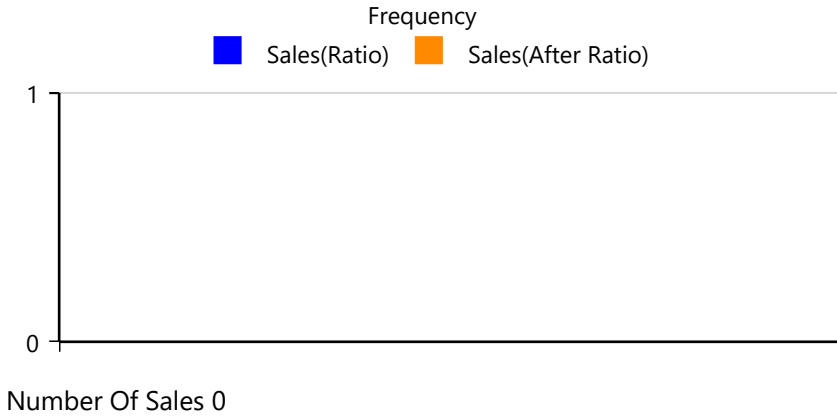
Improved land – Duplex/Triplex/Fourplex, City of Clatskanie

The query did not return any sales for this analysis of Duplex/Triplex/Fourplex properties. Because of this, it was decided to use the Selected Ratio of 89 from the single-family residential study in the same area and to apply it here.

Performance History

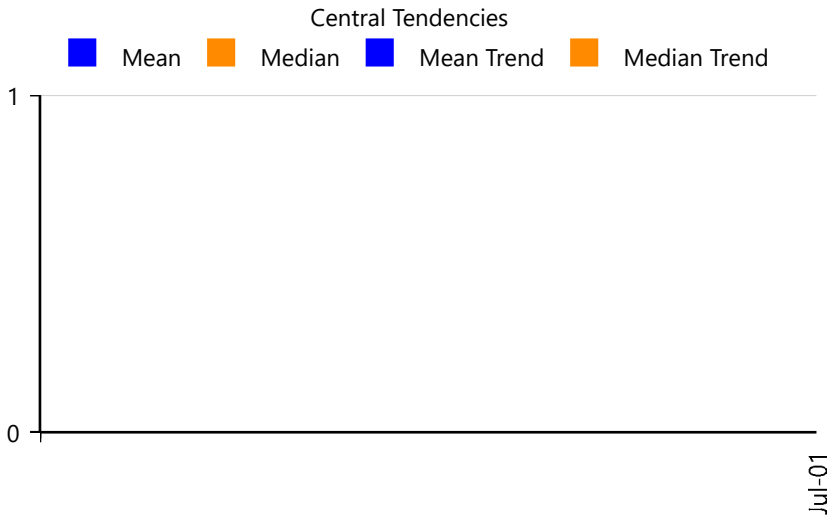
| | 2021 |
|-----|------|
| COD | - |
| PRD | - |

COLUMBIA County 2021 Ratio Study



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

Sales (Ratio) Sales (After Ratio)



Month Mean Median Sales

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|------------|-----------|----|----|----|----------|------------|----------|
| 400 | 05 | 36 | 000 | 2021 | 1 | Clatskanie | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|------------|
| Sample - Number of Sales | 1 |
| Population - Number of Accounts | 26 |
| Sales as a percentage of the Population | 3.85% |
| <i>Prior Year Population Values</i> | |
| Land Rmv | 829,510 |
| OSD RMV | 0 |
| Improvement RMV | 0 |
| Farm Improvement RMV | 0 |
| Selected Ratio From Sales | 93 |
| Time Trend Adjustment | 0 |
| Before Ratio | 93 |
| Overall Adjustment Factor | 108 |
| Land Adjustment Factor | 108 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |
| After Ratio | 100 |

Explanation

RMV 400: SA 36

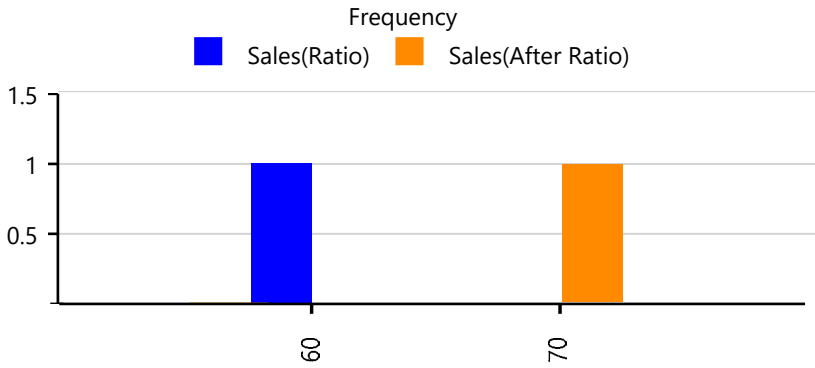
Unimproved land – Fishhawk Lake in Rural Clatskanie

For this area, only a single sale was found which is not an adequate indicator of the market. Therefore, it was decided to apply the Median of 93 from the RMV 401 analysis located in MA 05 SA 36.

Performance History

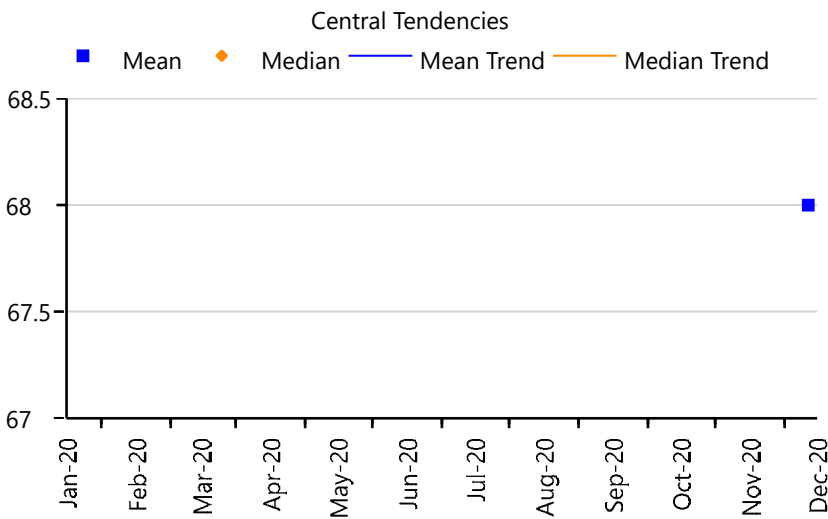
| | 2021 | 2020 | 2019 |
|-----|------|------|------|
| COD | - | - | 5.33 |
| PRD | 1.00 | - | .98 |

COLUMBIA County 2021 Ratio Study



| | Sales (Ratio) | Sales (After Ratio) |
|----------------|---------------|---------------------|
| Median | 68 | 73 |
| AD | | |
| COD | | |
| Mean | 68 | 73 |
| SD | 1.00 | 1.00 |
| COV | 1.47 | 1.37 |
| Wtd Mean | 68 | 73 |
| GeoMean | 68 | 73 |
| PRD | 1.00 | 0.99 |
| 95% Confidence | 1.96 | 1.96 |

Number Of Sales 1



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Dec-20 | 68 | 68 | 1 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|------------|-----------|----------|--------------------|------------|------|----------|---------|-----------|---------------|--------------|---|----|
| 05 | 36 | 000 | 400 | | 30 | 6N5W06B C 01300 | 2020-13188 | 0.28 | 51,000 | | 51,000 | 75,000 | Dec-20 | 1 | 68 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|------------|-----------|----|----|----|----------|------------|----------|
| 401 | 05 | 36 | 000 | 2021 | 10 | Clatskanie | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|---|
| Sample - Number of Sales | 10 |
| Population - Number of Accounts | 60 |
| Sales as a percentage of the Population | 16.67% |
| <i>Prior Year Population Values</i> | |
| | Pre-Trend Values Pre-Trend Brkdwn Post Trend Values Post Trend Brkdwn |
| Land Rmv | 2,484,760 17.35% 2,683,541 17.39% |
| OSD RMV | 1,682,000 11.75% 1,682,000 10.90% |
| Improvement RMV | 10,080,080 70.40% 10,987,287 71.20% |
| Farm Improvement RMV | 71,840 0.50% 78,306 0.51% |
| Selected Ratio From Sales | 93 |
| Time Trend Adjustment | 18 |
| Before Ratio | 93 |
| Overall Adjustment Factor | 108 |
| Land Adjustment Factor | 108 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 109 |
| Farm Improvement Factor | 109 |
| After Ratio | 100 |

Explanation

RMV 401: SA 36

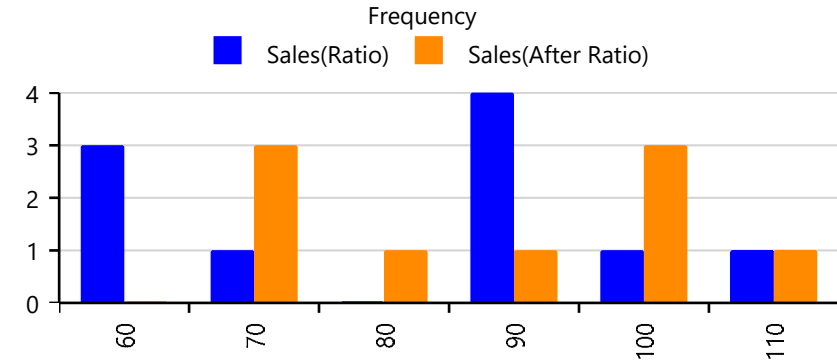
Improved land – Fishhawk Lake in Rural Clatskanie

This study is comprised of properties located in the Fishhawk Lake Estates area. This location is a private community that surrounds a 100-acre man-made lake. It is distinctive due to the nature of the market it encompasses: recreational lake, vacation get-a-way and second home type properties. For this analysis, 10 sales were available for analysis and were found to be sufficient indicators for the market. Once the time adjustment was administered, the Selected Ratio of 93 (Median) was applied to this population of accounts.

Performance History

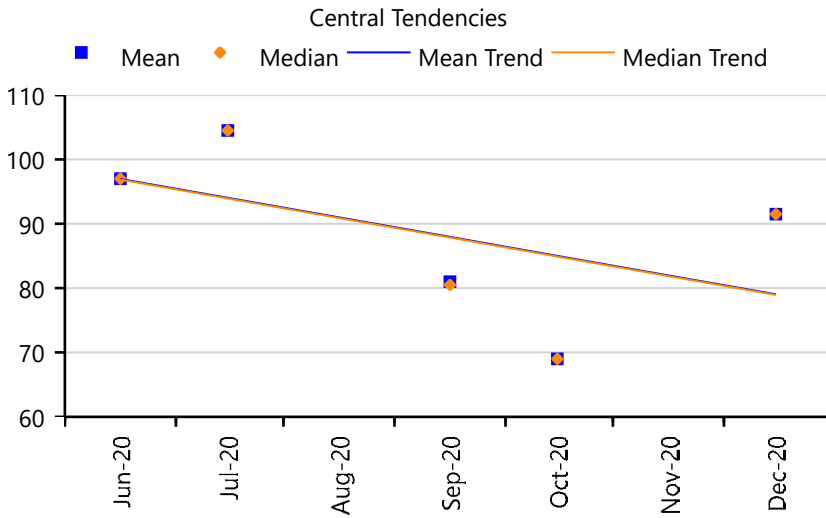
| | 2021 | 2020 | 2019 | 2018 |
|-----|-------|------|------|-------|
| COD | 14.70 | 4.59 | 8.98 | 14.77 |
| PRD | 0.98 | 0.99 | 0.98 | 1.01 |

COLUMBIA County 2021 Ratio Study



Number Of Sales 10

| | Sales (Ratio) | Sales (After Ratio) |
|-----------------------|---------------|---------------------|
| Median | 93 | 100 |
| AD | 13.60 | 15.20 |
| COD | 14.70 | 15.28 |
| Mean | 88 | 95 |
| SD | 17.25 | 19.19 |
| COV | 19.56 | 20.21 |
| Wtd Mean | 90 | 97 |
| GeoMean | 87 | 93 |
| PRD | .98 | .98 |
| 95% Confidence | 10.69 | 11.90 |



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jun-20 | 97 | 97 | 1 |
| Jul-20 | 105 | 105 | 2 |
| Sep-20 | 81 | 81 | 4 |
| Oct-20 | 69 | 69 | 1 |
| Dec-20 | 92 | 92 | 2 |

COLUMBIA County 2021 Ratio Study

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|------------|-----------|----------|--------------------|------------|------|----------|---------|-----------|---------------|--------------|----|-----|
| 05 | 36 | 000 | 401 | 131 | 33 | 6N5W06B D 02200 | 2020-10013 | 0.30 | 51,500 | 75,090 | 126,590 | 191,573 | Sep-20 | 1 | 66 |
| 05 | 36 | 000 | 401 | 135 | 33 | 6N5W06BC 03300 | 2020-8996 | 0.23 | 51,500 | 115,950 | 167,450 | 247,923 | Sep-20 | 2 | 68 |
| 05 | 36 | 000 | 401 | 141 | 33 | 6N5W06BC 00300 | 2020-10833 | 0.21 | 108,500 | 162,260 | 270,760 | 394,592 | Oct-20 | 3 | 69 |
| 05 | 36 | 000 | 401 | 135 | 33 | 6N5W06B D 01700 | 2020-13562 | 0.22 | 51,500 | 138,690 | 190,190 | 245,292 | Dec-20 | 4 | 78 |
| 05 | 36 | 000 | 401 | 143 | 33 | 6N5W06B D 01400 | 2020-7138 | 0.21 | 51,500 | 251,380 | 302,880 | 329,309 | Jul-20 | 5 | 92 |
| 05 | 36 | 000 | 401 | 131 | 33 | 6N5W06BC 01800 | 2020-9523 | 0.37 | 108,500 | 101,080 | 209,580 | 224,209 | Sep-20 | 6 | 93 |
| 05 | 36 | 000 | 401 | 143 | 33 | 6N5W06B D 01600 | 2020-5982 | 0.19 | 51,500 | 242,760 | 294,260 | 303,696 | Jun-20 | 7 | 97 |
| 05 | 36 | 000 | 401 | 155 | 33 | 6N5W06B D 03000 | 2020-9799 | 0.44 | 47,000 | 250,300 | 297,300 | 305,979 | Sep-20 | 8 | 97 |
| 05 | 36 | 000 | 401 | 163 | 33 | 6N5W06BC 01200 | 2020-13189 | 0.27 | 108,500 | 317,700 | 426,200 | 404,120 | Dec-20 | 9 | 105 |
| 05 | 36 | 000 | 401 | 152 | 33 | 6N5W06B D 03700 | 2020-6496 | 0.21 | 51,500 | 341,900 | 393,400 | 335,448 | Jul-20 | 10 | 117 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|------------|-----------|----|----|----|----------|------------|----------|
| 400 | 05 | 51 | 000 | 2021 | 11 | Clatskanie | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------------|
| Sample - Number of Sales | 11 |
| Population - Number of Accounts | 802 |
| Sales as a percentage of the Population | 1.37% |
| <i>Prior Year Population Values</i> | |
| Land RMV | 204,651,250 |
| OSD RMV | 0 |
| Improvement RMV | 0 |
| Farm Improvement RMV | 0 |
| Selected Ratio From Sales | 94 |
| Time Trend Adjustment | 18 |
| Before Ratio | 94 |
| Overall Adjustment Factor | 106 |
| Land Adjustment Factor | 106 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |
| After Ratio | 100 |

Explanation

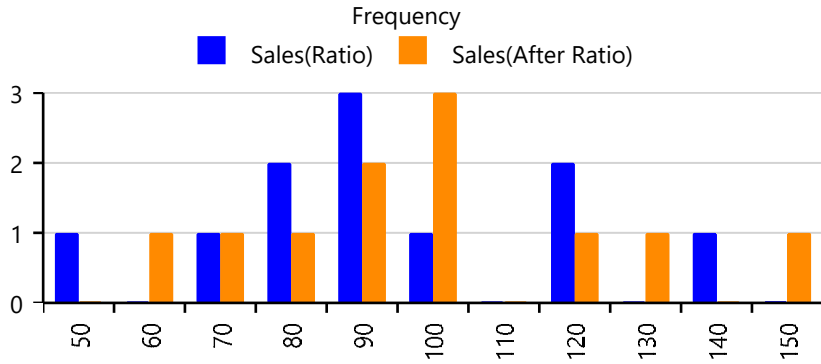
RMV 400: SA 51
Unimproved land, Rural Clatskanie (Value Zone 1)

This dataset returned 11 sales for use in this analysis of vacant land located in rural Clatskanie, Value Zone 1. Once the time adjustment was applied, the Median returned a ratio indicator of 94. This Selected Ratio was applied and a Land Trend Factor of 106 was deemed appropriate.

Performance History

| | 2021 | 2020 | 2019 | 2018 | 2017 |
|-----|-------|-------|-------|-------|-------|
| COD | 19.44 | 11.02 | 11.83 | 16.00 | 19.55 |
| PRD | 1.06 | 1.03 | 1.05 | 1.01 | 1.06 |

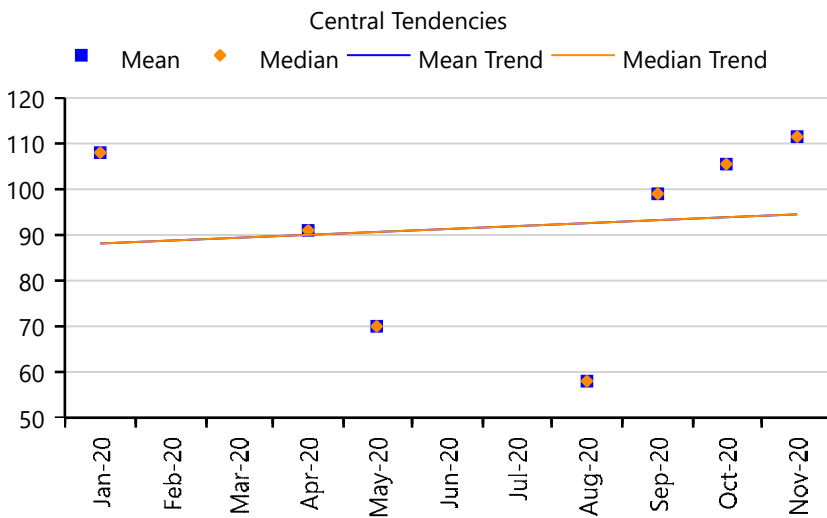
COLUMBIA County 2021 Ratio Study



| | | |
|-----|---|---|
| 50 | 1 | 0 |
| 60 | 0 | 1 |
| 70 | 1 | 1 |
| 80 | 2 | 1 |
| 90 | 3 | 2 |
| 100 | 1 | 3 |
| 110 | 0 | 0 |
| 120 | 2 | 1 |
| 130 | 0 | 1 |
| 140 | 1 | 0 |
| 150 | 0 | 1 |

| | Sales (Ratio) | Sales (After Ratio) |
|-----------------------|---------------|---------------------|
| Median | 94 | 100 |
| AD | 18.27 | 19.27 |
| COD | 19.44 | 19.27 |
| Mean | 97 | 103 |
| SD | 24.68 | 26.12 |
| COV | 25.45 | 25.38 |
| Wtd Mean | 91 | 97 |
| GeoMean | 94 | 100 |
| PRD | 1.06 | 1.06 |
| 95% Confidence | 14.59 | 15.44 |

Number Of Sales 11



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jan-20 | 108 | 108 | 2 |
| Apr-20 | 91 | 91 | 1 |
| May-20 | 70 | 70 | 1 |
| Aug-20 | 58 | 58 | 1 |
| Sep-20 | 99 | 99 | 2 |
| Oct-20 | 106 | 106 | 2 |
| Nov-20 | 112 | 112 | 2 |

COLUMBIA County 2021 Ratio Study

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|------------|-----------|----------|--------------------|------------|-------|----------|---------|-----------|---------------|--------------|----|-----|
| 05 | 51 | 000 | 640 | | 33 | 6N4W2800 01108 | 2020-7828 | 5.04 | 90,370 | 0 | 90,370 | 155,629 | Aug-20 | 1 | 58 |
| 05 | 51 | 000 | 640 | | 33 | 6N4W3400 00700 | 2020-4364 | 33.40 | 196,460 | 0 | 196,460 | 278,775 | May-20 | 2 | 70 |
| 05 | 51 | 000 | 400 | | 30 | 7N3W09B0 01900 | 2020-11642 | 9.36 | 112,540 | 0 | 112,540 | 136,724 | Nov-20 | 3 | 82 |
| 05 | 51 | 000 | 640 | | 33 | 7N5W36B0 00500 | 2020-10229 | 7.58 | 106,750 | 0 | 106,750 | 125,376 | Oct-20 | 4 | 85 |
| 05 | 51 | 000 | 640 | | 30 | 7N3W17A0 01001 | 2020-3317 | 8.23 | 87,240 | 0 | 87,240 | 95,991 | Apr-20 | 5 | 91 |
| 05 | 51 | 000 | 640 | | 33 | 8N4W26B0 01000 | 2020-984 | 17.21 | 120,530 | 0 | 120,530 | 128,172 | Jan-20 | 6 | 94 |
| 05 | 51 | 000 | 640 | | 33 | 8N4W34A0 00102 | 2020-9604 | 32.15 | 191,070 | 0 | 191,070 | 199,804 | Sep-20 | 7 | 96 |
| 05 | 51 | 000 | 640 | | 33 | 7N3W16B0 00300 | 2020-9386 | 37.11 | 211,230 | 0 | 211,230 | 206,898 | Sep-20 | 8 | 102 |
| 05 | 51 | 000 | 640 | | 33 | 7N4W1100 01204 | 2020-915 | 6.04 | 99,250 | 0 | 99,250 | 81,669 | Jan-20 | 9 | 122 |
| 05 | 51 | 000 | 640 | | 33 | 8N4W34D 0 01100 | 2020-10658 | 19.93 | 117,820 | 0 | 117,820 | 93,537 | Oct-20 | 10 | 126 |
| 05 | 51 | 000 | 640 | | 33 | 7N4W1100 01201 | 2020-12364 | 7.99 | 107,970 | 0 | 107,970 | 76,552 | Nov-20 | 11 | 141 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV | | | | App | # of | | | RMV | | | | App | # of | |
|-------|----|----|-----|------|-------|------------|--|-------|----|----|----|------|-------|----------|
| Class | MA | SA | NH | Year | Sales | Location | | Class | MA | SA | NH | Year | Sales | Location |
| 401 | 05 | 51 | 000 | 2021 | 45 | Clatskanie | | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | | | | |
|---|-------|-------------------------|-------------------------|--------------------------|
| Sample - Number of Sales | 45 | | | |
| Population - Number of Accounts | 1487 | | | |
| Sales as a percentage of the Population | 3.03% | | | |
| <i>Prior Year Population Values</i> | | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values |
| Land Rmv | | 134,783,410 | 28.63% | 142,870,415 |
| OSD RMV | | 62,621,180 | 13.30% | 62,621,180 |
| Improvement RMV | | 238,864,020 | 50.75% | 286,636,824 |
| Farm Improvement RMV | | 34,435,150 | 7.32% | 41,322,180 |
| Selected Ratio From Sales | | 88 | | |
| Time Trend Adjustment | | 18 | | |
| Before Ratio | | 88 | | |
| Overall Adjustment Factor | | 114 | | |
| Land Adjustment Factor | | 106 | | |
| OSD Adjustment Factor | | 100 | | |
| Improvement Adjustment Factor | | 120 | | |
| Farm Improvement Factor | | 120 | | |
| After Ratio | | 100 | | |

Explanation

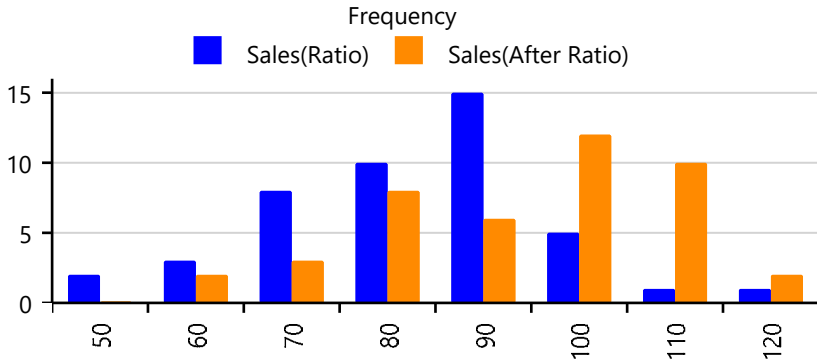
RMV 401: SA 51
Improved property, Rural Clatskanie (Value Zone 1)

For this sales array of improved property within rural Clatskanie, the Mean and the Weighted Mean returned a ratio of 88. The Mean was selected and applied to the analysis. The result is an Overall Adjustment Factor of 114.

Performance History

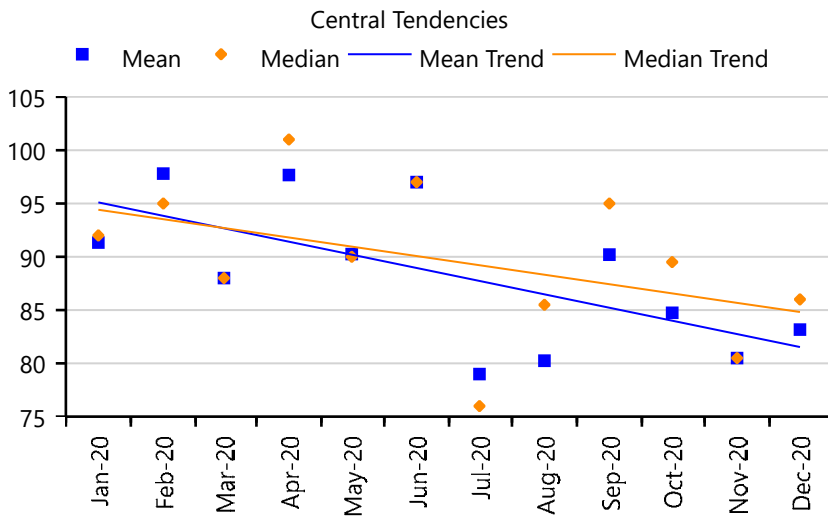
| | 2021 | 2020 | 2019 | 2018 | 2017 |
|------------|-------|-------|-------|-------|------|
| COD | 12.48 | 10.04 | 15.65 | 10.08 | 9.18 |
| PRD | 1.00 | 1.01 | 1.03 | 1.00 | 1.01 |

COLUMBIA County 2021 Ratio Study



| | Sales (Ratio) | Sales (After Ratio) |
|----------------|---------------|---------------------|
| Median | 89 | 103 |
| AD | 11.11 | 13.18 |
| COD | 12.48 | 12.79 |
| Mean | 88 | 100 |
| SD | 14.41 | 17.29 |
| COV | 16.41 | 17.26 |
| Wtd Mean | 88 | 101 |
| GeoMean | 87 | 99 |
| PRD | 1.00 | .99 |
| 95% Confidence | 4.21 | 5.05 |

Number Of Sales 45



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jan-20 | 91 | 92 | 3 |
| Feb-20 | 98 | 95 | 5 |
| Mar-20 | 88 | 88 | 2 |
| Apr-20 | 98 | 101 | 3 |
| May-20 | 90 | 90 | 4 |
| Jun-20 | 97 | 97 | 2 |
| Jul-20 | 79 | 76 | 5 |
| Aug-20 | 80 | 86 | 4 |
| Sep-20 | 90 | 95 | 5 |
| Oct-20 | 85 | 90 | 4 |
| Nov-20 | 81 | 81 | 2 |
| Dec-20 | 83 | 86 | 6 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|---------|--------|-------|--------------------|------------|------|----------|---------|-----------|------------|-----------|---|----|
| 05 | 51 | 000 | 401 | 134 | 33 | 8N4W27D A 00400 | 2020-13287 | 2.00 | 98,200 | 111,390 | 209,590 | 382,184 | Dec-20 | 1 | 55 |
| 05 | 51 | 000 | 401 | 134 | 33 | 8N4W27D A 00400 | 2020-4604 | 2.00 | 98,200 | 111,390 | 209,590 | 366,993 | May-20 | 2 | 57 |
| 05 | 51 | 000 | 401 | 141 | 33 | 7N3W09A0 00700 | 2020-8121 | 0.92 | 76,200 | 196,750 | 272,950 | 443,967 | Aug-20 | 3 | 61 |
| 05 | 51 | 000 | 541 | 325 | 33 | 7N3W10B0 00904 | 2020-6299 | 4.95 | 114,600 | 62,690 | 177,290 | 272,516 | Jul-20 | 4 | 65 |
| 05 | 51 | 000 | 401 | 134 | 33 | 7N4W17BA 00700 | 2020-11416 | 5.07 | 140,840 | 182,160 | 323,000 | 468,292 | Oct-20 | 5 | 69 |
| 05 | 51 | 000 | 401 | 133 | 30 | 6N5W1300 00500 | 2020-4706 | 3.92 | 129,080 | 170,660 | 299,740 | 405,223 | May-20 | 6 | 74 |

COLUMBIA County 2021 Ratio Study

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|------------|-----------|----------|--------------------|------------|-------|----------|---------|-----------|---------------|--------------|----|----|
| 05 | 51 | 000 | 401 | 145 | 33 | 7N4W15D B 02700 | 2020-7771 | 1.89 | 95,780 | 242,570 | 338,350 | 457,277 | Jul-20 | 7 | 74 |
| 05 | 51 | 000 | 641 | 151 | 33 | 6N4W2800 01105 | 2020-6535 | 5.20 | 142,010 | 306,340 | 448,350 | 587,520 | Jul-20 | 8 | 76 |
| 05 | 51 | 000 | 401 | 131 | 33 | 7N4W09A0 00700 | 2020-12189 | 5.81 | 147,490 | 123,790 | 271,280 | 358,757 | Nov-20 | 9 | 76 |
| 05 | 51 | 000 | 401 | 141 | 33 | 7N3W03C0 02400 | 2020-2719 | 2.27 | 103,070 | 249,160 | 352,230 | 455,280 | Mar-20 | 10 | 77 |
| 05 | 51 | 000 | 401 | 142 | 33 | 8N4W36A0 01100 | 2020-9566 | 2.03 | 98,760 | 261,800 | 360,560 | 468,185 | Sep-20 | 11 | 77 |
| 05 | 51 | 000 | 641 | 136 | 33 | 7N4W03B0 00900 | 2020-13752 | 5.84 | 147,760 | 235,670 | 383,430 | 501,196 | Dec-20 | 12 | 77 |
| 05 | 51 | 000 | 401 | | 33 | 6N5W3000 00700 | 2020-13876 | 13.80 | 127,080 | 0 | 127,080 | 165,248 | Dec-20 | 13 | 77 |
| 05 | 51 | 000 | 401 | 136 | 33 | 7N4W07D 0 01900 | 2020-6725 | 4.13 | 131,520 | 240,350 | 371,870 | 467,023 | Jul-20 | 14 | 80 |
| 05 | 51 | 000 | 401 | 142 | 33 | 7N3W08C0 00300 | 2020-8333 | 2.40 | 105,420 | 372,570 | 477,990 | 576,126 | Aug-20 | 15 | 83 |
| 05 | 51 | 000 | 401 | 151 | 33 | 6N4W2800 00801 | 2020-555 | 3.11 | 107,070 | 243,540 | 350,610 | 417,516 | Jan-20 | 16 | 84 |
| 05 | 51 | 000 | 401 | 133 | 33 | 8N4W2500 01301 | 2020-11585 | 10.39 | 163,670 | 176,010 | 339,680 | 402,330 | Sep-20 | 17 | 84 |
| 05 | 51 | 000 | 641 | 125 | 33 | 7N5W0600 02200 | 2020-12276 | 17.01 | 170,160 | 67,190 | 237,350 | 280,803 | Nov-20 | 18 | 85 |
| 05 | 51 | 000 | 641 | 136 | 33 | 7N3W3300 00301 | 2020-1057 | 14.07 | 167,260 | 282,140 | 449,400 | 523,710 | Feb-20 | 19 | 86 |
| 05 | 51 | 000 | 401 | 142 | 30 | 7N3W17D 0 01100 | 2020-8156 | 2.40 | 105,410 | 216,660 | 322,070 | 366,770 | Aug-20 | 20 | 88 |
| 05 | 51 | 000 | 401 | 142 | 33 | 7N3W10B0 00901 | 2020-10523 | 9.85 | 162,790 | 299,060 | 461,850 | 526,362 | Oct-20 | 21 | 88 |
| 05 | 51 | 000 | 401 | 142 | 33 | 8N4W34D 0 00901 | 2020-2969 | 7.17 | 155,720 | 326,060 | 481,780 | 539,030 | Apr-20 | 22 | 89 |
| 05 | 51 | 000 | 401 | 142 | 30 | 7N4W15D B 02500 | 2020-8744 | 2.30 | 103,610 | 368,170 | 471,780 | 531,000 | Aug-20 | 23 | 89 |
| 05 | 51 | 000 | 641 | 143 | 30 | 7N4W16BA 00201 | 2020-1637 | 10.17 | 163,200 | 335,920 | 499,120 | 548,578 | Feb-20 | 24 | 91 |
| 05 | 51 | 000 | 401 | 143 | 33 | 7N3W30A0 00500 | 2020-10493 | 4.80 | 138,200 | 318,840 | 457,040 | 500,440 | Oct-20 | 25 | 91 |
| 05 | 51 | 000 | 401 | 136 | 33 | 7N5W0900 00100 | 2020-10672 | 0.52 | 79,980 | 142,450 | 222,430 | 243,313 | Oct-20 | 26 | 91 |
| 05 | 51 | 000 | 641 | 141 | 33 | 7N3W1800 01401 | 2020-93 | 23.20 | 198,390 | 310,360 | 508,750 | 554,130 | Jan-20 | 27 | 92 |
| 05 | 51 | 000 | 401 | 141 | 33 | 7N3W15B0 01701 | 2020-6077 | 5.16 | 141,650 | 267,840 | 409,490 | 444,742 | Jun-20 | 28 | 92 |
| 05 | 51 | 000 | 401 | 142 | 33 | 7N4W16BA 00800 | 2020-1610 | 0.30 | 79,980 | 217,350 | 297,330 | 311,418 | Feb-20 | 29 | 95 |
| 05 | 51 | 000 | 641 | 142 | 33 | 7N4W0700 01703 | 2020-10088 | 34.07 | 240,530 | 246,570 | 487,100 | 513,059 | Sep-20 | 30 | 95 |
| 05 | 51 | 000 | 641 | 141 | 33 | 8N3W29B0 00700 | 2020-13335 | 10.30 | 163,480 | 371,180 | 534,660 | 564,704 | Dec-20 | 31 | 95 |
| 05 | 51 | 000 | 401 | 126 | 33 | 8N4W34CC 00500 | 2020-9299 | 0.39 | 79,980 | 87,380 | 167,360 | 174,092 | Sep-20 | 32 | 96 |

COLUMBIA County 2021 Ratio Study

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|------------|-----------|----------|--------------------|------------|-------|----------|---------|-----------|---------------|--------------|----|-----|
| 05 | 51 | 000 | 401 | 143 | 33 | 7N3W16C0 00500 | 2020-12945 | 5.02 | 140,400 | 324,590 | 464,990 | 486,624 | Dec-20 | 33 | 96 |
| 05 | 51 | 000 | 401 | 136 | 33 | 7N4W04B0 00100 | 2020-909 | 18.45 | 174,870 | 227,220 | 402,090 | 408,345 | Jan-20 | 34 | 98 |
| 05 | 51 | 000 | 401 | 135 | 33 | 7N3W10CC 00500 | 2020-1488 | 1.90 | 96,010 | 179,450 | 275,460 | 278,232 | Feb-20 | 35 | 99 |
| 05 | 51 | 000 | 641 | 143 | 33 | 7N4W04C0 00200 | 2020-2754 | 56.66 | 340,500 | 335,810 | 676,310 | 685,146 | Mar-20 | 36 | 99 |
| 05 | 51 | 000 | 401 | 152 | 33 | 7N4W15D B 02600 | 2020-9500 | 2.53 | 107,750 | 393,880 | 501,630 | 505,632 | Sep-20 | 37 | 99 |
| 05 | 51 | 000 | 401 | | 33 | 7N3W04D 0 01000 | 2020-13333 | 1.79 | 93,590 | 280,510 | 374,100 | 378,150 | Dec-20 | 38 | 99 |
| 05 | 51 | 000 | 641 | 133 | 33 | 7N3W22C0 01700 | 2020-8847 | 24.83 | 207,040 | 406,310 | 613,350 | 616,133 | Jul-20 | 39 | 100 |
| 05 | 51 | 000 | 401 | 125 | 30 | 8N4W26C0 01700 | 2020-3751 | 4.31 | 133,310 | 92,940 | 226,250 | 224,500 | Apr-20 | 40 | 101 |
| 05 | 51 | 000 | 401 | 142 | 33 | 7N3W17D 0 00500 | 2020-6065 | 2.40 | 105,420 | 295,360 | 400,780 | 392,531 | Jun-20 | 41 | 102 |
| 05 | 51 | 000 | 401 | 143 | 33 | 7N4W04B0 00800 | 2020-3607 | 0.64 | 76,700 | 397,660 | 474,360 | 459,163 | Apr-20 | 42 | 103 |
| 05 | 51 | 000 | 401 | 131 | 30 | 7N4W1300 01000 | 2020-4174 | 1.50 | 87,210 | 120,840 | 208,050 | 195,710 | May-20 | 43 | 106 |
| 05 | 51 | 000 | 401 | 152 | 33 | 7N4W15D C 01200 | 2020-1285 | 2.01 | 98,400 | 492,030 | 590,430 | 498,598 | Feb-20 | 44 | 118 |
| 05 | 51 | 000 | 641 | 151 | 30 | 7N3W04C0 01602 | 2020-4821 | 4.22 | 132,410 | 548,660 | 681,070 | 550,527 | May-20 | 45 | 124 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|------------|-----------|----|----|----|----------|------------|----------|
| 409 | 05 | 51 | 000 | 2021 | 9 | Clatskanie | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------|
| Sample - Number of Sales | 9 |
| Population - Number of Accounts | 501 |
| Sales as a percentage of the Population | 1.80% |

| <i>Prior Year Population Values</i> | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
|-------------------------------------|------------------|------------------|-------------------|-------------------|
| Land RMV | 42,079,430 | 35.42% | 44,604,196 | 30.05% |
| OSD RMV | 23,570,900 | 19.84% | 23,570,900 | 15.88% |
| Improvement RMV | 41,653,857 | 35.06% | 62,897,324 | 42.37% |
| Farm Improvement RMV | 11,500,920 | 9.68% | 17,366,389 | 11.70% |

| | |
|----------------------------------|-----------|
| Selected Ratio From Sales | 80 |
| Time Trend Adjustment | 18 |

Before Ratio **80**

| | |
|----------------------------------|------------|
| Overall Adjustment Factor | 125 |
| Land Adjustment Factor | 106 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 151 |
| Farm Improvement Factor | 151 |

After Ratio **100**

Explanation

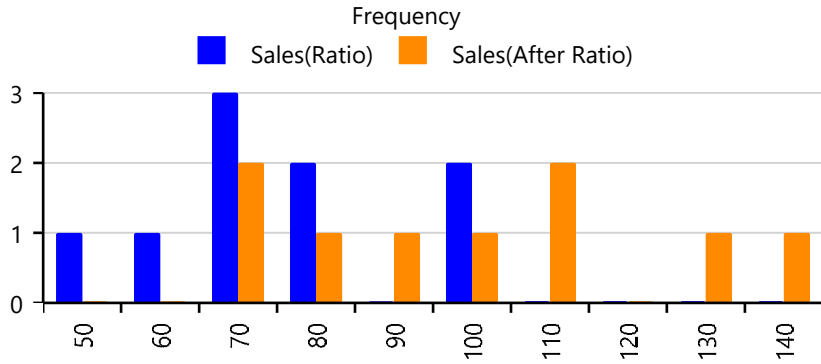
RMV 409: SA 51
Improved property – Manufactured Structure, Rural Clatskanie (Value Zone 1)

For this grouping of rural Clatskanie properties improved with manufactured structures, the sales array returned a sample of 9 sales. After applying the time adjustment of 18%, the Mean (80) was selected and applied as the best indicator for this classification of properties.

Performance History

| | 2021 | 2020 | 2019 | 2018 | 2017 |
|-----|-------|-------|-------|-------|-------|
| COD | 17.19 | 17.24 | 25.92 | 13.92 | 13.82 |
| PRD | 1.03 | 1.04 | 0.97 | 1.01 | 0.97 |

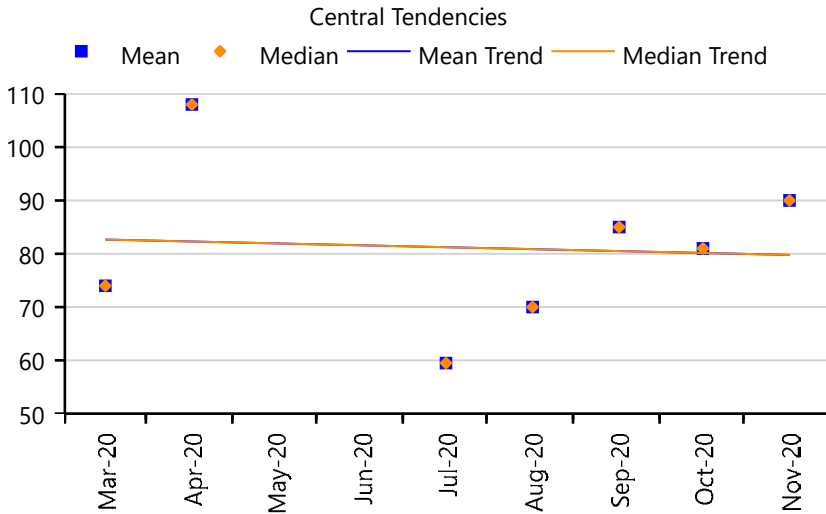
COLUMBIA County 2021 Ratio Study



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

| | Sales (Ratio) | Sales (After Ratio) |
|-----------------------|---------------|---------------------|
| Median | 75 | 102 |
| AD | 12.89 | 18.67 |
| COD | 17.19 | 18.30 |
| Mean | 80 | 103 |
| SD | 17.49 | 23.28 |
| COV | 21.96 | 22.62 |
| Wtd Mean | 77 | 100 |
| GeoMean | 78 | 101 |
| PRD | 1.03 | 1.03 |
| 95% Confidence | 11.43 | 15.21 |

Number Of Sales 9



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Mar-20 | 74 | 74 | 1 |
| Apr-20 | 108 | 108 | 1 |
| Jul-20 | 60 | 60 | 2 |
| Aug-20 | 70 | 70 | 1 |
| Sep-20 | 85 | 85 | 1 |
| Oct-20 | 81 | 81 | 1 |
| Nov-20 | 90 | 90 | 2 |

COLUMBIA County 2021 Ratio Study

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|------------|-----------|----------|--------------------|------------|------|----------|---------|-----------|---------------|--------------|---|-----|
| 05 | 51 | 000 | 649 | 452 | 33 | 6N4W30A0 00600 | 2020-6626 | 5.23 | 142,290 | 114,760 | 257,050 | 447,473 | Jul-20 | 1 | 57 |
| 05 | 51 | 000 | 409 | 442 | 33 | 7N4W1900 00700 | 2020-7308 | 1.69 | 91,390 | 88,930 | 180,320 | 291,249 | Jul-20 | 2 | 62 |
| 05 | 51 | 000 | 649 | 452 | 33 | 8N4W26C0 02300 | 2020-8805 | 7.18 | 155,750 | 105,010 | 260,760 | 371,350 | Aug-20 | 3 | 70 |
| 05 | 51 | 000 | 649 | 452 | 30 | 7N4W16D 0 00400 | 2020-2690 | 4.94 | 139,610 | 105,990 | 245,600 | 330,223 | Mar-20 | 4 | 74 |
| 05 | 51 | 000 | 409 | 462 | 33 | 7N3W10C0 00104 | 2020-12488 | 2.00 | 98,200 | 216,930 | 315,130 | 421,516 | Nov-20 | 5 | 75 |
| 05 | 51 | 000 | 409 | 452 | 33 | 7N3W10CC 00700 | 2020-10639 | 0.84 | 76,200 | 185,370 | 261,570 | 322,958 | Oct-20 | 6 | 81 |
| 05 | 51 | 000 | 409 | | 30 | 7N3W15B0 01600 | 2020-9521 | 5.33 | 143,170 | 260,630 | 403,800 | 473,895 | Sep-20 | 7 | 85 |
| 05 | 51 | 000 | 649 | 441 | 30 | 7N3W04D 0 02201 | 2020-11963 | 7.31 | 156,140 | 122,910 | 279,050 | 266,396 | Nov-20 | 8 | 105 |
| 05 | 51 | 000 | 409 | 442 | 33 | 7N3W22C0 00300 | 2020-3889 | 1.86 | 95,120 | 111,430 | 206,550 | 190,655 | Apr-20 | 9 | 108 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|------------|-----------|----|----|----|----------|------------|----------|
| 400 | 05 | 55 | 000 | 2021 | 1 | Clatskanie | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|------------|
| Sample - Number of Sales | 1 |
| Population - Number of Accounts | 120 |
| Sales as a percentage of the Population | 0.83% |
| <i>Prior Year Population Values</i> | |
| Land Rmv | 8,624,260 |
| OSD RMV | 0 |
| Improvement RMV | 0 |
| Farm Improvement RMV | 0 |
| Selected Ratio From Sales | 94 |
| Time Trend Adjustment | 0 |
| Before Ratio | 94 |
| Overall Adjustment Factor | 106 |
| Land Adjustment Factor | 106 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |
| After Ratio | 100 |

Explanation

RMV 400: SA 55

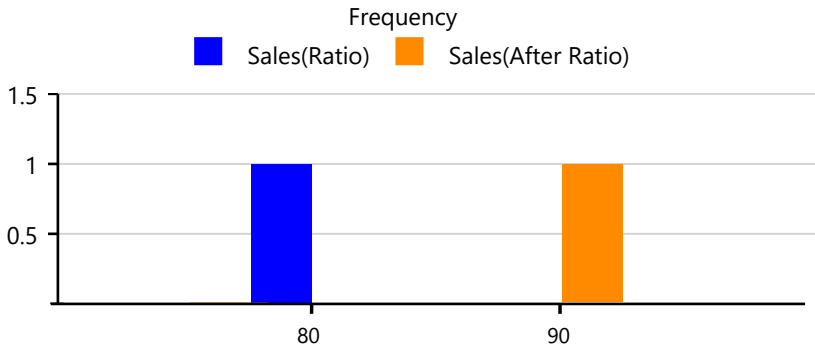
Unimproved Land – Dike Land, Rural Clatskanie

The dataset is inadequate due to having only one sale available for this study. Therefore, the conclusion from the unimproved properties in the MA 05 SA 51 analysis is recommended, with a Selected Ratio indicator of 94.

Performance History

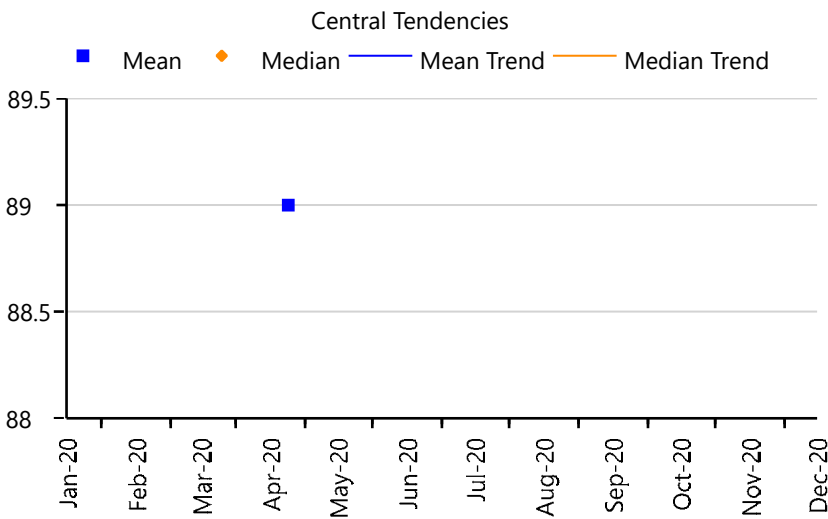
| | 2021 |
|-----|------|
| COD | - |
| PRD | 1.00 |

COLUMBIA County 2021 Ratio Study



| | Sales (Ratio) | Sales (After Ratio) |
|----------------|---------------|---------------------|
| Median | 89 | 94 |
| AD | | |
| COD | | |
| Mean | 89 | 94 |
| SD | 1.00 | 1.00 |
| COV | 1.12 | 1.06 |
| Wtd Mean | 89 | 94 |
| GeoMean | 89 | 94 |
| PRD | 1.00 | 1.00 |
| 95% Confidence | 1.96 | 1.96 |

Number Of Sales 1



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Apr-20 | 89 | 89 | 1 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|------------|-----------|----------|--------------------|-----------|-------|----------|---------|-----------|---------------|--------------|---|----|
| 05 | 55 | 000 | 400 | | 30 | 7N5W040 0 01001 | 2020-3044 | 34.15 | 52,250 | | 52,250 | 58,635 | Apr-20 | 1 | 89 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|------------|-----------|----|----|----|----------|------------|----------|
| 401 | 05 | 55 | 000 | 2021 | 1 | Clatskanie | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------------------|
| Sample - Number of Sales | 1 |
| Population - Number of Accounts | 265 |
| Sales as a percentage of the Population | 0.38% |
| <i>Prior Year Population Values</i> | |
| Land Rmv | 19,073,210 |
| OSD RMV | 8,140,100 |
| Improvement RMV | 24,851,410 |
| Farm Improvement RMV | 7,774,202 |
| | Pre-Trend Brkdwn |
| | 31.87% |
| | Post Trend Values |
| | 20,217,603 |
| | 29.80% |
| | 8,140,100 |
| | 12.00% |
| | 30,070,206 |
| | 44.33% |
| | 9,406,784 |
| | 13.87% |
| Selected Ratio From Sales | 88 |
| Time Trend Adjustment | 0 |
| Before Ratio | 88 |
| Overall Adjustment Factor | 114 |
| Land Adjustment Factor | 106 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 121 |
| Farm Improvement Factor | 121 |
| After Ratio | 100 |

Explanation

RMV 401: SA 55

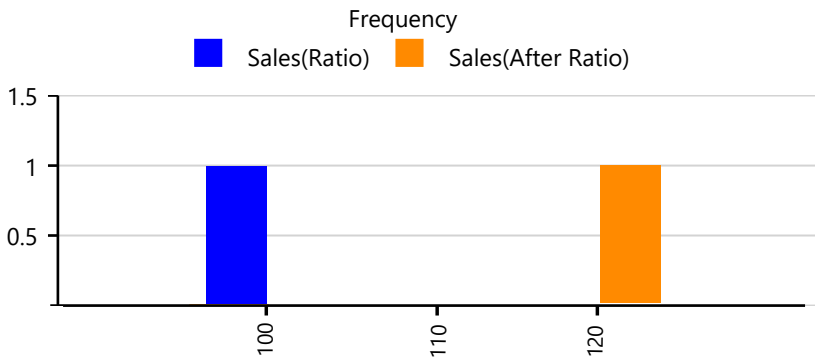
Improved Land – Dike Land, Rural Clatskanie

A single sale was identified in this study period, which is a sample too small to use as a determination of the current market for improved property located in the Clatskanie Dike area. Therefore, it is recommended that the conclusion from the MA 05 SA 51 for improved property study be applied here (Selected Ratio of 88).

Performance History

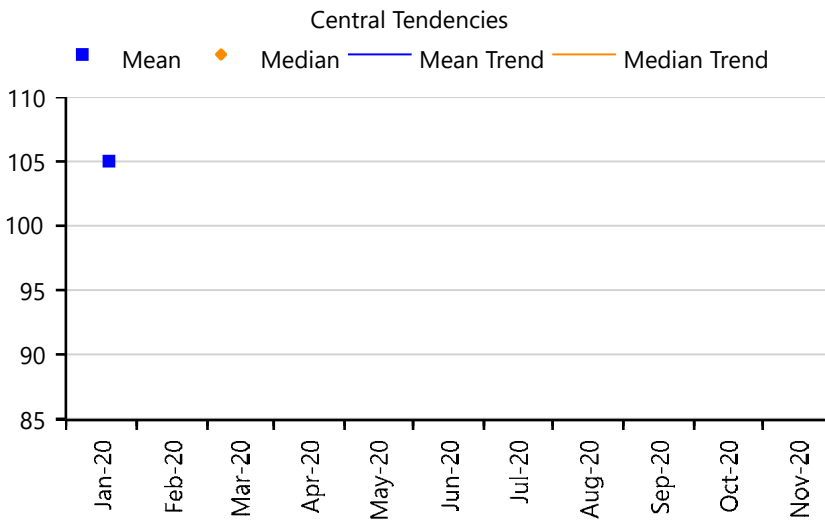
| | 2021 | 2020 | 2019 | 2018 | 2017 |
|-----|------|-------|------|------|-------|
| COD | - | 10.51 | 8.34 | 8.47 | 11.48 |
| PRD | 1.00 | 1.02 | 1.02 | 1.00 | 1.02 |

COLUMBIA County 2021 Ratio Study



Number Of Sales 1

| | Sales (Ratio) | Sales (After Ratio) |
|----------------|---------------|---------------------|
| Median | 105 | 121 |
| AD | | |
| COD | | |
| Mean | 105 | 121 |
| SD | 1.00 | 1.00 |
| COV | 0.95 | 0.83 |
| Wtd Mean | 105 | 121 |
| GeoMean | 105 | 121 |
| PRD | 1.00 | 1.00 |
| 95% Confidence | 1.96 | 1.96 |



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jan-20 | 105 | 105 | 1 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|---------|--------|-------|--------------------|----------|-------|----------|---------|-----------|------------|-----------|---|-----|
| 05 | 55 | 000 | 581 | 136 | 33 | 7N5W010 0 01400 | 2020-528 | 15.39 | 134,840 | 266,360 | 401,200 | 382,000 | Jan-20 | 1 | 105 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|------------|-----------|----|----|----|----------|------------|----------|
| 409 | 05 | 55 | 000 | 2021 | | Clatskanie | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|------------|
| Sample - Number of Sales | 0 |
| Population - Number of Accounts | 32 |
| Sales as a percentage of the Population | 0.00% |
| <i>Prior Year Population Values</i> | |
| Land Rmv | 2,012,320 |
| OSD RMV | 1,455,800 |
| Improvement RMV | 2,562,620 |
| Farm Improvement RMV | 1,115,190 |
| Selected Ratio From Sales | 80 |
| Time Trend Adjustment | 0 |
| Before Ratio | 80 |
| Overall Adjustment Factor | 125 |
| Land Adjustment Factor | 106 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 145 |
| Farm Improvement Factor | 145 |
| After Ratio | 100 |

Explanation

RMV 409: SA 55

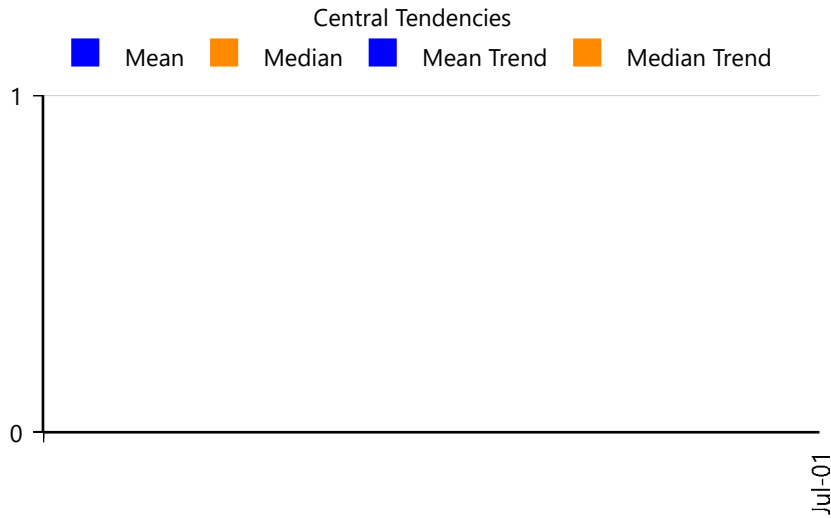
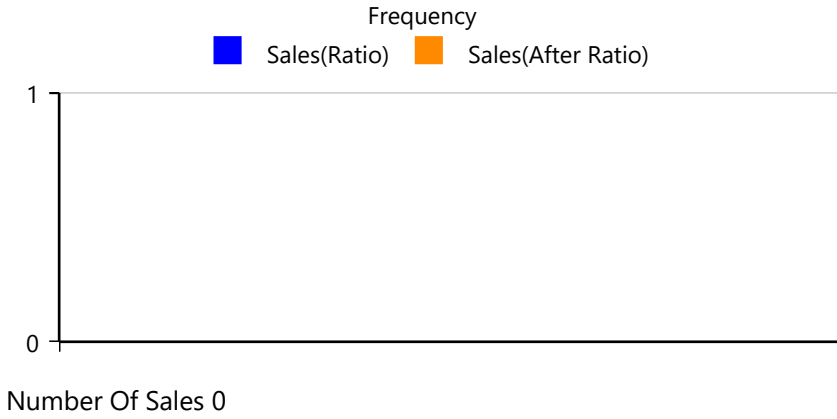
Improved Land – Dike Land - Manufactured Structure, Rural Clatskanie

This study returned no sales during the collection year. Therefore, it was deemed appropriate to apply the Mean (80) from the MA 05 SA 51 RMV Class 409 analysis.

Performance History

| | 2021 | 2020 | 2019 | 2018 |
|-----|------|------|------|------|
| COD | - | 0.72 | 5.28 | 7.65 |
| PRD | - | 0.99 | 1.00 | 1.02 |

COLUMBIA County 2021 Ratio Study



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

Month Mean Median Sales

MAINTENANCE AREA 6

*CITY OF COLUMBIA,
RURAL ST. HELENS &
WARREN*

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|---------------|-----------|----|----|----|----------|------------|----------|
| 100 | 06 | 01 | 000 | 2021 | | Columbia City | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------|
| Sample - Number of Sales | 0 |
| Population - Number of Accounts | 28 |
| Sales as a percentage of the Population | 0.00% |

| Prior Year Population Values | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
|------------------------------|------------------|------------------|-------------------|-------------------|
| Land Rmv | 3,569,860 | 100.00% | 3,891,147 | 100.00% |
| OSD RMV | 0 | 0.00% | 0 | 0.00% |
| Improvement RMV | 0 | 0.00% | 0 | 0.00% |
| Farm Improvement RMV | 0 | 0.00% | 0 | 0.00% |

| | |
|----------------------------------|-----------|
| Selected Ratio From Sales | 92 |
| Time Trend Adjustment | 0 |

| | |
|---------------------|-----------|
| Before Ratio | 92 |
|---------------------|-----------|

| | |
|----------------------------------|------------|
| Overall Adjustment Factor | 109 |
| Land Adjustment Factor | 109 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |

| | |
|--------------------|------------|
| After Ratio | 100 |
|--------------------|------------|

Explanation

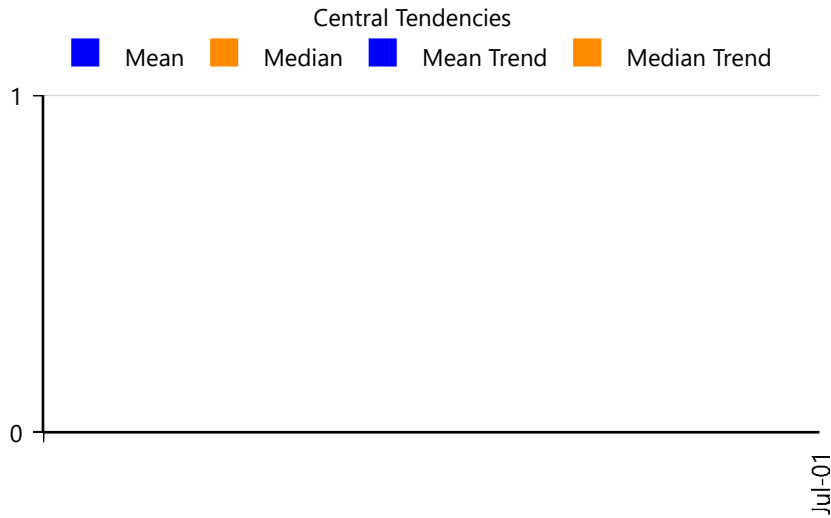
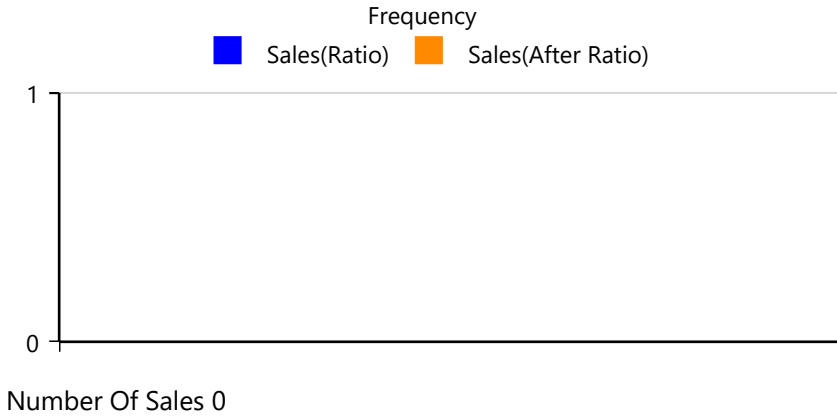
RMV 100: SA 01
Unimproved land, City of Columbia City General Area

This study is comprised of vacant land located within the small bedroom community of Columbia City. There were no sales available for the analysis within the study period. Because of this, it was decided to apply the Selected Ratio of 92 from the Improved RMV Class 101 study (MA 6, SA 01) study.

Performance History

| | 2021 | 2019 | 2018 |
|-----|------|-------|------|
| COD | - | 19.39 | 0.00 |
| PRD | - | 0.95 | 1.00 |

COLUMBIA County 2021 Ratio Study



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

Month Mean Median Sales

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|---------------|-----------|----|----|----|----------|------------|----------|
| 101 | 06 | 01 | 000 | 2021 | 32 | Columbia City | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|--|
| Sample - Number of Sales | 32 |
| Population - Number of Accounts | 743 |
| Sales as a percentage of the Population | 4.31% |
| <i>Prior Year Population Values</i> | |
| | Pre-Trend Values Pre-Trend Brkdwn Post Trend Values Post Trend Brkdwn |
| Land Rmv | 71,217,110 27.51% 77,626,650 27.56% |
| OSD RMV | 24,077,600 9.30% 24,077,600 8.55% |
| Improvement RMV | 162,690,290 62.85% 178,959,319 63.54% |
| Farm Improvement RMV | 881,490 0.34% 969,639 0.34% |
| Selected Ratio From Sales | 92 |
| Time Trend Adjustment | 9 |
| Before Ratio | 92 |
| Overall Adjustment Factor | 109 |
| Land Adjustment Factor | 109 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 110 |
| Farm Improvement Factor | 110 |
| After Ratio | 100 |

Explanation

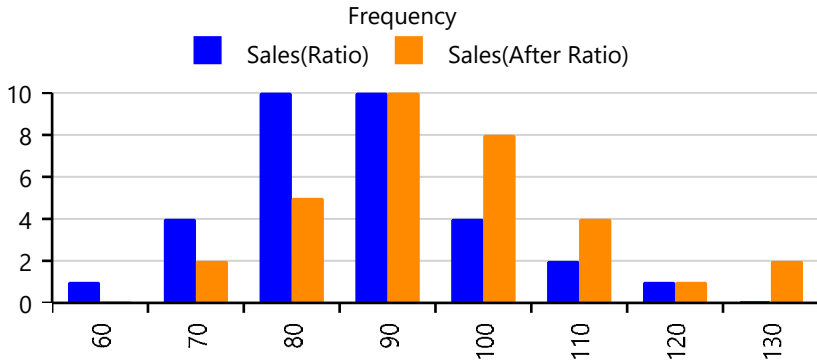
RMV 101: SA 01
Improved land, City of Columbia City General Area

This analysis consists of improved properties located in the City of Columbia City General Area. After applying the time adjustment to the dataset, the central tendency selected as the best indicator is the Mean of 92. This indicator is further supported by the Median (90), Weighted Mean (93) and the Geometric Mean (91). Once the Selected Ratio was applied, the Overall Adjustment Factor is 109.

Performance History

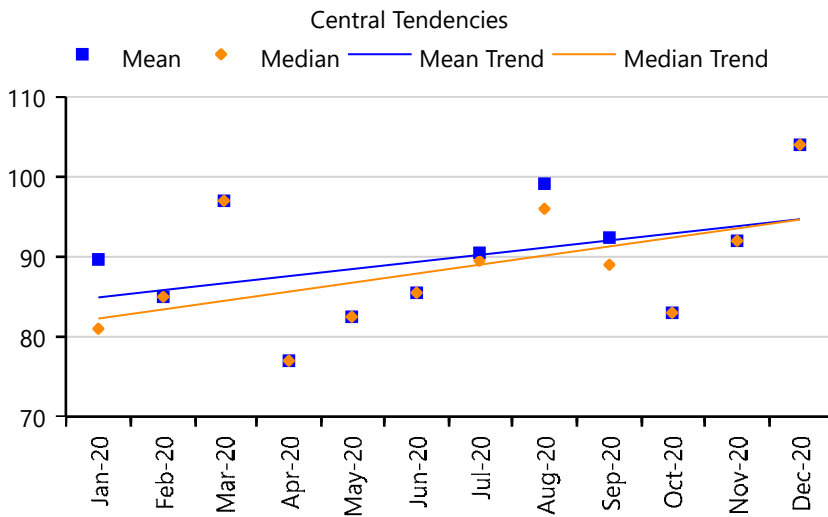
| | 2021 | 2020 | 2019 | 2018 |
|-----|-------|-------|-------|-------|
| COD | 10.38 | 11.74 | 14.27 | 11.78 |
| PRD | 0.99 | 0.99 | 0.99 | 0.99 |

COLUMBIA County 2021 Ratio Study



| | Sales (Ratio) | Sales (After Ratio) |
|----------------|---------------|---------------------|
| Median | 90 | 98 |
| AD | 9.34 | 10.38 |
| COD | 10.38 | 10.59 |
| Mean | 92 | 100 |
| SD | 12.63 | 14.14 |
| COV | 13.78 | 14.19 |
| Wtd Mean | 93 | 101 |
| GeoMean | 91 | 99 |
| PRD | .99 | .99 |
| 95% Confidence | 4.38 | 4.90 |

Number Of Sales 32



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jan-20 | 90 | 81 | 3 |
| Feb-20 | 85 | 85 | 2 |
| Mar-20 | 97 | 97 | 1 |
| Apr-20 | 77 | 77 | 1 |
| May-20 | 83 | 83 | 2 |
| Jun-20 | 86 | 86 | 2 |
| Jul-20 | 91 | 90 | 4 |
| Aug-20 | 99 | 96 | 7 |
| Sep-20 | 92 | 89 | 5 |
| Oct-20 | 83 | 83 | 2 |
| Nov-20 | 92 | 92 | 1 |
| Dec-20 | 104 | 104 | 2 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|---------|--------|-------|--------------------|------------|------|----------|---------|-----------|------------|-----------|---|----|
| 06 | 01 | 000 | 101 | 131 | 33 | 5N1W21CB 01000 | 2020-9882 | 0.23 | 116,700 | 126,000 | 242,700 | 358,505 | Sep-20 | 1 | 68 |
| 06 | 01 | 000 | 101 | 121 | 33 | 5N1W28D A 02900 | 2020-10479 | 0.11 | 100,250 | 54,650 | 154,900 | 219,601 | Oct-20 | 2 | 71 |
| 06 | 01 | 000 | 101 | 131 | 33 | 5N1W28BA 01700 | 2020-3399 | 0.23 | 116,700 | 103,240 | 219,940 | 287,253 | Apr-20 | 3 | 77 |
| 06 | 01 | 000 | 101 | 131 | 33 | 5N1W21C D 04200 | 2020-175 | 0.24 | 118,780 | 108,440 | 227,220 | 292,807 | Jan-20 | 4 | 78 |
| 06 | 01 | 000 | 101 | 131 | 33 | 5N1W21CB 00201 | 2020-1394 | 0.16 | 107,480 | 90,930 | 198,410 | 254,738 | Feb-20 | 5 | 78 |
| 06 | 01 | 000 | 101 | 141 | 33 | 5N1W28D A 06400 | 2020-566 | 0.12 | 136,210 | 177,520 | 313,730 | 387,738 | Jan-20 | 6 | 81 |

COLUMBIA County 2021 Ratio Study

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|------------|-----------|----------|--------------------|------------|------|----------|---------|-----------|---------------|--------------|----|-----|
| 06 | 01 | 000 | 101 | 141 | 33 | 5N1W28BA 01903 | 2020-8704 | 0.20 | 112,480 | 220,250 | 332,730 | 406,945 | May-20 | 7 | 82 |
| 06 | 01 | 000 | 101 | 131 | 30 | 5N1W28A D 04300 | 2020-4171 | 0.23 | 116,700 | 103,530 | 220,230 | 264,625 | May-20 | 8 | 83 |
| 06 | 01 | 000 | 101 | 142 | 33 | 5N1W21C A 04400 | 2020-8140 | 0.23 | 117,380 | 191,100 | 308,480 | 367,212 | Aug-20 | 9 | 84 |
| 06 | 01 | 000 | 101 | 131 | 33 | 5N1W28A C 01000 | 2020-5274 | 0.12 | 100,840 | 140,390 | 241,230 | 283,689 | Jun-20 | 10 | 85 |
| 06 | 01 | 000 | 101 | 142 | 33 | 5N1W28D B 06900 | 2020-5491 | 0.23 | 153,130 | 253,070 | 406,200 | 472,140 | Jun-20 | 11 | 86 |
| 06 | 01 | 000 | 101 | 141 | 30 | 5N1W28D D 01600 | 2020-9371 | 0.16 | 144,700 | 185,460 | 330,160 | 380,183 | Sep-20 | 12 | 87 |
| 06 | 01 | 000 | 101 | 141 | 33 | 5N1W28A C 04400 | 2020-6892 | 0.25 | 155,920 | 195,800 | 351,720 | 395,808 | Jul-20 | 13 | 89 |
| 06 | 01 | 000 | 101 | 141 | 33 | 5N1W21BC 01400 | 2020-7497 | 0.24 | 153,810 | 217,270 | 371,080 | 415,440 | Jul-20 | 14 | 89 |
| 06 | 01 | 000 | 101 | 153 | 33 | 5N1W28C A 02400 | 2020-9892 | 0.34 | 172,080 | 354,570 | 526,650 | 589,145 | Sep-20 | 15 | 89 |
| 06 | 01 | 000 | 101 | 141 | 33 | 5N1W28AB 04800 | 2020-6332 | 0.23 | 117,410 | 211,780 | 329,190 | 365,750 | Jul-20 | 16 | 90 |
| 06 | 01 | 000 | 101 | 143 | 33 | 5N1W21C D 06800 | 2020-8601 | 0.24 | 118,710 | 196,050 | 314,760 | 350,710 | Aug-20 | 17 | 90 |
| 06 | 01 | 000 | 101 | 142 | 33 | 5N1W28D B 02500 | 2020-1602 | 0.11 | 100,250 | 244,560 | 344,810 | 374,431 | Feb-20 | 18 | 92 |
| 06 | 01 | 000 | 101 | 136 | 33 | 5N1W28D A 01400 | 2020-12292 | 0.23 | 116,700 | 217,380 | 334,080 | 363,456 | Nov-20 | 19 | 92 |
| 06 | 01 | 000 | 101 | 141 | 33 | 5N1W21BC 00800 | 2020-7042 | 0.24 | 153,810 | 241,040 | 394,850 | 420,685 | Jul-20 | 20 | 94 |
| 06 | 01 | 000 | 101 | 141 | 30 | 5N1W21C D 04500 | 2020-8697 | 0.23 | 153,280 | 217,640 | 370,920 | 394,549 | Aug-20 | 21 | 94 |
| 06 | 01 | 000 | 101 | 141 | 33 | 5N1W21C D 07500 | 2020-9088 | 0.24 | 118,210 | 200,800 | 319,010 | 339,339 | Sep-20 | 22 | 94 |
| 06 | 01 | 000 | 101 | 143 | 33 | 5N1W28A C 04500 | 2020-10999 | 0.25 | 155,920 | 270,580 | 426,500 | 448,008 | Oct-20 | 23 | 95 |
| 06 | 01 | 000 | 101 | 141 | 33 | 5N1W21D C 00118 | 2020-8416 | 0.23 | 152,560 | 196,050 | 348,610 | 362,145 | Aug-20 | 24 | 96 |
| 06 | 01 | 000 | 101 | 141 | 33 | 5N1W21B D 02900 | 2020-2628 | 0.23 | 152,520 | 240,380 | 392,900 | 406,448 | Mar-20 | 25 | 97 |
| 06 | 01 | 000 | 101 | 143 | 33 | 5N1W21C A 06300 | 2020-12676 | 0.24 | 153,850 | 220,900 | 374,750 | 367,600 | Dec-20 | 26 | 102 |
| 06 | 01 | 000 | 101 | 151 | 33 | 5N1W28B D 00622 | 2020-7836 | 0.23 | 152,520 | 305,330 | 457,850 | 440,555 | Aug-20 | 27 | 104 |
| 06 | 01 | 000 | 101 | 153 | 33 | 5N1W28B D 00613 | 2020-13787 | 0.32 | 132,840 | 380,660 | 513,500 | 485,485 | Dec-20 | 28 | 106 |
| 06 | 01 | 000 | 101 | 153 | 33 | 5N1W28D A 06600 | 2020-8986 | 0.18 | 147,890 | 307,050 | 454,940 | 425,803 | Aug-20 | 29 | 107 |
| 06 | 01 | 000 | 101 | 152 | 33 | 5N1W28D B 03314 | 2020-150 | 0.24 | 154,030 | 369,480 | 523,510 | 473,933 | Jan-20 | 30 | 110 |
| 06 | 01 | 000 | 101 | 142 | 33 | 5N1W28D B 03402 | 2020-8126 | 0.23 | 152,590 | 290,790 | 443,380 | 371,457 | Aug-20 | 31 | 119 |
| 06 | 01 | 000 | 101 | 152 | 33 | 5N1W28A C 02101 | 2020-9904 | 0.46 | 142,540 | 408,940 | 551,480 | 444,255 | Sep-20 | 32 | 124 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|---------------|-----------|----|----|----|----------|------------|----------|
| 109 | 06 | 01 | 000 | 2021 | | Columbia City | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|------------|
| Sample - Number of Sales | 0 |
| Population - Number of Accounts | 8 |
| Sales as a percentage of the Population | 0.00% |
| <i>Prior Year Population Values</i> | |
| Land Rmv | 606,440 |
| OSD RMV | 267,200 |
| Improvement RMV | 842,400 |
| Farm Improvement RMV | 0 |
| Selected Ratio From Sales | 92 |
| Time Trend Adjustment | 0 |
| Before Ratio | 92 |
| Overall Adjustment Factor | 109 |
| Land Adjustment Factor | 109 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 111 |
| Farm Improvement Factor | 111 |
| After Ratio | 100 |

Explanation

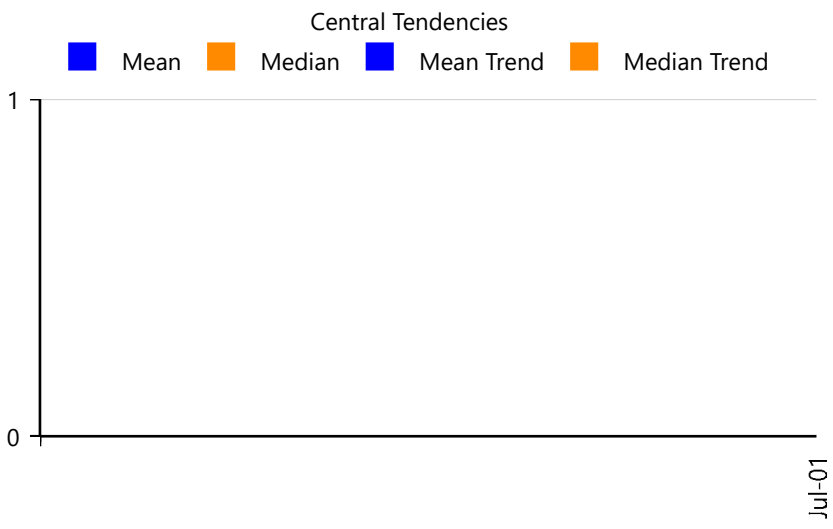
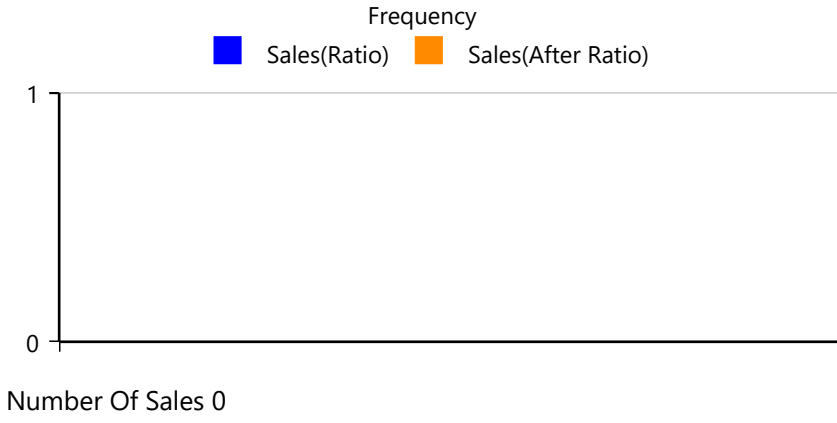
RMV 109: SA 01
Improved land - Manufactured Structure - City of Columbia City General Area

Due to having no sales available for this analysis, it was decided to implement the conclusion from the MA 06 SA 01 RMV Class 101 analysis, applying the Selected Ratio adjustment of 92 resulting in an Overall Adjustment of 109.

Performance History

| | 2021 | 2019 |
|-----|------|-------|
| COD | - | 18.15 |
| PRD | - | 0.99 |

COLUMBIA County 2021 Ratio Study



- Sales (Ratio)
- Sales (After Ratio)
- Median
- AD
- COD
- Mean
- SD
- COV
- Wtd Mean
- GeoMean
- PRD
- 95% Confidence
- Month
- Mean
- Median
- Sales

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|------------------|-----------|----|----|----|----------|------------|----------|
| 100 | 06 | 15 | 000 | 2021 | 1 | Rural St. Helens | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|------------|
| Sample - Number of Sales | 1 |
| Population - Number of Accounts | 5 |
| Sales as a percentage of the Population | 20.00% |
| <i>Prior Year Population Values</i> | |
| Land Rmv | 699,820 |
| OSD RMV | 0 |
| Improvement RMV | 0 |
| Farm Improvement RMV | 0 |
| Selected Ratio From Sales | 110 |
| Time Trend Adjustment | 0 |
| Before Ratio | 110 |
| Overall Adjustment Factor | 110 |
| Land Adjustment Factor | 100 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |
| After Ratio | 100 |

Explanation

RMV 100: SA 15

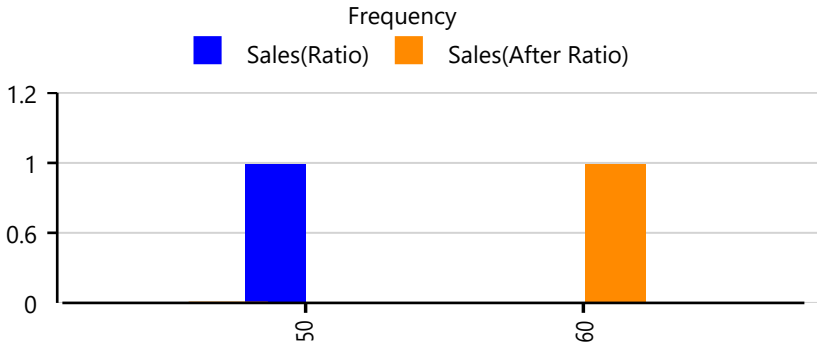
Unimproved land, City of Columbia City River Front

Columbia City River Front property is located on the Columbia River and has spectacular views of multiple mountains. There is one sale available for this population of 5 accounts of River Front property, a sample too small to consider a true indicator of the market for this group. Therefore, the Median of 91 from the RMV 101 study located in MA 06 SA 15 was deemed appropriate and applied to this population of accounts.

Performance History

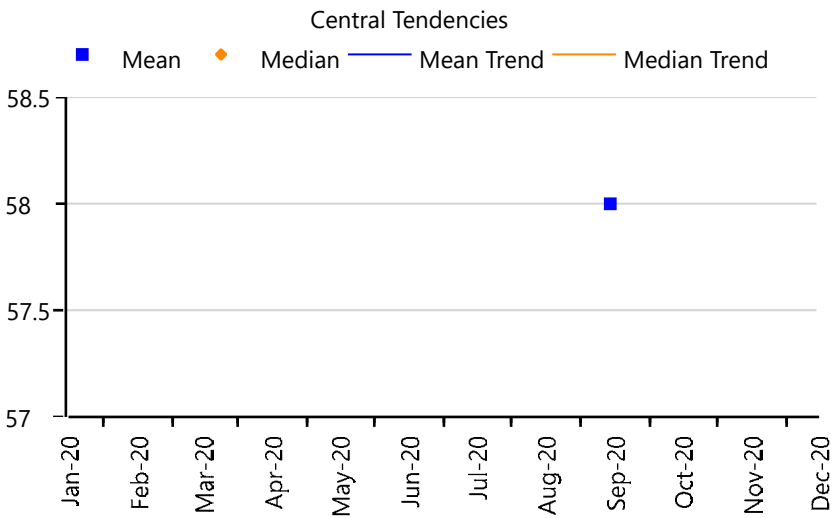
| | 2021 | 2019 | 2018 |
|-----|------|------|------|
| COD | - | - | - |
| PRD | 0.99 | 1.00 | 1.00 |

COLUMBIA County 2021 Ratio Study



| | Sales (Ratio) | Sales (After Ratio) |
|----------------|---------------|---------------------|
| Median | 58 | 64 |
| AD | | |
| COD | | |
| Mean | 58 | 64 |
| SD | 1.00 | 1.00 |
| COV | 1.72 | 1.56 |
| Wtd Mean | 58 | 64 |
| GeoMean | 58 | 64 |
| PRD | 0.99 | 1.00 |
| 95% Confidence | 1.96 | 1.96 |

Number Of Sales 1



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Sep-20 | 58 | 58 | 1 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|---------|--------|-------|--------------------|-----------|------|----------|---------|-----------|------------|-----------|---|----|
| 06 | 15 | 000 | 100 | | 33 | 5N1W28D A 04602 | 2020-9996 | 0.43 | 225,110 | | 225,110 | 385,000 | Sep-20 | 1 | 58 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|---------------|-----------|----|----|----|----------|------------|----------|
| 101 | 06 | 15 | 000 | 2021 | 2 | Columbia City | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------|
| Sample - Number of Sales | 2 |
| Population - Number of Accounts | 22 |
| Sales as a percentage of the Population | 9.09% |

| <i>Prior Year Population Values</i> | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
|-------------------------------------|------------------|------------------|-------------------|-------------------|
| Land Rmv | 5,223,790 | 36.93% | 5,746,169 | 36.91% |
| OSD RMV | 731,000 | 5.17% | 731,000 | 4.70% |
| Improvement RMV | 8,191,420 | 57.91% | 9,092,476 | 58.40% |
| Farm Improvement RMV | 0 | 0.00% | 0 | 0.00% |

| | |
|----------------------------------|-----------|
| Selected Ratio From Sales | 91 |
| Time Trend Adjustment | 9 |

Before Ratio **91**

| | |
|----------------------------------|------------|
| Overall Adjustment Factor | 110 |
| Land Adjustment Factor | 110 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 111 |
| Farm Improvement Factor | 111 |

After Ratio **100**

Explanation

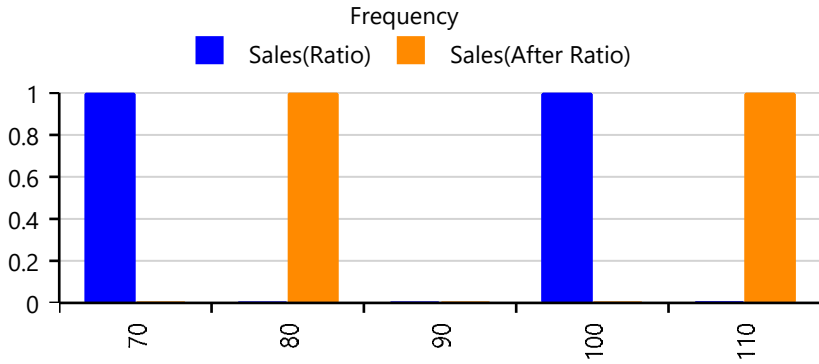
RMV 101: SA 15
Improved land, City of Columbia City River Front

Although there are two sales available for this analysis, they comprise 9.09% of the population of accounts. Therefore, the sales array is deemed sufficient and adequate for this classification of property. The Median and Mean returned indicators of 91. This ratio was then applied which resulted in an Overall Adjustment Factor of 110.

Performance History

| | 2021 | 2018 |
|-----|-------|-------|
| COD | 12.71 | 11.78 |
| PRD | 0.97 | 0.99 |

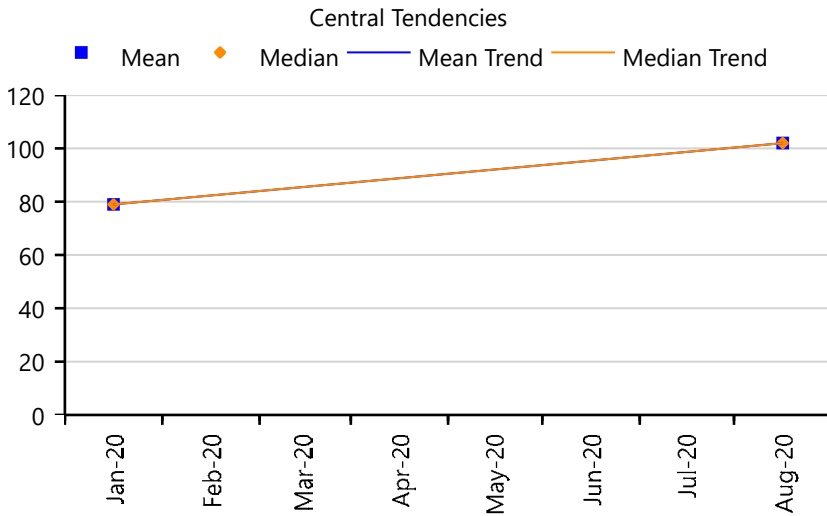
COLUMBIA County 2021 Ratio Study



| | | |
|-----|---|---|
| 70 | 1 | 0 |
| 80 | 0 | 1 |
| 90 | 0 | 0 |
| 100 | 1 | 0 |
| 110 | 0 | 1 |

| | Sales (Ratio) | Sales (After Ratio) |
|-----------------------|---------------|---------------------|
| Median | 91 | 100 |
| AD | 11.50 | 13.50 |
| COD | 12.71 | 13.57 |
| Mean | 91 | 100 |
| SD | 16.26 | 19.09 |
| COV | 17.97 | 19.19 |
| Wtd Mean | 94 | 103 |
| GeoMean | 90 | 99 |
| PRD | .97 | .96 |
| 95% Confidence | 22.54 | 26.46 |

Number Of Sales 2



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jan-20 | 79 | 79 | 1 |
| Aug-20 | 102 | 102 | 1 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|---------|--------|-------|-----------------|-----------|------|----------|---------|-----------|------------|-----------|---|-----|
| 06 | 15 | 000 | 101 | 142 | 33 | 5N1W28D A 00300 | 2020-963 | 0.32 | 253,310 | 258,020 | 511,330 | 649,860 | Jan-20 | 1 | 79 |
| 06 | 15 | 000 | 101 | 172 | 33 | 5N1W28A A 00300 | 2020-8854 | 0.30 | 283,000 | 876,650 | 1,159,650 | 1,133,550 | Aug-20 | 2 | 102 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|---------------|-----------|----|----|----|----------|------------|----------|
| 109 | 06 | 15 | 000 | 2021 | | Columbia City | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------|
| Sample - Number of Sales | 0 |
| Population - Number of Accounts | 2 |
| Sales as a percentage of the Population | 0.00% |

| Prior Year Population Values | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
|------------------------------|------------------|------------------|-------------------|-------------------|
| Land Rmv | 499,200 | 61.74% | 549,120 | 61.86% |
| OSD RMV | 66,800 | 8.26% | 66,800 | 7.53% |
| Improvement RMV | 242,600 | 30.00% | 271,712 | 30.61% |
| Farm Improvement RMV | 0 | 0.00% | 0 | 0.00% |

| | |
|----------------------------------|-----------|
| Selected Ratio From Sales | 91 |
| Time Trend Adjustment | 0 |

Before Ratio **91**

| | |
|----------------------------------|------------|
| Overall Adjustment Factor | 110 |
| Land Adjustment Factor | 110 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 112 |
| Farm Improvement Factor | 112 |

After Ratio **100**

Explanation

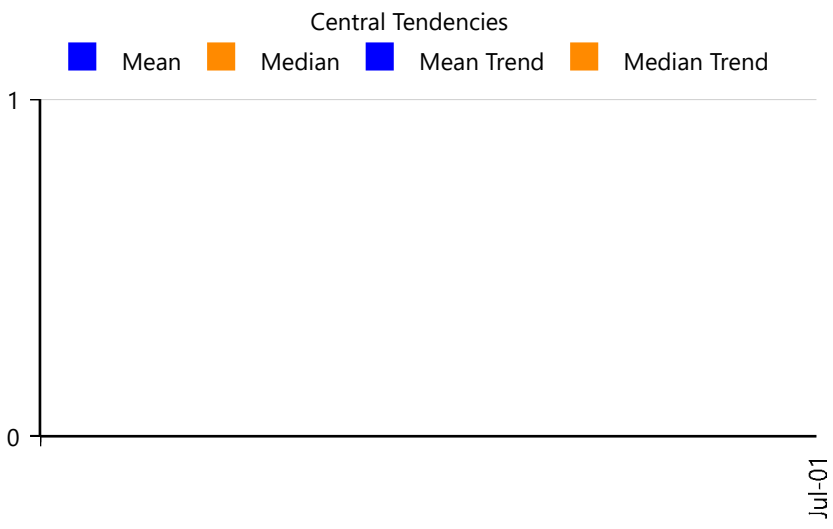
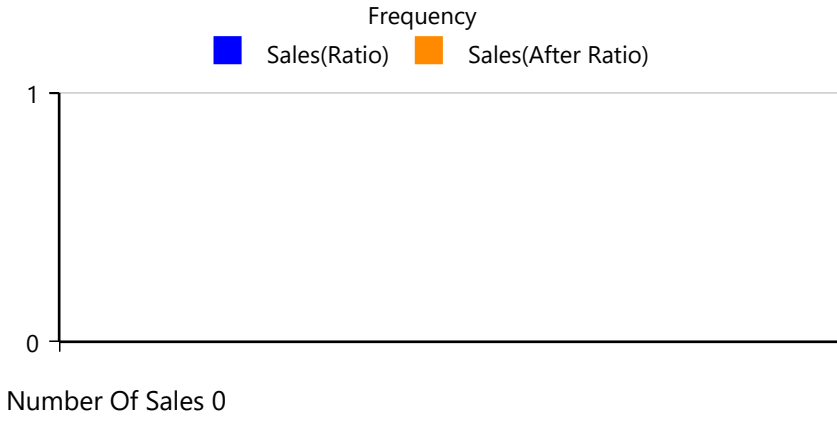
RMV 109: SA 15
Improved land - Manufactured Structure, City of Columbia City River Front

Due to having no sales available of properties that are improved with manufactured structures for this analysis, the Selected Ratio conclusion of 91 from the MA 06 SA 15 RMV Class 101 was applied here.

Performance History

| | 2021 |
|-----|------|
| COD | - |
| PRD | - |

COLUMBIA County 2021 Ratio Study



- Sales (Ratio)
- Sales (After Ratio)
- Median
- AD
- COD
- Mean
- SD
- COV
- Wtd Mean
- GeoMean
- PRD
- 95% Confidence
- Month
- Mean
- Median
- Sales

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|---------------|-----------|----|----|----|----------|------------|----------|
| 101 | 06 | 31 | 000 | 2021 | | Columbia City | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------|
| Sample - Number of Sales | 0 |
| Population - Number of Accounts | 9 |
| Sales as a percentage of the Population | 0.00% |

| <i>Prior Year Population Values</i> | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
|-------------------------------------|------------------|------------------|-------------------|-------------------|
| Land Rmv | 934,310 | 26.55% | 1,018,398 | 26.67% |
| OSD RMV | 433,800 | 12.33% | 433,800 | 11.36% |
| Improvement RMV | 2,133,640 | 60.64% | 2,347,004 | 61.47% |
| Farm Improvement RMV | 16,970 | 0.48% | 18,837 | 0.49% |

| | |
|----------------------------------|-----------|
| Selected Ratio From Sales | 92 |
| Time Trend Adjustment | 0 |

| | |
|---------------------|-----------|
| Before Ratio | 92 |
|---------------------|-----------|

| | |
|----------------------------------|------------|
| Overall Adjustment Factor | 109 |
| Land Adjustment Factor | 109 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 110 |
| Farm Improvement Factor | 111 |

| | |
|--------------------|------------|
| After Ratio | 100 |
|--------------------|------------|

Explanation

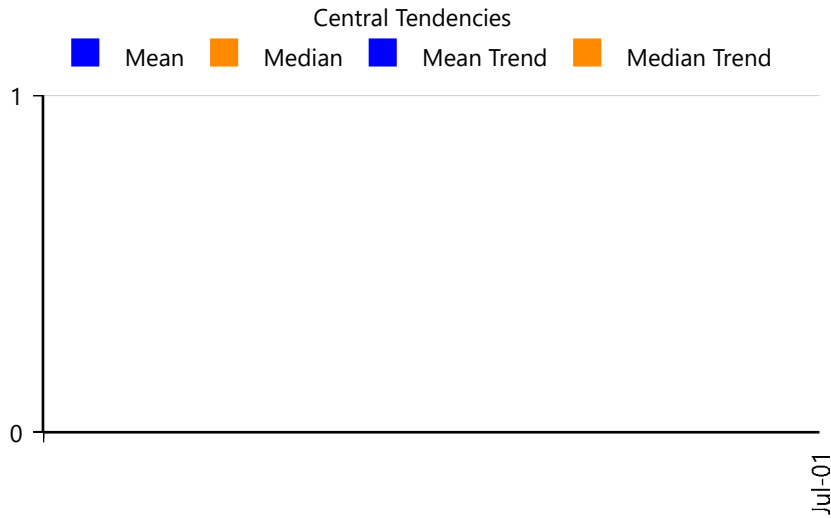
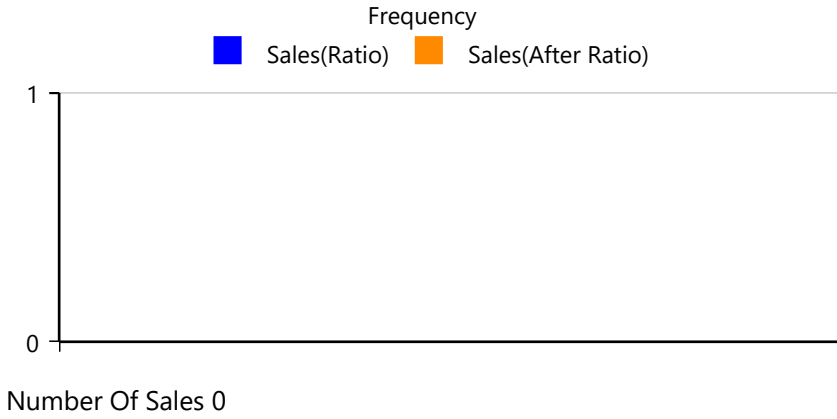
RMV 101: SA 31
Improved study of Duplex/Triplex/Fourplex properties located in the City of Columbia City

The population of this study area is 9 and there are no sales available for this study period. Therefore, the Median of 92 from the RMV Class 101 MA 06 SA 01 analysis applied here.

Performance History

| | 2021 | 2019 |
|-----|------|------|
| COD | - | 0.00 |
| PRD | - | 1.00 |

COLUMBIA County 2021 Ratio Study



- Sales (Ratio)
- Sales (After Ratio)
- Median
- AD
- COD
- Mean
- SD
- COV
- Wtd Mean
- GeoMean
- PRD
- 95% Confidence

Month Mean Median Sales

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------------|-----------|----|----|----|----------|------------|----------|
| 400 | 06 | 61 | 000 | 2021 | 6 | Rural St Helens | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|--|
| Sample - Number of Sales | 6 |
| Population - Number of Accounts | 233 |
| Sales as a percentage of the Population | 2.58% |
| <i>Prior Year Population Values</i> | |
| | Pre-Trend Values Pre-Trend Brkdwn Post Trend Values Post Trend Brkdwn |
| Land Rmv | 49,987,150 100.00% 45,488,307 100.00% |
| OSD RMV | 0 0.00% 0 0.00% |
| Improvement RMV | 0 0.00% 0 0.00% |
| Farm Improvement RMV | 0 0.00% 0 0.00% |
| Selected Ratio From Sales | 110 |
| Time Trend Adjustment | 18 |
| Before Ratio | 110 |
| Overall Adjustment Factor | 91 |
| Land Adjustment Factor | 91 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |
| After Ratio | 100 |

Explanation

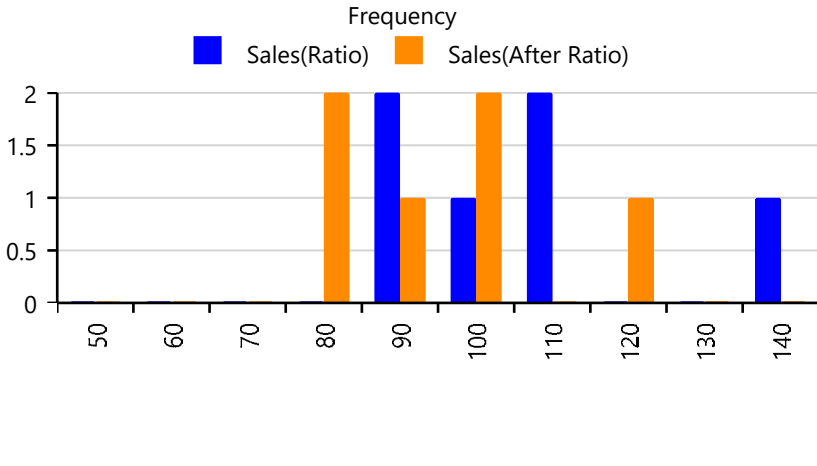
RMV 400: SA 61
 Unimproved land, Rural St. Helens and Warren (Value Zone 1) - North County

This area is comprised of undeveloped rural properties surrounding the City of St. Helens and Warren. For this analysis, the time adjustment conclusion of 18% was applied to the data set. Once applied and calculated, the Mean and Weighted Mean returned a ratio of 110 which is further supported by the Median (109) and GeoMetric Mean (109). The Mean was selected and applied as the best indicator for this classification of properties, resulting in a trend factor of 91

Performance History

| | 2021 | 2020 | 2019 | 2018 | 2017 |
|-----|-------|-------|-------|-------|-------|
| COD | 12.39 | 15.38 | 21.68 | 16.13 | 14.38 |
| PRD | 1.00 | 1.04 | 1.09 | 0.99 | 1.04 |

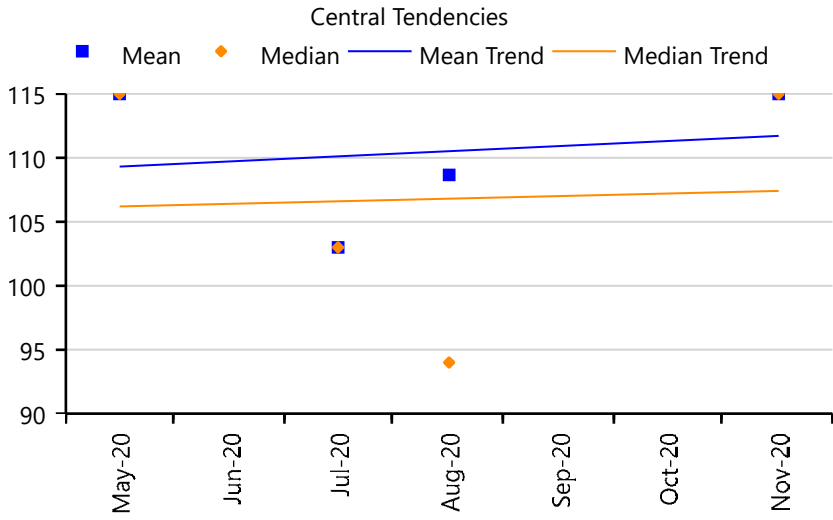
COLUMBIA County 2021 Ratio Study



| | Sales (Ratio) | Sales (After Ratio) |
|-----|---------------|---------------------|
| 50 | 0 | 0 |
| 60 | 0 | 0 |
| 70 | 0 | 0 |
| 80 | 0 | 2 |
| 90 | 2 | 1 |
| 100 | 1 | 2 |
| 110 | 2 | 0 |
| 120 | 0 | 1 |
| 130 | 0 | 0 |
| 140 | 1 | 0 |

| | | |
|-----------------------|-------|-------|
| Median | 109 | 100 |
| AD | 13.50 | 12.17 |
| COD | 12.39 | 12.23 |
| Mean | 110 | 100 |
| SD | 17.77 | 15.92 |
| COV | 16.18 | 15.89 |
| Wtd Mean | 110 | 100 |
| GeoMean | 109 | 99 |
| PRD | 1.00 | 1.00 |
| 95% Confidence | 14.22 | 12.74 |

Number Of Sales 6



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| May-20 | 115 | 115 | 1 |
| Jul-20 | 103 | 103 | 1 |
| Aug-20 | 109 | 94 | 3 |
| Nov-20 | 115 | 115 | 1 |

COLUMBIA County 2021 Ratio Study

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|------------|-----------|----------|--------------------|------------|-------|----------|---------|-----------|---------------|--------------|---|-----|
| 06 | 61 | 000 | 400 | | 33 | 4N2W12D 0 01800 | 2020-8803 | 1.94 | 195,690 | 0 | 195,690 | 212,600 | Aug-20 | 1 | 92 |
| 06 | 61 | 000 | 400 | | 33 | 4N1W08BB 02500 | 2020-7963 | 0.47 | 113,950 | 0 | 113,950 | 120,634 | Aug-20 | 2 | 94 |
| 06 | 61 | 000 | 640 | | 33 | 4N2W12C0 00100 | 2020-8105 | 5.00 | 261,650 | 0 | 261,650 | 254,059 | Jul-20 | 3 | 103 |
| 06 | 61 | 000 | 640 | | 33 | 4N1W06B0 02401 | 2020-4767 | 4.74 | 258,950 | 0 | 258,950 | 224,917 | May-20 | 4 | 115 |
| 06 | 61 | 000 | 400 | | 33 | 4N1W07BA 00801 | 2020-12777 | 1.50 | 235,270 | 0 | 235,270 | 203,740 | Nov-20 | 5 | 115 |
| 06 | 61 | 000 | 640 | | 33 | 5N1W3000 02800 | 2020-8902 | 10.00 | 236,970 | 0 | 236,970 | 169,637 | Aug-20 | 6 | 140 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|--------------|----|----|-----|-------------|---------------|-----------------|--------------|----|----|----|-------------|---------------|----------|
| 401 | 06 | 61 | 000 | 2021 | 37 | Rural St Helens | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------------------|
| Sample - Number of Sales | 37 |
| Population - Number of Accounts | 1302 |
| Sales as a percentage of the Population | 2.84% |
| <i>Prior Year Population Values</i> | |
| Land Rmv | 227,483,700 |
| OSD RMV | 68,611,050 |
| Improvement RMV | 296,659,545 |
| Farm Improvement RMV | 29,239,596 |
| | Pre-Trend Brkdwn |
| | 36.57% |
| | Post Trend Values |
| | 207,010,167 |
| | 31.67% |
| | 68,611,050 |
| | 10.50% |
| | 344,125,072 |
| | 52.65% |
| | 33,917,931 |
| | 5.19% |
| Selected Ratio From Sales | 95 |
| Time Trend Adjustment | 18 |
| Before Ratio | 95 |
| Overall Adjustment Factor | 105 |
| Land Adjustment Factor | 91 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 116 |
| Farm Improvement Factor | 116 |
| After Ratio | 100 |

Explanation

RMV 401: SA 61

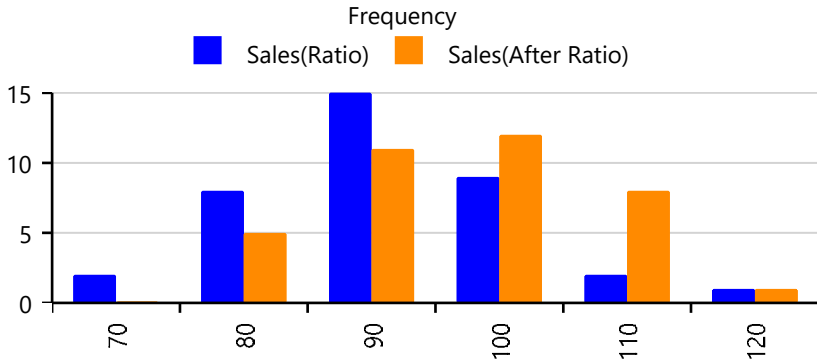
Improved land, Rural St. Helens and Warren (Value Zone 1) - North County

For this analysis of property improved with conventionally built dwellings, the Mean (95) was selected as the best ratio indicator. This central tendency is further supported by the Weighted Mean, and the Geometric Mean. The Mean was applied, resulting in an Overall Adjustment Factor of 105.

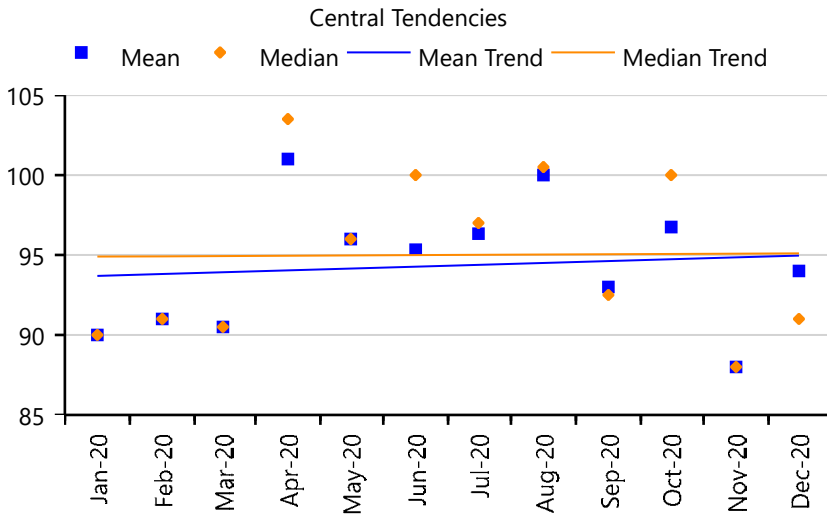
Performance History

| | 2021 | 2020 | 2019 | 2018 | 2017 |
|------------|------|------|-------|------|-------|
| COD | 8.31 | 8.33 | 11.59 | 7.92 | 11.22 |
| PRD | 1.00 | 1.00 | 1.01 | 1.01 | 1.01 |

COLUMBIA County 2021 Ratio Study



Number Of Sales 37



| | Sales (Ratio) | Sales (After Ratio) |
|-----------------------|---------------|---------------------|
| Median | 96 | 103 |
| AD | 7.97 | 8.97 |
| COD | 8.31 | 8.71 |
| Mean | 95 | 101 |
| SD | 10.27 | 10.98 |
| COV | 10.78 | 10.85 |
| Wtd Mean | 95 | 101 |
| GeoMean | 95 | 101 |
| PRD | 1.00 | 1.00 |
| 95% Confidence | 3.31 | 3.54 |

| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jan-20 | 90 | 90 | 1 |
| Feb-20 | 91 | 91 | 1 |
| Mar-20 | 91 | 91 | 2 |
| Apr-20 | 101 | 104 | 4 |
| May-20 | 96 | 96 | 1 |
| Jun-20 | 95 | 100 | 3 |
| Jul-20 | 96 | 97 | 6 |
| Aug-20 | 100 | 101 | 4 |
| Sep-20 | 93 | 93 | 4 |
| Oct-20 | 97 | 100 | 4 |
| Nov-20 | 88 | 88 | 3 |
| Dec-20 | 94 | 91 | 4 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|---------|--------|-------|--------------------|------------|------|----------|---------|-----------|------------|-----------|---|----|
| 06 | 61 | 000 | 401 | 131 | 33 | 4N1W08BC 00400 | 2020-10196 | 0.32 | 170,650 | 220,370 | 391,020 | 512,148 | Oct-20 | 1 | 76 |
| 06 | 61 | 000 | 401 | 143 | 33 | 4N1W07D A 01400 | 2020-8662 | 1.30 | 206,430 | 342,570 | 549,000 | 708,681 | Aug-20 | 2 | 77 |
| 06 | 61 | 000 | 401 | 143 | 33 | 5N1W3100 01100 | 2020-13616 | 1.09 | 191,360 | 231,440 | 422,800 | 528,623 | Dec-20 | 3 | 80 |
| 06 | 61 | 000 | 401 | 141 | 33 | 4N1W17B0 10600 | 2020-11988 | 1.07 | 189,910 | 293,580 | 483,490 | 587,995 | Nov-20 | 4 | 82 |
| 06 | 61 | 000 | 401 | 131 | 33 | 4N1W08C A 01900 | 2020-13619 | 1.00 | 184,610 | 113,760 | 298,370 | 362,664 | Dec-20 | 5 | 82 |
| 06 | 61 | 000 | 401 | 141 | 33 | 4N1W17B0 06400 | 2020-9076 | 0.70 | 178,790 | 284,790 | 463,580 | 555,713 | Sep-20 | 6 | 83 |

COLUMBIA County 2021 Ratio Study

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|------------|-----------|----------|--------------------|------------|-------|----------|---------|-----------|---------------|--------------|----|-----|
| 06 | 61 | 000 | 401 | 141 | 33 | 4N1W07BC 01201 | 2020-5643 | 2.05 | 258,440 | 334,440 | 592,880 | 690,732 | Jun-20 | 7 | 86 |
| 06 | 61 | 000 | 401 | 141 | 33 | 4N1W17B0 02900 | 2020-3372 | 0.41 | 170,650 | 161,900 | 332,550 | 379,861 | Apr-20 | 8 | 88 |
| 06 | 61 | 000 | 401 | 143 | 33 | 4N1W06A D 03400 | 2020-12421 | 1.03 | 187,040 | 303,640 | 490,680 | 560,010 | Nov-20 | 9 | 88 |
| 06 | 61 | 000 | 401 | 143 | 33 | 4N2W12A0 00503 | 2020-9541 | 2.04 | 258,130 | 279,140 | 537,270 | 605,245 | Sep-20 | 10 | 89 |
| 06 | 61 | 000 | 401 | 131 | 33 | 4N2W12A0 01001 | 2020-373 | 7.47 | 319,410 | 138,960 | 458,370 | 509,266 | Jan-20 | 11 | 90 |
| 06 | 61 | 000 | 401 | 143 | 30 | 4N1W07D B 00300 | 2020-2273 | 0.54 | 170,650 | 252,530 | 423,180 | 470,680 | Mar-20 | 12 | 90 |
| 06 | 61 | 000 | 401 | 144 | 33 | 4N1W1800 00200 | 2020-1437 | 3.86 | 304,940 | 292,540 | 597,480 | 654,496 | Feb-20 | 13 | 91 |
| 06 | 61 | 000 | 401 | 132 | 33 | 4N1W07C0 01800 | 2020-2110 | 1.00 | 184,610 | 188,430 | 373,040 | 407,718 | Mar-20 | 14 | 91 |
| 06 | 61 | 000 | 401 | 141 | 33 | 4N2W12D A 00601 | 2020-6814 | 2.68 | 277,320 | 255,430 | 532,750 | 580,153 | Jul-20 | 15 | 92 |
| 06 | 61 | 000 | 401 | 153 | 33 | 4N1W07BA 00507 | 2020-7379 | 1.00 | 184,610 | 446,770 | 631,380 | 685,927 | Jul-20 | 16 | 92 |
| 06 | 61 | 000 | 401 | 142 | 33 | 4N2W13A0 01600 | 2020-12457 | 3.35 | 265,620 | 236,070 | 501,690 | 534,555 | Nov-20 | 17 | 94 |
| 06 | 61 | 000 | 401 | 142 | 33 | 4N1W05BC 08200 | 2020-4837 | 0.51 | 170,650 | 276,550 | 447,200 | 467,394 | May-20 | 18 | 96 |
| 06 | 61 | 000 | 551 | 151 | 33 | 5N2W3600 00207 | 2020-9481 | 17.28 | 323,040 | 514,890 | 837,930 | 873,658 | Sep-20 | 19 | 96 |
| 06 | 61 | 000 | 401 | 141 | 33 | 4N1W06D 0 00613 | 2020-8021 | 0.54 | 170,650 | 229,550 | 400,200 | 410,710 | Jul-20 | 20 | 97 |
| 06 | 61 | 000 | 541 | 142 | 30 | 4N2W0100 01501 | 2020-7295 | 3.09 | 288,940 | 392,410 | 681,350 | 701,155 | Jul-20 | 21 | 97 |
| 06 | 61 | 000 | 641 | 154 | 33 | 5N2W3500 01600 | 2020-8849 | 19.94 | 324,090 | 647,540 | 971,630 | 1,003,356 | Aug-20 | 22 | 97 |
| 06 | 61 | 000 | 401 | 132 | 33 | 4N1W06B0 02600 | 2020-6607 | 0.92 | 184,610 | 208,420 | 393,030 | 401,499 | Jul-20 | 23 | 98 |
| 06 | 61 | 000 | 401 | 142 | 33 | 4N1W06B0 02800 | 2020-11314 | 1.76 | 239,460 | 375,540 | 615,000 | 628,793 | Oct-20 | 24 | 98 |
| 06 | 61 | 000 | 401 | 162 | 33 | 4N1W06C0 03205 | 2020-4097 | 2.32 | 266,520 | 665,450 | 931,970 | 939,675 | Apr-20 | 25 | 99 |
| 06 | 61 | 000 | 401 | 141 | 33 | 4N1W18A0 02200 | 2020-5522 | 1.68 | 233,720 | 245,480 | 479,200 | 477,369 | Jun-20 | 26 | 100 |
| 06 | 61 | 000 | 401 | 153 | 33 | 4N1W07A D 01602 | 2020-6084 | 1.31 | 207,150 | 501,150 | 708,300 | 710,710 | Jun-20 | 27 | 100 |
| 06 | 61 | 000 | 401 | 141 | 33 | 4N2W12A0 00600 | 2020-13873 | 1.84 | 245,210 | 296,130 | 541,340 | 539,809 | Dec-20 | 28 | 100 |
| 06 | 61 | 000 | 401 | 142 | 33 | 4N1W06D B 00200 | 2020-7213 | 0.59 | 170,650 | 331,590 | 502,240 | 493,493 | Jul-20 | 29 | 102 |
| 06 | 61 | 000 | 401 | 151 | 33 | 4N2W12C0 02400 | 2020-10340 | 2.00 | 256,700 | 408,600 | 665,300 | 650,498 | Oct-20 | 30 | 102 |
| 06 | 61 | 000 | 641 | 164 | 33 | 4N2W12C0 00300 | 2020-8807 | 5.00 | 318,350 | 679,870 | 998,220 | 962,200 | Aug-20 | 31 | 104 |
| 06 | 61 | 000 | 401 | 143 | 33 | 4N1W05BC 07000 | 2020-9797 | 0.50 | 170,650 | 285,770 | 456,420 | 439,299 | Sep-20 | 32 | 104 |

COLUMBIA County 2021 Ratio Study

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|------------|-----------|----------|--------------------|------------|------|----------|---------|-----------|---------------|--------------|----|-----|
| 06 | 61 | 000 | 401 | 144 | 33 | 5N2W35A A 00600 | 2020-3838 | 2.00 | 256,700 | 491,320 | 748,020 | 691,506 | Apr-20 | 33 | 108 |
| 06 | 61 | 000 | 401 | 142 | 33 | 4N2W0100 03507 | 2020-3292 | 2.00 | 256,700 | 367,620 | 624,320 | 570,297 | Apr-20 | 34 | 109 |
| 06 | 61 | 000 | 401 | 141 | 33 | 4N1W18D 0 02800 | 2020-10857 | 0.98 | 184,610 | 252,330 | 436,940 | 394,212 | Oct-20 | 35 | 111 |
| 06 | 61 | 000 | 401 | 131 | 33 | 4N1W08CB 00900 | 2020-13552 | 2.05 | 258,440 | 130,240 | 388,680 | 341,496 | Dec-20 | 36 | 114 |
| 06 | 61 | 000 | 401 | 135 | 33 | 4N1W08BB 00800 | 2020-8683 | 0.43 | 170,650 | 108,030 | 278,680 | 228,631 | Aug-20 | 37 | 122 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------------|-----------|----|----|----|----------|------------|----------|
| 409 | 06 | 61 | 000 | 2021 | 4 | Rural St Helens | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|---|
| Sample - Number of Sales | 4 |
| Population - Number of Accounts | 150 |
| Sales as a percentage of the Population | 2.67% |
| <i>Prior Year Population Values</i> | |
| | Pre-Trend Values Pre-Trend Brkdwn Post Trend Values Post Trend Brkdwn |
| Land Rmv | 28,817,150 50.18% 26,223,607 39.75% |
| OSD RMV | 8,355,880 14.55% 8,355,880 12.67% |
| Improvement RMV | 15,697,960 27.34% 24,331,838 36.88% |
| Farm Improvement RMV | 4,552,570 7.93% 7,056,484 10.70% |
| Selected Ratio From Sales | 87 |
| Time Trend Adjustment | 18 |
| Before Ratio | 87 |
| Overall Adjustment Factor | 115 |
| Land Adjustment Factor | 91 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 155 |
| Farm Improvement Factor | 155 |
| After Ratio | 100 |

Explanation

RMV 409: SA 61

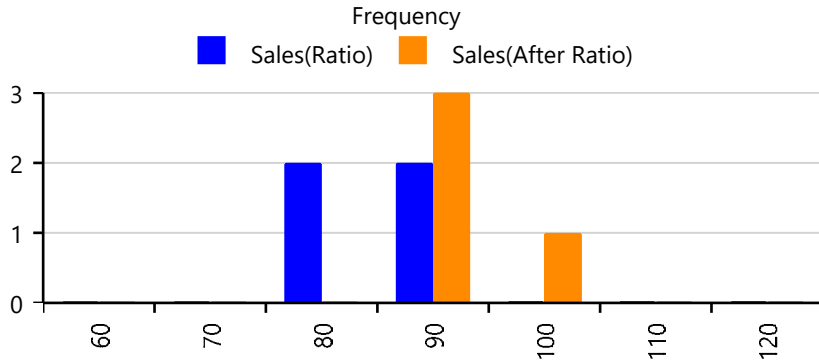
Improved land - Manufactured Structure - Rural St. Helens and Warren (Value Zone 1) - North County

For this grouping of rural St Helens and Warren properties, the Median, Mean, Weighted Mean returned a ratio of 87. After applying the Median central tendency, the Overall Adjustment Factor of 115 was returned for this property type.

Performance History

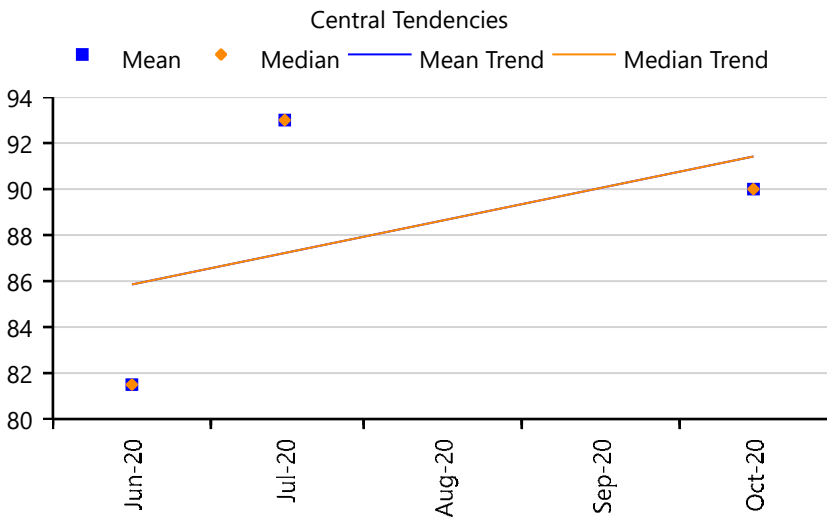
| | 2021 | 2020 | 2019 | 2018 | 2017 |
|-----|------|------|------|-------|------|
| COD | 5.78 | 7.23 | 6.33 | 10.18 | 0.00 |
| PRD | 1.00 | 1.00 | 1.00 | 1.01 | 1.00 |

COLUMBIA County 2021 Ratio Study



Number Of Sales 4

| | Sales (Ratio) | Sales (After Ratio) |
|-----------------------|---------------|---------------------|
| Median | 87 | 98 |
| AD | 5.00 | 3.00 |
| COD | 5.78 | 3.06 |
| Mean | 87 | 98 |
| SD | 6.03 | 4.16 |
| COV | 6.97 | 4.25 |
| Wtd Mean | 87 | 98 |
| GeoMean | 86 | 98 |
| PRD | 1.00 | 1.00 |
| 95% Confidence | 5.91 | 4.08 |



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jun-20 | 82 | 82 | 2 |
| Jul-20 | 93 | 93 | 1 |
| Oct-20 | 90 | 90 | 1 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|---------|--------|-------|-------------------|------------|------|----------|---------|-----------|------------|-----------|---|----|
| 06 | 61 | 000 | 409 | 462 | 33 | 4N1W07BA 00400 | 2020-5571 | 1.00 | 184,610 | 152,790 | 337,400 | 422,692 | Jun-20 | 1 | 80 |
| 06 | 61 | 000 | 409 | 452 | 33 | 4N2W1100 01700 | 2020-4932 | 4.54 | 262,190 | 113,640 | 375,830 | 451,863 | Jun-20 | 2 | 83 |
| 06 | 61 | 000 | 409 | 452 | 33 | 5N2W36C0 00601 | 2020-10645 | 3.95 | 306,820 | 115,960 | 422,780 | 467,910 | Oct-20 | 3 | 90 |
| 06 | 61 | 000 | 409 | 452 | 33 | 4N2W0100 00202 | 2020-7420 | 2.00 | 256,700 | 103,730 | 360,430 | 386,715 | Jul-20 | 4 | 93 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|------------------|-----------|----|----|----|----------|------------|----------|
| 400 | 06 | 62 | 000 | 2021 | 2 | Rural St. Helens | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|------------|
| Sample - Number of Sales | 2 |
| Population - Number of Accounts | 109 |
| Sales as a percentage of the Population | 1.83% |
| <i>Prior Year Population Values</i> | |
| Land Rmv | 34,711,620 |
| OSD RMV | 0 |
| Improvement RMV | 0 |
| Farm Improvement RMV | 0 |
| Selected Ratio From Sales | 97 |
| Time Trend Adjustment | 0 |
| Before Ratio | 97 |
| Overall Adjustment Factor | 103 |
| Land Adjustment Factor | 103 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |
| After Ratio | 100 |

Explanation

RMV 400: SA 62

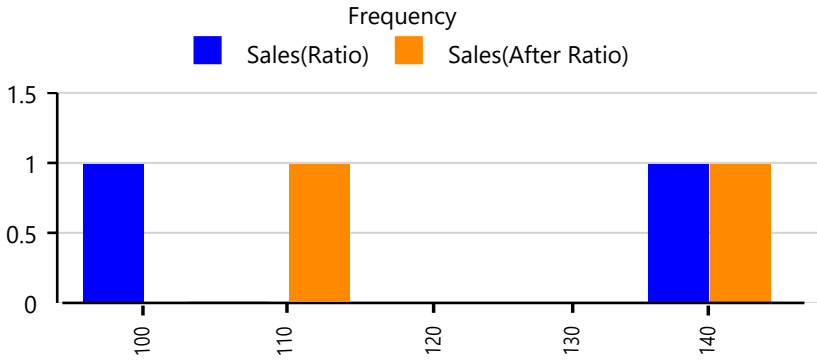
Unimproved land, Rural St. Helens, Warren (Value Zone 2)

This grouping of un-improved residential land sales contains a sampling of high/low ratio indicators and skewed distribution. Therefore, it was decided to apply the Selected Ratio of 97 from the improved study located in MA 06 SA 62 for this property classification.

Performance History

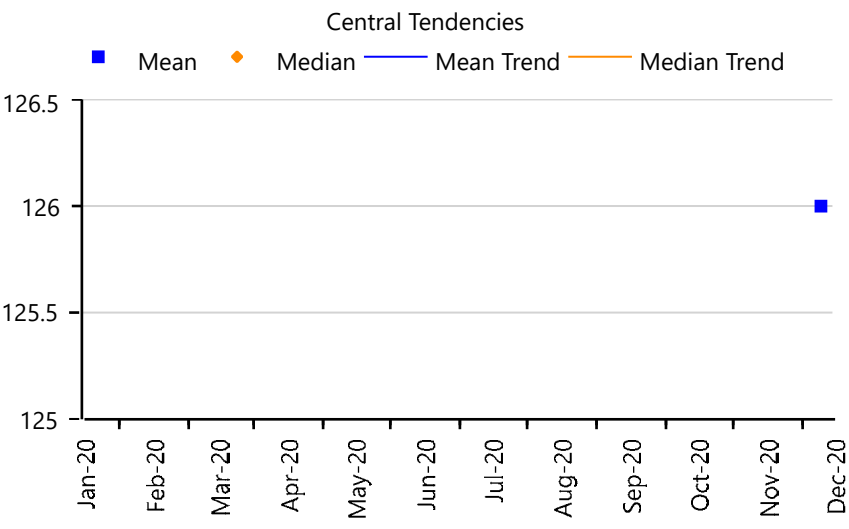
| | 2021 | 2019 | 2018 |
|-----|-------|------|------|
| COD | 14.74 | - | - |
| PRD | 1.00 | 1.00 | 1.00 |

COLUMBIA County 2021 Ratio Study



| | Sales (Ratio) | Sales (After Ratio) |
|-----------------------|---------------|---------------------|
| Median | 126 | 129 |
| AD | 18.50 | 19.00 |
| COD | 14.74 | 14.73 |
| Mean | 126 | 129 |
| SD | 26.16 | 26.87 |
| COV | 20.85 | 20.83 |
| Wtd Mean | 126 | 129 |
| GeoMean | 124 | 128 |
| PRD | 1.00 | 1.00 |
| 95% Confidence | 36.26 | 37.24 |

Number Of Sales 2



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Dec-20 | 126 | 126 | 2 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|---------|--------|-------|--------------------|------------|------|----------|---------|-----------|------------|-----------|---|-----|
| 06 | 62 | 000 | 400 | | 30 | 5N2W25C 0 01000 | 2020-13510 | 2.00 | 144,000 | | 144,000 | 135,000 | Dec-20 | 1 | 107 |
| 06 | 62 | 000 | 550 | | 33 | 5N2W25C 0 00102 | 2020-12708 | 4.02 | 200,280 | | 200,280 | 139,000 | Dec-20 | 1 | 144 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------------|-----------|----|----|----|----------|------------|----------|
| 401 | 06 | 62 | 000 | 2021 | 3 | Rural St Helens | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------|
| Sample - Number of Sales | 3 |
| Population - Number of Accounts | 258 |
| Sales as a percentage of the Population | 1.16% |

| Prior Year Population Values | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
|------------------------------|------------------|------------------|-------------------|-------------------|
| Land RMV | 46,113,060 | 38.09% | 47,496,452 | 38.02% |
| OSD RMV | 12,658,470 | 10.46% | 12,658,470 | 10.13% |
| Improvement RMV | 53,264,110 | 44.00% | 55,394,674 | 44.34% |
| Farm Improvement RMV | 9,019,380 | 7.45% | 9,380,155 | 7.51% |

| | |
|----------------------------------|-----------|
| Selected Ratio From Sales | 97 |
| Time Trend Adjustment | 18 |

Before Ratio **97**

| | |
|----------------------------------|------------|
| Overall Adjustment Factor | 103 |
| Land Adjustment Factor | 103 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 104 |
| Farm Improvement Factor | 104 |

After Ratio **100**

Explanation

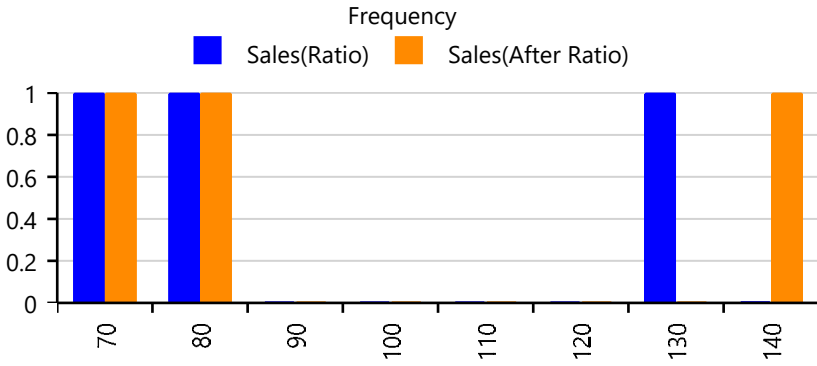
RMV 401: SA 62
Improved land, Rural St. Helens and Warren (Value Zone 2)

This sales analysis returned 3 sales which was deemed appropriate for this classification of properties. The Mean of 97 was selected after the time adjustment of 18% was applied. The result is an Overall Adjustment of 103.

Performance History

| | 2021 | 2020 | 2018 | 2017 |
|-----|-------|-------|------|-------|
| COD | 25.10 | 10.00 | 8.63 | 10.20 |
| PRD | 1.03 | 1.02 | 1.01 | 1.03 |

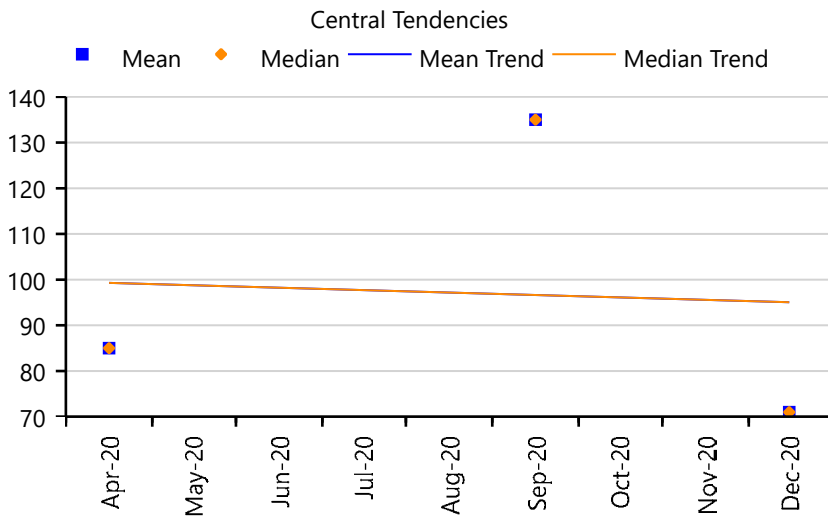
COLUMBIA County 2021 Ratio Study



| | Sales (Ratio) | Sales (After Ratio) |
|-----|---------------|---------------------|
| 70 | 1 | 1 |
| 80 | 1 | 1 |
| 90 | 0 | 0 |
| 100 | 0 | 0 |
| 110 | 0 | 0 |
| 120 | 0 | 0 |
| 130 | 1 | 0 |
| 140 | 0 | 1 |

| | | |
|-----------------------|-------|-------|
| Median | 85 | 88 |
| AD | 21.33 | 22.00 |
| COD | 25.10 | 25.00 |
| Mean | 97 | 101 |
| SD | 33.65 | 34.78 |
| COV | 34.69 | 34.55 |
| Wtd Mean | 94 | 98 |
| GeoMean | 93 | 97 |
| PRD | 1.03 | 1.03 |
| 95% Confidence | 38.07 | 39.35 |

Number Of Sales 3



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Apr-20 | 85 | 85 | 1 |
| Sep-20 | 135 | 135 | 1 |
| Dec-20 | 71 | 71 | 1 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|---------|--------|-------|-------------------|------------|-------|----------|---------|-----------|------------|-----------|---|-----|
| 06 | 62 | 000 | 581 | 141 | 33 | 5N2W2500 00300 | 2020-12733 | 31.24 | 285,930 | 311,410 | 597,340 | 835,783 | Dec-20 | 1 | 71 |
| 06 | 62 | 000 | 641 | 143 | 33 | 5N2W2400 00401 | 2020-3056 | 6.80 | 271,510 | 340,860 | 612,370 | 717,445 | Apr-20 | 2 | 85 |
| 06 | 62 | 000 | 551 | 146 | 33 | 5N2W25C0 00100 | 2020-9554 | 10.47 | 279,390 | 569,340 | 848,730 | 628,174 | Sep-20 | 3 | 135 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------------|-----------|----|----|----|----------|------------|----------|
| 409 | 06 | 62 | 000 | 2021 | 2 | Rural St Helens | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|---|
| Sample - Number of Sales | 2 |
| Population - Number of Accounts | 77 |
| Sales as a percentage of the Population | 2.60% |
| <i>Prior Year Population Values</i> | |
| | Pre-Trend Values Pre-Trend Brkdwn Post Trend Values Post Trend Brkdwn |
| Land RMV | 13,424,650 51.59% 13,827,390 51.00% |
| OSD RMV | 4,039,880 15.52% 4,039,880 14.90% |
| Improvement RMV | 6,801,750 26.14% 7,345,890 27.10% |
| Farm Improvement RMV | 1,757,300 6.75% 1,897,884 7.00% |
| Selected Ratio From Sales | 96 |
| Time Trend Adjustment | 18 |
| Before Ratio | 96 |
| Overall Adjustment Factor | 104 |
| Land Adjustment Factor | 103 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 108 |
| Farm Improvement Factor | 108 |
| After Ratio | 100 |

Explanation

RMV 409: SA 62

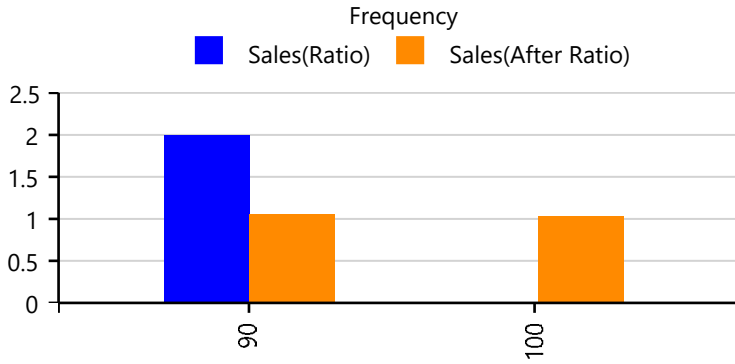
Improved land - Manufactured Structure - Rural St. Helens, Warren, (Value Zone 2)

For this grouping of manufactured structures located in Rural St. Helens and Warren. The Median and Mean returned an indicator of 96 that was deemed the best indicator after adjusting for time. Once the Median was applied, an Overall Adjustment Factor of 104 was returned.

Performance History

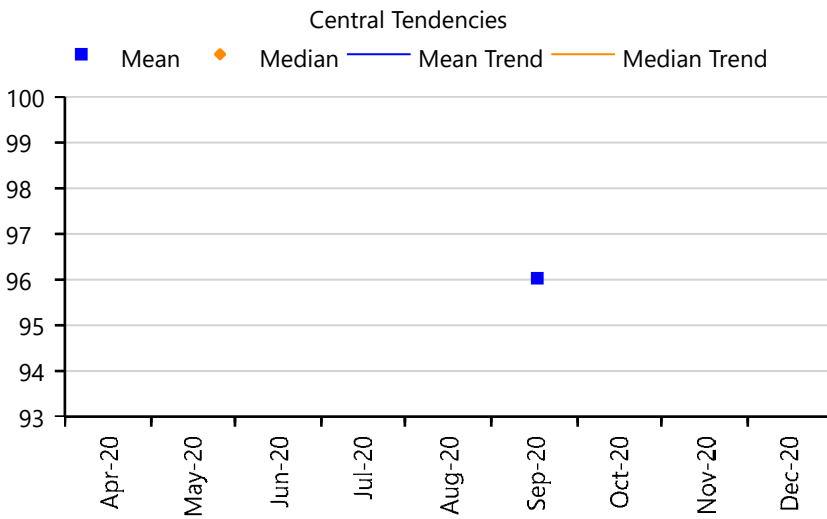
| | 2021 | 2020 | 2019 | 2018 |
|-----|------|------|------|------|
| COD | 1.57 | 9.21 | 3.21 | - |
| PRD | 1.00 | 1.01 | 1.00 | 1.00 |

COLUMBIA County 2021 Ratio Study



| | Sales (Ratio) | Sales (After Ratio) |
|-----------------------|---------------|---------------------|
| 90 | 2 | 1 |
| 100 | 0 | 1 |
| Median | 96 | 100 |
| AD | 1.50 | 1.50 |
| COD | 1.57 | 1.51 |
| Mean | 96 | 100 |
| SD | 2.12 | 2.12 |
| COV | 2.22 | 2.13 |
| Wtd Mean | 95 | 99 |
| GeoMean | 95 | 99 |
| PRD | 1.00 | 1.00 |
| 95% Confidence | 2.94 | 2.94 |

Number Of Sales 2



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Sep-20 | 96 | 96 | 2 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|---------|--------|-------|-------------------|------------|-------|----------|---------|-----------|------------|-----------|---|----|
| 06 | 62 | 000 | 649 | 452 | 33 | 5N2W2200 00400 | 2020-10353 | 25.00 | 280,200 | 113,150 | 393,350 | 418,480 | Sep-20 | 1 | 94 |
| 06 | 62 | 000 | 649 | 452 | 33 | 5N2W2300 00701 | 2020-8953 | 4.55 | 262,230 | 116,800 | 379,030 | 392,015 | Sep-20 | 2 | 97 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|----------|-----------|----|----|----|----------|------------|----------|
| 400 | 06 | 67 | 000 | 2021 | 3 | Warren | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------|
| Sample - Number of Sales | 3 |
| Population - Number of Accounts | 89 |
| Sales as a percentage of the Population | 3.37% |

| <i>Prior Year Population Values</i> | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
|-------------------------------------|------------------|------------------|-------------------|-------------------|
| Land Rmv | 22,610,170 | 100.00% | 26,001,696 | 100.00% |
| OSD RMV | 0 | 0.00% | 0 | 0.00% |
| Improvement RMV | 0 | 0.00% | 0 | 0.00% |
| Farm Improvement RMV | 0 | 0.00% | 0 | 0.00% |

| | |
|----------------------------------|-----------|
| Selected Ratio From Sales | 87 |
| Time Trend Adjustment | 18 |

| | |
|---------------------|-----------|
| Before Ratio | 87 |
|---------------------|-----------|

| | |
|----------------------------------|------------|
| Overall Adjustment Factor | 115 |
| Land Adjustment Factor | 115 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |

| | |
|--------------------|------------|
| After Ratio | 100 |
|--------------------|------------|

Explanation

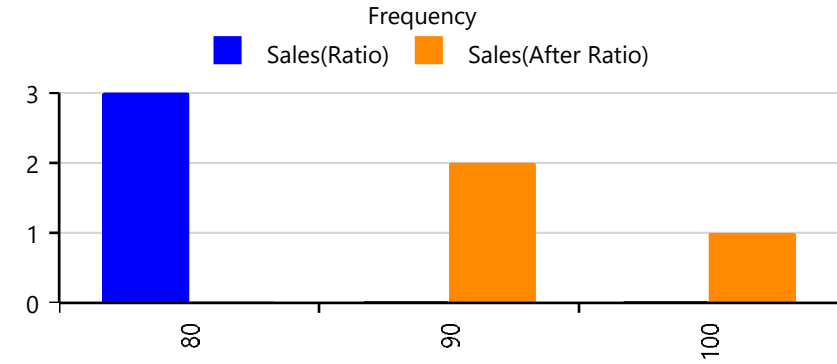
RMV 400: SA 67
Unimproved land, Rural St. Helens and Warren (Value Zone 1) - South County

This analysis of rural properties located in South County returned ratio indicators of 86 (Median) and 87 (Mean, Weighted Mean, and Geometric Mean). The Mean was selected and applied to the dataset. Once applied, the Overall Adjustment Factor returned a ratio of 115 which is deemed appropriate for this grouping of properties.

Performance History

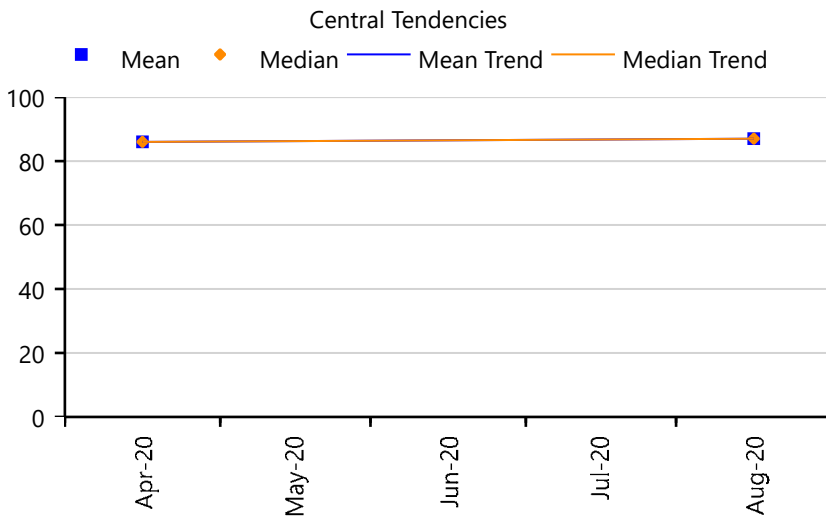
| | 2021 | 2020 |
|-----|------|-------|
| COD | 1.55 | 15.38 |
| PRD | 1.00 | 1.04 |

COLUMBIA County 2021 Ratio Study



Number Of Sales 3

| | Sales (Ratio) | Sales (After Ratio) |
|-----------------------|---------------|---------------------|
| 80 | 3 | 0 |
| 90 | 0 | 2 |
| 100 | 0 | 1 |
| Median | 86 | 99 |
| AD | 1.33 | 1.33 |
| COD | 1.55 | 1.35 |
| Mean | 87 | 100 |
| SD | 2.08 | 2.08 |
| COV | 2.40 | 2.09 |
| Wtd Mean | 87 | 100 |
| GeoMean | 87 | 100 |
| PRD | 1.00 | 1.00 |
| 95% Confidence | 2.36 | 2.36 |



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Apr-20 | 86 | 86 | 1 |
| Aug-20 | 87 | 87 | 2 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|---------|--------|-------|-------------------|-----------|------|----------|---------|-----------|------------|-----------|---|----|
| 06 | 67 | 000 | 540 | | 33 | 4N2W24C0 02605 | 2020-8707 | 5.04 | 261,760 | 0 | 261,760 | 308,656 | Aug-20 | 1 | 85 |
| 06 | 67 | 000 | 400 | | 33 | 4N2W2600 02100 | 2020-3911 | 4.67 | 180,750 | 0 | 180,750 | 209,160 | Apr-20 | 2 | 86 |
| 06 | 67 | 000 | 540 | | 30 | 4N2W24C0 02606 | 2020-8709 | 5.03 | 261,750 | 0 | 261,750 | 294,844 | Aug-20 | 3 | 89 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|----------|-----------|----|----|----|----------|------------|----------|
| 401 | 06 | 67 | 000 | 2021 | 20 | Warren | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------------------|
| Sample - Number of Sales | 20 |
| Population - Number of Accounts | 860 |
| Sales as a percentage of the Population | 2.33% |
| <i>Prior Year Population Values</i> | |
| Land Rmv | 163,944,570 |
| OSD RMV | 44,302,680 |
| Improvement RMV | 203,565,280 |
| Farm Improvement RMV | 25,994,840 |
| | Pre-Trend Brkdwn |
| | 37.45% |
| | Post Trend Values |
| | 188,536,256 |
| | Post Trend Brkdwn |
| | 39.22% |
| | 9.22% |
| | 45.73% |
| | 5.84% |
| Selected Ratio From Sales | 91 |
| Time Trend Adjustment | 18 |
| Before Ratio | 91 |
| Overall Adjustment Factor | 110 |
| Land Adjustment Factor | 115 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 108 |
| Farm Improvement Factor | 108 |
| After Ratio | 100 |

Explanation

RMV 401: SA 67

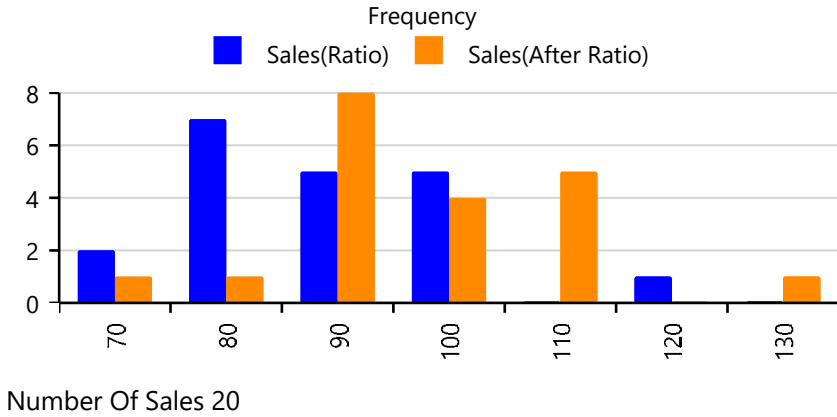
Improved land, Rural St. Helens and Warren (Value Zone 1) – South County

The central tendencies of the Median, Weighted Mean and Geometric Mean returned the same ratio indicator of 91. This ratio is also supported by the Mean (92). Therefore, the Median of 91 was selected and applied to the dataset for improved property located in Rural St. Helens and Warren.

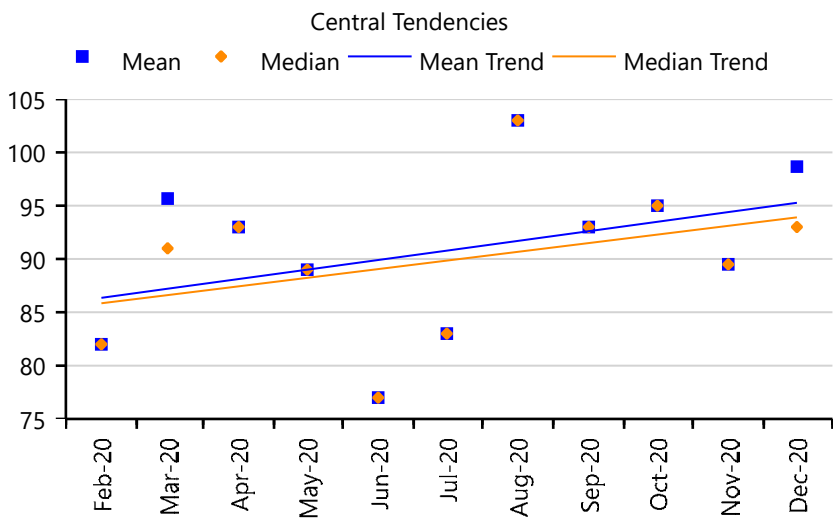
Performance History

| | 2021 | 2020 |
|-----|------|------|
| COD | 9.67 | 8.33 |
| PRD | 1.01 | 1.00 |

COLUMBIA County 2021 Ratio Study



| | Sales (Ratio) | Sales (After Ratio) |
|-----------------------|---------------|---------------------|
| 70 | 2 | 1 |
| 80 | 7 | 1 |
| 90 | 5 | 8 |
| 100 | 5 | 4 |
| 110 | 0 | 5 |
| 120 | 1 | 0 |
| 130 | 0 | 1 |
| Median | 91 | 99 |
| AD | 8.75 | 9.55 |
| COD | 9.67 | 9.65 |
| Mean | 92 | 101 |
| SD | 11.38 | 12.64 |
| COV | 12.36 | 12.52 |
| Wtd Mean | 91 | 100 |
| GeoMean | 91 | 100 |
| PRD | 1.01 | 1.01 |
| 95% Confidence | 4.99 | 5.54 |



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Feb-20 | 82 | 82 | 1 |
| Mar-20 | 96 | 91 | 3 |
| Apr-20 | 93 | 93 | 2 |
| May-20 | 89 | 89 | 1 |
| Jun-20 | 77 | 77 | 1 |
| Jul-20 | 83 | 83 | 2 |
| Aug-20 | 103 | 103 | 1 |
| Sep-20 | 93 | 93 | 2 |
| Oct-20 | 95 | 95 | 2 |
| Nov-20 | 90 | 90 | 2 |
| Dec-20 | 99 | 93 | 3 |

COLUMBIA County 2021 Ratio Study

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|------------|-----------|----------|--------------------|------------|------|----------|---------|-----------|---------------|--------------|----|-----|
| 06 | 67 | 000 | 401 | 131 | 33 | 4N2W24BA 00700 | 2020-7388 | 0.38 | 170,650 | 116,270 | 286,920 | 394,255 | Jul-20 | 1 | 73 |
| 06 | 67 | 000 | 401 | 141 | 33 | 4N2W25B0 02105 | 2020-6115 | 3.35 | 294,350 | 276,960 | 571,310 | 743,240 | Jun-20 | 2 | 77 |
| 06 | 67 | 000 | 401 | 143 | 33 | 4N2W23A0 00704 | 2020-1724 | 2.01 | 257,240 | 288,010 | 545,250 | 665,856 | Feb-20 | 3 | 82 |
| 06 | 67 | 000 | 401 | 141 | 33 | 4N2W25C0 00301 | 2020-10424 | 2.01 | 257,240 | 269,810 | 527,050 | 639,707 | Sep-20 | 4 | 82 |
| 06 | 67 | 000 | 401 | 162 | 33 | 4N2W23D B 01900 | 2020-12880 | 2.01 | 237,180 | 549,160 | 786,340 | 949,212 | Dec-20 | 5 | 83 |
| 06 | 67 | 000 | 401 | 141 | 30 | 4N2W24B0 01000 | 2020-11536 | 2.93 | 284,820 | 323,960 | 608,780 | 720,300 | Nov-20 | 6 | 85 |
| 06 | 67 | 000 | 401 | 131 | 33 | 4N2W24D 0 00600 | 2020-3876 | 2.93 | 284,830 | 136,060 | 420,890 | 487,523 | Apr-20 | 7 | 86 |
| 06 | 67 | 000 | 401 | 131 | 33 | 4N1W19B0 00200 | 2020-11481 | 3.24 | 292,050 | 205,460 | 497,510 | 577,640 | Oct-20 | 8 | 86 |
| 06 | 67 | 000 | 401 | 132 | 33 | 4N2W13B0 01800 | 2020-4254 | 5.04 | 318,460 | 275,780 | 594,240 | 670,500 | May-20 | 9 | 89 |
| 06 | 67 | 000 | 401 | 155 | 33 | 4N2W23D B 00400 | 2020-1888 | 2.00 | 256,700 | 547,650 | 804,350 | 895,850 | Mar-20 | 10 | 90 |
| 06 | 67 | 000 | 541 | 146 | 33 | 4N2W24B0 00600 | 2020-1968 | 2.00 | 256,700 | 215,980 | 472,680 | 517,500 | Mar-20 | 11 | 91 |
| 06 | 67 | 000 | 401 | 141 | 33 | 4N2W25D 0 00601 | 2020-7283 | 2.00 | 256,700 | 375,970 | 632,670 | 679,896 | Jul-20 | 12 | 93 |
| 06 | 67 | 000 | 401 | 151 | 33 | 4N2W25A0 02801 | 2021-130 | 2.00 | 256,700 | 441,810 | 698,510 | 749,375 | Dec-20 | 13 | 93 |
| 06 | 67 | 000 | 401 | 143 | 33 | 4N2W24A A 00400 | 2020-12510 | 0.33 | 170,650 | 292,570 | 463,220 | 491,599 | Nov-20 | 14 | 94 |
| 06 | 67 | 000 | 401 | 152 | 33 | 4N2W2600 00800 | 2020-3368 | 4.99 | 318,240 | 378,210 | 696,450 | 694,520 | Apr-20 | 15 | 100 |
| 06 | 67 | 000 | 401 | 136 | 33 | 4N1W19A A 02400 | 2020-8722 | 2.12 | 260,540 | 203,390 | 463,930 | 451,945 | Aug-20 | 16 | 103 |
| 06 | 67 | 000 | 401 | 141 | 30 | 4N2W25A D 02000 | 2020-9449 | 0.38 | 170,650 | 202,850 | 373,500 | 358,054 | Sep-20 | 17 | 104 |
| 06 | 67 | 000 | 401 | 152 | 33 | 4N2W25D 0 01604 | 2020-10587 | 2.00 | 256,700 | 579,370 | 836,070 | 807,008 | Oct-20 | 18 | 104 |
| 06 | 67 | 000 | 401 | 156 | 33 | 4N2W1300 02501 | 2020-2590 | 3.44 | 296,220 | 492,240 | 788,460 | 741,715 | Mar-20 | 19 | 106 |
| 06 | 67 | 000 | 401 | 133 | 33 | 4N2W24A C 00600 | 2020-13319 | 2.67 | 277,030 | 135,040 | 412,070 | 342,516 | Dec-20 | 20 | 120 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|----------|-----------|----|----|----|----------|------------|----------|
| 409 | 06 | 67 | 000 | 2021 | 2 | Warren | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|---|
| Sample - Number of Sales | 2 |
| Population - Number of Accounts | 87 |
| Sales as a percentage of the Population | 2.30% |
| <i>Prior Year Population Values</i> | |
| | Pre-Trend Values Pre-Trend Brkdwn Post Trend Values Post Trend Brkdwn |
| Land Rmv | 16,911,000 49.84% 19,447,650 57.92% |
| OSD RMV | 4,961,250 14.62% 4,961,250 14.78% |
| Improvement RMV | 9,381,780 27.65% 7,130,153 21.24% |
| Farm Improvement RMV | 2,679,020 7.90% 2,036,055 6.06% |
| Selected Ratio From Sales | 101 |
| Time Trend Adjustment | 18 |
| Before Ratio | 101 |
| Overall Adjustment Factor | 99 |
| Land Adjustment Factor | 115 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 76 |
| Farm Improvement Factor | 76 |
| After Ratio | 100 |

Explanation

RMV 409: SA 67

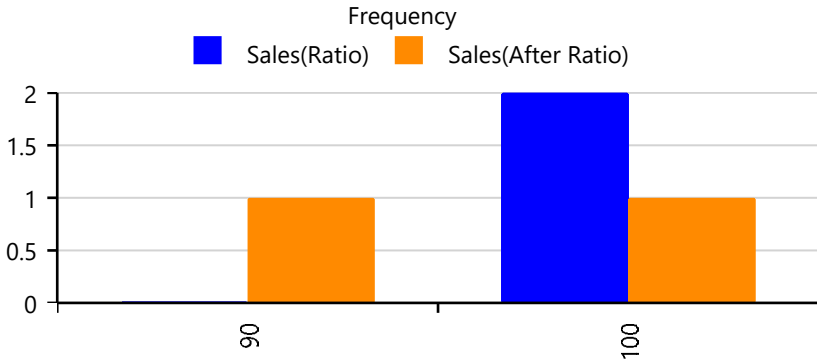
Improved land - Manufactured Structure - Rural St. Helens and Warren (Value Zone 1) – South County

Even though there are two sales available for this analysis, they comprise 2.30% of the population of accounts and are deemed sufficient and adequate for this classification of property located in rural South County. The Median of 101 was selected as the best indicator, resulting in an Overall Adjustment Factor of 99.

Performance History

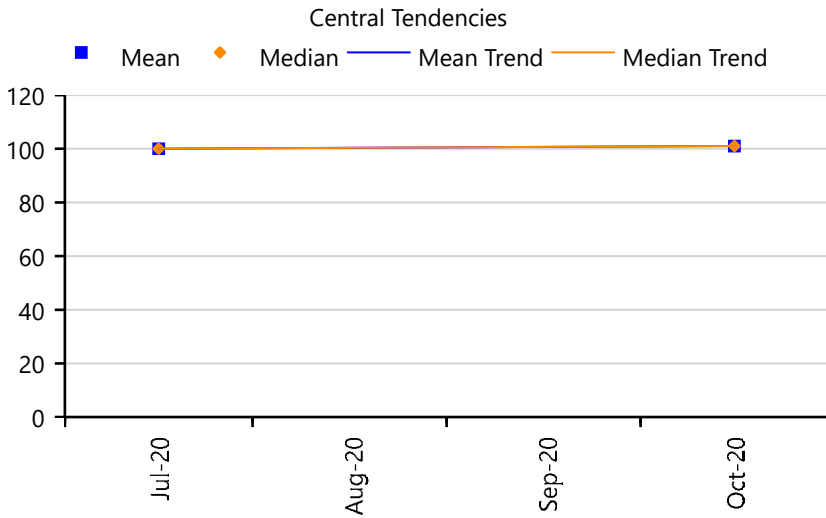
| | 2021 | 2020 |
|-----|------|------|
| COD | 0.50 | 7.23 |
| PRD | 1.00 | 1.00 |

COLUMBIA County 2021 Ratio Study



Number Of Sales 2

| | Sales (Ratio) | Sales (After Ratio) |
|----------------|---------------|---------------------|
| Median | 101 | 101 |
| AD | .50 | 2.00 |
| COD | .50 | 1.98 |
| Mean | 101 | 101 |
| SD | .71 | 2.83 |
| COV | .70 | 2.80 |
| Wtd Mean | 101 | 101 |
| GeoMean | 100 | 101 |
| PRD | 1.00 | 1.00 |
| 95% Confidence | .98 | 3.92 |



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jul-20 | 100 | 100 | 1 |
| Oct-20 | 101 | 101 | 1 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|---------|--------|-------|--------------------|------------|------|----------|---------|-----------|------------|-----------|---|-----|
| 06 | 67 | 000 | 409 | 452 | 33 | 4N2W25A0 04300 | 2020-6972 | 5.15 | 318,520 | 104,120 | 422,640 | 422,214 | Jul-20 | 1 | 100 |
| 06 | 67 | 000 | 409 | 452 | 30 | 4N1W18D 0 00600 | 2020-11182 | 5.97 | 319,000 | 198,510 | 517,510 | 512,276 | Oct-20 | 2 | 101 |

MAINTENANCE AREA 7

PERSONAL PROPERTY

MANUFACTURED

STRUCTURES

MA 07 – Personal Property Manufactured Structures

This maintenance area consists of manufactured structures which are considered personal property (RMV Class 019) and are located throughout Columbia County either in a manufactured home park or where the land is not owned by the same titled owner of the manufactured structure.

| Year | RMV Class | MA | SA | Park Name | Count | RMV Total |
|------|-----------|----|----|---|-------|-----------|
| 2021 | 019 | 07 | 01 | GENERAL AREA - ST. HELENS | 1 | 88660 |
| 2021 | 019 | 07 | 02 | TAMARACK | 38 | 986180 |
| 2021 | 019 | 07 | 02 | WALLER'S | 1 | 12980 |
| 2021 | 019 | 07 | 02 | SUNVIEW | 5 | 84530 |
| 2021 | 019 | 07 | 02 | HOGG HEAVEN | 26 | 457220 |
| 2021 | 019 | 07 | 02 | GREEN MEADOWS | 37 | 925500 |
| 2021 | 019 | 07 | 02 | GOSS MANUFACTURED HOME PARK | 15 | 271100 |
| 2021 | 019 | 07 | 02 | GENERAL AREA - SCAPPOOSE | 52 | 1532120 |
| 2021 | 019 | 07 | 02 | COUNTRY VILLA | 30 | 362470 |
| 2021 | 019 | 07 | 02 | CEDAR TREE | 21 | 427530 |
| 2021 | 019 | 07 | 03 | GENERAL AREA - VERNONIA | 23 | 818170 |
| 2021 | 019 | 07 | 03 | BOULDER RIDGE | 7 | 183920 |
| 2021 | 019 | 07 | 04 | RAINIER HEIGHTS | 10 | 197920 |
| 2021 | 019 | 07 | 04 | LAUREL RIDGE | 26 | 534910 |
| 2021 | 019 | 07 | 04 | CLOVER HILL | 4 | 91970 |
| 2021 | 019 | 07 | 04 | DEER ISLAND HEIGHTS | 4 | 117590 |
| 2021 | 019 | 07 | 04 | DEER ISLAND VILLAGE | 51 | 1193380 |
| 2021 | 019 | 07 | 04 | FERNVIEW | 22 | 436090 |
| 2021 | 019 | 07 | 04 | RIVERS EDGE | 15 | 170200 |
| 2021 | 019 | 07 | 04 | WESTERN HILLS | 75 | 1297250 |
| 2021 | 019 | 07 | 04 | GENERAL AREA - RAINIER | 58 | 1654012 |
| 2021 | 019 | 07 | 05 | DEER POINTE | 35 | 724910 |
| 2021 | 019 | 07 | 05 | DRAKES J/M | 27 | 373060 |
| 2021 | 019 | 07 | 05 | GENERAL AREA - CLATSKANIE | 70 | 2197270 |
| 2021 | 019 | 07 | 05 | RIVERBEND | 29 | 764650 |
| 2021 | 019 | 07 | 05 | SWEDETOWN VILLAGE | 25 | 771050 |
| 2021 | 019 | 07 | 06 | GENERAL AREA - WARREN, RURAL ST. HELENS | 31 | 1117340 |
| 2021 | 019 | 07 | 06 | WESTWIND | 6 | 317350 |
| 2021 | 019 | 07 | 06 | ROSE MANOR | 33 | 800160 |
| 2021 | 019 | 07 | 06 | MAPLE TERRACE | 23 | 573860 |
| 2021 | 019 | 07 | 06 | MOUNTIAN VIEW | 12 | 202020 |
| 2021 | 019 | 07 | 27 | CRESTWOOD VILLAGE | 125 | 6588960 |
| 2021 | 019 | 07 | 28 | COLUMBIA CITY ESTATES | 42 | 2019210 |
| 2021 | 019 | 07 | 30 | SPRINGLAKE PARK | 145 | 17701730 |
| 2021 | 019 | 07 | 31 | CROWN PARK | 22 | 1182990 |
| 2021 | 019 | 07 | 35 | RIVERSIDE MEADOWS | 22 | 279590 |

Total Count: 1,168
Total RMV: 47,457,852

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|--------------------|-----------|----|----|-----|----------|------------|--------------------|
| 019 | 07 | 01 | 000 | 2021 | 0 | Maintenance Area 1 | 019 | 07 | 02 | 000 | 2021 | 5 | Maintenance Area 2 |
| 019 | 07 | 06 | 000 | 2021 | 3 | Maintenance Area 6 | 019 | 07 | 31 | 000 | 2021 | 1 | Crown Park |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------|
| Sample - Number of Sales | 9 |
| Population - Number of Accounts | 353 |
| Sales as a percentage of the Population | 2.55% |

| <i>Prior Year Population Values</i> | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
|-------------------------------------|------------------|------------------|-------------------|-------------------|
| Land RMV | 0 | 0.00% | 0 | 0.00% |
| OSD RMV | 0 | 0.00% | 0 | 0.00% |
| Improvement RMV | 9,342,010 | 100.00 | 12,798,554 | 100.00% |
| Farm Improvement RMV | 0 | %0.00% | 0 | 0.00% |

| | |
|----------------------------------|-----------|
| Selected Ratio From Sales | 73 |
| Time Trend Adjustment | 0 |

Before Ratio **73**

| | |
|----------------------------------|------------|
| Overall Adjustment Factor | 137 |
| Land Adjustment Factor | 100 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 137 |
| Farm Improvement Factor | 100 |

After Ratio **100**

Explanation

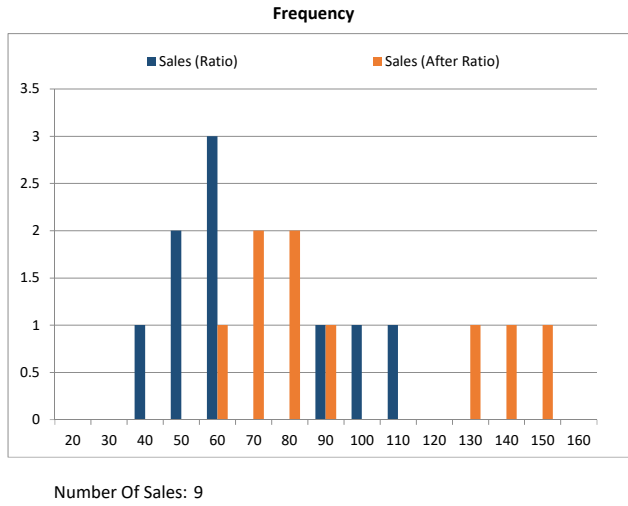
RMV 019: MA 07 SA 01, SA 02, SA 06, SA 31
 Personal Property Manufactured Structures - South Columbia County

This analysis is comprised of personal property manufactured structures (PPMS) located throughout South Columbia County. After review of the sale dataset, it was found that the Mean (73) was the best indicator for this grouping of properties. Once applied, an Overall adjustment Factor of 137 was returned.

Performance History

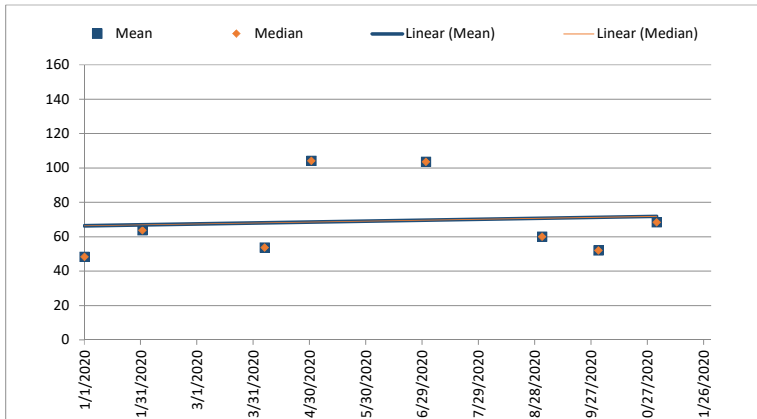
| | 2021 | 2020 | 2019 |
|------------|-------|-------|-------|
| COD | 29.03 | 21.34 | 59.45 |
| PRD | 1.08 | 1.25 | 1.35 |

COLUMBIA County 2021 Ratio Study



| | 20 | 30 | 40 | 50 | 60 | 70 | 80 | 90 | 100 | 110 | 120 | 130 | 140 | 150 | 160 | | Sales (Ratio) | Sales (After Ratio) | |
|--|----|----|----|----|----|----|----|----|-----|-----|-----|-----|-----|-----|-----|--|-----------------------|---------------------|-------|
| | 0 | 0 | 1 | 2 | 3 | 0 | 0 | 1 | 1 | 1 | 0 | 0 | 0 | 1 | 0 | | | | |
| | | | | | | | | | | | | | | | | | Median | 64 | 87 |
| | | | | | | | | | | | | | | | | | AD | 18.47 | 25.30 |
| | | | | | | | | | | | | | | | | | COD | 29.03 | 29.03 |
| | | | | | | | | | | | | | | | | | Mean | 73 | 100 |
| | | | | | | | | | | | | | | | | | SD | 24.23 | 33.20 |
| | | | | | | | | | | | | | | | | | COV | 33.18 | 33.18 |
| | | | | | | | | | | | | | | | | | Wtd. Mean | 67 | 92 |
| | | | | | | | | | | | | | | | | | GeoMean | 70 | 96 |
| | | | | | | | | | | | | | | | | | PRD | 1.08 | 1.08 |
| | | | | | | | | | | | | | | | | | 95% Confidence | 15.83 | 21.69 |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jan-20 | 48 | 48 | 1 |
| Feb-20 | 64 | 64 | 1 |
| Apr-20 | 54 | 54 | 1 |
| May-20 | 104 | 104 | 2 |
| Jul-20 | 103 | 103 | 1 |
| Sep-20 | 60 | 60 | 1 |
| Oct-20 | 52 | 52 | 1 |
| Nov-20 | 68 | 68 | 1 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | LOCATION | ACCT NO. | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RATIO |
|----|----|-----|---------|--------|-------|---------------|----------|---------|-----------|------------|------------|---|-------|
| 07 | 02 | 000 | 019 | 441 | 30 | Tamarak Park | 570 | 11,620 | 11,620 | 24,096 | 1/2/2020 | 1 | 48 |
| 07 | 02 | 000 | 019 | 442 | 33 | Country Villa | 33755 | 45,260 | 45,260 | 71,146 | 2/28/2020 | 2 | 64 |
| 07 | 31 | 000 | 019 | 452 | 33 | Crown Park | 205 | 61,510 | 61,510 | 114,785 | 4/6/2020 | 3 | 54 |
| 07 | 06 | 000 | 019 | 452 | 30 | Maple Terrace | 436199 | 82,790 | 82,790 | 73,876 | 5/7/2020 | 4 | 112 |
| 07 | 02 | 000 | 019 | 441 | 30 | Country Villa | 579 | 10,150 | 10,150 | 10,570 | 5/21/2020 | 5 | 96 |
| 07 | 06 | 000 | 019 | 441 | 30 | Rose Manor | 1465 | 19,960 | 19,960 | 19,292 | 7/21/2020 | 6 | 103 |
| 07 | 02 | 000 | 019 | 451 | 33 | Hogg Heaven | 397 | 24,970 | 24,970 | 41,663 | 9/28/2020 | 7 | 60 |
| 07 | 02 | 000 | 019 | 442 | 33 | Tamarak Park | 534 | 57,380 | 57,380 | 110,377 | 10/19/2020 | 8 | 52 |
| 07 | 06 | 000 | 019 | 442 | 33 | Maple Terrace | 433876 | 57,970 | 57,970 | 84,799 | 11/12/2020 | 9 | 68 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|--------------------|-----------|----|----|-----|----------|------------|--------------------|
| 019 | 07 | 03 | 000 | 2021 | 0 | Maintenance Area 3 | 019 | 07 | 05 | 000 | 2021 | 3 | Maintenance Area 5 |
| 019 | 07 | 04 | 000 | 2021 | 2 | Maintenance Area 4 | 019 | 07 | 35 | 000 | 2021 | 2 | Riverside Meadows |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------|
| Sample - Number of Sales | 7 |
| Population - Number of Accounts | 503 |
| Sales as a percentage of the Population | 1.39% |

| <i>Prior Year Population Values</i> | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
|-------------------------------------|------------------|------------------|-------------------|-------------------|
| Land RMV | 0 | 0.00% | 0 | 0.00% |
| OSD RMV | 0 | 0.00% | 0 | 0.00% |
| Improvement RMV | 11,791,932 | 100.00% | 13,442,802 | 100.00% |
| Farm Improvement RMV | 0 | 0.00% | 0 | 0.00% |

| | |
|----------------------------------|-----------|
| Selected Ratio From Sales | 88 |
| Time Trend Adjustment | 0 |

Before Ratio **88**

| | |
|----------------------------------|------------|
| Overall Adjustment Factor | 114 |
| Land Adjustment Factor | 100 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 114 |
| Farm Improvement Factor | 100 |

After Ratio **100**

Explanation

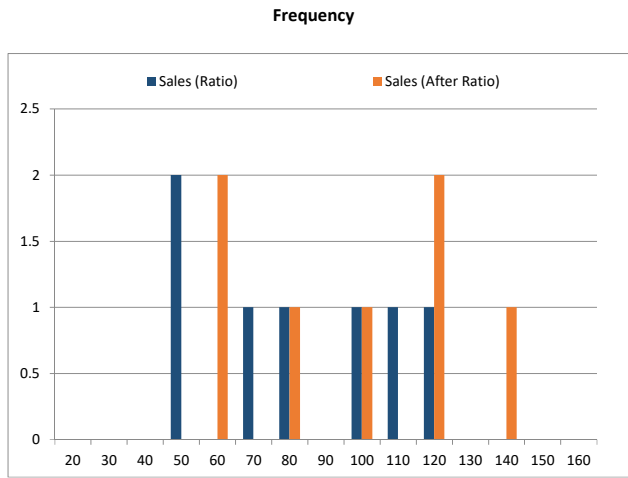
RMV 019: MA 07 SA 03, SA 04, SA 05, SA 35
 Personal Property Manufactured Structures – North Columbia County

This analysis is comprised of personal property manufactured structures (PPMS) located throughout North Columbia County in the MA 07 General Areas of SA 03 (Vernonia), SA 04 (Rainier), SA 05 (Clatskanie), and SA 35 (Riverside Meadows). The total population of North MA 07 is 503 with 7 sales available for analysis. The Median and Mean returned indicators of 88. The Median was applied and the adjustment factor that is returned is 114 and has been applied accordingly.

Performance History

| | 2021 | 2020 | 2019 |
|------------|-------|-------|-------|
| COD | 25.91 | 22.08 | 24.78 |
| PRD | 0.96 | 1.07 | 1.07 |

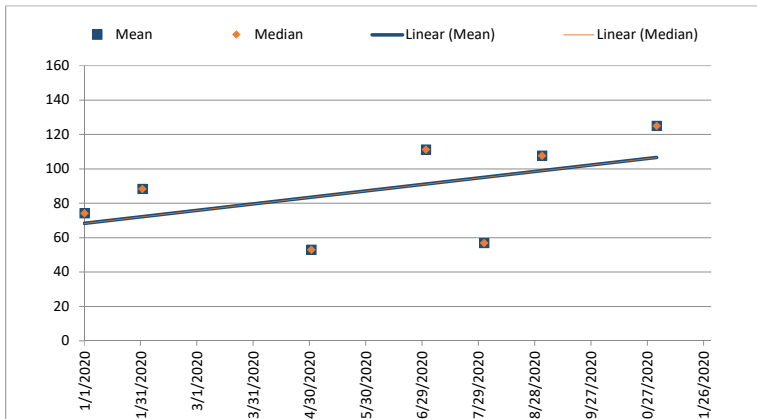
COLUMBIA County 2021 Ratio Study



Number Of Sales: 7

| | 20 | 30 | 40 | 50 | 60 | 70 | 80 | 90 | 100 | 110 | 120 | 130 | 140 | 150 | 160 | | Sales (Ratio) | Sales (After Ratio) |
|-----------------------|----|----|----|----|----|----|----|----|-----|-----|-----|-----|-----|-----|-----|--|---------------|---------------------|
| | 0 | 0 | 0 | 2 | 0 | 1 | 1 | 0 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | | 88 | 100 |
| Median | | | | | | | | | | | | | | | | | 22.84 | 26.04 |
| AD | | | | | | | | | | | | | | | | | 25.91 | 25.91 |
| COD | | | | | | | | | | | | | | | | | | |
| Mean | | | | | | | | | | | | | | | | | 88 | 100 |
| SD | | | | | | | | | | | | | | | | | 27.93 | 31.84 |
| COV | | | | | | | | | | | | | | | | | 31.77 | 31.77 |
| Wtd. Mean | | | | | | | | | | | | | | | | | 91 | 104 |
| GeoMean | | | | | | | | | | | | | | | | | 84 | 96 |
| PRD | | | | | | | | | | | | | | | | | 0.96 | 0.96 |
| 95% Confidence | | | | | | | | | | | | | | | | | 20.69 | 23.59 |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jan-20 | 74 | 74 | 1 |
| Feb-20 | 88 | 88 | 1 |
| May-20 | 53 | 53 | 1 |
| Jul-20 | 111 | 111 | 1 |
| Aug-20 | 57 | 57 | 1 |
| Sep-20 | 108 | 108 | 1 |
| Nov-20 | 125 | 125 | 1 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO | LOCATION | ACCT NO. | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RATIO |
|----|----|-----|---------|--------|----|---------------|----------|---------|-----------|------------|-----------|---|-------|
| 07 | 05 | 000 | 019 | 452 | 33 | Deer Pointe | 2007 | 17,750 | 17,750 | 23,976 | 1/28/2020 | 1 | 74 |
| 07 | 04 | 000 | 019 | 451 | 33 | Laurel Ridge | 440722 | 72,770 | 72,770 | 82,549 | 2/25/2020 | 2 | 88 |
| 07 | 05 | 000 | 019 | 441 | 30 | Riverbend | 2501 | 18,050 | 18,050 | 34,096 | 5/28/2020 | 3 | 53 |
| 07 | 05 | 000 | 019 | 452 | 33 | Riverbend | 440721 | 88,660 | 88,660 | 79,822 | 7/10/2020 | 4 | 111 |
| 07 | 35 | 000 | 019 | 452 | 30 | Riverside | 2327 | 9,240 | 9,240 | 16,280 | 8/13/2020 | 5 | 57 |
| 07 | 04 | 000 | 019 | 441 | 30 | Western Hills | 1853 | 9,200 | 9,200 | 8,546 | 9/10/2020 | 6 | 108 |
| 07 | 35 | 000 | 019 | 442 | 30 | Riverside | 436970 | 31,000 | 31,000 | 24,819 | 11/1/2020 | 7 | 125 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-------------------|-----------|----|----|----|----------|------------|----------|
| 019 | 07 | 27 | 000 | 2021 | 9 | Crestwood Village | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------|
| Sample - Number of Sales | 9 |
| Population - Number of Accounts | 125 |
| Sales as a percentage of the Population | 7.20% |

| <i>Prior Year Population Values</i> | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
|-------------------------------------|------------------|------------------|-------------------|-------------------|
| Land RMV | 0 | 0.00% | 0 | 0.00% |
| OSD RMV | 0 | 0.00% | 0 | 0.00% |
| Improvement RMV | 6,588,960 | 100.00% | 9,026,875 | 100.00% |
| Farm Improvement RMV | 0 | 0.00% | 0 | 0.00% |

| | |
|----------------------------------|-----------|
| Selected Ratio From Sales | 73 |
| Time Trend Adjustment | 0 |

Before Ratio **73**

| | |
|----------------------------------|------------|
| Overall Adjustment Factor | 137 |
| Land Adjustment Factor | 100 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 137 |
| Farm Improvement Factor | 100 |

After Ratio **100**

Explanation

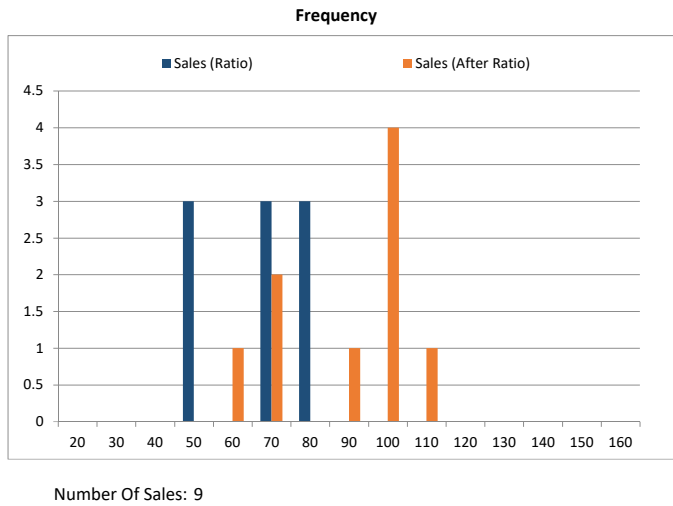
RMV 019: MA 07 SA 27
 Personal Property Manufactured Structures - Crestwood Village, City of St. Helens

For this study, 9 sales were available for analysis. The dataset of sales comprises 7.20% of the total population for this classification of property. After review, the Median of 73 was selected as the best indicator. Once applied, the Overall Trend Factor returned a ratio of 137.

Performance History

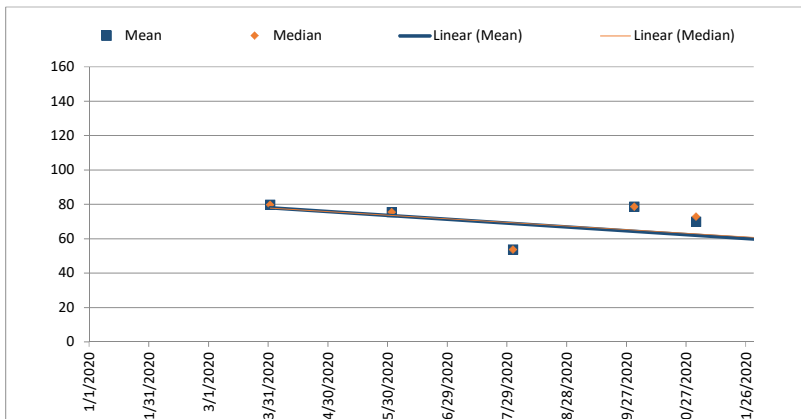
| | 2021 | 2020 | 2019 | 2018 | 2017 |
|-----|-------|-------|-------|-------|------|
| COD | 13.67 | 34.24 | 12.62 | 14.87 | 7.57 |
| PRD | 0.99 | 1.12 | 1.05 | 1.01 | 1.08 |

COLUMBIA County 2021 Ratio Study



| | 20 | 30 | 40 | 50 | 60 | 70 | 80 | 90 | 100 | 110 | 120 | 130 | 140 | 150 | 160 | Sales (Ratio) | Sales (After Ratio) |
|-----------------------|----|----|----|----|----|----|----|----|-----|-----|-----|-----|-----|-----|-----|---------------|---------------------|
| | 0 | 0 | 0 | 3 | 0 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Median | | | | | | | | | | | | | | | | 73 | 100 |
| AD | | | | | | | | | | | | | | | | 9.96 | 13.64 |
| COD | | | | | | | | | | | | | | | | 13.67 | 13.67 |
| Mean | | | | | | | | | | | | | | | | 69 | 95 |
| SD | | | | | | | | | | | | | | | | 12.50 | 17.12 |
| COV | | | | | | | | | | | | | | | | 18.10 | 18.10 |
| Wtd. Mean | | | | | | | | | | | | | | | | 70 | 96 |
| GeoMean | | | | | | | | | | | | | | | | 68 | 93 |
| PRD | | | | | | | | | | | | | | | | 0.99 | 0.99 |
| 95% Confidence | | | | | | | | | | | | | | | | 8.16 | 11.19 |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Apr-20 | 80 | 80 | 1 |
| Jun-20 | 75 | 75 | 2 |
| Aug-20 | 54 | 54 | 1 |
| Oct-20 | 79 | 79 | 1 |
| Nov-20 | 70 | 73 | 3 |
| Dec-20 | 49 | 49 | 1 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | LOCATION | ACCT NO. | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RATIO |
|----|----|-----|---------|--------|-------|-------------------|----------|---------|-----------|------------|------------|---|-------|
| 07 | 27 | 000 | 019 | 452 | 33 | Crestwood Village | 1064 | 91,920 | 91,920 | 115,361 | 4/30/2020 | 1 | 80 |
| 07 | 27 | 000 | 019 | 442 | 30 | Crestwood Village | 1094 | 45,370 | 45,370 | 55,974 | 6/8/2020 | 2 | 81 |
| 07 | 27 | 000 | 019 | 452 | 33 | Crestwood Village | 436562 | 62,190 | 62,190 | 89,446 | 6/12/2020 | 3 | 70 |
| 07 | 27 | 000 | 019 | 442 | 33 | Crestwood Village | 1115 | 42,240 | 42,240 | 78,687 | 8/25/2020 | 4 | 54 |
| 07 | 27 | 000 | 019 | 442 | 33 | Crestwood Village | 440766 | 103,180 | 103,180 | 131,401 | 10/30/2020 | 5 | 79 |
| 07 | 27 | 000 | 019 | 442 | 30 | Crestwood Village | 1124 | 57,670 | 57,670 | 101,345 | 11/18/2020 | 6 | 57 |
| 07 | 27 | 000 | 019 | 442 | 33 | Crestwood Village | 1100 | 45,380 | 45,380 | 62,307 | 11/20/2020 | 7 | 73 |
| 07 | 27 | 000 | 019 | 442 | 33 | Crestwood Village | 440767 | 103,180 | 103,180 | 129,267 | 11/20/2020 | 8 | 80 |
| 07 | 27 | 000 | 019 | 442 | 33 | Crestwood Village | 1062 | 42,610 | 42,610 | 86,349 | 12/31/2020 | 9 | 49 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------------------|-----------|----|----|----|----------|------------|----------|
| 019 | 07 | 28 | 000 | 2021 | 0 | Columbia City Estates | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------|
| Sample - Number of Sales | 0 |
| Population - Number of Accounts | 42 |
| Sales as a percentage of the Population | 0.00% |

| <i>Prior Year Population Values</i> | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
|-------------------------------------|------------------|------------------|-------------------|-------------------|
| Land RMV | 0 | 0.00% | 0 | 0.00% |
| OSD RMV | 0 | 0.00% | 0 | 0.00% |
| Improvement RMV | 2,019,210 | 100.00% | 2,766,318 | 100.00% |
| Farm Improvement RMV | 0 | 0.00% | 0 | 0.00% |

| | |
|----------------------------------|-----------|
| Selected Ratio From Sales | 73 |
| Time Trend Adjustment | 0 |

Before Ratio **73**

| | |
|----------------------------------|------------|
| Overall Adjustment Factor | 137 |
| Land Adjustment Factor | 100 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 137 |
| Farm Improvement Factor | 100 |

After Ratio **100**

Explanation

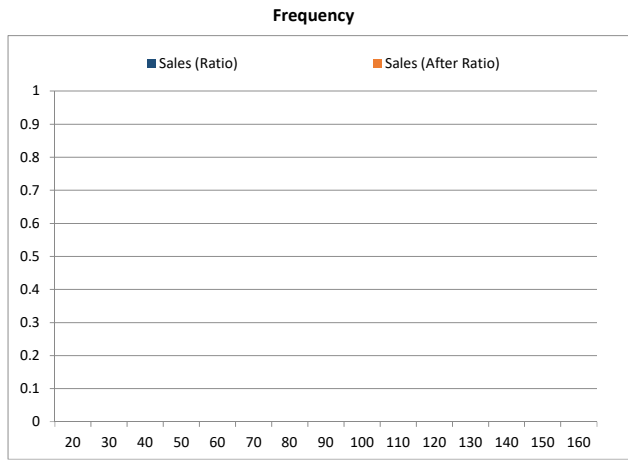
RMV 019: MA 07 SA 28
 Personal Property Manufactured Structures – Columbia City Estates, City of Columbia City

No sales data was found for this small grouping of properties. Therefore, it was decided to use the conclusion from the South County (RMV 019) study applying the Selected Ratio of 73.

Performance History

| | 2021 | 2020 | 2019 | 2018 | 2017 |
|-----|------|-------|-------|------|-------|
| COD | - | 11.82 | 12.44 | 9.63 | 19.59 |
| PRD | - | 1.01 | 1.01 | 0.00 | 1.10 |

COLUMBIA County 2021 Ratio Study

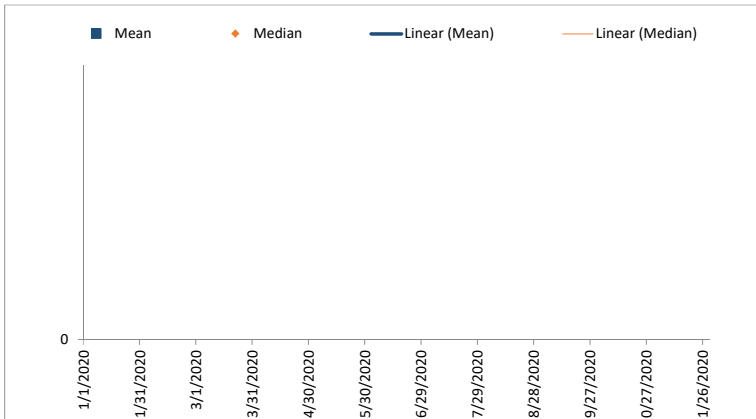


Number Of Sales: 0

| | | | |
|-----|---|---|----------------|
| 20 | 0 | 0 | |
| 30 | 0 | 0 | Median |
| 40 | 0 | 0 | AD |
| 50 | 0 | 0 | COD |
| 60 | 0 | 0 | |
| 70 | 0 | 0 | Mean |
| 80 | 0 | 0 | SD |
| 90 | 0 | 0 | COV |
| 100 | 0 | 0 | |
| 110 | 0 | 0 | Wtd. Mean |
| 120 | 0 | 0 | GeoMean |
| 130 | 0 | 0 | PRD |
| 140 | 0 | 0 | 95% Confidence |
| 150 | 0 | 0 | |
| 160 | 0 | 0 | |

Sales (Ratio) Sales (After Ratio)

Central Tendencies



Month Mean Median Sales

Included Sales

| MA | SA | NH | PRP | CLS | ST | CLS | CO | CD | LOCATION | ACCT NO. | RMV | IMP | TOTAL | SALE | PRICE | SALE DATE | # | RATIO |
|----|----|----|-----|-----|----|-----|----|----|----------|----------|-----|-----|-------|------|-------|-----------|---|-------|
|----|----|----|-----|-----|----|-----|----|----|----------|----------|-----|-----|-------|------|-------|-----------|---|-------|

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------------|-----------|----|----|----|----------|------------|----------|
| 019 | 07 | 30 | 000 | 2021 | 8 | Springlake Park | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------|
| Sample - Number of Sales | 8 |
| Population - Number of Accounts | 145 |
| Sales as a percentage of the Population | 5.52% |

| <i>Prior Year Population Values</i> | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
|-------------------------------------|------------------|------------------|-------------------|-------------------|
| Land RMV | 0 | 0.00% | 0 | 0.00% |
| OSD RMV | 0 | 0.00% | 0 | 0.00% |
| Improvement RMV | 17,701,730 | 100.00% | 25,667,509 | 100.00% |
| Farm Improvement RMV | 0 | 0.00% | 0 | 0.00% |

| | |
|----------------------------------|-----------|
| Selected Ratio From Sales | 69 |
| Time Trend Adjustment | 0 |

Before Ratio **69**

| | |
|----------------------------------|------------|
| Overall Adjustment Factor | 145 |
| Land Adjustment Factor | 100 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 145 |
| Farm Improvement Factor | 100 |

After Ratio **100**

Explanation

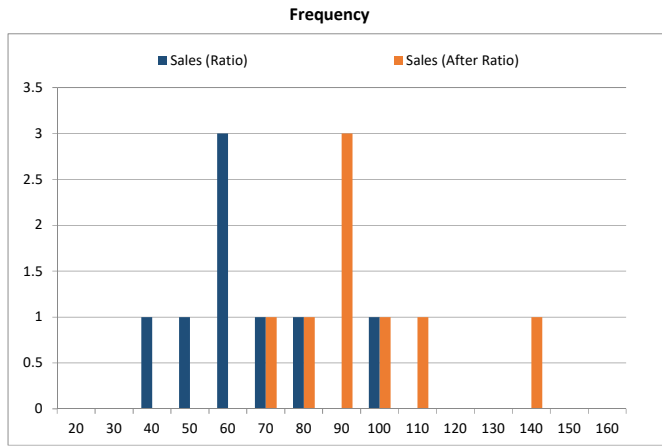
RMV 019: MA 07 SA 30
 Personal Property Manufactured Structures – Springlake Park, City of Scappoose

This study is comprised of the personal manufactured structures located in Springlake Park in the City of Scappoose. This community is for those who are age 55 and older. It has a large lake set in the center of the park and is close to the Portland Metropolitan area. There is a large demand for these homes due to the unique nature and exclusive use of these properties. The Mean was selected (69) and applied to the population as a good and sufficient indicator of the current market. Once applied, this returned an Overall Adjustment of 145.

Performance History

| | 2021 | 2020 | 2019 | 2018 | 2017 |
|------------|-------|-------|-------|------|-------|
| COD | 17.18 | 11.82 | 12.44 | 9.63 | 19.59 |
| PRD | 1.02 | 1.01 | 1.01 | 0.00 | 1.10 |

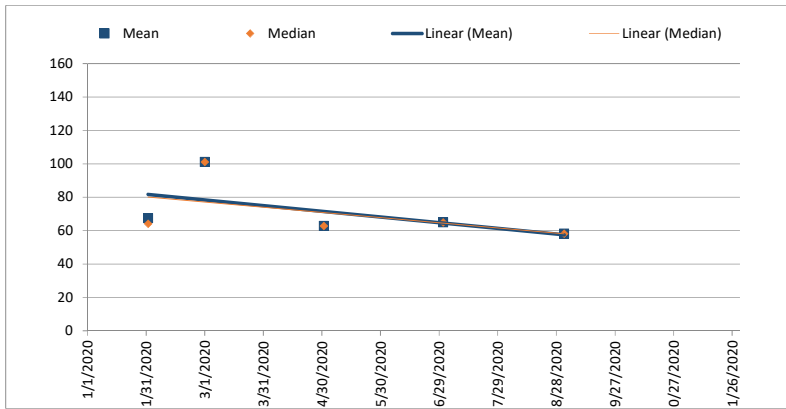
COLUMBIA County 2021 Ratio Study



Number Of Sales: 8

| | 20 | 30 | 40 | 50 | 60 | 70 | 80 | 90 | 100 | 110 | 120 | 130 | 140 | 150 | 160 | Sales (Ratio) | Sales (After Ratio) |
|-----------------------|----|----|----|----|----|----|----|----|-----|-----|-----|-----|-----|-----|-----|---------------|---------------------|
| | 0 | 0 | 1 | 1 | 3 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 63 | 92 |
| Median | | | | | | | | | | | | | | | | 63 | 92 |
| AD | | | | | | | | | | | | | | | | 10.89 | 15.79 |
| COD | | | | | | | | | | | | | | | | 17.18 | 17.18 |
| Mean | | | | | | | | | | | | | | | | 69 | 100 |
| SD | | | | | | | | | | | | | | | | 15.97 | 23.16 |
| COV | | | | | | | | | | | | | | | | 23.11 | 23.11 |
| Wtd. Mean | | | | | | | | | | | | | | | | 68 | 98 |
| GeoMean | | | | | | | | | | | | | | | | 68 | 98 |
| PRD | | | | | | | | | | | | | | | | 1.02 | 1.02 |
| 95% Confidence | | | | | | | | | | | | | | | | 11.07 | 16.05 |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Feb-20 | 67 | 64 | 3 |
| Mar-20 | 101 | 101 | 1 |
| May-20 | 63 | 63 | 1 |
| Jul-20 | 65 | 65 | 2 |
| Sep-20 | 58 | 58 | 1 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | LOCATION | ACCT NO. | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RATIO |
|----|----|-----|---------|--------|-------|-----------------|----------|---------|-----------|------------|-----------|---|-------|
| 07 | 30 | 000 | 019 | 452 | 33 | Springlake Park | 113 | 99,670 | 99,670 | 159,159 | 2/7/2020 | 1 | 63 |
| 07 | 30 | 000 | 019 | 452 | 30 | Springlake Park | 115 | 114,990 | 114,990 | 153,220 | 2/14/2020 | 2 | 75 |
| 07 | 30 | 000 | 019 | 442 | 33 | Springlake Park | 122 | 132,290 | 132,290 | 206,669 | 2/14/2020 | 3 | 64 |
| 07 | 30 | 000 | 019 | 452 | 30 | Springlake Park | 440770 | 112,480 | 112,480 | 111,402 | 3/19/2020 | 4 | 101 |
| 07 | 30 | 000 | 019 | 462 | 33 | Springlake Park | 139 | 148,660 | 148,660 | 236,970 | 5/1/2020 | 5 | 63 |
| 07 | 30 | 000 | 019 | 452 | 33 | Springlake Park | 97 | 79,830 | 79,830 | 161,503 | 7/29/2020 | 6 | 49 |
| 07 | 30 | 000 | 019 | 463 | 33 | Springlake Park | 182 | 222,920 | 222,920 | 278,910 | 7/31/2020 | 7 | 80 |
| 07 | 30 | 000 | 019 | 452 | 33 | Springlake Park | 200 | 135,840 | 135,840 | 233,952 | 9/25/2020 | 8 | 58 |

RMV CLASS 111

*FLOATING HOMES,
BOAT HOUSES AND
COMBINATIONS*

Boathouses and Combinations/Floating Homes
located throughout the County

| RMV Class | MA | SA | Location | Count | RMV Total |
|-----------|----|----|--|---|--------------|
| 111 | 01 | 95 | City of St. Helens - Combination/Floating Home | 26 | \$3,737,340 |
| 111 | 01 | 97 | City of St. Helens - Boathouse | 21 | \$710,320 |
| 111 | 02 | 95 | Scappoose - Combination/Floating Home | 137 | \$17,974,740 |
| 111 | 02 | 97 | Scappoose - Boathouse | 35 | \$2,142,830 |
| 111 | 04 | 95 | Rainier - Combination/Floating Home | 2 | \$43,560 |
| 111 | 04 | 97 | Rainier - Boathouse | 5 | \$121,220 |
| 111 | 05 | 95 | Clatskanie - Combination/Floating Home | 2 | \$128,470 |
| 111 | 05 | 97 | Clatskanie - Boathouse | 52 | \$1,458,700 |
| 111 | 06 | 95 | Warren & Rural St. Helens- Combination/Floating Home | 3 | \$540,240 |
| 111 | 06 | 97 | Warren & Rural St. Helens- Boathouse | 35 | \$1,680,360 |
| | | | | Boathouse Count | 148 |
| | | | | Boathouse RMV | \$6,113,430 |
| | | | | Combination and/or Floating Property Count: | 170 |
| | | | | Combination and/or Floating Property RMV: | \$22,424,350 |
| | | | | Total Floating Property Count: | 318 |
| | | | | Total RMV: | \$28,537,780 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------------|-----------|----|----|-----|----------|------------|-----------|
| 111 | 01 | 95 | 000 | 2021 | 2 | St. Helens | 111 | 02 | 95 | 000 | 2021 | 4 | Scappoose |
| 111 | 06 | 95 | 000 | 2021 | 0 | Rural St Helens | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------|
| Sample - Number of Sales | 6 |
| Population - Number of Accounts | 166 |
| Sales as a percentage of the Population | 3.61% |

| <i>Prior Year Population Values</i> | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
|-------------------------------------|------------------|------------------|-------------------|-------------------|
| Land RMV | 0 | 0.00% | 0 | 0.00% |
| OSD RMV | 0 | 0.00% | 0 | 0.00% |
| Improvement RMV | 22,252,320 | 100.00% | 25,812,691 | 100.00% |
| Farm Improvement RMV | 0 | 0.00% | 0 | 0.00% |

| | |
|----------------------------------|-----------|
| Selected Ratio From Sales | 86 |
| Time Trend Adjustment | 0 |

Before Ratio **86**

| | |
|----------------------------------|------------|
| Overall Adjustment Factor | 116 |
| Land Adjustment Factor | 100 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 116 |
| Farm Improvement Factor | 100 |

After Ratio **100**

Explanation

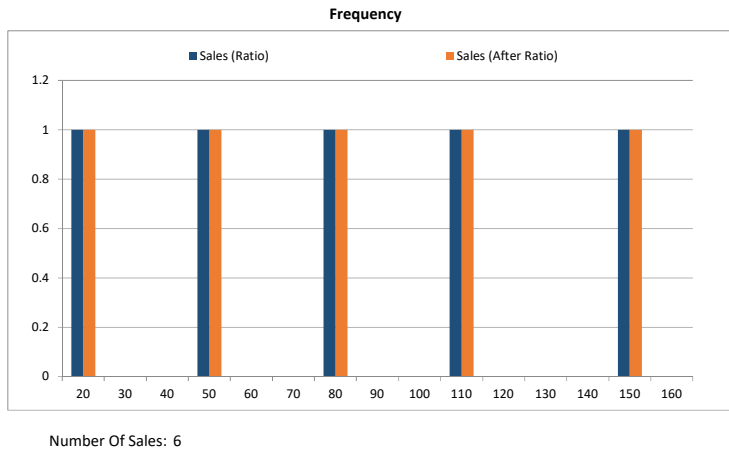
RMV 111: SA 95 MA 01, MA 02 and MA 06
 Floating Homes and Combinations - St. Helens, Scappoose, Warren and Columbia City

This analysis is comprised of floating homes and combination homes, which are located along the Multnomah Channel in Scappoose (MA 02) and along the Columbia River (MA 01 and MA 06). This is a larger body of water and the moorages and marinas along it are highly sought after due to their proximity to Portland and peaceful "country" setting. Six sales were found for this population of accounts. The Median (86) was selected an applied resulting in a trend factor of 116. No adjustment for time was applied to this grouping of properties.

Performance History

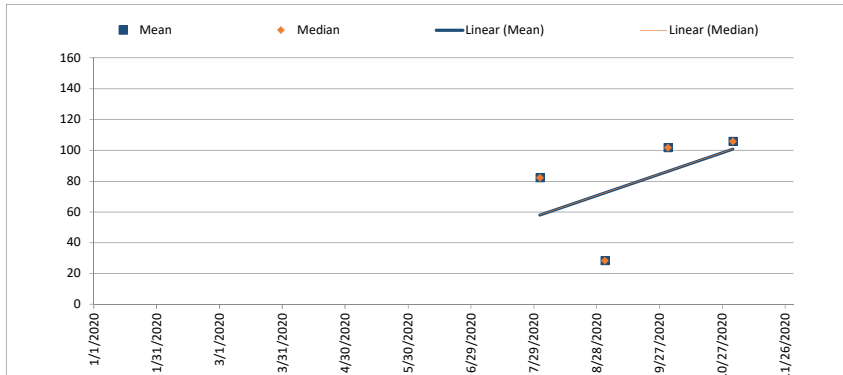
| | 2021 | 2020 | 2019 | 2018 |
|-----|-------|-------|-------|-------|
| COD | 36.49 | 31.19 | 11.33 | 11.00 |
| PRD | 1.19 | 1.09 | 0.99 | 1.02 |

COLUMBIA County 2021 Ratio Study



| | 20 | 30 | 40 | 50 | 60 | 70 | 80 | 90 | 100 | 110 | 120 | 130 | 140 | 150 | 160 | | Sales (Ratio) | Sales (After Ratio) |
|--|----|----|----|----|----|----|----|----|-----|-----|-----|-----|-----|-----|-----|-----------------------|---------------|---------------------|
| | 1 | 0 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 0 | | 86 | 100 |
| | | | | | | | | | | | | | | | | Median | 31.41 | 36.44 |
| | | | | | | | | | | | | | | | | AD | 36.49 | 36.49 |
| | | | | | | | | | | | | | | | | COD | | |
| | | | | | | | | | | | | | | | | Mean | 87 | 101 |
| | | | | | | | | | | | | | | | | SD | 43.46 | 50.41 |
| | | | | | | | | | | | | | | | | COV | 49.69 | 49.69 |
| | | | | | | | | | | | | | | | | Wtd. Mean | 74 | 85 |
| | | | | | | | | | | | | | | | | GeoMean | 77 | 89 |
| | | | | | | | | | | | | | | | | PRD | 1.19 | 1.19 |
| | | | | | | | | | | | | | | | | 95% Confidence | 34.77 | 40.34 |

Central Tendencies



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Aug-20 | 82 | 82 | 1 |
| Sep-20 | 28 | 28 | 1 |
| Oct-20 | 102 | 102 | 2 |
| Nov-20 | 106 | 106 | 2 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | LOCATION | ACCT NO. | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RATIO |
|----|----|-----|---------|--------|-------|--------------------------|----------|---------|-----------|------------|------------|---|-------|
| 02 | 95 | 000 | 111 | 931 | 33 | JOHNSONS LANDING | 440362 | 150,310 | 150,310 | 183,000 | 8/23/2020 | 1 | 82 |
| 02 | 95 | 000 | 111 | 931 | 33 | MCCUDDYS LANDING MOORAGE | 432113 | 48,370 | 48,370 | 171,000 | 9/18/2020 | 2 | 28 |
| 01 | 95 | 000 | 111 | 932 | 33 | DILLARDS MOORAGE | 432158 | 27,010 | 27,010 | 30,000 | 10/7/2020 | 3 | 90 |
| 01 | 95 | 000 | 111 | 931 | 33 | MAXS MARINA | 432527 | 113,020 | 113,020 | 100,000 | 10/26/2020 | 4 | 113 |
| 02 | 95 | 000 | 111 | 931 | 33 | PARADISE MOORAGE | 432212 | 84,450 | 84,450 | 55,000 | 11/6/2020 | 5 | 154 |
| 02 | 95 | 000 | 111 | 931 | 33 | PARADISE MOORAGE | 432252 | 98,100 | 98,100 | 170,000 | 11/10/2020 | 6 | 58 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV | | | | App | # of | | | RMV | | | | App | # of | | |
|-------|----|----|-----|------|-------|----------|--|-------|----|----|-----|------|-------|------------|--|
| Class | MA | SA | NH | Year | Sales | Location | | Class | MA | SA | NH | Year | Sales | Location | |
| 111 | 04 | 95 | 000 | 2021 | 0 | Rainier | | 111 | 05 | 95 | 000 | 2021 | 0 | Clatskanie | |

Adjustment Calculation Summary

RECALCULATED

| | | | | |
|---|------------|-------------------------|-------------------------|--------------------------|
| Sample - Number of Sales | 0 | | | |
| Population - Number of Accounts | 4 | | | |
| Sales as a percentage of the Population | 0.00% | | | |
| <i>Prior Year Population Values</i> | | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values |
| Land RMV | 0 | 0 | 0.00% | 0 |
| OSD RMV | 0 | 0 | 0.00% | 0 |
| Improvement RMV | 6,113,430 | 6,113,430 | 100.00% | 6,113,430 |
| Farm Improvement RMV | 0 | 0 | 0.00% | 0 |
| Selected Ratio From Sales | 100 | | | |
| Time Trend Adjustment | 0 | | | |
| Before Ratio | 100 | | | |
| Overall Adjustment Factor | 100 | | | |
| Land Adjustment Factor | 100 | | | |
| OSD Adjustment Factor | 100 | | | |
| Improvement Adjustment Factor | 100 | | | |
| Farm Improvement Factor | 100 | | | |
| After Ratio | 100 | | | |

Explanation

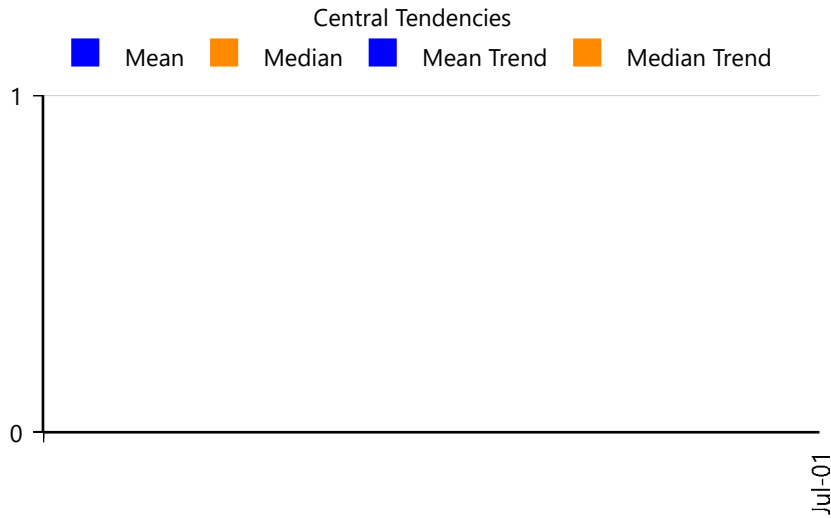
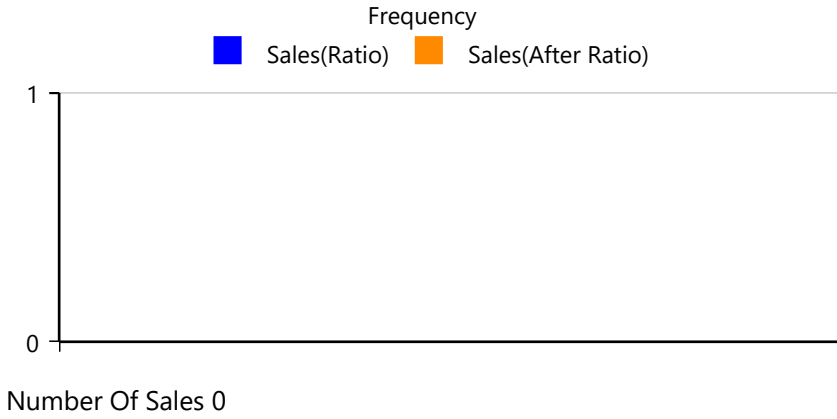
RMV 111: SA 95 MA 04 and MA 05
 Floating Homes and Combinations - Rainier and Clatskanie

This analysis is comprised of personal property Floating Homes and Combinations located along the Columbia River which are accessed by Highway 30. There is a population of four accounts located in MA 04 and MA 05, SA 95 and no sales were available to study. Therefore, it is recommend applying no adjustment at this time.

Performance History

| | 2021 | 2020 |
|-----|------|------|
| COD | - | - |
| PRD | - | - |

COLUMBIA County 2021 Ratio Study



- Sales (Ratio)
- Sales (After Ratio)
- Median
- AD
- COD
- Mean
- SD
- COV
- Wtd Mean
- GeoMean
- PRD
- 95% Confidence

Month Mean Median Sales

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------------|-----------|----|----|-----|----------|------------|------------|
| 111 | 01 | 97 | 000 | 2021 | | St. Helens | 111 | 02 | 97 | 000 | 2021 | | Scappoose |
| 111 | 04 | 97 | 000 | 2021 | | Rainier | 111 | 05 | 97 | 000 | 2021 | | Clatskanie |
| 111 | 06 | 97 | 000 | 2021 | | Rural St Helens | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|------------|
| Sample - Number of Sales | 3 |
| Population - Number of Accounts | 148 |
| Sales as a percentage of the Population | 2.03% |
| <i>Prior Year Population Values</i> | |
| Land RMV | 0 |
| OSD RMV | 0 |
| Improvement RMV | 6,113,430 |
| Farm Improvement RMV | 0 |
| Selected Ratio From Sales | 100 |
| Time Trend Adjustment | 0 |

| | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
|----------------------|------------------|------------------|-------------------|-------------------|
| Land RMV | 0 | 0.00% | 0 | 0.00% |
| OSD RMV | 0 | 0.00% | 0 | 0.00% |
| Improvement RMV | 6,113,430 | 100.00% | 6,113,430 | 100.00% |
| Farm Improvement RMV | 0 | 0.00% | 0 | 0.00% |

| | |
|----------------------------------|------------|
| Before Ratio | 100 |
| Overall Adjustment Factor | 100 |
| Land Adjustment Factor | 100 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |
| After Ratio | 100 |

Explanation

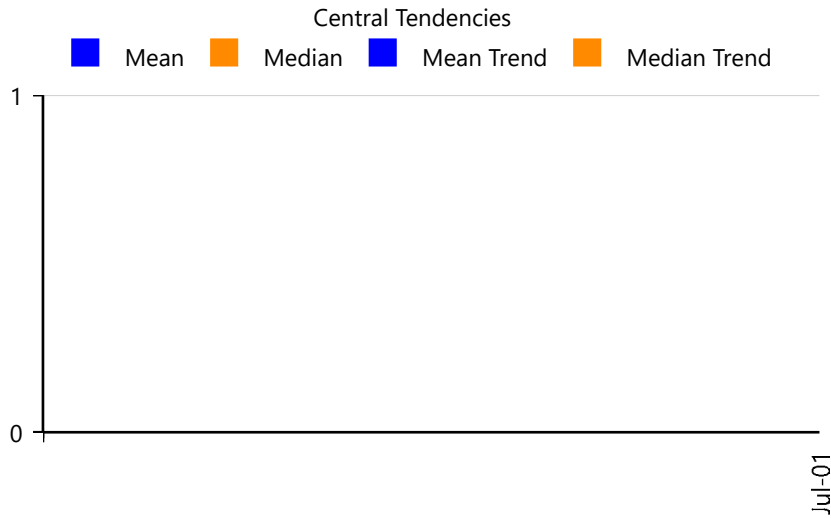
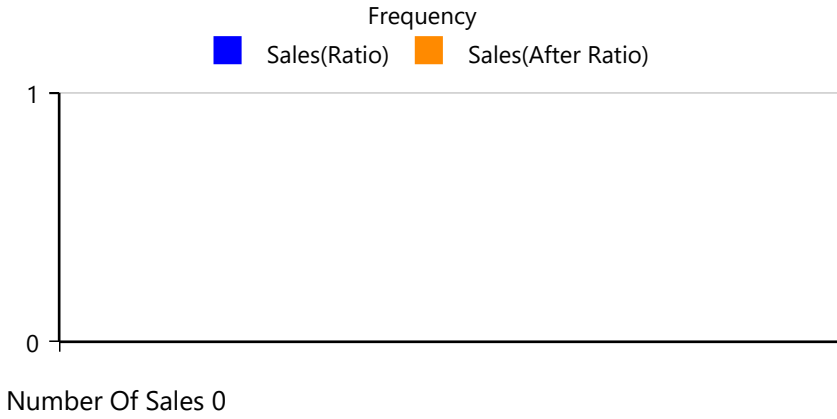
RMV 111: SA 97
Boathouses – Countywide

The nature of how boathouses sell on the open market is quite unique and variable. The search for sales data returned three valid sales. The ratio indicators were found to be too extreme to draw an adequate conclusion for the market. Therefore, it was decided to apply no adjustment to this grouping of Boathouses located throughout the county.

Performance History

| | 2021 | 2020 |
|-----|------|------|
| COD | - | - |
| PRD | - | - |

COLUMBIA County 2021 Ratio Study



- Sales (Ratio)
- Sales (After Ratio)
- Median
- AD
- COD
- Mean
- SD
- COV
- Wtd Mean
- GeoMean
- PRD
- 95% Confidence

Month Mean Median Sales

RMV CLASS 2XX

COMMERCIAL PROPERTY

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------------|-----------|----|----|-----|----------|------------|-----------|
| 200 | 01 | 00 | 000 | 2021 | | St Helens | 200 | 02 | 00 | 000 | 2021 | | Scappoose |
| 200 | 06 | 00 | 000 | 2021 | | Rural St Helens | | | | | | | |

Adjustment Calculation Summary

| | |
|---|-------|
| Sample - Number of Sales | 0 |
| Population - Number of Accounts | 197 |
| Sales as a percentage of the Population | 0.00% |

| <i>Prior Year Population Values</i> | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
|-------------------------------------|------------------|------------------|-------------------|-------------------|
| Land RMV | 25,708,560 | 100.00% | 29,564,844 | 100.00% |
| OSD RMV | 0 | 0.00% | 0 | 0.00% |
| Improvement RMV | 0 | 0.00% | 0 | 0.00% |
| Farm Improvement RMV | 0 | 0.00% | 0 | 0.00% |

| | |
|----------------------------------|-----------|
| Selected Ratio From Sales | 87 |
| Time Trend Adjustment | 0 |

Before Ratio **87**

| | |
|----------------------------------|------------|
| Overall Adjustment Factor | 115 |
| Land Adjustment Factor | 115 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |

After Ratio **100**

Explanation

RMV 200: MA 01, MA 02 and MA 06; Study Area 00
 Unimproved land – Commercial, South County (St. Helens, Warren and Scappoose)

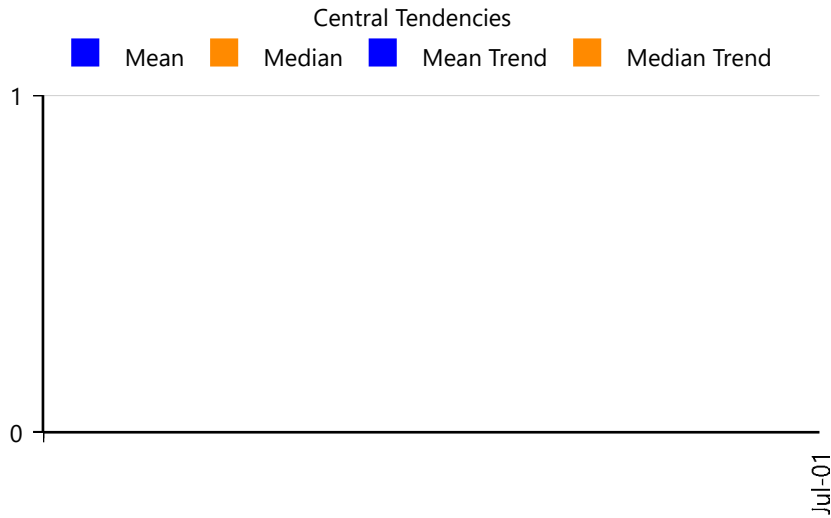
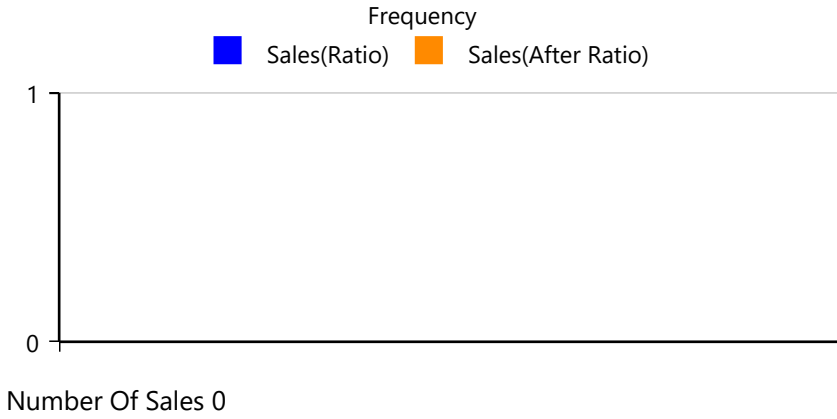
Having no sales returned to analyze for this grouping un-improved commercial properties located in St. Helens, Scappoose and Warren, it was decided to apply the Selected Ratio (87) from the RMV Class 201 study located in the same area (South County, SA 00).

Note: For the 2021 assessment year, a comprehensive study of commercial undeveloped land was conducted by appraisal staff and new land tables were developed. Correspondingly, land adjustments were also reviewed and refined.

Performance History

| | 2021 | 2019 | 2018 | 2017 |
|------------|------|-------|------|-------|
| COD | - | 19.62 | 9.09 | 26.47 |
| PRD | - | 1.37 | 1.05 | 1.11 |

COLUMBIA County 2021 Ratio Study



- Sales (Ratio)
- Sales (After Ratio)
- Median
- AD
- COD
- Mean
- SD
- COV
- Wtd Mean
- GeoMean
- PRD
- 95% Confidence

Month Mean Median Sales

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------------|-----------|----|----|-----|----------|------------|-----------|
| 201 | 01 | 00 | 000 | 2021 | 6 | St Helens | 201 | 02 | 00 | 000 | 2021 | 3 | Scappoose |
| 201 | 06 | 00 | 000 | 2021 | 1 | Rural St Helens | | | | | | | |

Adjustment Calculation Summary

| | |
|---|-------|
| Sample - Number of Sales | 10 |
| Population - Number of Accounts | 602 |
| Sales as a percentage of the Population | 1.66% |

| <i>Prior Year Population Values</i> | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
|-------------------------------------|------------------|------------------|-------------------|-------------------|
| Land RMV | 177,913,000 | 49.75% | 204,599,950 | 53.24% |
| OSD RMV | 61,100 | 0.02% | 61,100 | 0.02% |
| Improvement RMV | 179,484,490 | 50.19% | 179,484,490 | 46.71% |
| Farm Improvement RMV | 129,150 | 0.04% | 129,150 | 0.03% |

| | |
|----------------------------------|-----------|
| Selected Ratio From Sales | 87 |
| Time Trend Adjustment | 0 |

Before Ratio **87**

| | |
|----------------------------------|------------|
| Overall Adjustment Factor | 115 |
| Land Adjustment Factor | 115 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |

After Ratio **100**

Explanation

RMV 201: MA 01, MA 02 and MA 06; Study Area 00
 Improved land – Commercial, South County (St. Helens, Warren and Scappoose)

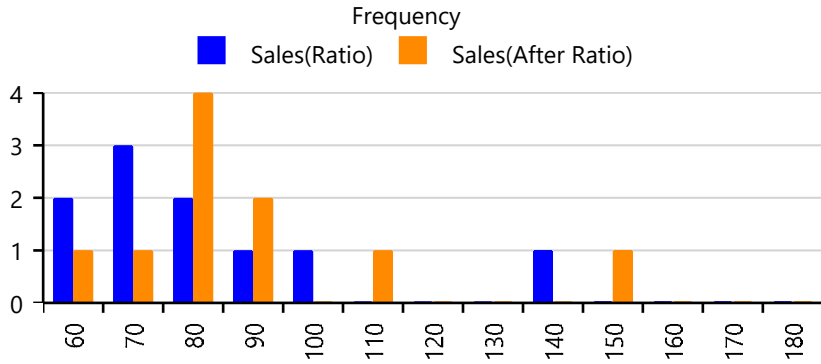
There are 10 sales available for this analysis and they have been deemed good indicators of how the market is moving within improved commercial property located in the general areas of St. Helens, Warren and Scappoose. No adjustment for time was applied to the dataset. The Mean of 87 was selected and applied to the population. This returned an Overall Adjustment Factor of 115 which was then applied to the land only.

Note: For the 2021 assessment year, a comprehensive study of commercial land was conducted by appraisal staff and new land tables were developed. Correspondingly, land adjustments were also reviewed and refined.

Performance History

| | 2021 | 2020 | 2019 | 2018 | 2017 |
|------------|-------|-------|-------|-------|-------|
| COD | 19.12 | 21.13 | 22.15 | 15.58 | 22.85 |
| PRD | 1.06 | 1.01 | 0.94 | 1.00 | 1.12 |

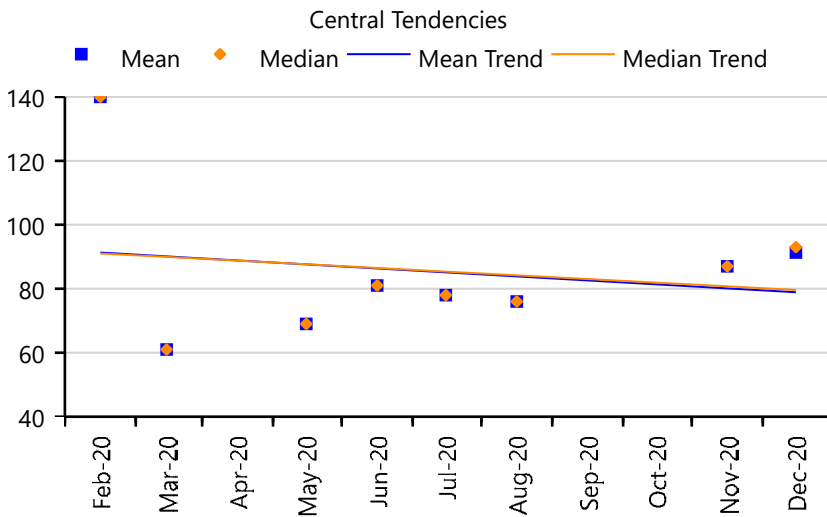
COLUMBIA County 2021 Ratio Study



| | | |
|-----|---|---|
| 60 | 2 | 1 |
| 70 | 3 | 1 |
| 80 | 2 | 4 |
| 90 | 1 | 2 |
| 100 | 1 | 0 |
| 110 | 0 | 1 |
| 120 | 0 | 0 |
| 130 | 0 | 0 |
| 140 | 1 | 0 |
| 150 | 0 | 1 |
| 160 | 0 | 0 |
| 170 | 0 | 0 |
| 180 | 0 | 0 |

| | Sales (Ratio) | Sales (After Ratio) |
|-----------------------|---------------|---------------------|
| Median | 80 | 85 |
| AD | 15.20 | 15.10 |
| COD | 19.12 | 17.76 |
| Mean | 87 | 93 |
| SD | 22.90 | 24.22 |
| COV | 26.44 | 26.13 |
| Wtd Mean | 82 | 87 |
| GeoMean | 84 | 90 |
| PRD | 1.06 | 1.06 |
| 95% Confidence | 14.19 | 15.01 |

Number Of Sales 10



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Feb-20 | 140 | 140 | 1 |
| Mar-20 | 61 | 61 | 1 |
| May-20 | 69 | 69 | 1 |
| Jun-20 | 81 | 81 | 1 |
| Jul-20 | 78 | 78 | 1 |
| Aug-20 | 76 | 76 | 1 |
| Nov-20 | 87 | 87 | 1 |
| Dec-20 | 91 | 93 | 3 |

COLUMBIA County 2021 Ratio Study

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|------------|-----------|----------|--------------------|------------|-------|-----------|-----------|-----------|---------------|--------------|----|-----|
| 01 | 00 | 000 | 201 | 512 | 30 | 4N1W05D D 02000 | 2020-2486 | 4.26 | 1,001,790 | 1,428,660 | 2,430,450 | 4,000,000 | Mar-20 | 1 | 61 |
| 02 | 00 | 000 | 201 | 121 | 33 | 3N2W12A C 04300 | 2020-4329 | 0.34 | 153,750 | 66,300 | 220,050 | 320,000 | May-20 | 2 | 69 |
| 01 | 00 | 000 | 201 | 594 | 33 | 4N1W04A C 05701 | 2020-13240 | 0.26 | 128,560 | 89,690 | 218,250 | 298,000 | Dec-20 | 3 | 73 |
| 02 | 00 | 000 | 201 | 596 | 33 | 3N2W12D C 01500 | 2020-8213 | 0.23 | 137,750 | 85,160 | 222,910 | 295,000 | Aug-20 | 4 | 76 |
| 06 | 00 | 000 | 201 | 580 | 33 | 4N1W08C A 04000 | 2020-6301 | 1.46 | 879,760 | 825,530 | 1,705,290 | 2,200,000 | Jul-20 | 5 | 78 |
| 01 | 00 | 000 | 201 | 572 | 30 | 4N1W04B D 04600 | 2020-7462 | 0.25 | 126,030 | 165,990 | 292,020 | 360,000 | Jun-20 | 6 | 81 |
| 01 | 00 | 000 | 201 | 574 | 33 | 4N1W04B D 07700 | 2020-12367 | 0.33 | 147,780 | 415,210 | 562,990 | 650,000 | Nov-20 | 7 | 87 |
| 02 | 00 | 000 | 201 | 596 | 33 | 3N2W13B D 09800 | 2020-13310 | 1.18 | 347,010 | 538,110 | 885,120 | 950,000 | Dec-20 | 8 | 93 |
| 01 | 00 | 000 | 201 | 591 | 33 | 4N1W04A A 01600 | 2020-13862 | 13.12 | 542,580 | 1,020,400 | 1,562,980 | 1,450,000 | Dec-20 | 9 | 108 |
| 01 | 00 | 000 | 201 | 522 | 33 | 4N1W08AB 02200 | 2020-1552 | 0.97 | 663,170 | 558,590 | 1,221,760 | 875,000 | Feb-20 | 10 | 140 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|------------|-----------|----|----|-----|----------|------------|----------|
| 200 | 03 | 00 | 000 | 2021 | | Vernonia | 200 | 04 | 00 | 000 | 2021 | | Rainier |
| 200 | 05 | 00 | 000 | 2021 | | Clatskanie | | | | | | | |

Adjustment Calculation Summary

| | |
|---|-------|
| Sample - Number of Sales | 0 |
| Population - Number of Accounts | 252 |
| Sales as a percentage of the Population | 0.00% |

| <i>Prior Year Population Values</i> | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
|-------------------------------------|------------------|------------------|-------------------|-------------------|
| Land RMV | 23,675,728 | 100.00% | 27,227,087 | 100.00% |
| OSD RMV | 0 | 0.00% | 0 | 0.00% |
| Improvement RMV | 0 | 0.00% | 0 | 0.00% |
| Farm Improvement RMV | 0 | 0.00% | 0 | 0.00% |

| | |
|----------------------------------|-----------|
| Selected Ratio From Sales | 87 |
| Time Trend Adjustment | 0 |

Before Ratio **87**

| | |
|----------------------------------|------------|
| Overall Adjustment Factor | 115 |
| Land Adjustment Factor | 115 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |

After Ratio **100**

Explanation

RMV 200: MA 03, MA 04 and MA 05; Study Area 00
 Unimproved land – Commercial, North County (Vernonia, Rainier and Clatskanie)

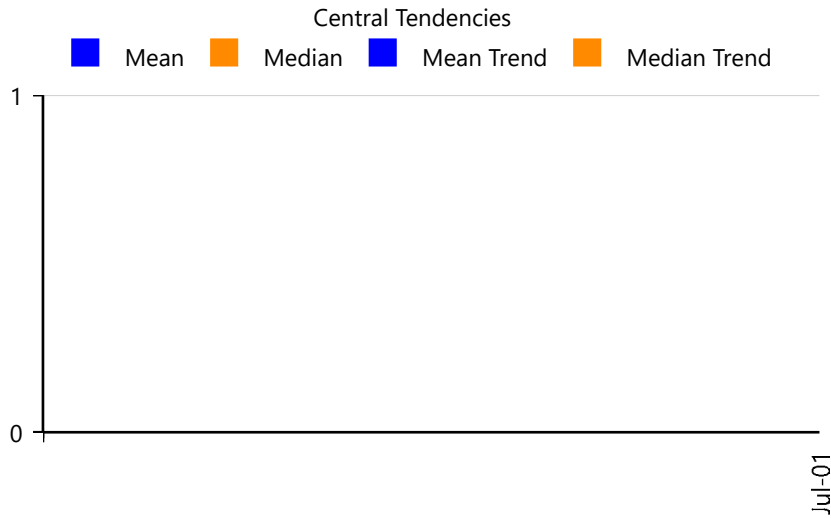
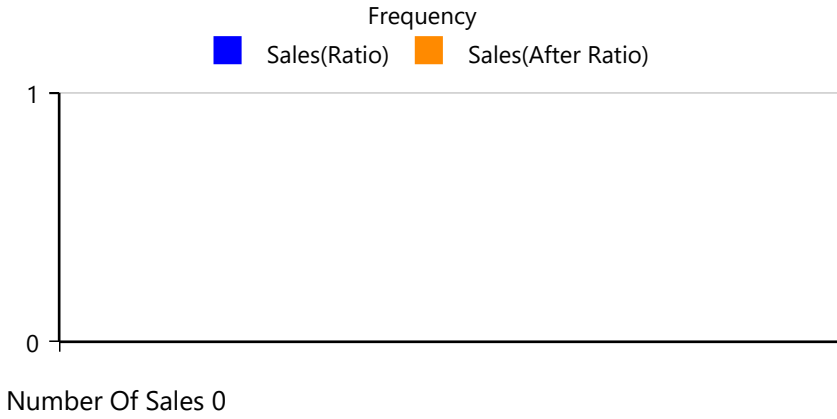
With having no sales available for this analysis of Commercial unimproved properties, it was decided to use the Selected Ratio of 87 from the conclusion of the RMV 201 study located in North County (SA 00) and to apply it to the land only.

Note: For the 2021 assessment year, a comprehensive study of commercial undeveloped land was conducted by appraisal staff and new land tables were developed. Correspondingly, land adjustments were also reviewed and refined.

Performance History

| | 2021 | 2018 | 2017 |
|-----|------|------|------|
| COD | - | 0.00 | 0.00 |
| PRD | - | 1.00 | 1.00 |

COLUMBIA County 2021 Ratio Study



- Sales (Ratio)
- Sales (After Ratio)
- Median
- AD
- COD
- Mean
- SD
- COV
- Wtd Mean
- GeoMean
- PRD
- 95% Confidence

Month Mean Median Sales

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|------------|-----------|----|----|-----|----------|------------|----------|
| 201 | 03 | 00 | 000 | 2021 | 2 | Vernonia | 201 | 04 | 00 | 000 | 2021 | | Rainier |
| 201 | 05 | 00 | 000 | 2021 | | Clatskanie | | | | | | | |

Adjustment Calculation Summary

| | |
|---|-------|
| Sample - Number of Sales | 2 |
| Population - Number of Accounts | 440 |
| Sales as a percentage of the Population | 0.45% |

| <i>Prior Year Population Values</i> | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
|-------------------------------------|------------------|------------------|-------------------|-------------------|
| Land RMV | 84,043,219 | 60.30% | 96,649,702 | 63.59% |
| OSD RMV | 118,950 | 0.09% | 118,950 | 0.08% |
| Improvement RMV | 55,081,160 | 39.52% | 55,081,160 | 36.24% |
| Farm Improvement RMV | 137,708 | 0.10% | 137,708 | 0.09% |

| | |
|----------------------------------|-----------|
| Selected Ratio From Sales | 87 |
| Time Trend Adjustment | 0 |

Before Ratio **87**

| | |
|----------------------------------|------------|
| Overall Adjustment Factor | 115 |
| Land Adjustment Factor | 115 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |

After Ratio **100**

Explanation

RMV 201: MA 03, MA 04 and MA 05; Study Area 00
 Improved land – Commercial, North County (Vernonia, Rainier and Clatskanie)

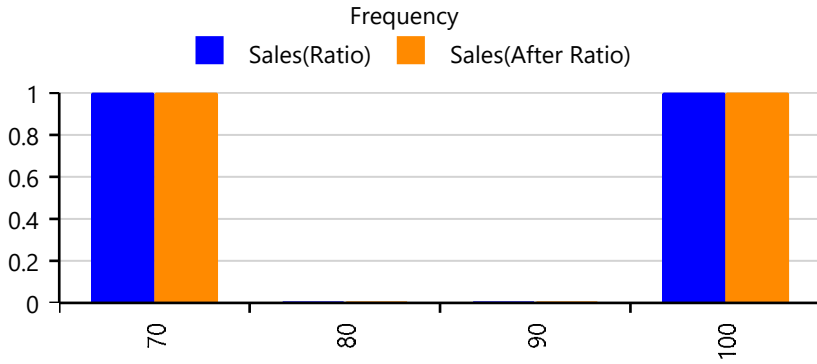
The sales array returned 2 sales for this analysis of improved commercial accounts located in North County. However, this is a sample that is too small to determine an accurate conclusion. Therefore, the Mean of 87 from the RMV 201 South County study was applied here.

Note: For the 2021 assessment year, a comprehensive study of commercial undeveloped land was conducted by appraisal staff and new land tables were developed. Correspondingly, land adjustments were also reviewed and refined

Performance History

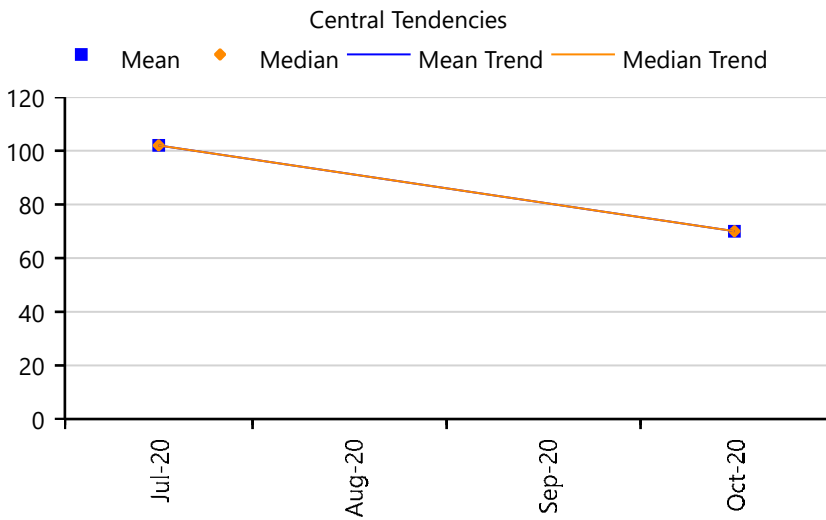
| | 2021 | 2020 | 2019 | 2018 | 2017 |
|------------|-------|-------|-------|-------|-------|
| COD | 18.60 | 36.32 | 16.55 | 26.27 | 25.29 |
| PRD | 0.99 | 1.09 | 1.27 | 0.92 | 1.07 |

COLUMBIA County 2021 Ratio Study



| | Sales (Ratio) | Sales (After Ratio) |
|-----------------------|---------------|---------------------|
| Median | 86 | 93 |
| AD | 16.00 | 15.50 |
| COD | 18.60 | 16.76 |
| Mean | 86 | 93 |
| SD | 22.63 | 21.92 |
| COV | 26.31 | 23.70 |
| Wtd Mean | 87 | 93 |
| GeoMean | 84 | 91 |
| PRD | .99 | .99 |
| 95% Confidence | 31.36 | 30.38 |

Number Of Sales 2



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Jul-20 | 102 | 102 | 1 |
| Oct-20 | 70 | 70 | 1 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|---------|--------|-------|--------------------|------------|------|----------|---------|-----------|------------|-----------|---|-----|
| 03 | 00 | 000 | 201 | 541 | 33 | 4N4W05D A 01300 | 2020-11078 | 0.33 | 78,350 | 47,670 | 126,020 | 180,000 | Oct-20 | 1 | 70 |
| 03 | 00 | 000 | 201 | 552 | 30 | 4N4W04BC 03900 | 2020-6896 | 0.13 | 81,120 | 128,770 | 209,890 | 205,000 | Jul-20 | 2 | 102 |

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|--------------------|-----------|----|----|-----|----------|------------|-----------|
| 200 | 01 | 73 | 000 | 2021 | | St Helens/Col City | 200 | 02 | 73 | 000 | 2021 | | Scappoose |
| 201 | 01 | 73 | 000 | 2021 | | St Helens/Col City | 201 | 02 | 73 | 000 | 2021 | | Scappoose |
| 201 | 06 | 73 | 000 | 2021 | | Rural St Helens | | | | | | | |

Adjustment Calculation Summary

| | |
|---|-------|
| Sample - Number of Sales | 0 |
| Population - Number of Accounts | 65 |
| Sales as a percentage of the Population | 0.00% |

| <i>Prior Year Population Values</i> | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
|-------------------------------------|------------------|------------------|-------------------|-------------------|
| Land RMV | 14,307,360 | 49.17% | 16,453,464 | 52.66% |
| OSD RMV | 0 | 0.00% | 0 | 0.00% |
| Improvement RMV | 14,791,490 | 50.83% | 14,791,490 | 47.34% |
| Farm Improvement RMV | 0 | 0.00% | 0 | 0.00% |

| | |
|----------------------------------|-----------|
| Selected Ratio From Sales | 87 |
| Time Trend Adjustment | 0 |

Before Ratio **87**

| | |
|----------------------------------|------------|
| Overall Adjustment Factor | 115 |
| Land Adjustment Factor | 115 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |

After Ratio **100**

Explanation

RMV 200 and RMV 201: MA 01, MA 02 and MA 06; Study Area 73
 Unimproved land – Commercial, South County (St. Helens, Warren and Scappoose)

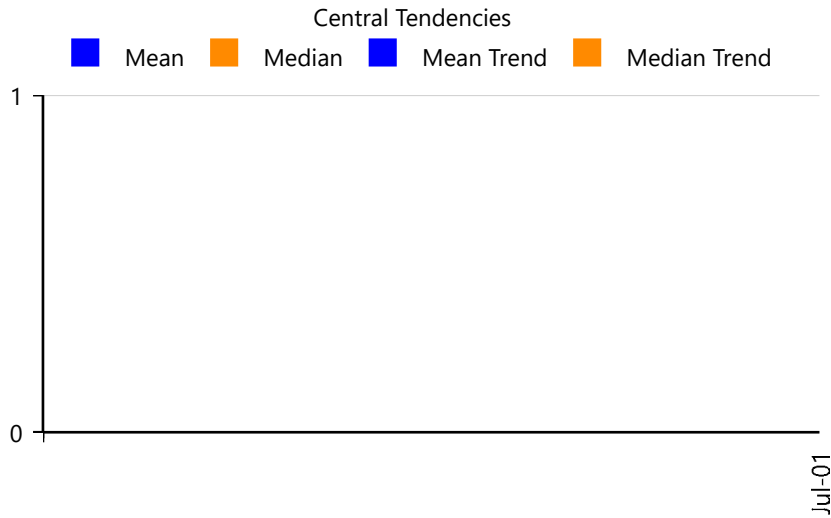
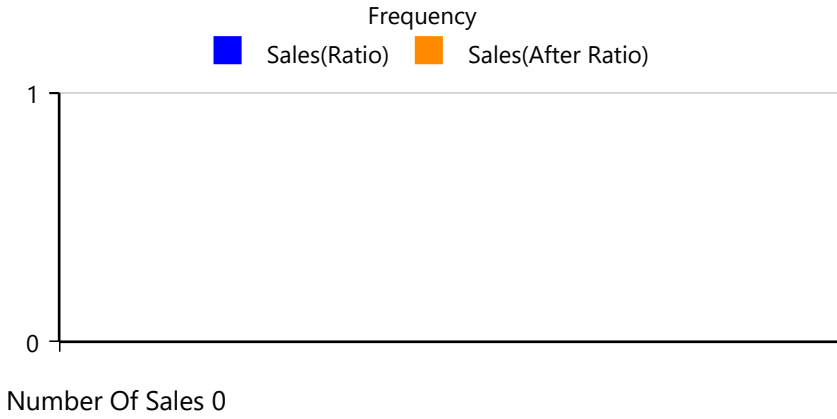
With having no sales data available for this classification of commercial property, it was decided to apply the Mean of 87 from the South County RMV 201 study.

Note: For the 2021 assessment year, a comprehensive study of commercial undeveloped land was conducted by appraisal staff and new land tables were developed. Correspondingly, land adjustments were also reviewed and refined.

Performance History

| | 2021 | 2019 | 2018 | 2017 |
|-----|------|------|------|------|
| COD | - | - | - | - |
| PRD | - | - | - | - |

COLUMBIA County 2021 Ratio Study



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

Month Mean Median Sales

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|----------|-----------|----|----|-----|----------|------------|----------|
| 200 | 03 | 73 | 000 | 2021 | | Vernonia | 200 | 04 | 73 | 000 | 2021 | | Rainier |
| 201 | 03 | 73 | 000 | 2021 | | Vernonia | | | | | | | |

Adjustment Calculation Summary

| | |
|---|-------|
| Sample - Number of Sales | 0 |
| Population - Number of Accounts | 17 |
| Sales as a percentage of the Population | 0.00% |

| Prior Year Population Values | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
|------------------------------|------------------|------------------|-------------------|-------------------|
| Land RMV | 1,799,640 | 45.49% | 2,069,586 | 48.97% |
| OSD RMV | 0 | 0.00% | 0 | 0.00% |
| Improvement RMV | 2,156,340 | 54.51% | 2,156,340 | 51.03% |
| Farm Improvement RMV | 0 | 0.00% | 0 | 0.00% |

| | |
|----------------------------------|-----------|
| Selected Ratio From Sales | 87 |
| Time Trend Adjustment | 0 |

Before Ratio **87**

| | |
|----------------------------------|------------|
| Overall Adjustment Factor | 115 |
| Land Adjustment Factor | 115 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |

After Ratio **100**

Explanation

RMV 200 and RMV 201: MA 03, MA 04 and MA 05; Study Area 73
 Unimproved land – Commercial, North County (Vernonia, Rainier and Clatskanie)

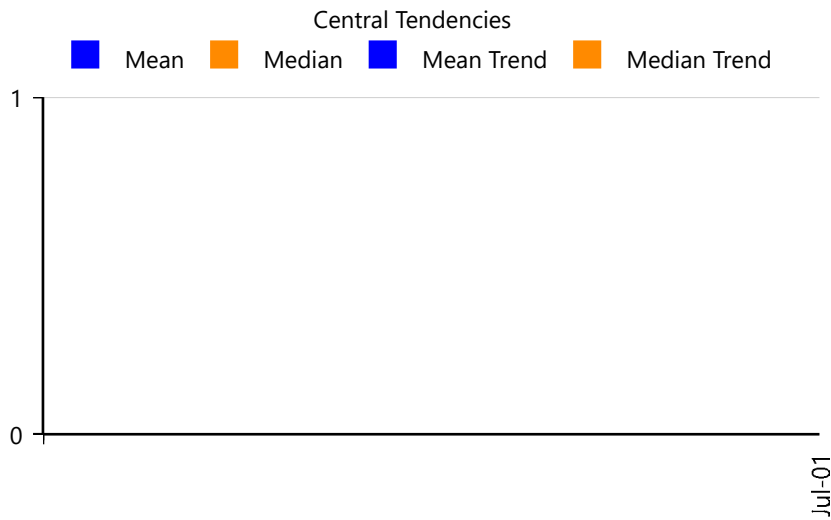
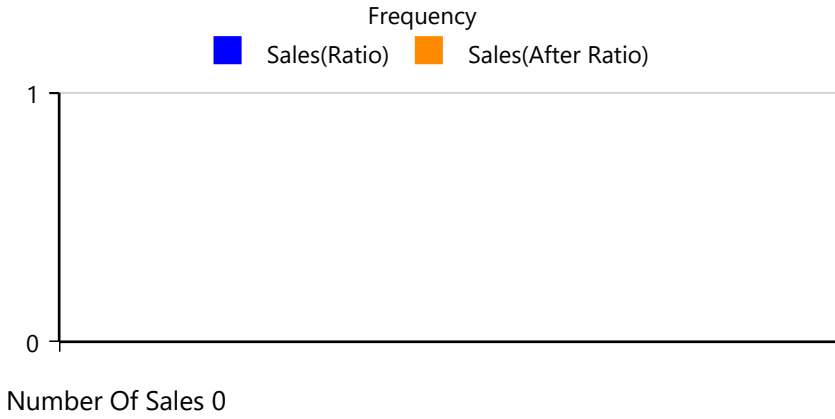
With having no sales data available for this classification of commercial properties, it was decided to apply the conclusion from the RMV 201 South County study at this time.

Note: For the 2021 assessment year, a comprehensive study of commercial undeveloped land was conducted by appraisal staff and new land tables were developed. Correspondingly, land adjustments were also reviewed and refined.

Performance History

| | 2021 | 2019 | 2018 | 2017 |
|-----|------|------|------|------|
| COD | - | - | - | - |
| PRD | - | - | - | - |

COLUMBIA County 2021 Ratio Study



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

Month Mean Median Sales

RMV CLASS 3XX

INDUSTRIAL PROPERTY

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|------------|-----------|----|----|-----|----------|------------|--------------------|
| 008 | 01 | 00 | 000 | 2021 | | St Helens | 008 | 01 | 90 | 000 | 2021 | | St Helens/Col City |
| 008 | 02 | 00 | 000 | 2021 | | Scappoose | 008 | 02 | 90 | 000 | 2021 | | Scappoose |
| 008 | 04 | 00 | 000 | 2021 | | Rainier | 008 | 04 | 90 | 000 | 2021 | | Rainier |
| 008 | 05 | 00 | 000 | 2021 | | Clatskanie | 008 | 06 | 90 | 000 | 2021 | | Rural St Helens |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------|
| Sample - Number of Sales | 0 |
| Population - Number of Accounts | 40 |
| Sales as a percentage of the Population | 0.00% |

| <i>Prior Year Population Values</i> | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
|-------------------------------------|------------------|------------------|-------------------|-------------------|
| Land Rmv | 0 | 0.00% | 0 | 0.00% |
| OSD RMV | 0 | 0.00% | 0 | 0.00% |
| Improvement RMV | 236,595,840 | 100.00% | 236,595,840 | 100.00% |
| Farm Improvement RMV | 0 | 0.00% | 0 | 0.00% |

| | |
|----------------------------------|------------|
| Selected Ratio From Sales | 100 |
| Time Trend Adjustment | 0 |

Before Ratio **100**

| | |
|----------------------------------|------------|
| Overall Adjustment Factor | 100 |
| Land Adjustment Factor | 100 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |

After Ratio **100**

Explanation

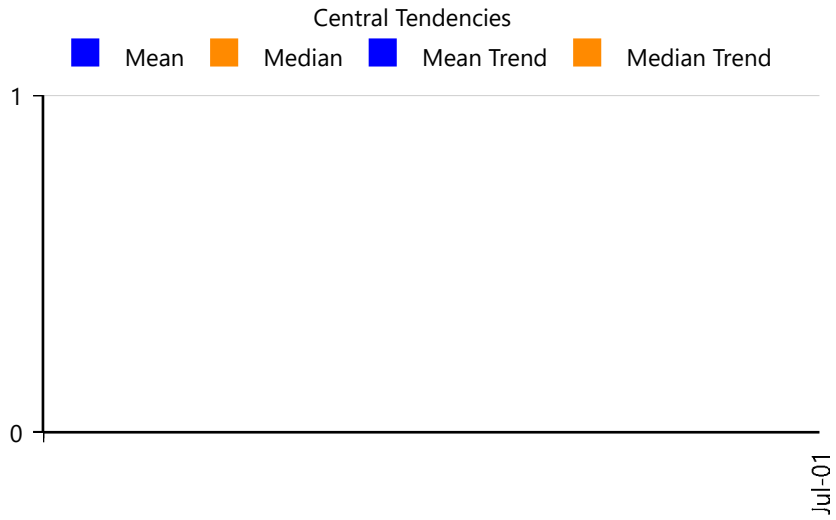
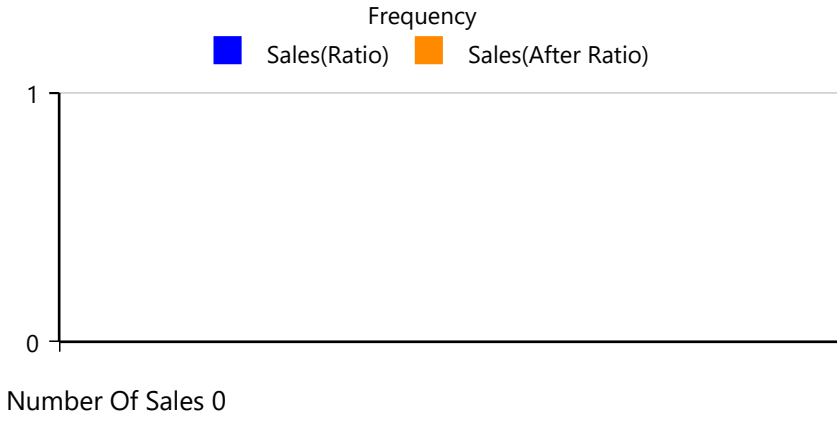
RMV 008: MA 01 SA 00; MA 02 SA 00; MA 04 SA 00; MA 05 SA 00; MA 06 SA 00
Machinery and Equipment – Industrial, Countywide

This grouping will not have an adjustment applied as they are machinery and equipment accounts that are valued through an State IPR and County RPR reporting process.

Performance History

| | 2021 |
|-----|------|
| COD | - |
| PRD | - |

COLUMBIA County 2021 Ratio Study



- Sales (Ratio)
- Sales (After Ratio)
- Median
- AD
- COD
- Mean
- SD
- COV
- Wtd Mean
- GeoMean
- PRD
- 95% Confidence

Month Mean Median Sales

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------------|-----------|----|----|-----|----------|------------|------------|
| 300 | 01 | 00 | 000 | 2021 | | St Helens | 300 | 02 | 00 | 000 | 2021 | | Scappoose |
| 300 | 02 | 74 | 000 | 2021 | | Scappoose | 300 | 03 | 00 | 000 | 2021 | | Vernonia |
| 300 | 04 | 00 | 000 | 2021 | | Rainier | 300 | 05 | 00 | 000 | 2021 | | Clatskanie |
| 300 | 06 | 00 | 000 | 2021 | | Rural St Helens | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------|
| Sample - Number of Sales | 0 |
| Population - Number of Accounts | 106 |
| Sales as a percentage of the Population | 0.00% |

| <i>Prior Year Population Values</i> | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
|-------------------------------------|------------------|------------------|-------------------|-------------------|
| Land Rmv | 31,154,560 | 100.00% | 31,154,560 | 100.00% |
| OSD RMV | 0 | 0.00% | 0 | 0.00% |
| Improvement RMV | 0 | 0.00% | 0 | 0.00% |
| Farm Improvement RMV | 0 | 0.00% | 0 | 0.00% |

| | |
|----------------------------------|------------|
| Selected Ratio From Sales | 100 |
| Time Trend Adjustment | 0 |

Before Ratio **100**

| | |
|----------------------------------|------------|
| Overall Adjustment Factor | 100 |
| Land Adjustment Factor | 100 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |

After Ratio **100**

Explanation

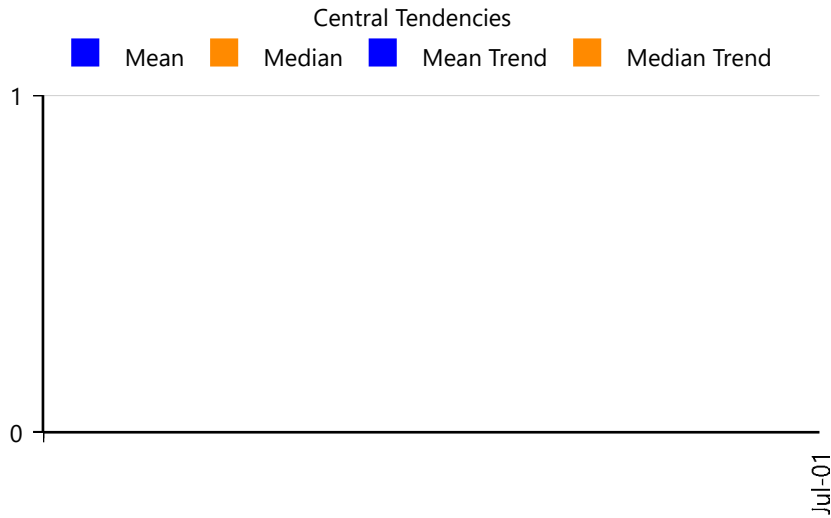
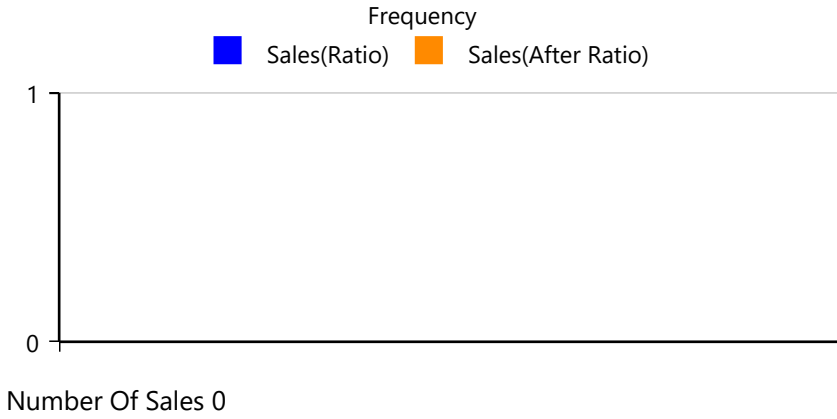
RMV 300: MA 01 SA 00; MA 02 SA 00 and SA 74; MA 03 SA 00; MA 04 SA 00; MA 05 SA 00; MA 06 SA 00
 Unimproved land – Industrial, Countywide

This study has no usable sales data available for this analysis of industrial unimproved land located throughout the County. Because of this, it was decided to apply 100 as the Selected Ratio with no adjustment for time.

Performance History

| | 2021 | 2018 | 2017 |
|-----|------|------|------|
| COD | - | 0.00 | 0.00 |
| PRD | - | 1.00 | 1.00 |

COLUMBIA County 2021 Ratio Study



- Sales (Ratio)
- Sales (After Ratio)
- Median
- AD
- COD
- Mean
- SD
- COV
- Wtd Mean
- GeoMean
- PRD
- 95% Confidence

Month Mean Median Sales

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|------------|-----------|----|----|-----|----------|------------|-----------------|
| 301 | 01 | 00 | 000 | 2021 | | St Helens | 301 | 02 | 00 | 000 | 2021 | | Scappoose |
| 301 | 02 | 74 | 000 | 2021 | | Scappoose | 301 | 03 | 00 | 000 | 2021 | | Vernonia |
| 301 | 04 | 00 | 000 | 2021 | | Rainier | 301 | 04 | 74 | 000 | 2021 | | Rainier |
| 301 | 05 | 00 | 000 | 2021 | | Clatskanie | 301 | 06 | 00 | 000 | 2021 | | Rural St Helens |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------|
| Sample - Number of Sales | 0 |
| Population - Number of Accounts | 62 |
| Sales as a percentage of the Population | 0.00% |

| <i>Prior Year Population Values</i> | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
|-------------------------------------|------------------|------------------|-------------------|-------------------|
| Land Rmv | 12,060,380 | 67.78% | 12,060,380 | 67.78% |
| OSD RMV | 0 | 0.00% | 0 | 0.00% |
| Improvement RMV | 5,731,980 | 32.22% | 5,731,980 | 32.22% |
| Farm Improvement RMV | 0 | 0.00% | 0 | 0.00% |

| | |
|----------------------------------|------------|
| Selected Ratio From Sales | 100 |
| Time Trend Adjustment | 0 |

Before Ratio **100**

| | |
|----------------------------------|------------|
| Overall Adjustment Factor | 100 |
| Land Adjustment Factor | 100 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |

After Ratio **100**

Explanation

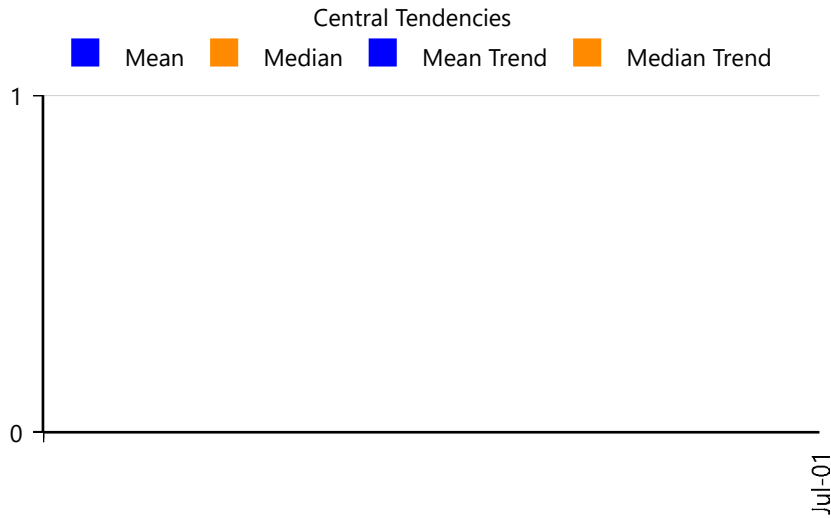
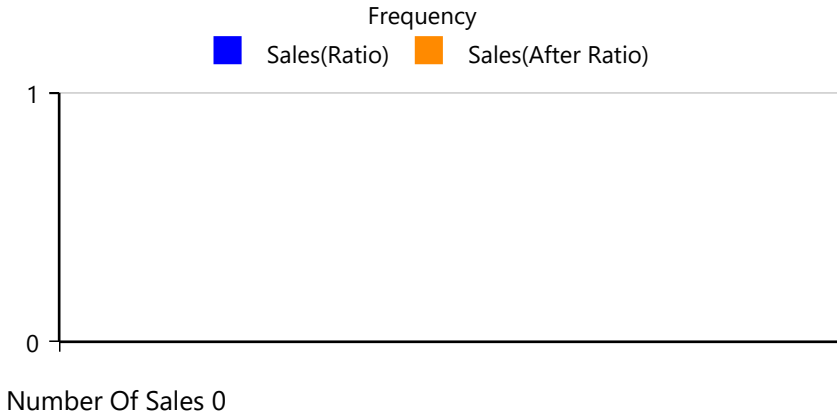
RMV 301: MA 01 SA 00; MA 02 SA 00 and SA 74; MA 03 SA 00; MA 04 SA 00 and SA 74; MA 05 SA 00; MA 06 SA 00
Improved Land – Industrial, Countywide

For this study of improved industrial property, there were no sales available. Due to the insufficient data available, it was deemed appropriate to apply the Selected Ratio of 100. No adjustment for time was made.

Performance History

| | 2021 | 2018 |
|-----|------|------|
| COD | - | 0.00 |
| PRD | - | 1.00 |

COLUMBIA County 2021 Ratio Study



- Sales (Ratio)
- Sales (After Ratio)
- Median
- AD
- COD
- Mean
- SD
- COV
- Wtd Mean
- GeoMean
- PRD
- 95% Confidence

Month Mean Median Sales

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------|-----------|----|----|----|----------|------------|----------|
| 300 | 02 | 77 | 000 | 2021 | | Scappoose | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|---|
| Sample - Number of Sales | 0 |
| Population - Number of Accounts | 14 |
| Sales as a percentage of the Population | 0.00% |
| <i>Prior Year Population Values</i> | |
| | Pre-Trend Values Pre-Trend Brkdwn Post Trend Values Post Trend Brkdwn |
| Land Rmv | 18,278,960 100.00% 18,278,960 100.00% |
| OSD RMV | 0 0.00% 0 0.00% |
| Improvement RMV | 0 0.00% 0 0.00% |
| Farm Improvement RMV | 0 0.00% 0 0.00% |
| Selected Ratio From Sales | 100 |
| Time Trend Adjustment | 0 |
| Before Ratio | 100 |
| Overall Adjustment Factor | 100 |
| Land Adjustment Factor | 100 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |
| After Ratio | 100 |

Explanation

RMV 300: MA 02 SA 77

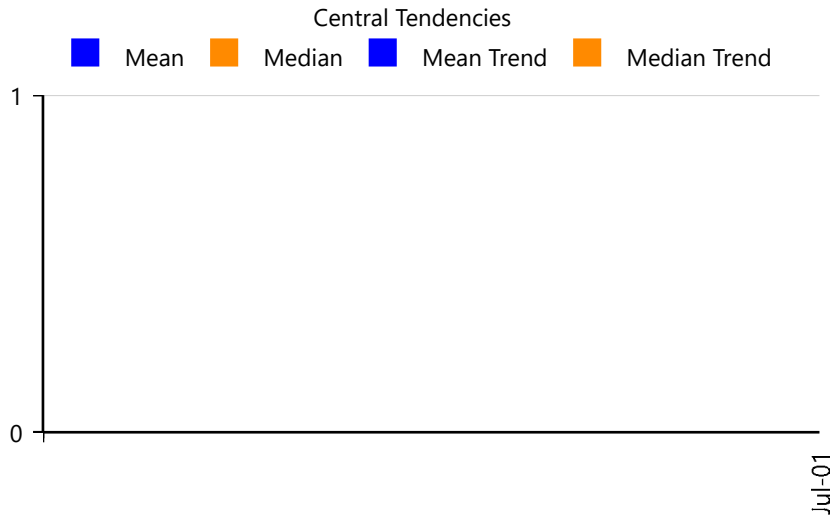
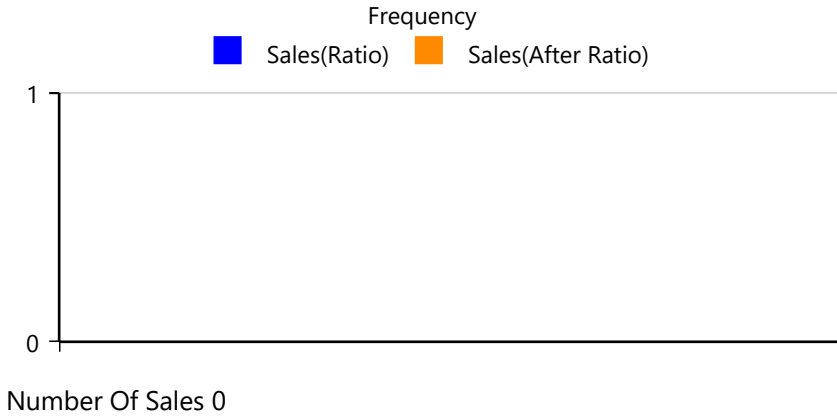
Unimproved land – Industrial, Scappoose Industrial Air Park

This industrial study area is located in close proximity to the Scappoose Airport. These properties are of a light industrial use and have seen an increase in development and demand. For this analysis, no sales were returned for study. Therefore, it was decided to apply a Selected Ratio of 100 to this classification of property. No time adjustment was applied at this time.

Performance History

| | 2021 | 2019 | 2018 | 2017 |
|-----|------|------|------|------|
| COD | - | 0.00 | 0.00 | 0.00 |
| PRD | - | 1.00 | 1.00 | 1.00 |

COLUMBIA County 2021 Ratio Study



- Sales (Ratio)
- Sales (After Ratio)
- Median
- AD
- COD
- Mean
- SD
- COV
- Wtd Mean
- GeoMean
- PRD
- 95% Confidence

Month Mean Median Sales

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------|-----------|----|----|----|----------|------------|----------|
| 301 | 02 | 77 | 000 | 2021 | | Scappoose | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|--------------------------|
| Sample - Number of Sales | 0 |
| Population - Number of Accounts | 14 |
| Sales as a percentage of the Population | 0.00% |
| <i>Prior Year Population Values</i> | |
| | Pre-Trend Values |
| Land Rmv | 19,159,510 |
| OSD RMV | 0 |
| Improvement RMV | 4,132,610 |
| Farm Improvement RMV | 0 |
| | Pre-Trend Brkdwn |
| | 82.26% |
| | 0.00% |
| | 17.74% |
| | 0.00% |
| | Post Trend Values |
| | 19,159,510 |
| | 0 |
| | 4,132,610 |
| | 0 |
| | Post Trend Brkdwn |
| | 82.26% |
| | 0.00% |
| | 17.74% |
| | 0.00% |
| Selected Ratio From Sales | 100 |
| Time Trend Adjustment | 0 |
| Before Ratio | 100 |
| Overall Adjustment Factor | 100 |
| Land Adjustment Factor | 100 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |
| After Ratio | 100 |

Explanation

RMV 301: MA 02 SA 77

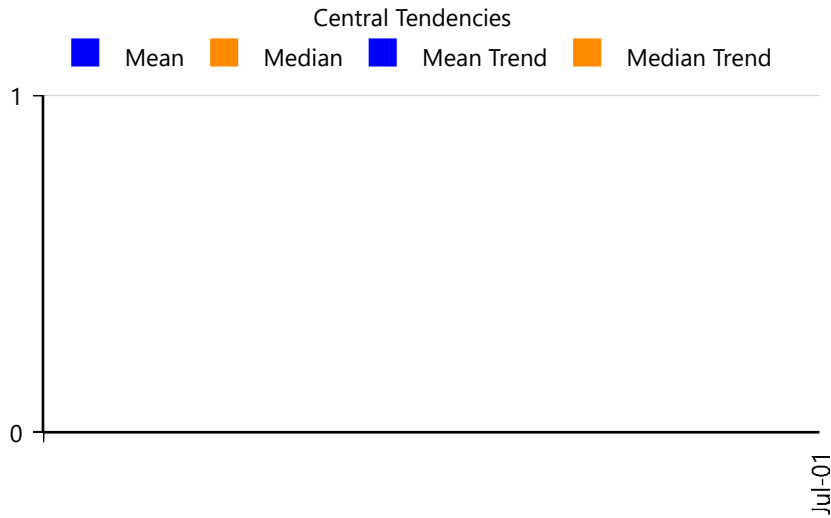
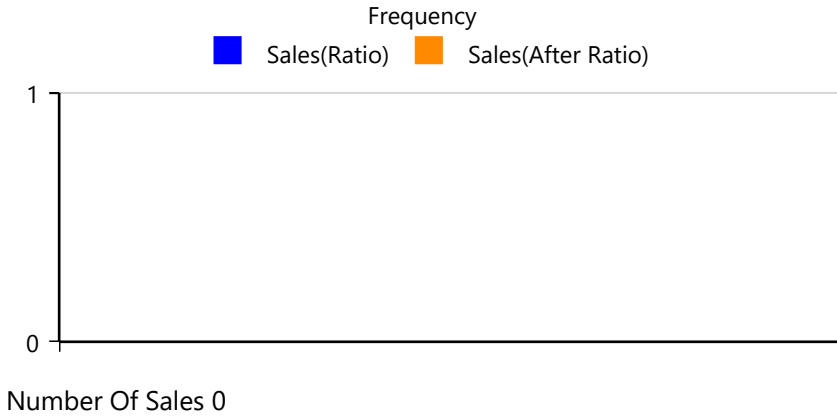
Improved land – Industrial, Scappoose Industrial Air Park

There are no sales available for this study of properties located by the Scappoose Airport. Therefore, the Selected Ratio of 100 was applied. No time adjustment was deemed appropriate.

Performance History

| | 2021 | 2018 |
|-----|------|------|
| COD | - | 0.00 |
| PRD | - | 1.00 |

COLUMBIA County 2021 Ratio Study



- Sales (Ratio)
- Sales (After Ratio)
- Median
- AD
- COD
- Mean
- SD
- COV
- Wtd Mean
- GeoMean
- PRD
- 95% Confidence

Month Mean Median Sales

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|------------|-----------|----|----|-----|----------|------------|-----------|
| 303 | 01 | 00 | 000 | 2021 | | St Helens | 303 | 02 | 00 | 000 | 2021 | | Scappoose |
| 303 | 02 | 77 | 000 | 2021 | | Scappoose | 303 | 04 | 00 | 000 | 2021 | | Rainier |
| 303 | 05 | 00 | 000 | 2021 | | Clatskanie | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------|
| Sample - Number of Sales | 0 |
| Population - Number of Accounts | 44 |
| Sales as a percentage of the Population | 0.00% |

| <i>Prior Year Population Values</i> | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
|-------------------------------------|------------------|------------------|-------------------|-------------------|
| Land Rmv | 23,101,800 | 17.93% | 23,101,800 | 17.93% |
| OSD RMV | 0 | 0.00% | 0 | 0.00% |
| Improvement RMV | 105,754,380 | 82.07% | 105,754,380 | 82.07% |
| Farm Improvement RMV | 4,740 | 0.00% | 4,740 | 0.00% |

| | |
|----------------------------------|------------|
| Selected Ratio From Sales | 100 |
| Time Trend Adjustment | 0 |

Before Ratio **100**

| | |
|----------------------------------|------------|
| Overall Adjustment Factor | 100 |
| Land Adjustment Factor | 100 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |

After Ratio **100**

Explanation

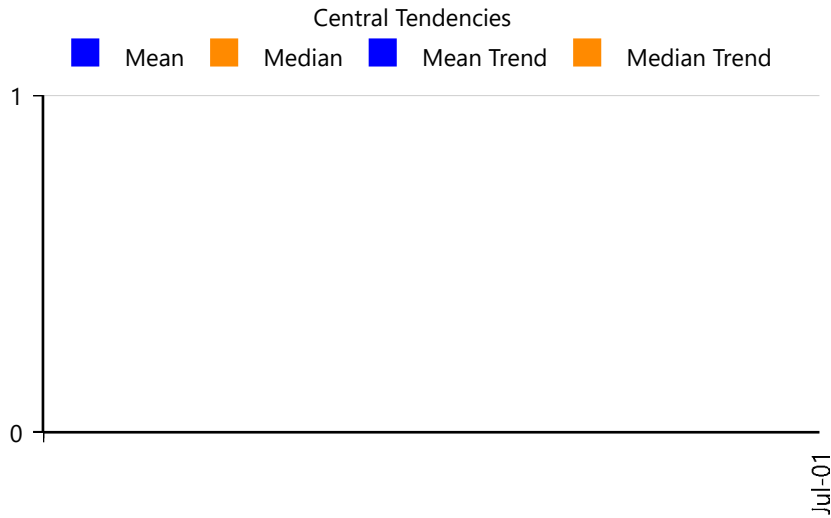
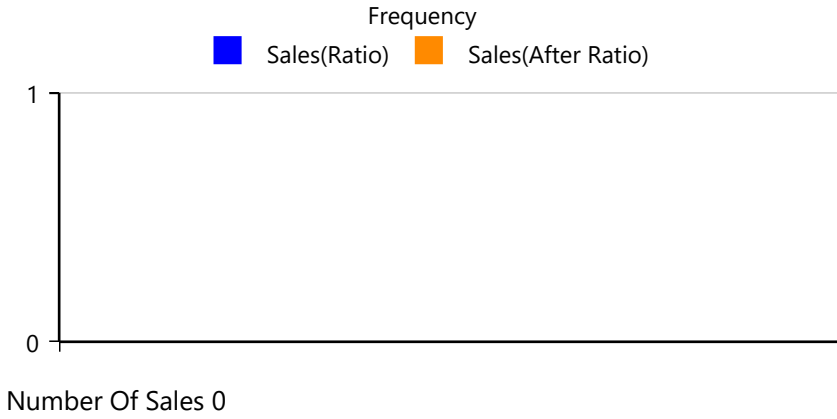
RMV 303: MA 01 SA 00; MA 02 SA 00 and SA 77; MA 04 SA 00; MA 05 SA 00
Industrial, Countywide

Since this classification of properties is processed via an IPR at the State level, no adjustment is warranted.

Performance History

| | 2021 |
|-----|------|
| COD | - |
| PRD | - |

COLUMBIA County 2021 Ratio Study



- Sales (Ratio)
- Sales (After Ratio)
- Median
- AD
- COD
- Mean
- SD
- COV
- Wtd Mean
- GeoMean
- PRD
- 95% Confidence

Month Mean Median Sales

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|--------------------|-----------|----|----|-----|----------|------------|-----------------|
| 308 | 01 | 90 | 000 | 2021 | | St Helens/Col City | 308 | 02 | 90 | 000 | 2021 | | Scappoose |
| 308 | 04 | 90 | 000 | 2021 | | Rainier | 308 | 06 | 00 | 000 | 2021 | | Rural St Helens |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------|
| Sample - Number of Sales | 0 |
| Population - Number of Accounts | 19 |
| Sales as a percentage of the Population | 0.00% |

| <i>Prior Year Population Values</i> | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
|-------------------------------------|------------------|------------------|-------------------|-------------------|
| Land Rmv | 5,571,790 | 23.12% | 5,571,790 | 23.12% |
| OSD RMV | 0 | 0.00% | 0 | 0.00% |
| Improvement RMV | 18,530,890 | 76.88% | 18,530,890 | 76.88% |
| Farm Improvement RMV | 0 | 0.00% | 0 | 0.00% |

| | |
|----------------------------------|------------|
| Selected Ratio From Sales | 100 |
| Time Trend Adjustment | 0 |

Before Ratio **100**

| | |
|----------------------------------|------------|
| Overall Adjustment Factor | 100 |
| Land Adjustment Factor | 100 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |

After Ratio **100**

Explanation

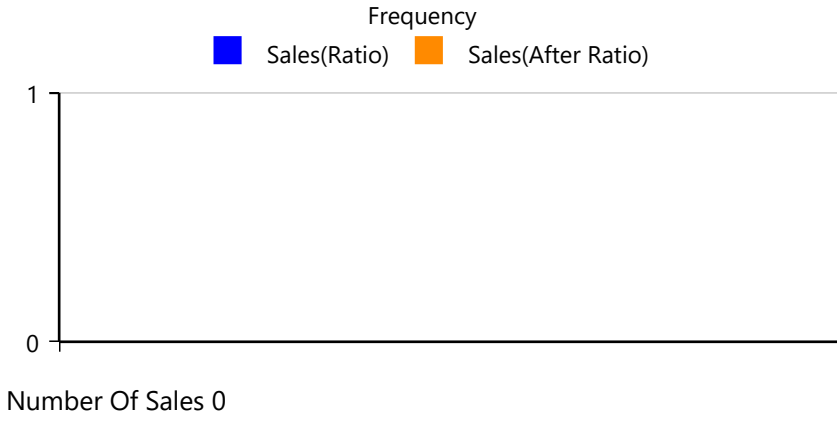
RMV 308: MA 01 SA 90; MA 02 SA 90; MA 04 SA 90; MA 06 SA 90
Industrial, Countywide

Since this classification of properties is processed via an RPR at the County level, no adjustment is warranted.

Performance History

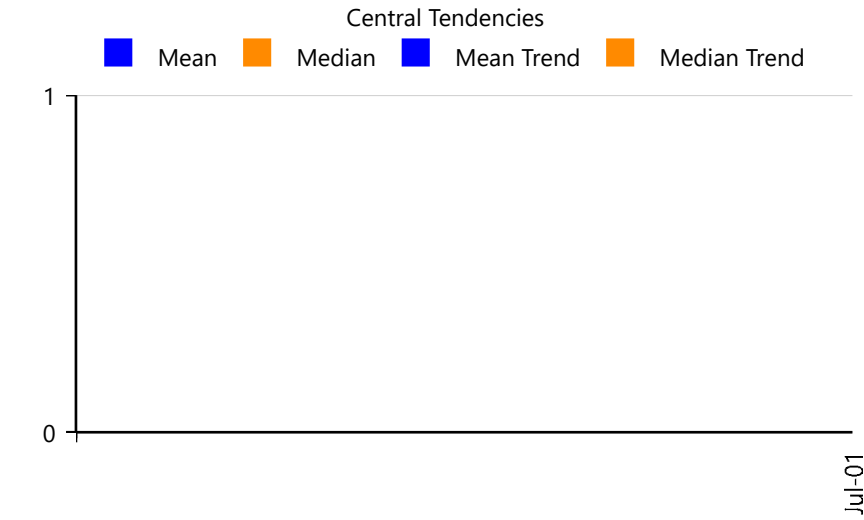
| | 2021 |
|-----|------|
| COD | - |
| PRD | - |

COLUMBIA County 2021 Ratio Study



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

Sales (Ratio) Sales (After Ratio)



Month Mean Median Sales

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------|-----------|----|----|----|----------|------------|----------|
| 333 | 02 | 00 | 000 | 2021 | | Scappoose | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|------------|
| Sample - Number of Sales | 0 |
| Population - Number of Accounts | 1 |
| Sales as a percentage of the Population | 0.00% |
| <i>Prior Year Population Values</i> | |
| Land Rmv | 2,294,160 |
| OSD RMV | 0 |
| Improvement RMV | 0 |
| Farm Improvement RMV | 0 |
| Selected Ratio From Sales | 100 |
| Time Trend Adjustment | 0 |
| Before Ratio | 100 |
| Overall Adjustment Factor | 100 |
| Land Adjustment Factor | 100 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |
| After Ratio | 100 |

Explanation

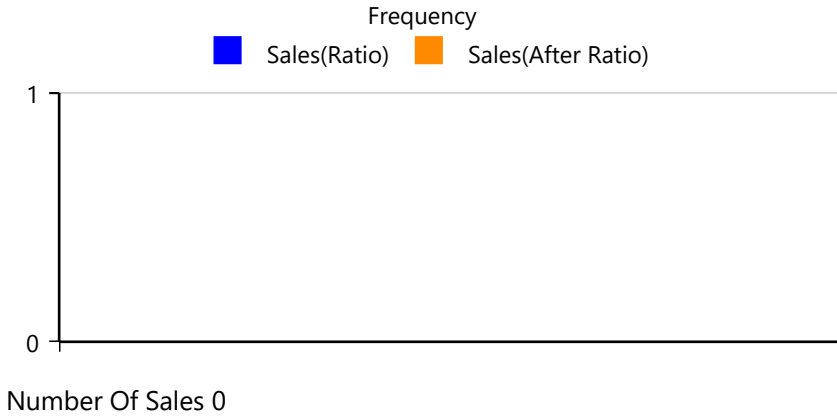
RMV 333: MA 02 SA 00
Industrial Improved, Countywide

Valuation of this property type is performed at the State level. No adjustment is warranted.

Performance History

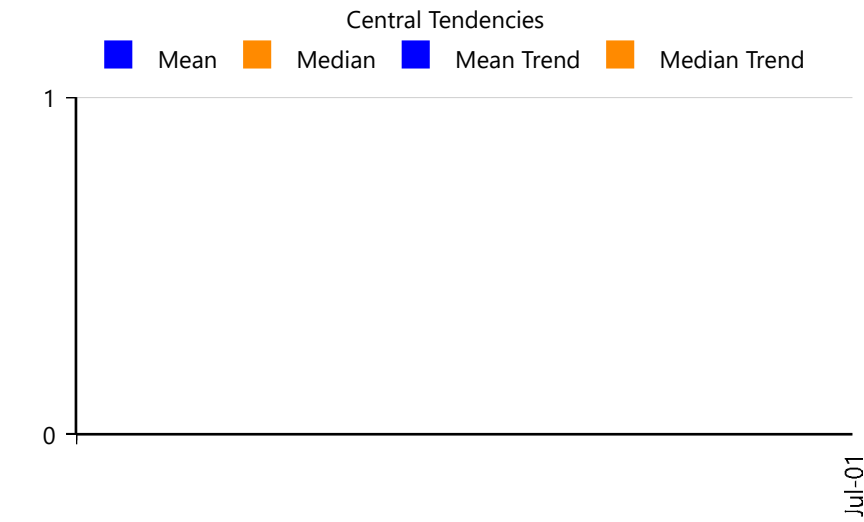
| | 2021 |
|-----|------|
| COD | - |
| PRD | - |

COLUMBIA County 2021 Ratio Study



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

Sales (Ratio) Sales (After Ratio)



Month Mean Median Sales

RMV CLASS 600

HIGHEST AND BEST

USE FORESTLAND

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|------------|-----------|----|----|-----|----------|------------|----------|
| 600 | 03 | 06 | 000 | 2021 | | Vernonia | 600 | 04 | 06 | 000 | 2021 | | Rainier |
| 600 | 05 | 06 | 000 | 2021 | | Clatskanie | 601 | 04 | 06 | 000 | 2021 | | Rainier |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------|
| Sample - Number of Sales | 0 |
| Population - Number of Accounts | 611 |
| Sales as a percentage of the Population | 0.00% |

Prior Year Population Values

| | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
|----------------------|------------------|------------------|-------------------|-------------------|
| Land Rmv | 102,824,470 | 100.00% | 102,824,470 | 100.00% |
| OSD RMV | 0 | 0.00% | 0 | 0.00% |
| Improvement RMV | 0 | 0.00% | 0 | 0.00% |
| Farm Improvement RMV | 2,610 | 0.00% | 2,610 | 0.00% |

| | |
|----------------------------------|------------|
| Selected Ratio From Sales | 100 |
| Time Trend Adjustment | 0 |

| | |
|---------------------|------------|
| Before Ratio | 100 |
|---------------------|------------|

| | |
|----------------------------------|------------|
| Overall Adjustment Factor | 100 |
| Land Adjustment Factor | 100 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |

| | |
|--------------------|------------|
| After Ratio | 100 |
|--------------------|------------|

Explanation

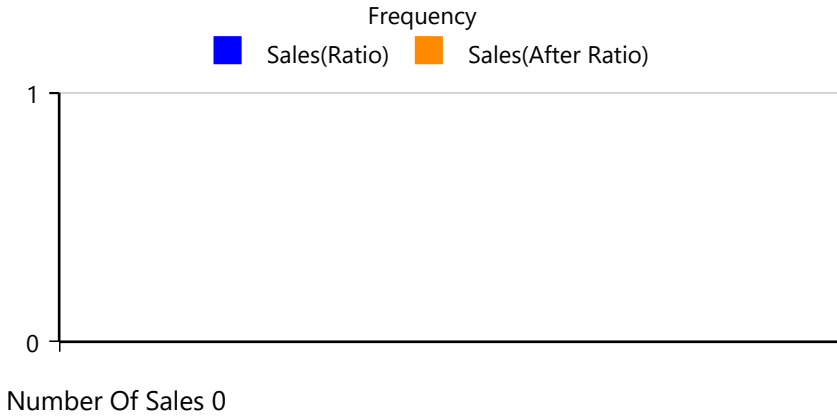
RMV 600: SA 06
 RMV 601: SA 06
 Highest & Best Use Forestland

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

Performance History

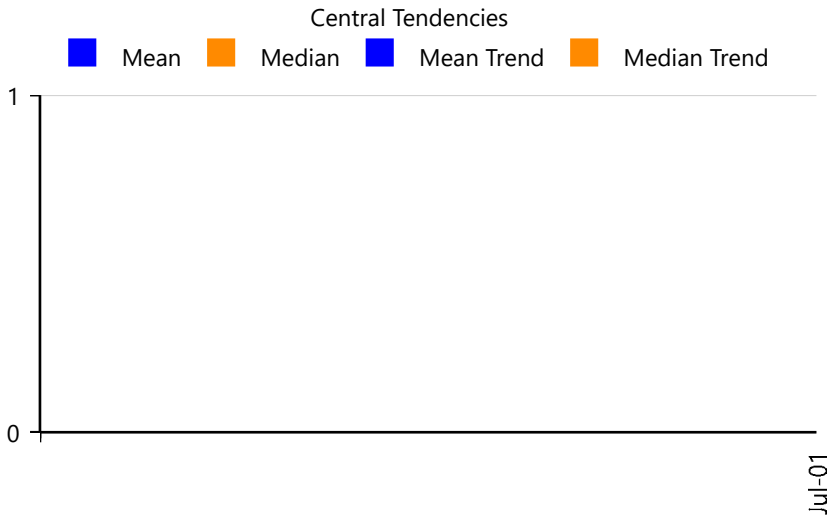
| | 2021 |
|-----|------|
| COD | - |
| PRD | - |

COLUMBIA County 2021 Ratio Study



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

Sales (Ratio) Sales (After Ratio)



Month Mean Median Sales

RMV CLASS 701

MULTI FAMILY

(Five or more units)

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------------|-----------|----|----|-----|----------|------------|--------------------|
| 701 | 01 | 00 | 000 | 2021 | | St Helens | 701 | 01 | 72 | 000 | 2021 | | St Helens/Col City |
| 701 | 02 | 00 | 000 | 2021 | 1 | Scappoose | 701 | 03 | 00 | 000 | 2021 | | Vernonia |
| 701 | 04 | 00 | 000 | 2021 | | Rainier | 701 | 05 | 00 | 000 | 2021 | | Clatskanie |
| 701 | 06 | 00 | 000 | 2021 | | Rural St Helens | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|------------|
| Sample - Number of Sales | 1 |
| Population - Number of Accounts | 85 |
| Sales as a percentage of the Population | 1.18% |
| <i>Prior Year Population Values</i> | |
| Land RMV | 19,182,060 |
| OSD RMV | 13,900 |
| Improvement RMV | 70,899,820 |
| Farm Improvement RMV | 0 |

| Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
|------------------|------------------|-------------------|-------------------|
| 19,182,060 | 21.29% | 22,059,369 | 23.73% |
| 13,900 | 0.02% | 13,900 | 0.01% |
| 70,899,820 | 78.69% | 70,899,820 | 76.26% |
| 0 | 0.00% | 0 | 0.00% |

| | |
|----------------------------------|-----------|
| Selected Ratio From Sales | 87 |
| Time Trend Adjustment | 0 |

Before Ratio **87**

| | |
|----------------------------------|------------|
| Overall Adjustment Factor | 115 |
| Land Adjustment Factor | 115 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |

After Ratio **100**

Explanation

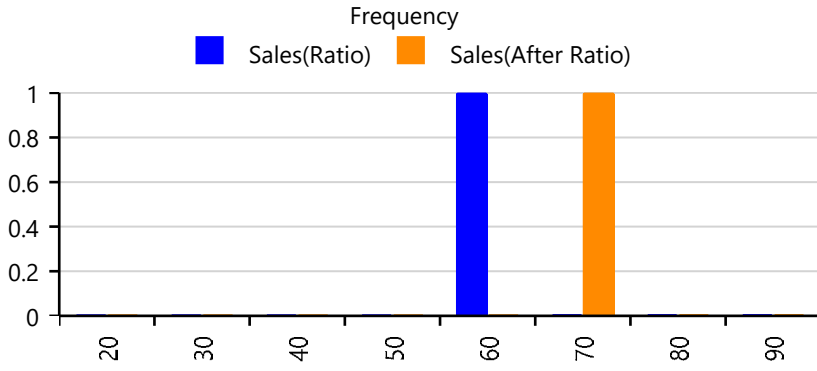
RMV 701
Improved land – H & B Use Multi-Family (Apartments), Countywide

This study consists of Multi-Family units (apartments) of which there is only one sale identified for use in this study. Due to the lack of sales data, it was decided to use the Selected Ratio of 87 from the RMV 201 Commercial South study. Considering that Multi-Family and Commercial properties use the same land table, the trend factor will only be applied to the land.

Performance History

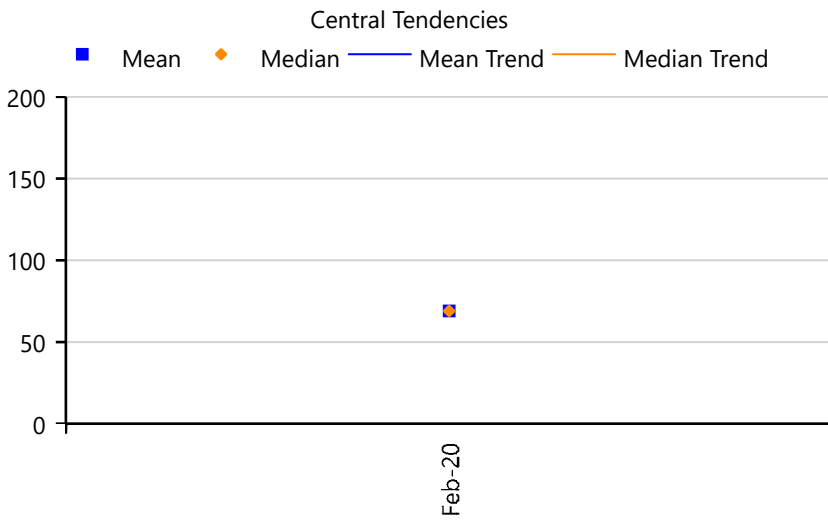
| | 2021 | 2020 | 2019 | 2017 |
|------------|------|-------|------|------|
| COD | 0.00 | 16.55 | 0.00 | 5.00 |
| PRD | 1.00 | 1.17 | 1.00 | 1.05 |

COLUMBIA County 2021 Ratio Study



| | Sales (Ratio) | Sales (After Ratio) |
|----------------|---------------|---------------------|
| Median | 69 | 70 |
| AD | .00 | .00 |
| COD | .00 | .00 |
| Mean | 69 | 70 |
| SD | 1.00 | 1.00 |
| COV | 1.45 | 1.43 |
| Wtd Mean | 69 | 70 |
| GeoMean | 69 | 70 |
| PRD | 1.00 | 1.00 |
| 95% Confidence | 1.96 | 1.96 |

Number Of Sales 1



| Month | Mean | Median | Sales |
|--------|------|--------|-------|
| Feb-20 | 69 | 69 | 1 |

Included Sales

| MA | SA | NH | PRP CLS | ST CLS | CO CD | MAP NO. | DOC NUM. | AC | RMV LAND | RMV IMP | TOTAL RMV | SALE PRICE | SALE DATE | # | RT |
|----|----|-----|---------|--------|-------|--------------------|-----------|------|----------|-----------|-----------|------------|-----------|---|----|
| 02 | 00 | 000 | 701 | 762 | 33 | 3N2W12A D 06529 | 2020-1654 | 0.45 | 174,100 | 1,688,540 | 1,862,640 | 2,700,000 | Feb-20 | 1 | 69 |

RMV CLASS 8XX

*RECREATIONAL
LAND*

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|-----------------|-----------|----|----|-----|----------|------------|-----------------|
| 800 | 01 | 00 | 000 | 2021 | | St Helens | 800 | 01 | 15 | 000 | 2021 | | St Helens |
| 800 | 02 | 00 | 000 | 2021 | | Scappoose | 800 | 02 | 72 | 000 | 2021 | | Scappoose |
| 800 | 02 | 73 | 000 | 2021 | | Scappoose | 800 | 04 | 00 | 000 | 2021 | | Rainier |
| 800 | 04 | 44 | 000 | 2021 | | Rainier | 800 | 05 | 00 | 000 | 2021 | | Clatskanie |
| 800 | 05 | 51 | 000 | 2021 | | Clatskanie | 800 | 05 | 55 | 000 | 2021 | | Clatskanie |
| 800 | 06 | 00 | 000 | 2021 | | Rural St Helens | 800 | 06 | 61 | 000 | 2021 | | Rural St Helens |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------|
| Sample - Number of Sales | 0 |
| Population - Number of Accounts | 19 |
| Sales as a percentage of the Population | 0.00% |

| <i>Prior Year Population Values</i> | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
|-------------------------------------|------------------|------------------|-------------------|-------------------|
| Land Rmv | 5 | 100.00% | 5 | 100.00% |
| OSD RMV | 0 | 0.00% | 0 | 0.00% |
| Improvement RMV | 0 | 0.00% | 0 | 0.00% |
| Farm Improvement RMV | 0 | 0.00% | 0 | 0.00% |

| | |
|----------------------------------|------------|
| Selected Ratio From Sales | 100 |
| Time Trend Adjustment | 0 |

Before Ratio **100**

| | |
|----------------------------------|------------|
| Overall Adjustment Factor | 100 |
| Land Adjustment Factor | 100 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |

After Ratio **100**

Explanation

RMV 800: MA 01 SA 00, SA 15; MA 02 SA 00, SA 72, SA 73; MA 03 SA 31; MA 04 SA 00, SA 44; MA 05 SA 00, SA 51, SA 55; MA 06 SA 61
 Recreation Land - Undeveloped, Countywide

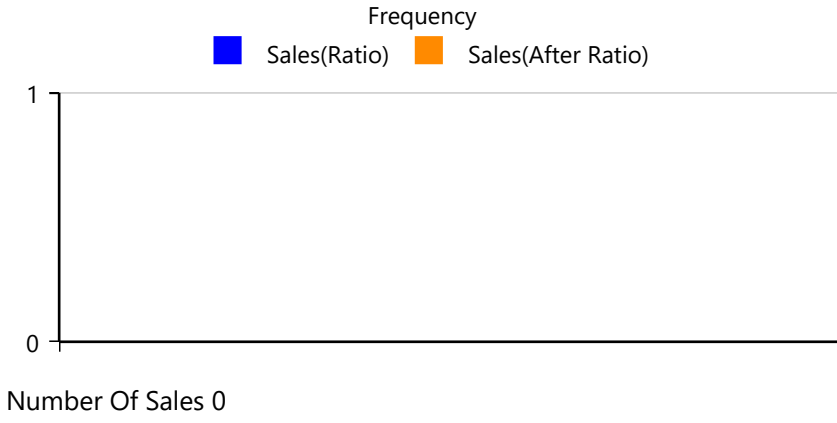
These properties are categorized as recreational land. Many are parks that are non-assessable and owned by varying agencies. Due to the unique nature of these groupings, it is recommended to make no adjustment at this time.

Performance History

2021

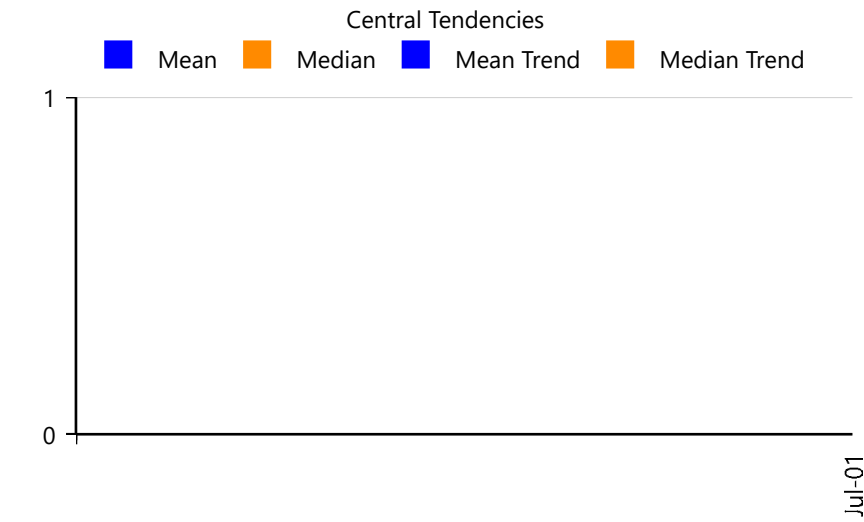
| | |
|-----|---|
| COD | - |
| PRD | - |

COLUMBIA County 2021 Ratio Study



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

Sales (Ratio) Sales (After Ratio)



Month Mean Median Sales

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|------------|-----------|----|----|-----|----------|------------|-----------|
| 801 | 01 | 00 | 000 | 2021 | | St Helens | 801 | 02 | 00 | 000 | 2021 | | Scappoose |
| 801 | 03 | 31 | 000 | 2021 | | Vernonia | 801 | 04 | 00 | 000 | 2021 | | Rainier |
| 801 | 05 | 36 | 000 | 2021 | | Clatskanie | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------|
| Sample - Number of Sales | 0 |
| Population - Number of Accounts | 11 |
| Sales as a percentage of the Population | 0.00% |

| <i>Prior Year Population Values</i> | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
|-------------------------------------|------------------|------------------|-------------------|-------------------|
| Land Rmv | 874,340 | 92.64% | 874,340 | 92.64% |
| OSD RMV | 0 | 0.00% | 0 | 0.00% |
| Improvement RMV | 69,460 | 7.36% | 69,460 | 7.36% |
| Farm Improvement RMV | 0 | 0.00% | 0 | 0.00% |

| | |
|----------------------------------|------------|
| Selected Ratio From Sales | 100 |
| Time Trend Adjustment | 0 |

Before Ratio **100**

| | |
|----------------------------------|------------|
| Overall Adjustment Factor | 100 |
| Land Adjustment Factor | 100 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |

After Ratio **100**

Explanation

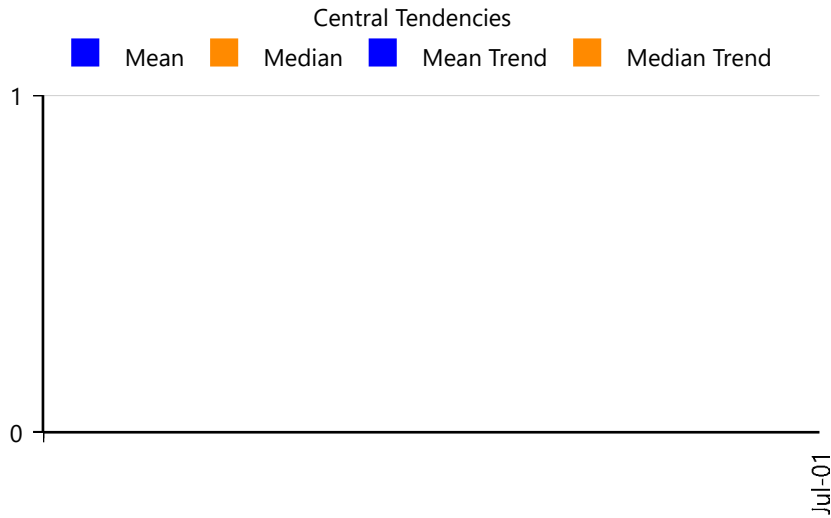
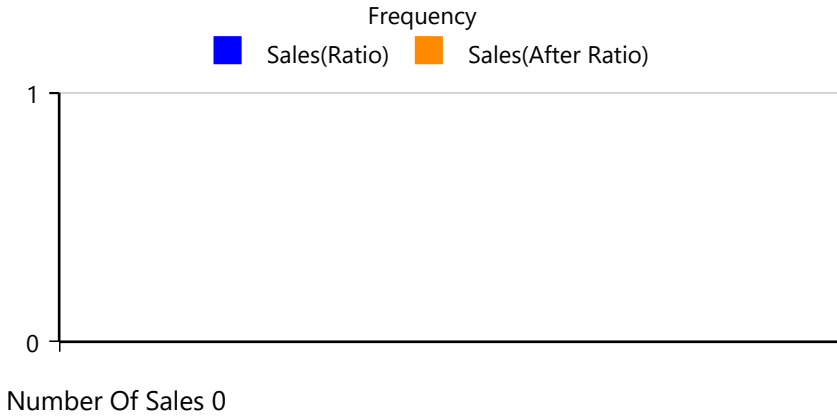
RMV 801:
 MA 01 SA 00; MA 02 SA 00; MA 04 SA 00; MA 05 SA 36
 Recreation Land - Developed, Countywide

These properties are categorized as improved recreational land. Because of the distinctive nature of these groupings, it is recommended to make no adjustment at this time.

Performance History

| | 2021 |
|-----|------|
| COD | - |
| PRD | - |

COLUMBIA County 2021 Ratio Study



- Sales (Ratio)
- Sales (After Ratio)
- Median
- AD
- COD
- Mean
- SD
- COV
- Wtd Mean
- GeoMean
- PRD
- 95% Confidence

Month Mean Median Sales

ISLANDS

COLUMBIA County 2021 Ratio Study

Study Definition

| RMV Class | MA | SA | NH | App Year | # of Sales | Location | RMV Class | MA | SA | NH | App Year | # of Sales | Location |
|-----------|----|----|-----|----------|------------|------------|-----------|----|----|-----|----------|------------|------------|
| 400 | 02 | 60 | 000 | 2021 | | Scappoose | 400 | 05 | 60 | 000 | 2021 | | Clatskanie |
| 800 | 02 | 60 | 000 | 2021 | | Scappoose | 800 | 04 | 60 | 000 | 2021 | | |
| 800 | 05 | 60 | 000 | 2021 | | Clatskanie | | | | | | | |

Adjustment Calculation Summary

RECALCULATED

| | |
|---|-------|
| Sample - Number of Sales | 0 |
| Population - Number of Accounts | 14 |
| Sales as a percentage of the Population | 0.00% |

Prior Year Population Values

| | Pre-Trend Values | Pre-Trend Brkdwn | Post Trend Values | Post Trend Brkdwn |
|----------------------|------------------|------------------|-------------------|-------------------|
| Land Rmv | 543,580 | 100.00% | 543,580 | 100.00% |
| OSD RMV | 0 | 0.00% | 0 | 0.00% |
| Improvement RMV | 0 | 0.00% | 0 | 0.00% |
| Farm Improvement RMV | 0 | 0.00% | 0 | 0.00% |

| | |
|----------------------------------|------------|
| Selected Ratio From Sales | 100 |
| RMV Adjustment | 100 |

| | |
|---------------------|------------|
| Before Ratio | 100 |
|---------------------|------------|

| | |
|----------------------------------|------------|
| Overall Adjustment Factor | 100 |
| Land Adjustment Factor | 100 |
| OSD Adjustment Factor | 100 |
| Improvement Adjustment Factor | 100 |
| Farm Improvement Factor | 100 |

| | |
|--------------------|------------|
| After Ratio | 100 |
|--------------------|------------|

Explanation

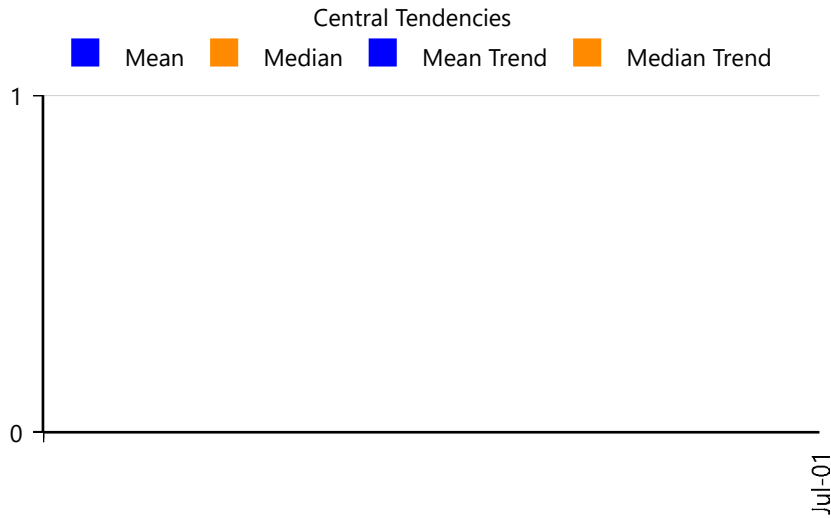
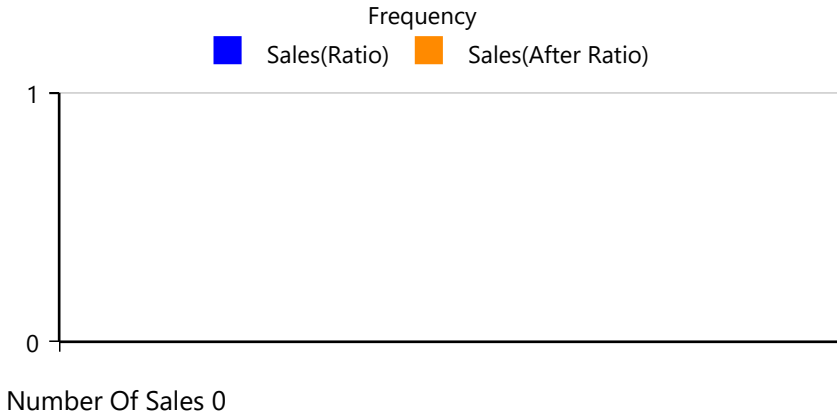
RMV 400 and 800, SA 60
Islands located Countywide

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

| | 2021 |
|-----|------|
| COD | - |
| PRD | - |

COLUMBIA County 2021 Ratio Study



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

Month Mean Median Sales

*AREAS OF CONCERN
COEFFICIENT OF DISPERSION
AND
PRICE RELATED DIFFERENTIAL*

Coefficient of Dispersion

The Coefficients of Dispersion (COD) standards are defined under Oregon Administrative Rule 150-308-0380. The maximum COD standards (as illustrated below) are used by the County Assessor and the Oregon Department of Revenue to measure appraisal valuations and RMV uniformity.

| Type of Property (RMV Class) | Maximum COD |
|-------------------------------|-----------------|
| Vacant Land (100, 400) | 20 |
| Real and Pers. Prop. MS (XX9) | 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 |
| Floating Property (111) | No Standard Set |

Following are the COD's for the RMV Classes that have exceeded the current standards for the 2020 ratio year. The sales used in the 2021 Ratio study are from January 1, 2020 to December 31, 2020.

| RMV Class | MA | SA | Location | Number of Accounts Affected | Current Year COD | Prior Year COD | | | |
|-----------|----|----------------|------------------|-----------------------------|------------------|----------------|-------|-------|------|
| | | | | | | 2020 | 2019 | 2018 | 2017 |
| 019 | 07 | 01, 02, 06, 31 | South County | 353 | 29.03 | 21.34 | 59.45 | - | - |
| 019 | 07 | 03, 04, 04, 35 | North County | 503 | 25.91 | 22.08 | 24.78 | - | - |
| 101 | 03 | 40 | Vernonia | 10 | 25.11 | - | - | - | - |
| 101 | 04 | 00 | Rainier | 661 | 19.19 | 12.86 | 10.56 | 17.52 | 8.78 |
| 401 | 06 | 62 | Rural St. Helens | 258 | 25.10 | 10.00 | 8.63 | 10.20 | - |

Explanation for properties out of the COD range:

RMV Class 019 located in MA 07 SA 01, 02, 06, 31 (South County) and MA 07 SA 03, 04, 05, 35 (North County) - this RMV Class is designated as personal property manufactured structures. For the next appraisal year, the intent is to perform an in-depth analysis of this property type by analyzing local class modifiers and reviewing current depreciation schedules. It is believed this will reduce the current COD indicators and bring the Real Market Value of these properties in line with the current market.

MA 03, SA 40, RMV Class 101 – This classification of investment property is those designated as “Duplex, Tri-plex and Four-plex”. This grouping of properties has been impacted by the supply and demand of the current market due to the limited availability. It is expected the market will level out this next year resulting in an improved COD level.

MA 04, SA 00, RMV Class 101 – This population of improved properties located in the City of Rainer has been impacted by the supply and demand of the current market. With fewer available properties located in South County (Scappoose, St. Helens, and Vernonia), an increase in demand for single family residences has occurred in areas located in the Northern parts of the County. It is anticipated that more sales will occur in this area next year and that the COD indicator will be back in standard range.

MA 06, SA 62, RMV Class 400 - This area is comprised of vacant land located in rural St. Helens. As the market continues to be influenced by the Hillsboro and Portland areas, the availability of vacant land in rural areas have dwindled substantially. It is expected that the market in the rural areas will increase as supply declines. Therefore, we will continue to monitor this area and anticipate an appropriate COD range in the coming year.

Price Related Differential

Following are the areas of concern or the Price Related Differential (PRD) by Maintenance Area, Study Area and RMV Class. The PRD illustrates whether valuations are reasonably equal between high and low properties.

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. (Valuations are higher than their sale price).

When the PRD is below .98, then the properties are considered progressive. This means the high value properties are overvalued and the low-value properties are undervalued. (Valuations are lower than their sale price).

This data is from the sales file date January 1, 2020 through December 31, 2020.

| RMV Class | MA | SA | PRD | Under .98 | Over 1.03 |
|-----------|------------|----------------|------|-----------|-----------|
| 019 | 07 | 01, 02, 06, 31 | 1.08 | | X |
| 019 | 07 | 03, 04, 05, 35 | 0.96 | X | |
| 100 | 01 | 00 | 1.16 | | X |
| 101 | 04 | 00 | 0.97 | X | |
| 101 | 06 | 15 | 0.97 | X | |
| 201 | 01, 02, 06 | 00 | 1.06 | | X |
| 400 | 05 | 51 | 1.06 | | X |
| 401 | 04 | 45 | 1.12 | | X |

*APPENDIX A
RECALCULATION
AND
REAPPRAISAL SETUPS*

**2021 Annual Recalculation and Reappraisal
Setup Studies for All Residential Properties
in Columbia County for Property Tax
Assessment**



Published by the Columbia County Assessor

January 2, 2021

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|---|-----------|
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INTRODUCTION

As part of our effort to provide as much information to the public as possible who are interested in how a mass appraisal system works and the steps taken to study the current market and apply our conclusions to all residential properties annually, we are publishing our setup analysis on our website. This document includes our methods, analysis, and conclusions. The raw data used for this setup is not included in this publication, however, it is available in our office.

In order to ensure statewide uniformity in administering Oregon's Property Tax Laws, the Oregon Department of Revenue (DOR) exercises its supervisory authority over the property tax system under Oregon Revised Statute (ORS) 306.115. In addition to its statewide supervisory authority, under ORS 306.120, DOR must develop and provide manuals and instruction to all county assessors to ensure uniform methods of assessments. The publication developed by DOR and used as a guide for our setup is the "Appraisal Methods" manual. This manual, along with the "Cost Factors for Residential Buildings" and "Cost Factors for Farm Buildings", can be found on and downloaded from the DOR's website at <http://www.oregon.gov/DOR/forms/>.

Summary of the Mass Appraisal of Property

Mass Appraisal is an accepted method of appraisal and is not simply a cost approach to value.

A successful mass appraisal of residential properties in a selected area is dependent on an in-depth analysis of recent sales to determine land values, local cost modifiers to apply to our cost factors, and to develop local market-based depreciation schedules based on age and condition of structures. Set-up includes establishing benchmark properties to be used in determining class quality and condition of properties being reappraised so each appraiser can be consistent. Whenever a new residential cost factor book is published by the Department of Revenue, a local class quality benchmark study is completed to increase uniformity among appraisers when determining the class quality of a dwelling. Several homes of varying ages, design and quality are selected throughout the county and compared to the class quality descriptions given in the cost factor book. A class quality benchmark notebook is developed and used during the reappraisal process in addition to the cost factor book.

Sales Reviews and Coding

All real property deeds recorded in the county clerk's office and personal property sales brought to our attention through various sources are reviewed on an ongoing basis to determine whether or not the sale meets the definition of 'Real Market Value'. Real Market Value is defined under ORS 308.205(1):

Real market value of all property, real and personal, means the amount in cash that could reasonably be expected to be paid by an informed buyer to an informed seller, each acting without compulsion in an arm's-length transaction occurring as of the assessment date for the tax year.

Each sale is coded based on the conditions of the sale, such as sale between relatives, foreclosures, confirmed market sale, etc. On sales considered to be market sales (meet the definition of real market value), the property is reviewed to determine if it is adequately described in our records. If the property is in better or worse condition, or inventory items are missing or overstated, our records are corrected to reflect the property as it sold. Only those sales that meet the definition of real market value are used in our setup studies.

Pre-appraisal and Recalculation Setup

Base Appraisal Date

Before a setup can be started, a base appraisal date must be selected. All sales data must be adjusted to this date. Generally, sales that occurred during the previous 12 months are used for the setup studies. However, when there are insufficient sales for a study, sales for the last 2 or more years may be included.

Time Study

A time study must be completed to determine if the market has been steady or if a time adjustment must be applied to all sales used in the study to adjust the sales prices to the base appraisal date.

Land Values

Vacant land sales in each Maintenance Area (MA) and Study Area (SA) are analyzed and graphed according to size and time adjusted sale price. This data is used to determine the typical value per acre (or square foot) of land for different size parcels and is converted to a land table used to calculate the land value of a property. Typical on-site development costs are gathered by obtaining cost data from general contractors and utility companies to determine the amount of on-site development (OSD) to add to the land value on improved properties. When there are not enough vacant land sales in a specific area to develop a land schedule, the improved sales for that area are set aside to use after the LCM and Depreciation Studies have been completed in order to 'extract' the land value from the sales price.

Local Cost Modifier (LCM)

In order to adjust the "Cost Factor Book for Residential Buildings" provided by the Department of Revenue to reflect local area costs, sales of new homes are analyzed. With the land study complete, the calculated land value and OSD are subtracted from the time adjusted sales price to determine the residual value attributed to the new home. Using the cost factor book, a replacement cost is calculated for the new home and accessory improvements. The residual value is then divided by the replacement cost new to determine the local cost modifier to be applied to the cost factor book for all improvements. If there are limited sales of properties with new homes, an analysis of homes that were built by a contractor hired by the land owner is included. The total contractor price is divided by the replacement cost new to determine a local cost modifier. In the absence of any sales data, local contractors are contacted to try to

determine an appropriate local cost modifier. This is generally the method used for general purpose and farm buildings. A separate LCM is calculated for conventional dwellings, manufactured dwellings, floating property and farm buildings.

Depreciation Study

Sales of improved properties are analyzed based on age and condition. Only verified market sales are used. The calculated land value and OSD are subtracted from the time adjusted sales price of each property to determine the residual value attributable to the dwelling and accessory improvements. A replacement cost new with the local modifier applied is calculated for the dwelling and any accessory improvements. The residual value is then divided by the adjusted replacement cost new to determine the depreciation for that age and condition. Once all the sales have been analyzed, the data is graphed based on age and condition to develop a depreciation schedule that is based on effective age. A separate schedule is created to restrict effective year to be selected based on physical age and noted condition (poor, fair, average, good, excellent). This ensures consistency among appraisers when selecting an effective age that is different than the physical age of a structure. A separate depreciation study is conducted for conventional single-family dwellings, multi-family dwellings, manufactured dwellings sited on real property (same ownership and considered real property), manufactured dwellings sited in a park or other leased site (these are considered personal property), and floating property. A straight-line depreciation schedule is used for general purpose and farm buildings, since it is not possible to extract enough data to base their depreciation on sales.

Adjustment Study

During the previous studies, sales of properties identified as having potential adjustments due to topography, views, or other unique features are set aside to determine the value of various factors that may influence value. After all studies have been completed, including the extraction method for determining land values in areas with insufficient vacant land sales, these sales are analyzed based on the type of adjustment and the area they are located in, however, if there is insufficient data, nearby areas may be combined in the study. By comparing the total sales price of the sold property with the total calculated cost of land, OSD and depreciated dwelling, the difference gives an indication of the value of the adjustment.

Reappraisal vs. Recalculation

Physical Reappraisal

With resources becoming more limited, very few interior inspections are completed during a reappraisal. The appraiser will determine class quality and condition of the structures from the exterior, attempt to contact owner to verify inventory at the door, and note any necessary adjustments for topography, views or any other factor that would likely have an effect on the value. The last appraisal diagram and inventory are reviewed to determine if there have been any changes to the property. The value of the property is calculated electronically using the

factors developed in the setup study.

Recalculation

Recalculation is an electronic revaluation of properties based on factors developed during the setup study and the existing inventory in our system. These properties are not visited to determine if any changes have taken place, however, the recalculation is a more reliable method of maintaining accurate real market values rather than relying solely on a ratio study to determine overall market trends.

New Construction

New construction throughout the county is physically inspected and appraised using the setup factors for the area.

Ratio Study

A ratio study is an analysis of sales in all study areas to determine the percentage of market increase or decrease in each study area since the base appraisal date selected in our setup. The study separates properties by type, such as commercial, industrial or residential, by location or study area, and by improved or vacant. All sales are time adjusted to the assessment date of January 1 before comparing to our current value. Once complete, the resulting trends are electronically applied to all properties prior to certifying the assessment roll.

2021 Time Study Analysis and Conclusions

Time Trend Study for all Maintenance Areas (MA)

Analysis

Before any setup studies can be conducted, a time trend for each Maintenance Area must be completed to adjust sales to the selected base appraisal date. The selected base appraisal date for the 2021 reappraisal and recalculation of residential properties countywide is January 1, 2020. A separate time study was completed for City Residential Property and Rural Residential Property in each Maintenance Area.

All sales of residential properties that occurred between January 1, 2019 and December 31, 2019 that reflected real market value were extracted from our sales files. The sales were separated based on Maintenance Area and property type (city or rural). The total sales price of all properties for each area was compared to our January 1, 2019 base RMV of the same properties, which gives an estimated market trend for the entire 2019 year. The trend is divided by 12 in order to give a per month percentage to apply to each sales price, based on the month in which the sale occurred, and used in our setup studies to reflect a sales price as of January 1, 2020.

Some studies required additional data before we were able to establish a reliable conclusion for the study. For this purpose, another time trend study was completed on properties that sold between January 1, 2020 and June 30, 2020, and separated based on Maintenance Area and property type (city or rural). The total sales price of all properties for each area was compared to our January 1, 2020 certified values (January 1, 2019 base RMV times the market trend from the 2020 Ratio Study) which gives an estimated market trend for the first half of 2020. The trend was divided by 6 in order to give a per month percentage to apply to each sales price, based on the month in which the sale occurred, and used in our setup studies to reflect a sales price as of January 1, 2020.

Conclusions

Based on the supporting data collected, there is sufficient sales data to estimate the market trends to be used to time trend sales to the base appraisal date of January 1, 2020 for city residential property and rural residential property in each maintenance area.

Time Trend Factors to be Applied to Sales Used for the 2021 Residential Setup Studies

| Time Trend Rate for 2019 Sales to Reflect Base Appraisal Date of January 1, 2020 | | | | |
|---|------|--------------|--------------|-----------------|
| CITY | AREA | NO. OF SALES | ANNUAL TREND | PER MONTH TREND |
| Saint Helens | MA 1 | 253 | 0.0720 | 0.0060 |
| Scappoose | MA 2 | 161 | -0.0066 | -0.0006 |
| Vernonia | MA 3 | 75 | 0.1771 | 0.0148 |
| Rainier | MA 4 | 36 | -0.0103 | -0.0009 |
| Clatskanie | MA 5 | 25 | 0.0754 | 0.0063 |
| Columbia City | MA 6 | 30 | -0.0287 | -0.0024 |
| | | | | |
| RURAL | AREA | NO. OF SALES | ANNUAL TREND | PER MONTH TREND |
| Rural Scappoose | MA 2 | 29 | -0.0177 | -0.0015 |
| Rural Vernonia | MA 3 | 51 | 0.1168 | 0.0097 |
| Rural Rainier | MA 4 | 66 | 0.0006 | 0.0001 |
| Rural Clatskanie | MA 5 | 83 | 0.0112 | 0.0009 |
| Rural Saint Helens | MA 6 | 109 | -0.0268 | -0.0022 |

| Time Trend Rate for 2020 Sales to Reflect Base Appraisal Date of January 1, 2020 | | | | |
|---|------|--------------|--------------|-----------------|
| CITY | AREA | NO. OF SALES | ANNUAL TREND | PER MONTH TREND |
| Saint Helens | MA 1 | 117 | 0.1220 | 0.0203 |
| Scappoose | MA 2 | 60 | 0.0195 | 0.0033 |
| Vernonia | MA 3 | 26 | 0.2157 | 0.0360 |
| Rainier | MA 4 | 21 | 0.0004 | 0.0001 |
| Clatskanie | MA 5 | 6 | 0.0398 | 0.0066 |
| Columbia City | MA 6 | 10 | 0.0870 | 0.0145 |
| | | | | |
| RURAL | AREA | NO. OF SALES | ANNUAL TREND | PER MONTH TREND |
| Rural Scappoose | MA 2 | 15 | 0.0091 | 0.0015 |
| Rural Vernonia | MA 3 | 11 | 0.1743 | 0.0291 |
| Rural Rainier | MA 4 | 24 | 0.1555 | 0.0259 |
| Rural Clatskanie | MA 5 | 33 | -0.0086 | -0.0014 |
| Rural Saint Helens | MA 6 | 23 | 0.0035 | 0.0006 |

Notes

2021 Land Analysis and Conclusions

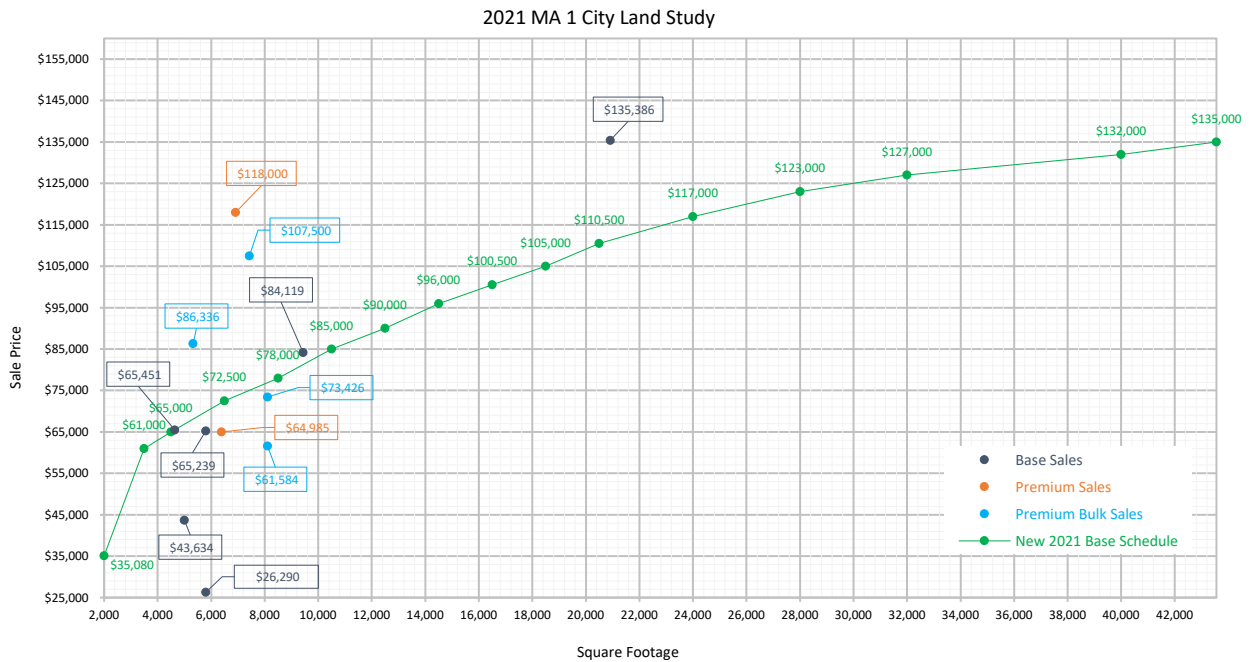
Maintenance Area (MA) 1, City of Saint Helens Land Setup

Analysis:

MA 1 SA 00 (Undefined), SA 30 (Duplex, Triplex, 4-plex), SA 43 (Townhouse/Rowhouse/Common Wall), and SA 80 (Yacht's Landing)

A total of 13 usable sales were available within the City of St Helens for analysis. Of those available sales, 4 were bulk sales of already developed lots sold by developers to home builders. The remaining 9 sales were a mix of base lots and lots sold in subdivisions. Due to limited sales data, search parameters were expanded to include sales ranging from 1/1/2018 thru 7/1/2020. All sales were time trended to the base appraisal date of 1/1/2020. The remaining sales were then analyzed and graphed and compared with the trended 2020 land schedule. The base data points on the graph appear to indicate that a new land schedule titled "Proposed 2021 Schedule" be implemented for the City of St Helens.

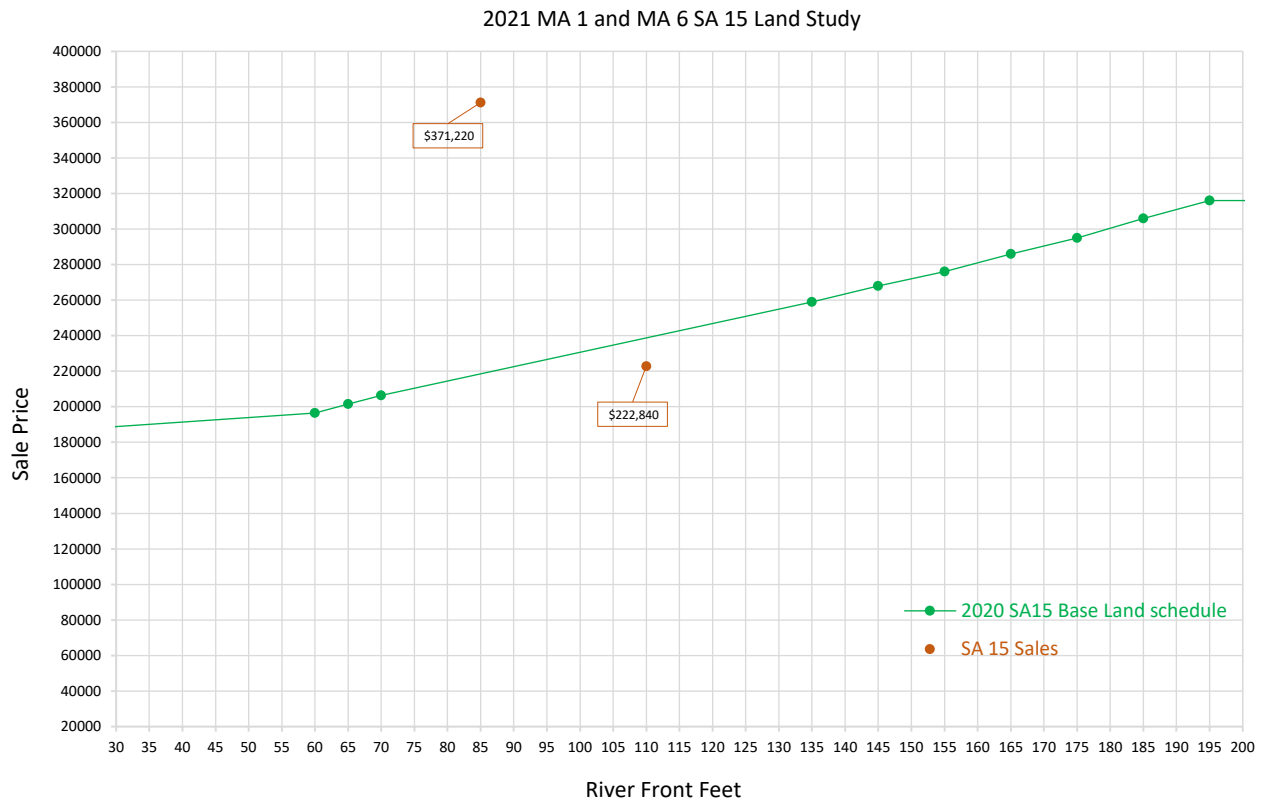
Graph - MA 1 SA 00, SA 30, SA 43, and SA 80 City Base Land Sales



MA 1 SA 15 (Riverfront)

SA 15 had only two sales available for analysis in Columbia City and none available in adjacent St. Helens. The 2 sales were plotted on the graph and compared to the prior 2020 land schedule. One sale appears to fall on the very high end of the range based on lineal feet of river frontage, but despite the limited sales data for the study area the 2020 land schedule appears to be supported by those few sales.

Graph - MA 1 SA 15 City Base Land Sales

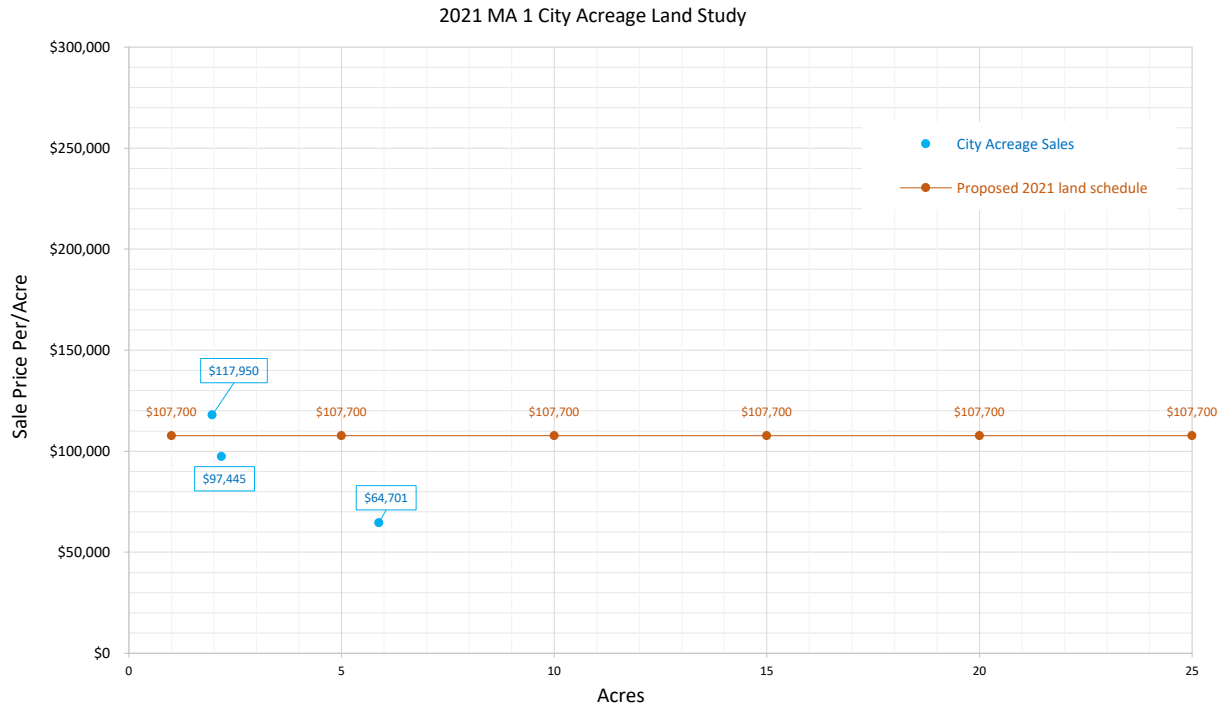


MA 1 City Acreage

The 3 sales above are undeveloped land sales greater than one acre in size that sold within the city limits of St Helens. These large plots of land are typically purchased by developers and generally require substantial site development costs greater than that of an already developed 5,000-10,000 sq. foot undeveloped city lot. Due to the lack of available undeveloped city acreage sales in 2019, the need to extend search parameters back in time was warranted. The resulting sales were time trended to the base appraisal date of 1/1/2020 and each sale was analyzed separately. The sales price for each of the three sales above indicate a sales price per acre ranging from \$64,701 to \$117,95. Of the sales available for analysis, one sale reflects

access and topography issues (account 13315). Because of this, this sale was considered less reliable and was not used in the calculation for the weighted mean. The remaining two sales for this analysis indicate a Weighted Mean of \$107,700 sale price per acre.

Graph - MA 1 City Acreage Base Land Sales



Conclusions:

It is therefore recommended to use the Proposed 2021 base land schedule for SA 00, 30, 43 & 80. SA 15 should retain the previous land schedule with no trend.

For SA 15 (Riverfront), the decision was made to keep the current 2020 base land schedule with no trend.

For St. Helens City acreage, it is recommended that the base rate of \$107,700 per acre, be applied for year 2021.

MA 1 City of Saint Helens Recalculation Land Schedules for 2021

SA = Study Area (Properties, usually within specified boundaries, that share similar market attributes and influence)

LUC = Land Use Code (Type of land value schedule used for assessment)

001 = Residential City Under an Acre – Square Feet

002 = Residential City Acreage – Acres

005 = Residential Riverfront – Front Footage

| SA 00 LUC 001 General Saint Helens | | |
|---------------------------------------|-------|-------------|
| Size (sq. ft.) | | Total Value |
| From | To | |
| 1 | 4500 | 65,000 |
| 4501 | 6500 | 72,500 |
| 6501 | 8500 | 78,000 |
| 8501 | 10500 | 85,000 |
| 10501 | 12500 | 90,000 |
| 12501 | 14500 | 96,000 |
| 14501 | 16500 | 100,500 |
| 16501 | 18500 | 105,000 |
| 18501 | 20500 | 110,500 |
| 20501 | 24000 | 117,000 |
| 24001 | 28000 | 123,000 |
| 28001 | 32000 | 127,000 |
| 32001 | 40000 | 132,000 |
| 40001 | 43560 | 135,000 |

| SA 30 LUC 001 Duplex, Triplex, Fourplex | | |
|--|-------|-------------|
| Size (sq. ft.) | | Total Value |
| From | To | |
| 1 | 4500 | 65,000 |
| 4501 | 6500 | 72,500 |
| 6501 | 8500 | 78,000 |
| 8501 | 10500 | 85,000 |
| 10501 | 12500 | 90,000 |
| 12501 | 14500 | 96,000 |
| 14501 | 16500 | 100,500 |
| 16501 | 18500 | 105,000 |
| 18501 | 20500 | 110,500 |
| 20501 | 24000 | 117,000 |
| 24001 | 28000 | 123,000 |
| 28001 | 32000 | 127,000 |
| 32001 | 40000 | 132,000 |
| 40001 | 43560 | 135,000 |

| SA 00 LUC 002 City Acreage | | |
|-------------------------------|--------|----------------|
| Size (Acres) | | Value Per Acre |
| From | To | |
| 0.01 | 999999 | 107,700 |

| SA 15 LUC 005 Riverfront | | |
|-----------------------------|--------|-------------|
| Size (front footage) | | Total Value |
| From | To | |
| 0 | 40 | 181,450 |
| 41 | 50 | 186,450 |
| 51 | 55 | 191,450 |
| 56 | 60 | 196,450 |
| 61 | 65 | 201,450 |
| 66 | 70 | 206,450 |
| 71 | 75 | 211,450 |
| 76 | 85 | 216,450 |
| 86 | 95 | 222,000 |
| 96 | 105 | 231,000 |
| 106 | 115 | 240,000 |
| 116 | 125 | 250,000 |
| 126 | 135 | 259,000 |
| 136 | 145 | 268,000 |
| 146 | 155 | 276,000 |
| 156 | 165 | 286,000 |
| 166 | 175 | 295,000 |
| 176 | 185 | 306,000 |
| 186 | 195 | 316,000 |
| 196 | 999999 | 318,000 |

| SA 80 LUC 001 Yachts Landing PUD | | |
|-------------------------------------|-------|-------------|
| Size (sq. ft.) | | Total Value |
| From | To | |
| 1 | 4500 | 65,000 |
| 4501 | 6500 | 72,500 |
| 6501 | 8500 | 78,000 |
| 8501 | 10500 | 85,000 |
| 10501 | 12500 | 90,000 |
| 12501 | 14500 | 96,000 |
| 14501 | 16500 | 100,500 |
| 16501 | 18500 | 105,000 |
| 18501 | 20500 | 110,500 |
| 20501 | 24000 | 117,000 |
| 24001 | 28000 | 123,000 |
| 28001 | 32000 | 127,000 |
| 32001 | 40000 | 132,000 |
| 40001 | 43560 | 135,000 |

| SA 43 LUC 001 Townhouse, Rowhouse | | |
|--------------------------------------|-------|-------------|
| Size (sq. ft.) | | Total Value |
| From | To | |
| 1 | 3500 | 61,000 |
| 3501 | 4500 | 65,000 |
| 4501 | 6500 | 72,500 |
| 6501 | 8500 | 78,000 |
| 8501 | 10500 | 85,000 |
| 10501 | 12500 | 90,000 |
| 12501 | 14500 | 96,000 |
| 14501 | 16500 | 100,500 |
| 16501 | 18500 | 105,000 |
| 18501 | 20500 | 110,500 |
| 20501 | 24000 | 117,000 |
| 24001 | 28000 | 123,000 |
| 28001 | 32000 | 127,000 |
| 32001 | 40000 | 132,000 |
| 40001 | 43560 | 135,000 |

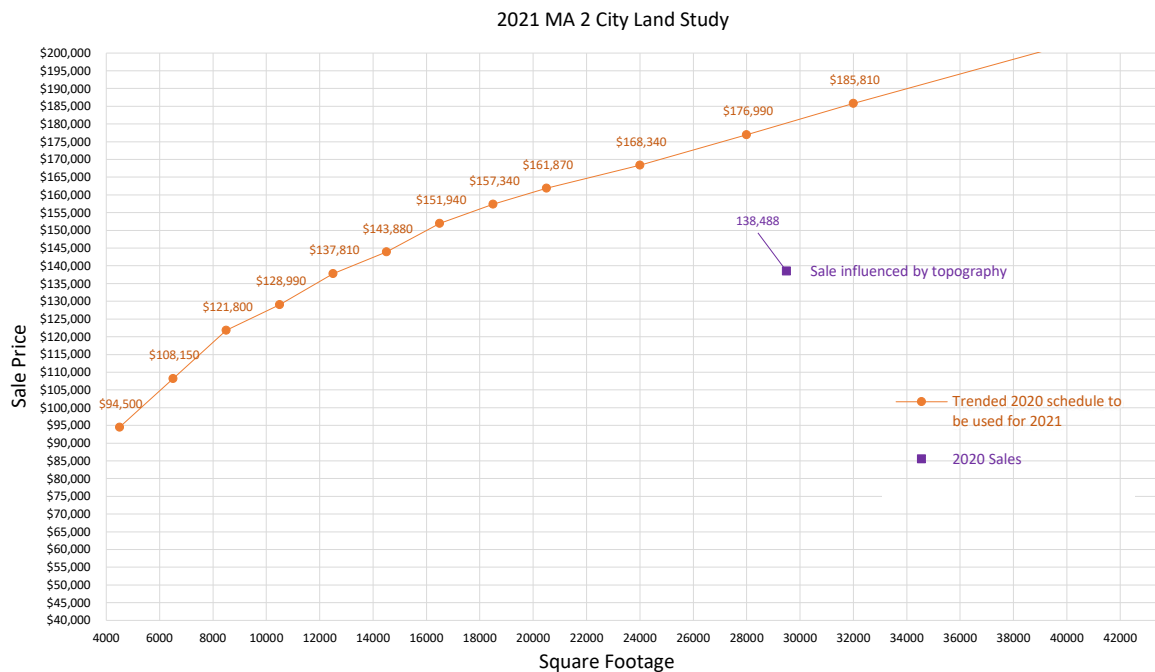
Maintenance Area (MA) 2, City of Scappoose Land Setup

Analysis

MA 2 SA 00 (Undefined), SA 28 (Duplex, Triplex, 4-plex), SA 33 (Townhouse/Rowhouse/Common Wall), SA 79 (Keys Landing/Keys Crest/Keys Orchard) and SA 80 (Columbia River View Estates)

For this bare land study, there was only one bare land city sale that sold within the sale date range of 1/1/2019 to 7/1/2020. This sale is a large lot and due to topography, the site only has approximately 10,000 square feet of developable area. Due to the lack of available vacant land sales, the improved sales extraction method was considered as an alternative. However, this was not implemented due to rather high overall improvement residual from the 2021 depreciation study. Therefore, the prior year land schedule was trended and plotted on the graph below with the single sale. Little weight was placed on the single sale due to the useable homesite size and the topography impact of the sale.

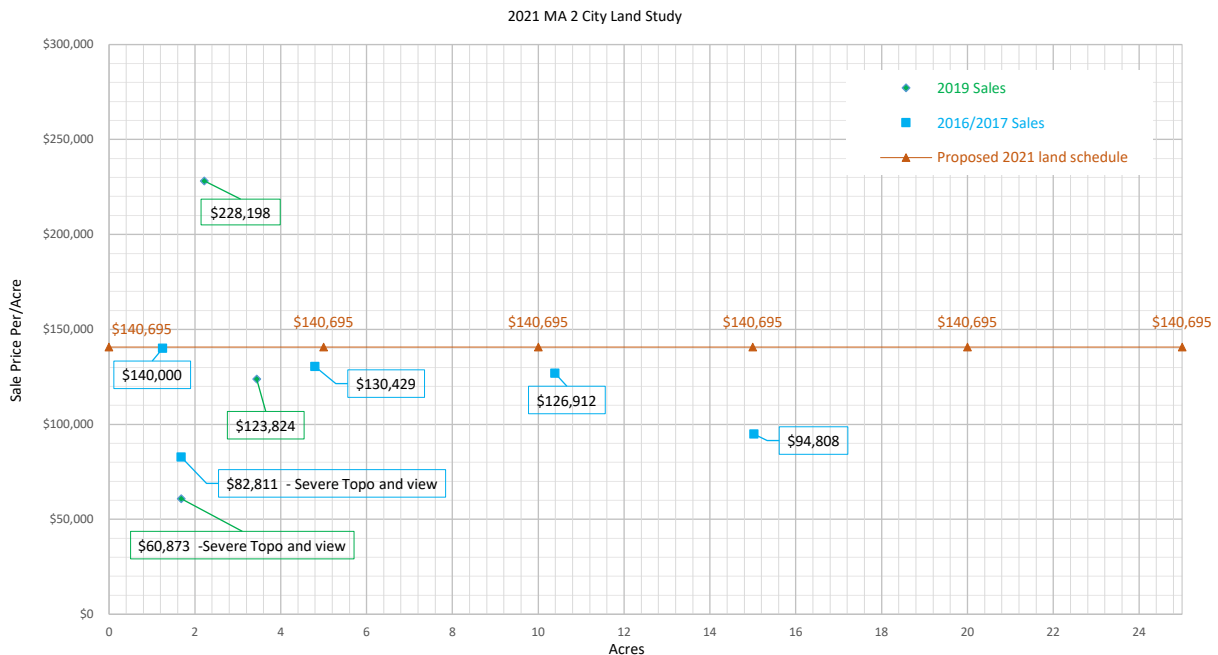
Graph - MA 2 SA 00, SA 28, SA 33, SA 79 and SA 80 City Base Land Sales



MA 2 City Acreage

The acreage sales available for this analysis are of undeveloped land that is greater than one acre in size and are within the city limits of Scappoose. Due to the limited number of undeveloped city acreage sales in 2019, the need to extend the search back in time was warranted. The dated sales were time trended to the base appraisal date of 1/1/2020 and resulted in a total of 8 sales available for analysis. Upon review, two of these sales were discarded due to severe topography issues, mountain views and/or were limited to single homesites vs developable acreage. The remaining 6 sales indicate a range of value with an overall average rate per acre of \$140,700

Graph - MA 2 City Acreage Base Land Sales



Conclusions

Due to the lack of bare land sales for the City of Scappoose SA 00, SA 28, SA 33, SA 79, and SA 80; it is recommended that the prior year land schedule be carried forward with the trend of 1.05 applied for the 2021 land schedule.

For undeveloped acreage in the City of Scappoose, it is recommended that the base rate per acre of \$140,700 be applied for 2021.

MA 2 City of Scappoose Recalculation Land Schedules for 2021

SA = Study Area (Properties, usually within specified boundaries, that share similar market attributes and influence)

LUC = Land Use Code (Type of land value schedule used for assessment)

001 = Residential City Under an Acre – Square Feet

002 = Residential City Acreage – Acres

| SA 00 LUC 001 General Scappoose | | |
|------------------------------------|-------|-------------|
| Size (sq. ft.) | | Total Value |
| From | To | |
| 1 | 2500 | 72,450 |
| 2501 | 4500 | 94,500 |
| 4501 | 6500 | 108,150 |
| 6501 | 8500 | 121,800 |
| 8501 | 10500 | 128,990 |
| 10501 | 12500 | 137,810 |
| 12501 | 14500 | 143,880 |
| 14501 | 16500 | 151,940 |
| 16501 | 18500 | 157,340 |
| 18501 | 20500 | 161,870 |
| 20501 | 24000 | 168,340 |
| 24001 | 28000 | 176,990 |
| 28001 | 32000 | 185,810 |
| 32001 | 40000 | 202,440 |
| 40001 | 43560 | 210,390 |

| SA 28 LUC 001 Duplex, Triplex, Fourplex | | |
|--|-------|-------------|
| Size (sq. ft.) | | Total Value |
| From | To | |
| 1 | 4500 | 94,500 |
| 4501 | 6500 | 108,150 |
| 6501 | 8500 | 121,800 |
| 8501 | 10500 | 128,990 |
| 10501 | 12500 | 137,810 |
| 12501 | 14500 | 143,880 |
| 14501 | 16500 | 151,940 |
| 16501 | 18500 | 157,340 |
| 18501 | 20500 | 161,870 |
| 20501 | 24000 | 168,340 |
| 24001 | 28000 | 176,990 |
| 28001 | 32000 | 185,810 |
| 32001 | 40000 | 202,440 |
| 40001 | 43560 | 210,390 |

| SA 33 LUC 001 Townhse, Rowhse, Common Wall | | |
|---|-------|-------------|
| Size (sq. ft.) | | Total Value |
| From | To | |
| 1 | 2500 | 72,450 |
| 2501 | 4500 | 94,500 |
| 4501 | 6500 | 108,150 |
| 6501 | 8500 | 121,800 |
| 8501 | 10500 | 128,990 |
| 10501 | 12500 | 137,810 |
| 12501 | 14500 | 143,880 |
| 14501 | 16500 | 151,940 |
| 16501 | 18500 | 157,340 |
| 18501 | 20500 | 161,870 |
| 20501 | 24000 | 168,340 |
| 24001 | 28000 | 176,990 |
| 28001 | 32000 | 185,810 |
| 32001 | 40000 | 202,440 |
| 40001 | 43560 | 210,390 |

| SA 79 LUC 001 Keys Landing, Keys Crest, Keys Orch | | |
|--|-------|-------------|
| Size (sq. ft.) | | Total Value |
| From | To | |
| 1 | 4500 | 94,500 |
| 4501 | 6500 | 108,150 |
| 6501 | 8500 | 121,800 |
| 8501 | 10500 | 128,990 |
| 10501 | 12500 | 137,810 |
| 12501 | 14500 | 143,880 |
| 14501 | 16500 | 151,940 |
| 16501 | 18500 | 157,340 |
| 18501 | 20500 | 161,870 |
| 20501 | 24000 | 168,340 |
| 24001 | 28000 | 176,990 |
| 28001 | 32000 | 185,810 |
| 32001 | 40000 | 202,440 |
| 40001 | 43560 | 210,390 |

| SA 80 LUC 001 Columbia River View Estates | | |
|--|-------|-------------|
| Size (sq. ft.) | | Total Value |
| From | To | |
| 1 | 4500 | 94,500 |
| 4501 | 6500 | 108,150 |
| 6501 | 8500 | 121,800 |
| 8501 | 10500 | 128,990 |
| 10501 | 12500 | 137,810 |
| 12501 | 14500 | 143,880 |
| 14501 | 16500 | 151,940 |
| 16501 | 18500 | 157,340 |
| 18501 | 20500 | 161,870 |
| 20501 | 24000 | 168,340 |
| 24001 | 28000 | 176,990 |
| 28001 | 32000 | 185,810 |
| 32001 | 40000 | 202,440 |
| 40001 | 43560 | 210,390 |

| SA 00 LUC 002 City Acreage | | |
|-------------------------------|--------|-------------|
| Size (Acres) | | Total Value |
| From | To | |
| 0.01 | 999999 | 140,700 |

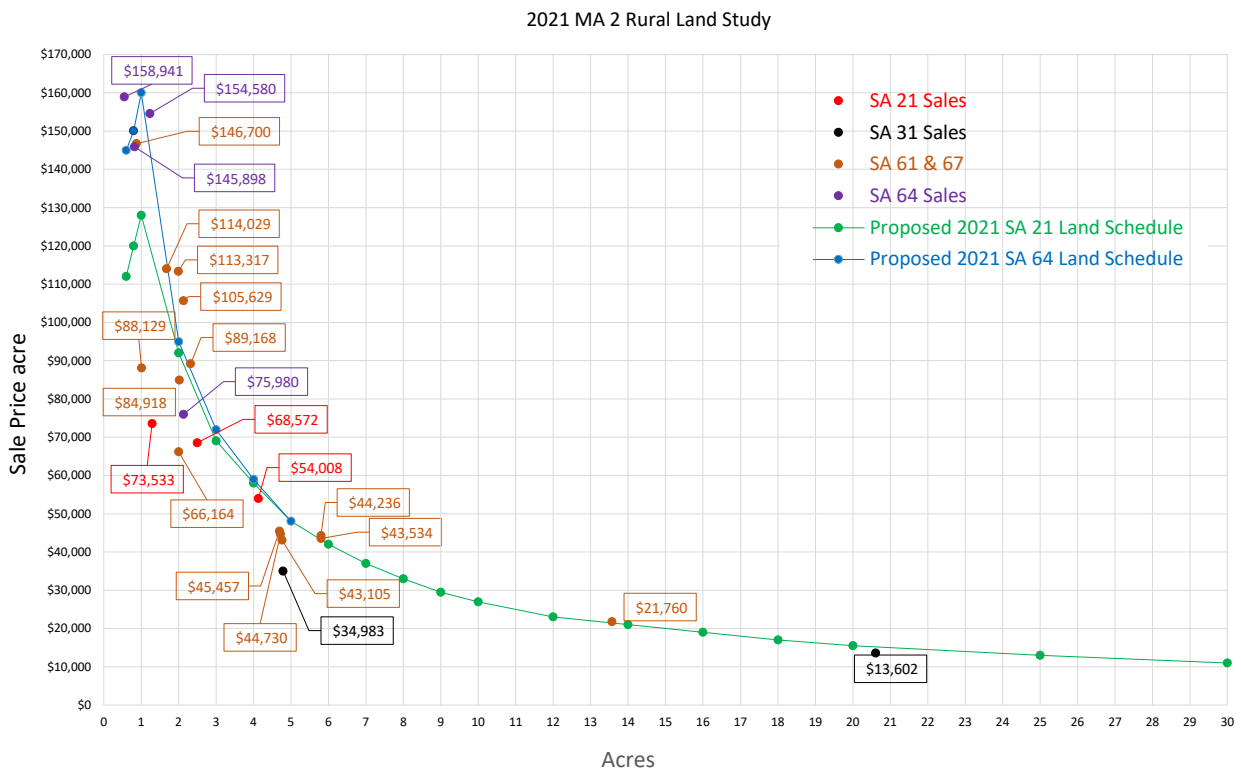
Maintenance Area (MA) 2, Rural Scappoose Land Setup

Analysis

MA 2 SA 21 (Rural Value Zone 1), SA 25 (Dike Land), SA 62 (Freeman Road), and SA 64 (Hillcrest, Columbia Acres)

There were 2 sales available in SA 21 of rural undeveloped land. However, one of those sales was deemed not reliable due to having an excellent view, shape of lot (split by road) and severe topography. Because of the limited sales, the search was extended back in time to include sales that ranged from 1/1/2018 thru 7/1/2020. Although this resulted in 2 additional sales for analysis, it was decided to widen the search parameters to include the rural acreage land sales from nearby and competing neighborhoods located in MA 3 and MA 6. After extending the search parameters, there were now a total of 25 usable sales available. Despite having a majority of the sales located in nearby and competing neighborhoods, the sales still appear to be reliable indicators of value and would likely openly compete within the market in rural MA 2 neighborhoods. There are 9 sales with topography influences and were plotted to provide a lower limit of value. The results indicate that a new land schedule be implemented for SA 21. In SA 25 & 62, there were no usable sales available for analysis. Due to the lack of sales, the most nearby and competing area of SA 21 sales would be used. For SA 64, there were 4 useable sales available for analysis. Search parameters were also extended back in time to 1/1/2018 thru 7/1/2020, due to the lack of recent sales. The 4 sales provided in SA 64 indicate reliable data to implement a new proposed land schedule, as outlined on the graph.

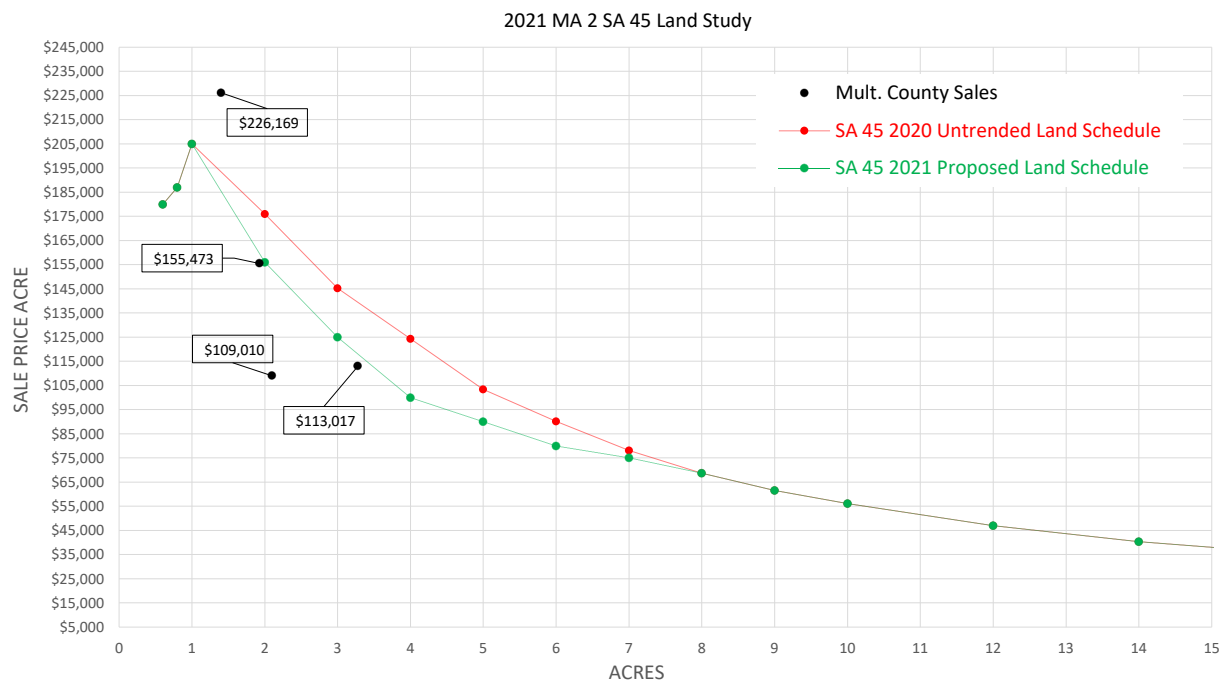
Graph - MA 2 SA 21, SA 25, SA 62, and SA 64 Rural Land Sales



MA 2 SA 45 (Sauvie Island Dike Land)

For this 2021 study of rural undeveloped Sauvie Island Dike Land, it was decided to combine SA 41 into SA 45 due to the small amount of actual taxable accounts located in SA 41. Because of the lack of bare land and improved sales in SA 45, an extraction method was used on nearby competing Sauvie Island properties in Multnomah County. There was a total of 5 sales found and only 4 were useable. These sales ranged from 1/1/2019 thru 7/1/2020 and time trended to the base appraisal date of 1/1/2020. The extracted data was plotted and compared to the 2020 SA 45 no trend land schedule. The Multnomah County sales in comparison to the current land schedule did show a need to slightly adjust the vacant land schedule down for those properties ranging from 1-8 acres. Therefore, a new land schedule was proposed to be implemented for 2021 SA 45.

Graph - MA 2 SA 45 Rural Dike Land Sales



Conclusions

Therefore, it's recommended that the new proposed land schedule on the following page be implemented for SA 21, 25 & 62 for the 2021 setup. Additionally, SA 64 should also have the new proposed land schedule implemented as outlined on the subsequent page.

For 2021 SA 45, it's recommended that the proposed schedule on the next page be adopted for vacant Sauvie Island Dike Land located in SA 45.

MA 2 Rural Scappoose Recalculation Land Schedules for 2021

SA = Study Area (Properties, usually within specified boundaries, that share similar market attributes and influence)

LUC = Land Use Code (Type of land value schedule used for assessment)

003 = Residential Rural Tract – Acres

| SA 21 LUC 003 Scappoose Value Zone 1 | | |
|---|-----------|----------|
| Size (Acres) | | Value |
| From | To | Lump Sum |
| 0.00 | 0.60 | 112,000 |
| 0.61 | 0.80 | 120,000 |
| 0.81 | 1.00 | 128,000 |
| Over 1 Acre | | Per Acre |
| 1.01 | 2.00 | 92,000 |
| 2.01 | 3.00 | 69,000 |
| 3.01 | 4.00 | 58,000 |
| 4.01 | 5.00 | 48,000 |
| 5.01 | 6.00 | 42,000 |
| 6.01 | 7.00 | 37,000 |
| 7.01 | 8.00 | 33,000 |
| 8.01 | 9.00 | 29,500 |
| 9.01 | 10.00 | 27,000 |
| 10.01 | 12.00 | 23,000 |
| 12.01 | 14.00 | 21,000 |
| 14.01 | 16.00 | 19,000 |
| 16.01 | 18.00 | 17,000 |
| 18.01 | 20.00 | 15,500 |
| 20.01 | 25.00 | 13,000 |
| 25.01 | 30.00 | 11,000 |
| 30.01 | 35.00 | 9,500 |
| 35.01 | 40.00 | 8,500 |
| 40.01 | 50.00 | 7,000 |
| 50.01 | 60.00 | 6,000 |
| 60.01 | 80.00 | 5,000 |
| 80.01 | 999999.00 | 4,000 |

| SA 25 LUC 003 Scappoose Dikeland | | |
|-------------------------------------|-----------|----------|
| Size (Acres) | | Value |
| From | To | Lump Sum |
| 0.00 | 0.60 | 112,000 |
| 0.61 | 0.80 | 120,000 |
| 0.81 | 1.00 | 128,000 |
| Over 1 Acre | | Per Acre |
| 1.01 | 2.00 | 92,000 |
| 2.01 | 3.00 | 69,000 |
| 3.01 | 4.00 | 58,000 |
| 4.01 | 5.00 | 48,000 |
| 5.01 | 6.00 | 42,000 |
| 6.01 | 7.00 | 37,000 |
| 7.01 | 8.00 | 33,000 |
| 8.01 | 9.00 | 29,500 |
| 9.01 | 10.00 | 27,000 |
| 10.01 | 12.00 | 23,000 |
| 12.01 | 14.00 | 21,000 |
| 14.01 | 16.00 | 19,000 |
| 16.01 | 18.00 | 17,000 |
| 18.01 | 20.00 | 15,500 |
| 20.01 | 25.00 | 13,000 |
| 25.01 | 30.00 | 11,000 |
| 30.01 | 35.00 | 9,500 |
| 35.01 | 40.00 | 8,500 |
| 40.01 | 50.00 | 7,000 |
| 50.01 | 60.00 | 6,000 |
| 60.01 | 80.00 | 5,000 |
| 80.01 | 999999.00 | 4,000 |

| SA 45 LUC 003 Sauvie Island Dikeland | | |
|---|-----------|----------|
| Size (Acres) | | Value |
| From | To | Lump Sum |
| 0.00 | 0.60 | 180,000 |
| 0.61 | 0.80 | 187,000 |
| 0.81 | 1.00 | 205,000 |
| Over 1 Acre | | Per Acre |
| 1.01 | 2.00 | 156,000 |
| 2.01 | 3.00 | 125,000 |
| 3.01 | 4.00 | 100,000 |
| 4.01 | 5.00 | 90,000 |
| 5.01 | 6.00 | 80,000 |
| 6.01 | 7.00 | 75,000 |
| 7.01 | 8.00 | 68,750 |
| 8.01 | 9.00 | 61,600 |
| 9.01 | 10.00 | 56,100 |
| 10.01 | 12.00 | 46,970 |
| 12.01 | 14.00 | 40,370 |
| 14.01 | 16.00 | 35,750 |
| 16.01 | 18.00 | 31,900 |
| 18.01 | 20.00 | 28,820 |
| 20.01 | 25.00 | 23,100 |
| 25.01 | 30.00 | 19,470 |
| 30.01 | 35.00 | 16,720 |
| 35.01 | 40.00 | 14,850 |
| 40.01 | 50.00 | 12,100 |
| 50.01 | 60.00 | 11,000 |
| 60.01 | 80.00 | 10,200 |
| 80.01 | 999999.00 | 9,700 |

MA 2 Rural Scappoose Recalculation Land Schedules for 2021 (continued)

| SA 62 LUC 003 Freeman Road | | |
|-------------------------------|-----------|-------------------|
| Size (Acres) | | Value Lump Sum |
| From | To | |
| 0.00 | 0.60 | 112,000 |
| 0.61 | 0.80 | 120,000 |
| 0.81 | 1.00 | 128,000 |
| Over 1 Acre | | Per Acre |
| 1.01 | 2.00 | 92,000 |
| 2.01 | 3.00 | 69,000 |
| 3.01 | 4.00 | 58,000 |
| 4.01 | 5.00 | 48,000 |
| 5.01 | 6.00 | 42,000 |
| 6.01 | 7.00 | 37,000 |
| 7.01 | 8.00 | 33,000 |
| 8.01 | 9.00 | 29,500 |
| 9.01 | 10.00 | 27,000 |
| 10.01 | 12.00 | 23,000 |
| 12.01 | 14.00 | 21,000 |
| 14.01 | 16.00 | 19,000 |
| 16.01 | 18.00 | 17,000 |
| 18.01 | 20.00 | 15,500 |
| 20.01 | 25.00 | 13,000 |
| 25.01 | 30.00 | 11,000 |
| 30.01 | 35.00 | 9,500 |
| 35.01 | 40.00 | 8,500 |
| 40.01 | 50.00 | 7,000 |
| 50.01 | 60.00 | 6,000 |
| 60.01 | 80.00 | 5,000 |
| 80.01 | 999999.00 | 4,000 |

| SA 64 LUC 003 Columbia Acres/Hillcrest | | |
|---|------|-------------------|
| Size (Acres) | | Value Lump Sum |
| From | To | |
| 0.00 | 0.60 | 145,000 |
| 0.61 | 0.80 | 150,000 |
| 0.81 | 1.00 | 160,000 |
| Over 1 Acre | | Per Acre |
| 1.01 | 2.00 | 95,000 |
| 2.01 | 3.00 | 72,000 |
| 3.01 | 4.00 | 59,000 |
| 4.01 | 5.00 | 48,000 |

| SA 64 LUC 003 Columbia Acres/Hillcrest (Unbuildable) | | |
|---|----|-------------------|
| Size (Lots) | | Value Lump Sum |
| From | To | |
| Per Platted Lot | | 500 |

Maintenance Area (MA) 3, City of Vernonia Land Setup

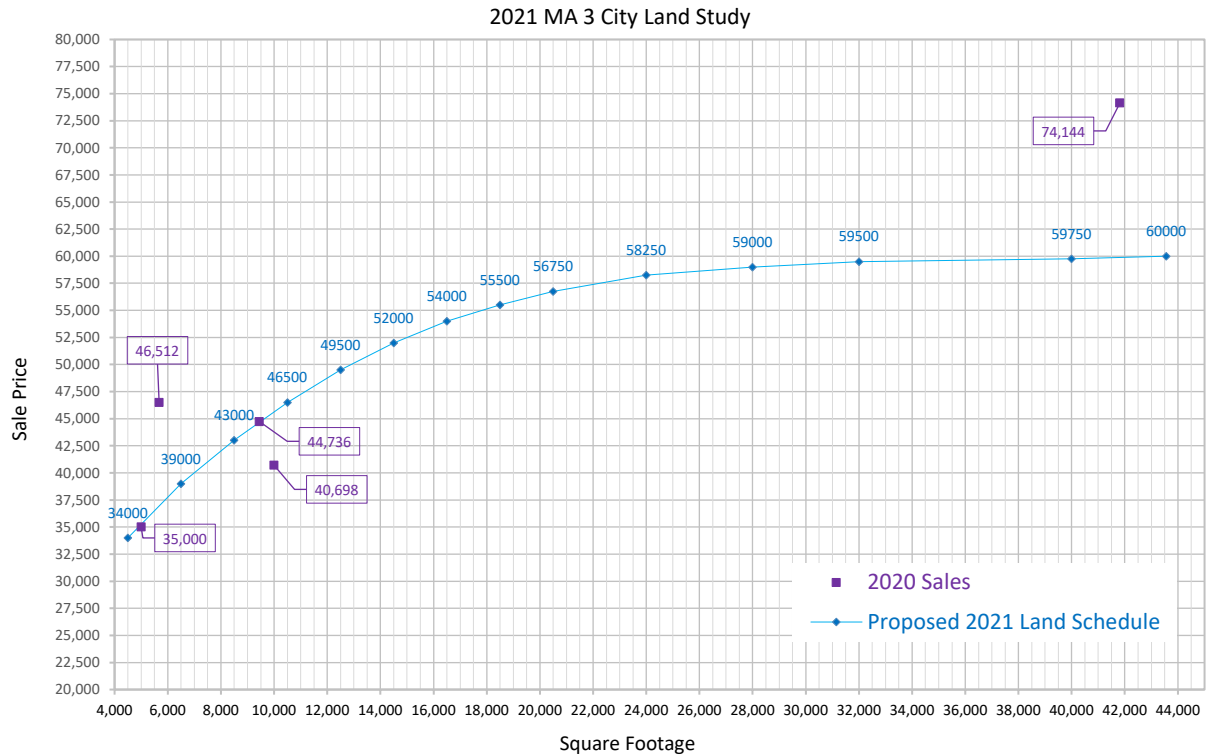
Analysis

MA 3 SA 00 (Undefined), SA 03 (Flood Zone Properties), and SA 40 (Duplex, Triplex, 4-plex)

During the 2020 Ratio Study, market indicators illustrated that Roseview Heights (SA 38) moves similarly to those properties located in the General Undefined SA 00. Therefore, SA 38 was combined with SA 00. For the 2021 City of Vernonia undeveloped land study, six sales were available to analyze. Five of the bare land sales were deemed useable and one was found to be unreliable due to view and severe topography issues. The useable sales were site visited and time adjusted to the base appraisal date of 1/1/2020. These sales were plotted on the graph with the current land schedule with 2020 ratio trends applied. The sales fell above the line which indicated that a change in the base value is warranted.

There were no bare land sales available for SA 03 and SA 40.

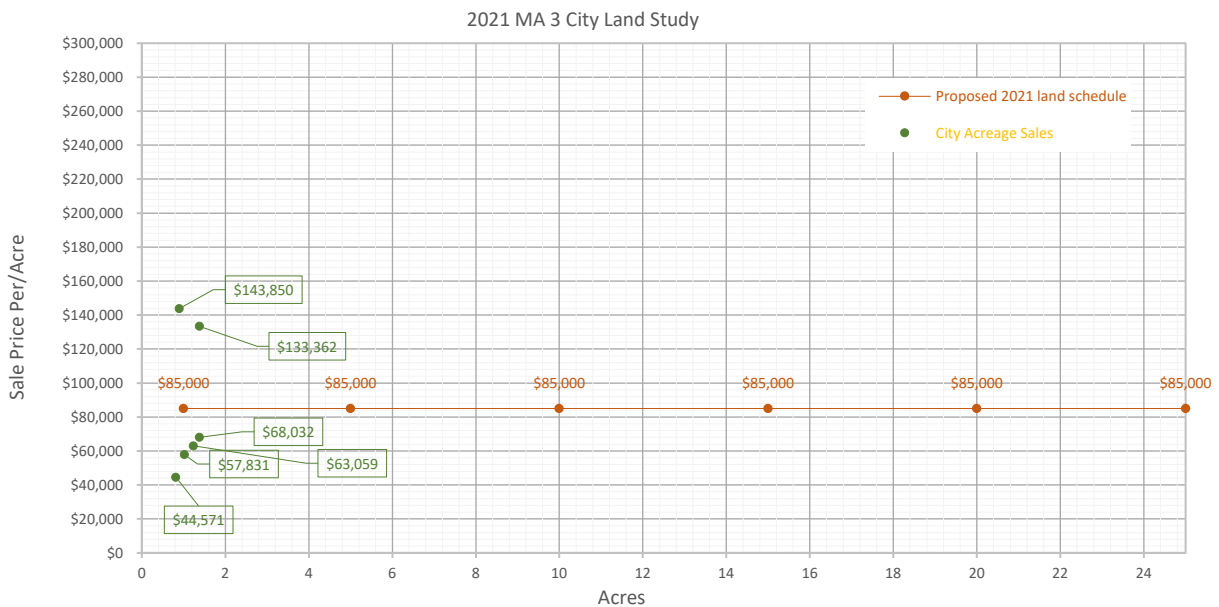
Graph - MA 3 SA 00, SA 03, and SA 40 City Base Land Sales



MA 03 City Acreage

The above sales were analyzed to determine the rate per acre for the city acreage schedule. Due to the lack of undeveloped city acreage sales in 2019, the need to extend the search back in time was warranted. Dated sales were time trended to the base appraisal date of 1/1/2020. There was a total of 6 sales available for analysis. Of those sales 2 were very recent sales of land purchased by builders for development. After analyzing the sales dataset, the results indicate a range of value with an overall average of \$85,117 per acre.

Graph - MA 3 City Acreage Base Land Sales



Conclusions

Based on the supporting data, a new city land schedule has been developed for SA 00 for the 2021 year. Because of lack of sales data available and having little variation between areas, it was decided that SA 03 and SA 40 will follow the SA 00 land schedule.

For vacant developable acreage located in the City, it is recommended that the base rate per acre of \$85,000 be applied for the 2021 land schedule.

MA 3 City of Vernonia Reappraisal Land Schedules for 2021

SA = Study Area (Properties, usually within specified boundaries, that share similar market attributes and influence)

LUC = Land Use Code (Type of land value schedule used for assessment)

001 = Residential City Under an Acre – Square Feet

002 = Residential City Acreage – Acres

| SA 00 LUC 001 | | |
|------------------|-------|-------------|
| General Vernonia | | |
| Size (sq. ft.) | | Total Value |
| From | To | |
| 1 | 4500 | 34,000 |
| 4501 | 6500 | 39,000 |
| 6501 | 8500 | 43,000 |
| 8501 | 10500 | 46,500 |
| 10501 | 12500 | 49,500 |
| 12501 | 14500 | 52,000 |
| 14501 | 16500 | 54,000 |
| 16501 | 18500 | 55,500 |
| 18501 | 20500 | 56,750 |
| 20501 | 24000 | 58,250 |
| 24001 | 28000 | 59,000 |
| 28001 | 32000 | 59,500 |
| 32001 | 40000 | 59,750 |
| 40001 | 43560 | 60,000 |

| SA 03 LUC 001 | | |
|-----------------------|-------|-------------|
| Flood Zone Properties | | |
| Size (sq. ft.) | | Total Value |
| From | To | |
| 1 | 4500 | 34,000 |
| 4501 | 6500 | 39,000 |
| 6501 | 8500 | 43,000 |
| 8501 | 10500 | 46,500 |
| 10501 | 12500 | 49,500 |
| 12501 | 14500 | 52,000 |
| 14501 | 16500 | 54,000 |
| 16501 | 18500 | 55,500 |
| 18501 | 20500 | 56,750 |
| 20501 | 24000 | 58,250 |
| 24001 | 28000 | 59,000 |
| 28001 | 32000 | 59,500 |
| 32001 | 40000 | 59,750 |
| 40001 | 43560 | 60,000 |

| SA 40 LUC 001 | | |
|---------------------------|-------|-------------|
| Duplex, Triplex, Fourplex | | |
| Size (sq. ft.) | | Total Value |
| From | To | |
| 1 | 4500 | 34,000 |
| 4501 | 6500 | 39,000 |
| 6501 | 8500 | 43,000 |
| 8501 | 10500 | 46,500 |
| 10501 | 12500 | 49,500 |
| 12501 | 14500 | 52,000 |
| 14501 | 16500 | 54,000 |
| 16501 | 18500 | 55,500 |
| 18501 | 20500 | 56,750 |
| 20501 | 24000 | 58,250 |
| 24001 | 28000 | 59,000 |
| 28001 | 32000 | 59,500 |
| 32001 | 40000 | 59,750 |
| 40001 | 43560 | 60,000 |

| SA 00 LUC 002 | | |
|---------------|------|----------------|
| City Acreage | | |
| Size (Acres) | | Value Per Acre |
| From | To | |
| 1 | 9999 | 85,000 |

| SA 03 LUC 002 | | |
|-------------------------|------|----------------|
| Flood Zone City Acreage | | |
| Size (Acres) | | Value Per Acre |
| From | To | |
| 1 | 9999 | 85,000 |

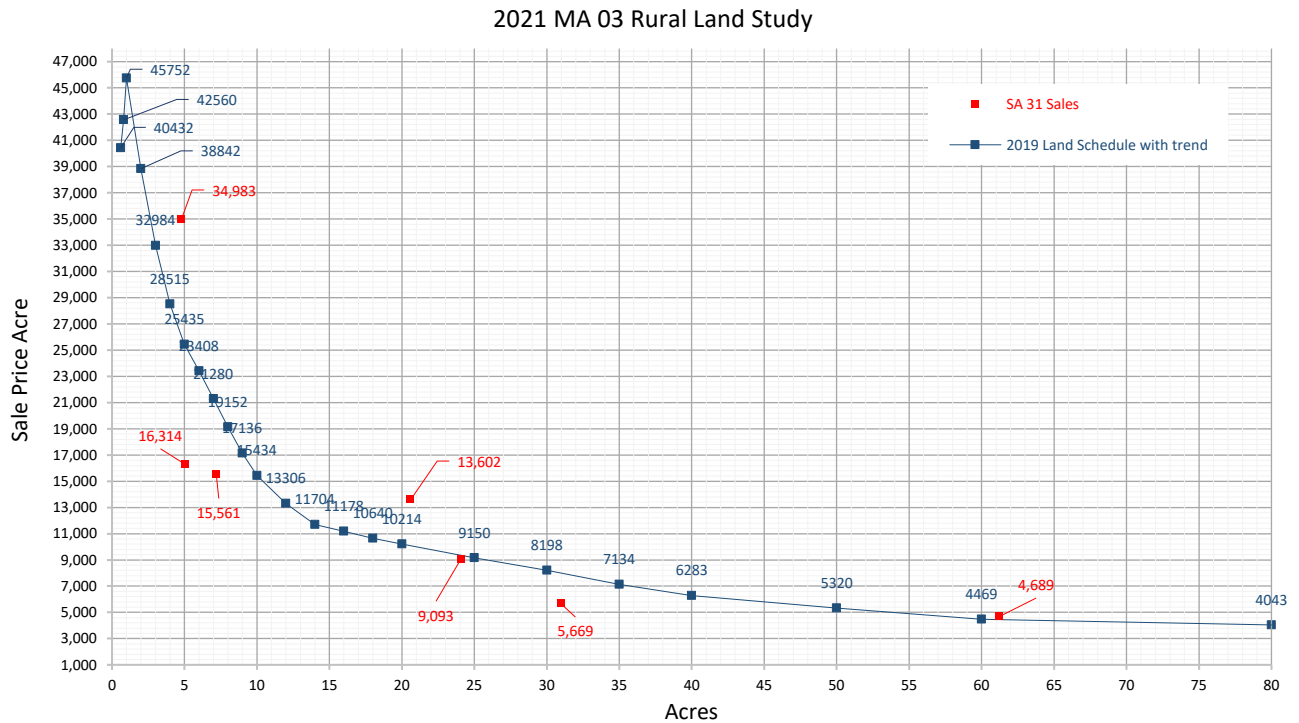
Maintenance Area (MA) 3, Rural Vernonia Land Setup

Analysis

MA 03 SA 31 (Rural Value Zone 1)

There were 8 bare land sales within the date range of 1/1/2019 through 6/30/2020. Seven of the eight sales were found to be appropriate and useable for this analysis of SA 31. All the sales in this dataset were site visited and time trended to the base appraisal date of 1/1/2020. Once a review of the properties was performed, the sales were then plotted and analyzed against the current land schedule applying the 2020 ratio trend of 1.12.

Graph - MA 3 SA 31 Rural Land Sales



Conclusions

Based on the supporting data, SA 31 will retain the base values of the 2019 land schedule with the 2020 1.12 trend applied.

MA 3 Rural Vernonia Reappraisal Land Schedules for 2021

SA = Study Area (Properties, usually within specified boundaries, that share similar market attributes and influence)

LUC = Land Use Code (Type of land value schedule used for assessment)

003 = Residential Rural Tract – Acres

| SA 31 LUC 003 | | |
|-----------------------|-----------|----------|
| Vernonia Value Zone 1 | | |
| Size (Acres) | | Value |
| From | To | Lump Sum |
| 0.00 | 0.60 | 40,430 |
| 0.61 | 0.80 | 42,560 |
| 0.81 | 1.00 | 45,750 |
| Over 1 Acre | | Per Acre |
| 1.01 | 2.00 | 38,840 |
| 2.01 | 3.00 | 32,980 |
| 3.01 | 4.00 | 28,520 |
| 4.01 | 5.00 | 25,440 |
| 5.01 | 6.00 | 23,410 |
| 6.01 | 7.00 | 21,280 |
| 7.01 | 8.00 | 19,150 |
| 8.01 | 9.00 | 17,140 |
| 9.01 | 10.00 | 15,430 |
| 10.01 | 12.00 | 13,310 |
| 12.01 | 14.00 | 11,700 |
| 14.01 | 16.00 | 11,180 |
| 16.01 | 18.00 | 10,640 |
| 18.01 | 20.00 | 10,210 |
| 20.01 | 25.00 | 9,150 |
| 25.01 | 30.00 | 8,200 |
| 30.01 | 35.00 | 7,130 |
| 35.01 | 40.00 | 6,280 |
| 40.01 | 50.00 | 5,320 |
| 50.01 | 60.00 | 4,470 |
| 60.01 | 80.00 | 4,040 |
| 80.01 | 999999.00 | 3,190 |

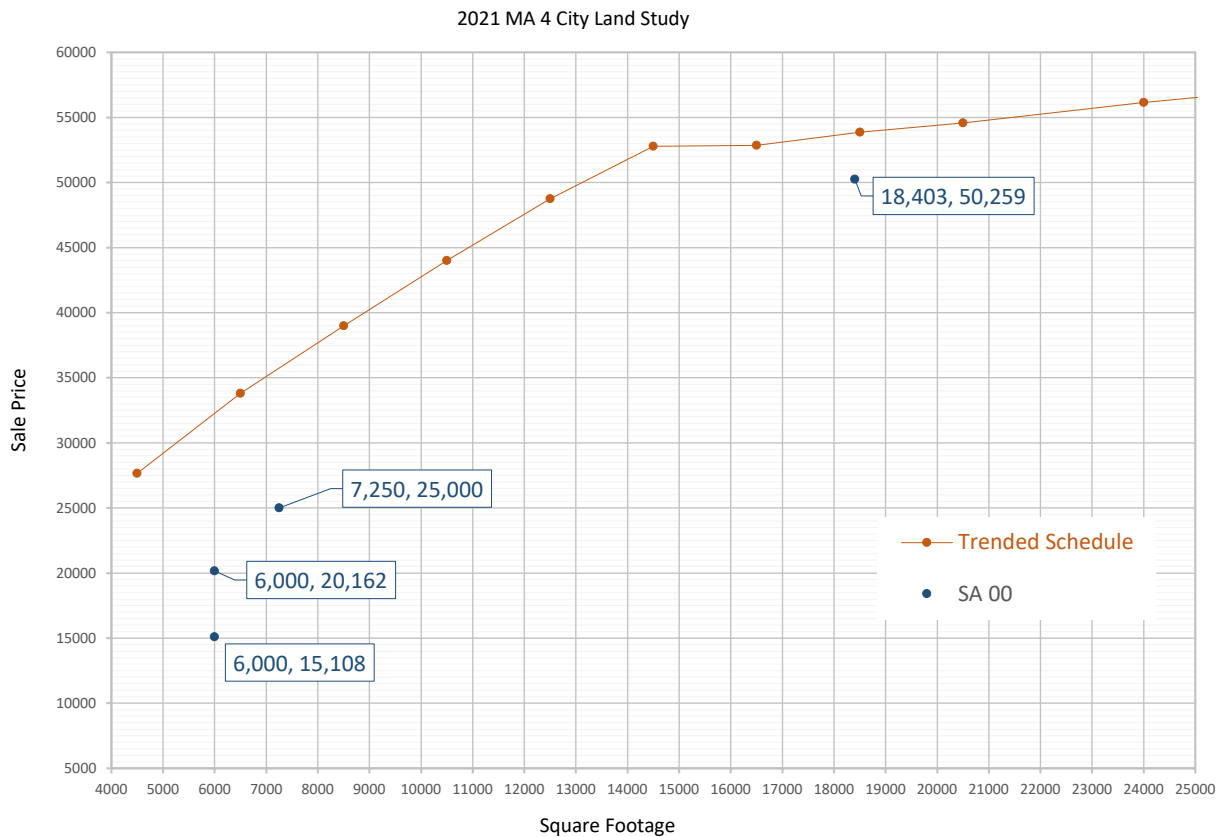
Maintenance Area (MA) 4, City of Rainier Land Setup

Analysis

MA 4 SA 00 (Undefined), SA 40 (Duplex, Triplex, 4-plex)

For this 2021 bare land study, there were 10 city sales available for analysis. Six of the sales were deemed to be un-reliable indicators. The remaining four sales, with a sale date range between 1/1/2019 and 5/1/2020, were considered useable. These sales were time trended to the base appraisal date of 1/1/2020. However, upon further review, these four sales were found to have various types of topography issues and/or were located in the Rainier slide area. Because of these factors, the 4 sales do not represent the characteristics or value of a base city lot. Having insufficient sales data available, it was decided to use the extracted bare land sales used during Reappraisal in 2019 that did support a typical base lot in the City of Rainier.

Graph - MA 4 SA 00 and SA 40 City Base Land Sales



MA 4 SA 47 (Riverfront Estates)

Study Area 47 (Riverfront Estates) is a unique area that was developed in 2006 and lies next to the Columbia River. When this area was created, the developer initially built and sold the homes. Since then, undeveloped land sales have been limited and vacant lots are few. Many of the accounts located here have dwellings with attached homes on approximately 2,500 square foot lots along the riverfront as well as interior lots. A few 4,501 square foot or larger lots with detached single-family dwellings are also located in this study area. Since vacant land sales were not found, it was decided to apply the extraction method to improved sales in order to determine a residual land value. Two improved sales were found. Once reviewed and analyzed, only one sale was found to be useable but insufficient to use as a single indicator of value. The second sale was determined to not be a good representation of an improved lot for extraction based on the terms of the sale and other contributing factors.

Graph - MA 4 SA 47 City Base Land Sales

Insufficient datasets available

MA 4 City Acreage

For this study of city acreage in Rainier, only one reliable bare land sale was found. This sale was time trended to the base appraisal date of 1/1/2020. After review, it was found that this single sale does support the current 2020 land schedule for acreage in the City of Rainier.

Graph - MA 4 City Acreage Base Land Sales

Inadequate datasets available

Conclusions

For SA 00 and SA 40, it is recommended to keep the 2019 base land schedule using the 2020 trend ratio of 1.04 for SA 00.

Because of the lack of data available within SA 47, it has been decided to use the prior year's land schedule with no trend applied.

Although only one sale was available for the undeveloped acreage study in the City of Rainier, it does support the current 2020 land schedule. Therefore for 2021, the recommendation is to roll forward the City of Rainier 2020 base land acreage schedule with no trend applied.

MA 4 City of Rainier Recalculation Land Schedules for 2021

SA = Study Area (Properties, usually within specified boundaries, that share similar market attributes and influence)

LUC = Land Use Code (Type of land value schedule used for assessment)

001 = Residential City Under an Acre – Square Feet

002 = Residential City Acreage – Acres

| SA 00 LUC 001 General Rainier | | |
|----------------------------------|-------|-------------|
| Size (sq. ft.) | | Total Value |
| From | To | |
| 1 | 4500 | 27,660 |
| 4501 | 6500 | 33,780 |
| 6501 | 8500 | 38,950 |
| 8501 | 10500 | 44,040 |
| 10501 | 12500 | 48,780 |
| 12501 | 14500 | 52,780 |
| 14501 | 16500 | 52,780 |
| 16501 | 18500 | 53,870 |
| 18501 | 20500 | 54,600 |
| 20501 | 24000 | 56,060 |
| 24001 | 28000 | 57,510 |
| 28001 | 32000 | 58,970 |
| 32001 | 40000 | 60,420 |
| 40001 | 43560 | 61,880 |

| SA 40 LUC 001 Duplex, Triplex, Fourplex | | |
|--|-------|-------------|
| Size (sq. ft.) | | Total Value |
| From | To | |
| 1 | 4500 | 27,660 |
| 4501 | 6500 | 33,780 |
| 6501 | 8500 | 38,950 |
| 8501 | 10500 | 44,040 |
| 10501 | 12500 | 48,780 |
| 12501 | 14500 | 52,780 |
| 14501 | 16500 | 52,780 |
| 16501 | 18500 | 53,870 |
| 18501 | 20500 | 54,600 |
| 20501 | 24000 | 56,060 |
| 24001 | 28000 | 57,510 |
| 28001 | 32000 | 58,970 |
| 32001 | 40000 | 60,420 |
| 40001 | 43560 | 61,880 |

| SA 47 LUC 001 Rainier Riverfront Estates | | |
|---|------|-------------|
| Size (sq. ft.) | | Total Value |
| From | To | |
| 1 | 4500 | 17,500 |
| 4501 | 6500 | 92,700 |

| SA 00 LUC 002 City Acreage | | |
|-------------------------------|--------|----------------|
| Size (Acres) | | Value Per Acre |
| From | To | |
| 0.01 | 999999 | 39,450 |

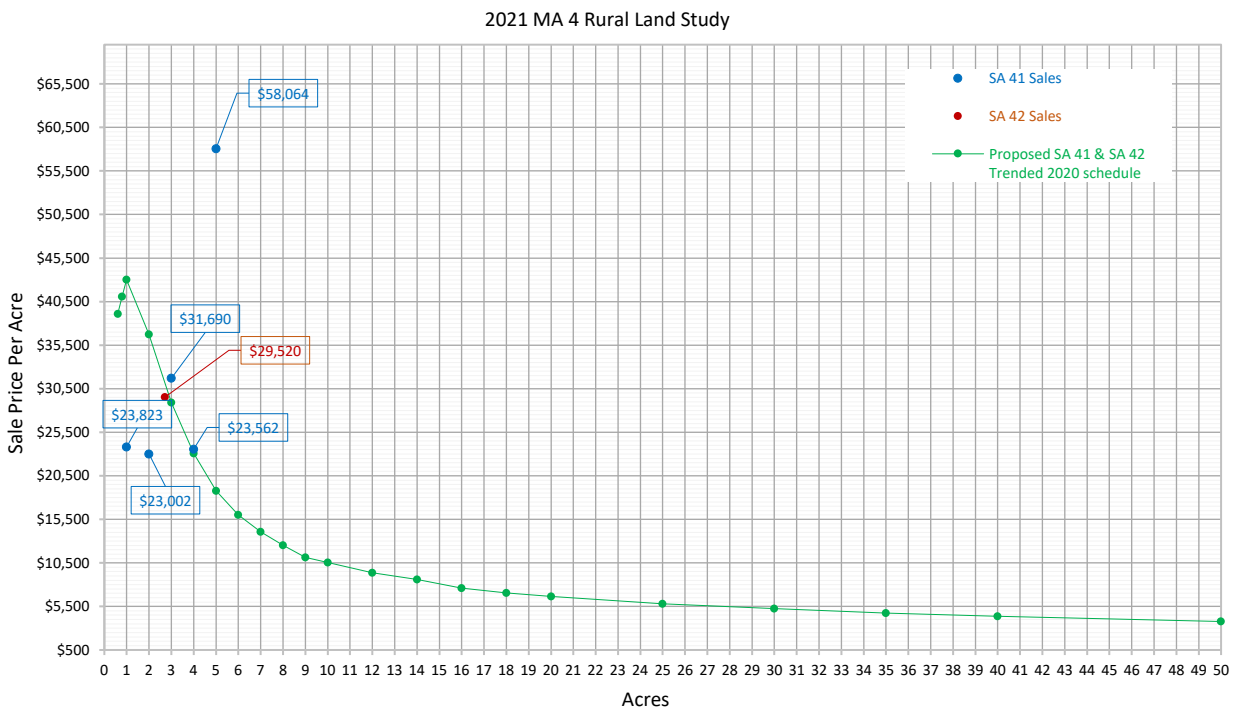
Maintenance Area (MA) 4, Rural Rainier Land Setup

Analysis

MA 04 SA 41 (Rural Value Zone 1) and SA 42 (Rural Value Zone 2)

For this vacant land study, there were seven useable sales out of a dataset of 16 sales. The useable sales were time trended to the base appraisal date of 1/1/2020. For SA 41, 6 sales were plotted on the graph with the current land schedule that was trended for 2020. It was found that these 6 sales in SA 41 appeared to be considerably lower than the previous year 2020 trended land schedule. The seventh sale (from SA 42) was added to the dataset to see if it supported the SA 41 land schedule, which it did not. Both the SA 41 and SA 42 sales fell below the 2020 SA 41 trended undeveloped land trend line on the graph. In further analysis it was then decided to plot the SA 42 trended land schedule to see if all these sales supported it, which it did.

Graph - MA 4 SA 41 and SA 42 Rural Land Sales



Analysis

MA 04 SA 44 (City of Prescott)

This study area is comprised of the City of Prescott, a very small mill town with a population of approximately 50 residents. Although this area is known to be a “city”, the market perception and movement of property and is typical of rural property. For this study, no sales were found of vacant land during the sales period of 1/1/2019 through 12/31/2019 for SA 44.

Graph - MA 4 SA 44 Rural Land Sales

No sales data available

MA 04 SA 45 (Dike Land)

During the sales period dating from 1/1/2018 to 12/31/19, no vacant land sales were available for analysis for SA 45 (Dike Land).

Graph - MA 4 SA 45 Rural Land Sales

No datasets available

MA 04 SA 56 (Deer Island Heights)

Deer Island Heights (SA 56) is a small location comprised of 19 tax lots. Of those tax lots, there is only one vacant land taxlot. After researching sales data between the dates of 1/1/2019 and 12/31/19, it was noted that no sales data was returned. Therefore, the sales data is inadequate for analysis in SA 56 for the 2021 setup.

Graph - MA 4 SA 56 Rural Land Sales

No sales data available

Conclusions

For 2021 in SA 41, it is recommended to use the prior year’s SA 42 undeveloped trended land schedule. For SA 42, the recommendation is to use the current vacant land schedule with the 2020 ratio trend of .92 applied.

The City of Prescott (SA 44) had no sales available. Therefore, it is advised that SA 44 follow the vacant land schedule for SA 41 (Rural Value Zone 1).

Dike Land located in SA 45 will follow the land schedule for SA 41 due to not having any useable vacant land sales to analyze.

In SA 56 (Deer Island Heights) it was decided to follow the new SA 41 land schedule due to the deficiency in available sales data.

MA 4 Rural Rainier Recalculation Land Schedules for 2021

SA = Study Area (Properties, usually within specified boundaries, that share similar market attributes and influence)

LUC = Land Use Code (Type of land value schedule used for assessment)

003 = Residential Rural Tract – Acres

| SA 41 LUC 003 Rainier Value Zone 1 | | |
|---------------------------------------|-----------|----------|
| Size (Acres) | | Value |
| From | To | Lump Sum |
| 0.00 | 0.60 | 39,100 |
| 0.61 | 0.80 | 41,060 |
| 0.81 | 1.00 | 43,010 |
| Over 1 Acre | | Per Acre |
| 1.01 | 2.00 | 36,750 |
| 2.01 | 3.00 | 28,930 |
| 3.01 | 4.00 | 23,070 |
| 4.01 | 5.00 | 18,770 |
| 5.01 | 6.00 | 16,030 |
| 6.01 | 7.00 | 14,080 |
| 7.01 | 8.00 | 12,510 |
| 8.01 | 9.00 | 11,140 |
| 9.01 | 10.00 | 10,560 |
| 10.01 | 12.00 | 9,380 |
| 12.01 | 14.00 | 8,600 |
| 14.01 | 16.00 | 7,590 |
| 16.01 | 18.00 | 7,040 |
| 18.01 | 20.00 | 6,650 |
| 20.01 | 25.00 | 5,800 |
| 25.01 | 30.00 | 5,240 |
| 30.01 | 35.00 | 4,740 |
| 35.01 | 40.00 | 4,370 |
| 40.01 | 50.00 | 3,770 |
| 50.01 | 60.00 | 3,770 |
| 60.01 | 80.00 | 3,770 |
| 80.01 | 999999.00 | 3,770 |

| SA 42 LUC 003 Rainier Value Zone 2 | | |
|---------------------------------------|-----------|----------|
| Size (Acres) | | Value |
| From | To | Lump Sum |
| 0.00 | 0.60 | 39,100 |
| 0.61 | 0.80 | 41,060 |
| 0.81 | 1.00 | 43,010 |
| Over 1 Acre | | Per Acre |
| 1.01 | 2.00 | 36,750 |
| 2.01 | 3.00 | 28,930 |
| 3.01 | 4.00 | 23,070 |
| 4.01 | 5.00 | 18,770 |
| 5.01 | 6.00 | 16,030 |
| 6.01 | 7.00 | 14,080 |
| 7.01 | 8.00 | 12,510 |
| 8.01 | 9.00 | 11,140 |
| 9.01 | 10.00 | 10,560 |
| 10.01 | 12.00 | 9,380 |
| 12.01 | 14.00 | 8,600 |
| 14.01 | 16.00 | 7,590 |
| 16.01 | 18.00 | 7,040 |
| 18.01 | 20.00 | 6,650 |
| 20.01 | 25.00 | 5,800 |
| 25.01 | 30.00 | 5,240 |
| 30.01 | 35.00 | 4,740 |
| 35.01 | 40.00 | 4,370 |
| 40.01 | 50.00 | 3,770 |
| 50.01 | 60.00 | 3,770 |
| 60.01 | 80.00 | 3,770 |
| 80.01 | 999999.00 | 3,770 |

| SA 45 LUC 003 Rainier Dikeland | | |
|-----------------------------------|-----------|----------|
| Size (Acres) | | Value |
| From | To | Lump Sum |
| 0.00 | 0.60 | 39,100 |
| 0.61 | 0.80 | 41,060 |
| 0.81 | 1.00 | 43,010 |
| Over 1 Acre | | Per Acre |
| 1.01 | 2.00 | 36,750 |
| 2.01 | 3.00 | 28,930 |
| 3.01 | 4.00 | 23,070 |
| 4.01 | 5.00 | 18,770 |
| 5.01 | 6.00 | 16,030 |
| 6.01 | 7.00 | 14,080 |
| 7.01 | 8.00 | 12,510 |
| 8.01 | 9.00 | 11,140 |
| 9.01 | 10.00 | 10,560 |
| 10.01 | 12.00 | 9,380 |
| 12.01 | 14.00 | 8,600 |
| 14.01 | 16.00 | 7,590 |
| 16.01 | 18.00 | 7,040 |
| 18.01 | 20.00 | 6,650 |
| 20.01 | 25.00 | 5,800 |
| 25.01 | 30.00 | 5,240 |
| 30.01 | 35.00 | 4,740 |
| 35.01 | 40.00 | 4,370 |
| 40.01 | 50.00 | 3,770 |
| 50.01 | 60.00 | 3,770 |
| 60.01 | 80.00 | 3,770 |
| 80.01 | 999999.00 | 3,770 |

MA 4 Rural Rainier Recalculation Land Schedules for 2021 (continued)

| SA 44 LUC 003 Prescott | | |
|---------------------------|------|-------------------|
| Size (Acres) | | Value Lump Sum |
| From | To | |
| 0.00 | 0.60 | 39,100 |
| 0.61 | 0.80 | 41,060 |
| 0.81 | 1.00 | 43,010 |
| Over 1 Acre | | Per Acre |
| 1.01 | 2.00 | 36,750 |
| 2.01 | 3.00 | 28,930 |
| 3.01 | 4.00 | 23,070 |
| 4.01 | 5.00 | 18,770 |

| SA 56 LUC 003 Deer Island Heights | | |
|--------------------------------------|------|-------------------|
| Size (Acres) | | Value Lump Sum |
| From | To | |
| 0.00 | 0.60 | 39,100 |
| 0.61 | 0.80 | 41,060 |
| 0.81 | 1.00 | 43,010 |
| Over 1 Acre | | Per Acre |
| 1.01 | 2.00 | 36,750 |
| 2.01 | 3.00 | 28,930 |
| 3.01 | 4.00 | 23,070 |
| 4.01 | 5.00 | 18,770 |

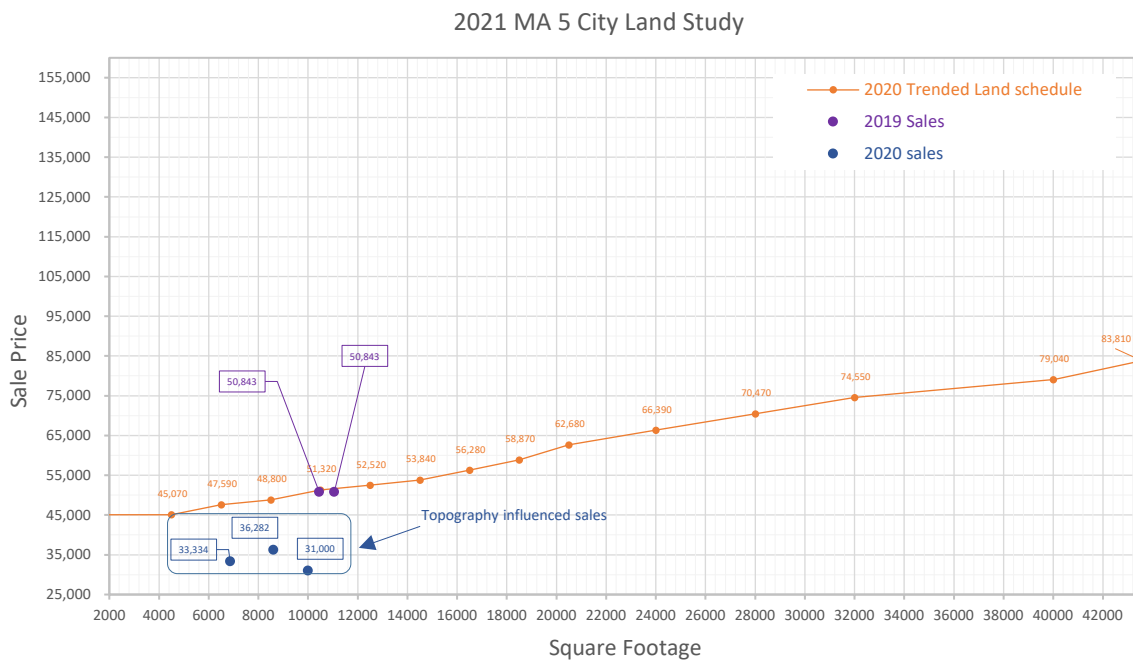
Maintenance Area (MA) 5, City of Clatskanie Land Setup

Analysis

MA 05 SA 00 (Undefined) and SA 40 (Duplex, Triplex, 4-plex)

There was a total of five sales available for this 2021 analysis of vacant land in the City of Clatskanie. An initial review of the sales indicates that only two sales would be considered most reflective of a typical base lot. The sale date range for these 5 sales is 1/1/2019 through 7/15/2020. All sales were time trended to the base appraisal date of 1/1/20. The sales were then analyzed, plotted and compared against the trended 2020 land schedule. Of the 5 sales, 2 sales fell within the trended 2020 land schedule, while the other 3 sales fell below the trended schedule. This is likely due to the minor topography that exists on those 3 properties. Once reviewed in entirety, it was found that all five sales appear to support the 2020 trended land schedule.

Graph - MA 5 SA 00 and SA 40 City Base Land Sales



MA 5 City Acreage

There were no sales available for the 2021 vacant land study for city acreage in the City of Clatskanie.

Graph - MA 1 City Acreage Base Land Sales

No datasets available

Conclusions

Based on the findings from the analysis of SA 00 and SA 40 in the City of Clatskanie, it is recommended to use the 2020 base land schedule with a ratio trend applied of 1.04.

Clatskanie City acreage returned no sales data. Therefore, it is recommended to use the 2020 land schedule with the 2020 trend of 1.04 applied.

MA 5 City of Clatskanie Recalculation Land Schedules for 2021

SA = Study Area (Properties, usually within specified boundaries, that share similar market attributes and influence)

LUC = Land Use Code (Type of land value schedule used for assessment)

001 = Residential City Under an Acre – Square Feet

002 = Residential City Acreage – Acres

| SA 00 LUC 001 General Clatskanie | | |
|-------------------------------------|-------|----------------|
| Size (sq. ft.) | | Total Value |
| From | To | |
| 1 | 4500 | 45,070 |
| 4501 | 6500 | 47,590 |
| 6501 | 8500 | 48,800 |
| 8501 | 10500 | 51,320 |
| 10501 | 12500 | 52,520 |
| 12501 | 14500 | 53,840 |
| 14501 | 16500 | 56,280 |
| 16501 | 18500 | 58,870 |
| 18501 | 20500 | 62,680 |
| 20501 | 24000 | 66,390 |
| 24001 | 28000 | 70,470 |
| 28001 | 32000 | 74,550 |
| 32001 | 40000 | 79,040 |
| 40001 | 43560 | 83,810 |

| SA 40 LUC 001 General Clatskanie | | |
|-------------------------------------|-------|----------------|
| Size (sq. ft.) | | Total Value |
| From | To | |
| 1 | 4500 | 45,070 |
| 4501 | 6500 | 47,590 |
| 6501 | 8500 | 48,800 |
| 8501 | 10500 | 51,320 |
| 10501 | 12500 | 52,520 |
| 12501 | 14500 | 53,840 |
| 14501 | 16500 | 56,280 |
| 16501 | 18500 | 58,870 |
| 18501 | 20500 | 62,680 |
| 20501 | 24000 | 66,390 |
| 24001 | 28000 | 70,470 |
| 28001 | 32000 | 74,550 |
| 32001 | 40000 | 79,040 |
| 40001 | 43560 | 83,810 |

| SA 00 LUC 002 City Acreage | | |
|-------------------------------|--------|-------------------|
| Size (Acres) | | Value Per Acre |
| From | To | |
| 0 | 999999 | 44,610 |

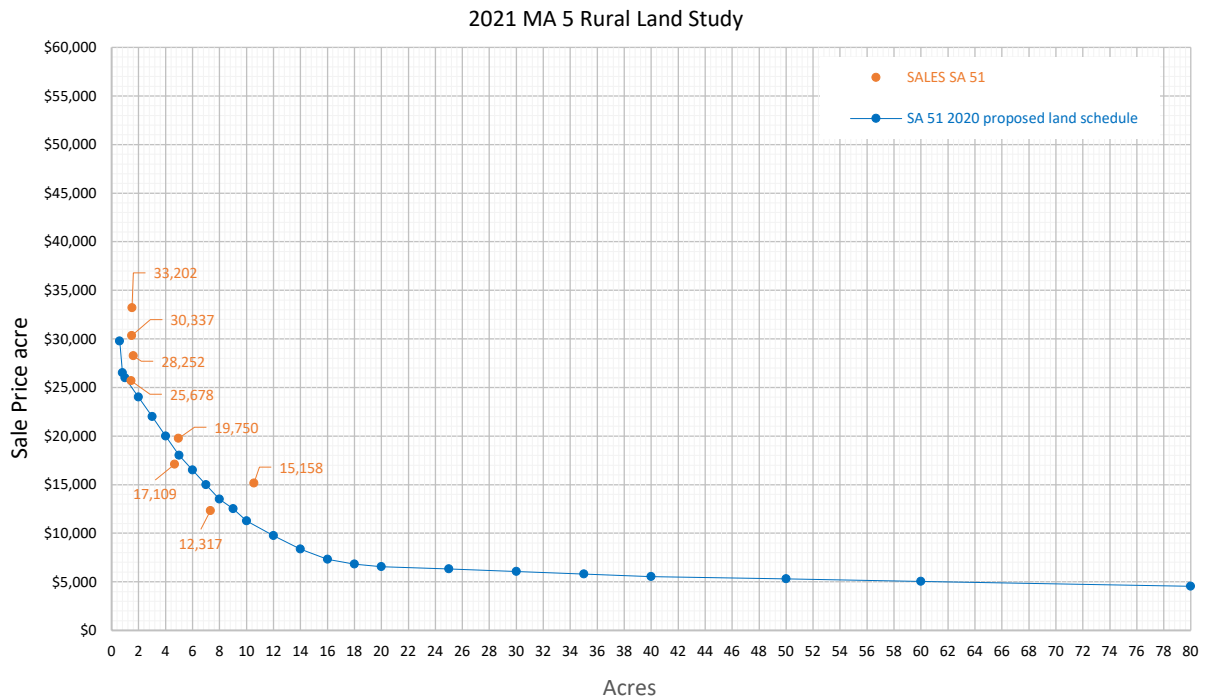
Maintenance Area (MA) 5, Rural Clatskanie Land Setup

Analysis

MA 5 SA 51 (Rural Value Zone 1)

The vacant land study in MA 5 SA 51 returned a total of 9 sales for consideration. It was found that one of the sales has sold to a rock products company. The remaining eight sales were considered usable and range in date from 1/1/2019 to 12/31/2019. These were time adjusted to the base appraisal date of 1/1/2020. The sales were examined, plotted, and then compared against the trended 2020 vacant rural land schedule for Clatskanie. The resulting study did support the 2020 schedule but indicated a potential modification to the acre range of "0 to 20". Two of the sales had some market related topography influences. Based on the data available, a slight increase to the MA 5 SA 51 rural land schedule is evident.

Graph - MA 5 SA 51 Rural Land Sales



MA 5 SA 55 (Dike Land)

The search of Dike land (SA 55) sales in Clatskanie returned results for analysis.

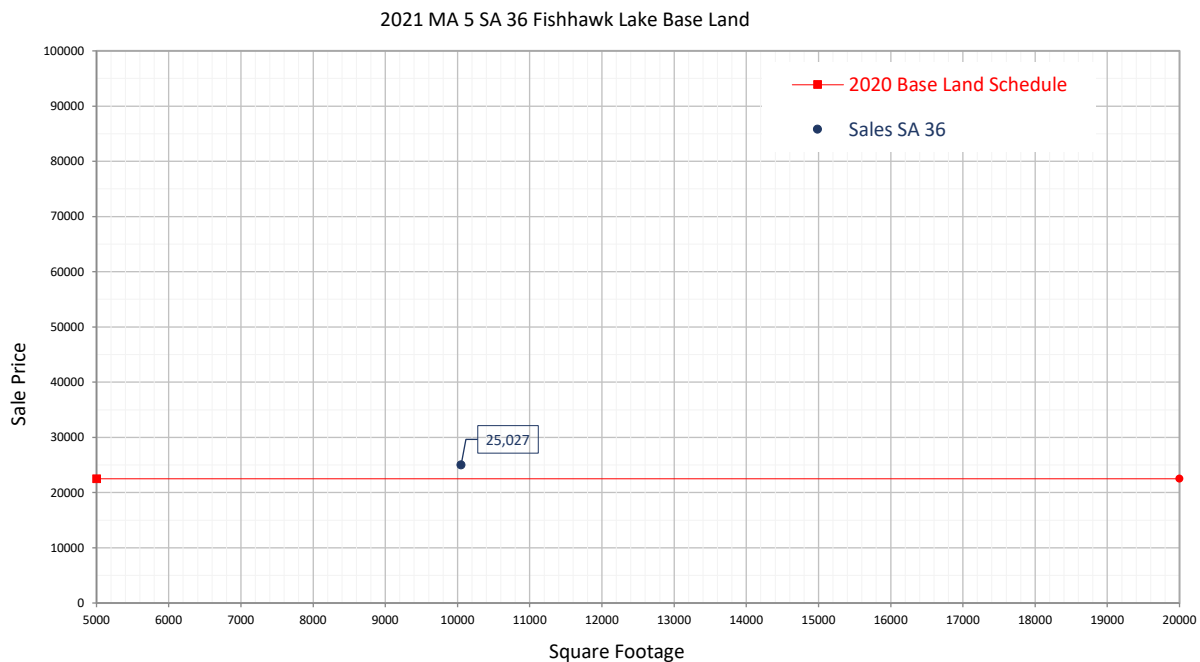
Graph - MA 5 SA 55 Rural Land Sales

No datasets were found to plot.

MA 5 SA 35 (Fishhawk Lake)

For this 2021 analysis of vacant land sales at Fishhawk Lake, the sales data was queried between the dates of 1/1/2018 through 7/20/2020. The results returned a total of six vacant land sales and upon review of each sale, it was found that three of the sales were eliminated because they had lake and creek frontage. Of the three remaining sales, one had a topography issue and another unconfirmed sale was found to not have been listed on the open market. With having exhausted the search for undeveloped land sales and having only one sale remaining as a credible indicator of value, it was deemed appropriate to perform the extraction method on improved sales. The improved extraction method returned two sales but resulted in an inconclusive outcome. The single remaining credible sale was plotted on the graph and compared with the un-trended 2020 base land value which appears to support the 2020 un-trended base schedule.

Graph - MA 5 SA 36 Rural Land Sales



Conclusions

For 2020 in SA 51, the useable sales plotted on the graph did support a slight increase to the rural vacant land schedule. Therefore, it is recommended to use the SA 51 LUC 003 base land schedule shown on the subsequent page.

It is recommended that the Clatskanie Dike Land (SA 55) base land value will be a carry forward of the 2020 rural vacant land schedule applying the 2020 ratio trend of 1.02 for the 2021 year.

Due to the lack of data available for Fishhawk Lake (SA 36), it's recommended to carry forward the un-trended 2020 base land value of \$22,500 per lot for the 2021 setup.

MA 5 Rural Clatskanie Recalculation Land Schedules for 2021

SA = Study Area (Properties, usually within specified boundaries, that share similar market attributes and influence)

LUC = Land Use Code (Type of land value schedule used for assessment)

003 = Residential Rural Tract – Acres

| SA 51 LUC 003 Clatskanie Value Zone 1 | | |
|--|-----------|----------|
| Size (Acres) | | Value |
| From | To | Lump Sum |
| 0.00 | 0.60 | 29,780 |
| 0.61 | 0.80 | 26,500 |
| 0.81 | 1.00 | 26,000 |
| Over 1 Acre | | Per Acre |
| 1.01 | 2.00 | 24,000 |
| 2.01 | 3.00 | 22,000 |
| 3.01 | 4.00 | 20,000 |
| 4.01 | 5.00 | 18,000 |
| 5.01 | 6.00 | 16,500 |
| 6.01 | 7.00 | 15,000 |
| 7.01 | 8.00 | 13,500 |
| 8.01 | 9.00 | 12,500 |
| 9.01 | 10.00 | 11,260 |
| 10.01 | 12.00 | 9,750 |
| 12.01 | 14.00 | 8,360 |
| 14.01 | 16.00 | 7,320 |
| 16.01 | 18.00 | 6,820 |
| 18.01 | 20.00 | 6,560 |
| 20.01 | 25.00 | 6,310 |
| 25.01 | 30.00 | 6,060 |
| 30.01 | 35.00 | 5,810 |
| 35.01 | 40.00 | 5,550 |
| 40.01 | 50.00 | 5,300 |
| 50.01 | 60.00 | 5,050 |
| 60.01 | 80.00 | 4,540 |
| 80.01 | 999999.00 | 4,040 |

| SA 55 LUC 003 Clatskanie Dikeland | | |
|--------------------------------------|-----------|----------|
| Size (Acres) | | Value |
| From | To | Lump Sum |
| 0.00 | 0.60 | 23,460 |
| 0.61 | 0.80 | 22,440 |
| 0.81 | 1.00 | 20,400 |
| Over 1 Acre | | Per Acre |
| 1.01 | 2.00 | 18,360 |
| 2.01 | 3.00 | 16,320 |
| 3.01 | 4.00 | 14,790 |
| 4.01 | 5.00 | 13,260 |
| 5.01 | 6.00 | 12,240 |
| 6.01 | 7.00 | 10,710 |
| 7.01 | 8.00 | 9,690 |
| 8.01 | 9.00 | 8,670 |
| 9.01 | 10.00 | 8,160 |
| 10.01 | 12.00 | 6,940 |
| 12.01 | 14.00 | 6,020 |
| 14.01 | 16.00 | 5,300 |
| 16.01 | 18.00 | 4,900 |
| 18.01 | 20.00 | 4,690 |
| 20.01 | 25.00 | 4,280 |
| 25.01 | 30.00 | 4,080 |
| 30.01 | 35.00 | 3,670 |
| 35.01 | 40.00 | 3,260 |
| 40.01 | 50.00 | 2,650 |
| 50.01 | 60.00 | 2,240 |
| 60.01 | 80.00 | 1,840 |
| 80.01 | 999999.00 | 1,530 |

| SA 36 LUC 003 Fishhawk Lake Estates | | |
|--|------|----------|
| Size (Acres) | | Value |
| From | To | Lump Sum |
| 0.01 | 5.00 | 22,500 |

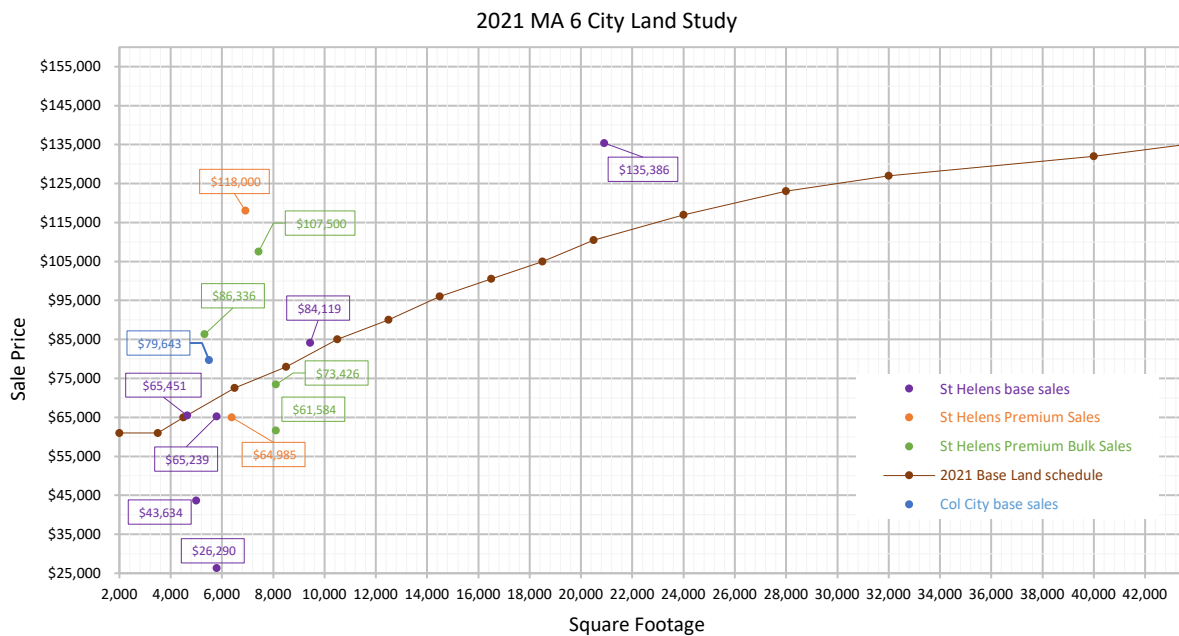
Maintenance Area (MA) 6, City of Columbia City Land Setup

Analysis

MA 6 SA 01 (Undefined) and SA 31 (Duplex, Triplex, 4-plex)

Columbia City had no bare land base sales between 1/1/2019 and 12/31/2019 for SA 01 and SA 31. Therefore, the search was expanded to include land that sold between 1/1/2018 and 6/30/2020. The expanded search parameters resulted in one base land sale available for analysis. Due to the lack of base land sales in Columbia City, sales from the nearby and competing market area of St Helens were reviewed and plotted. In St Helens, there was a total of 13 usable sales available for analysis. Of those sales, four were found to be bulk sales of already developed lots sold by developers to home builders. The remaining 9 sales were a mix of infill lots and subdivision lots. These additional 13 sales from St Helens, would openly compete in Columbia City and are deemed credible indicators in creating a new land schedule for Columbia City.

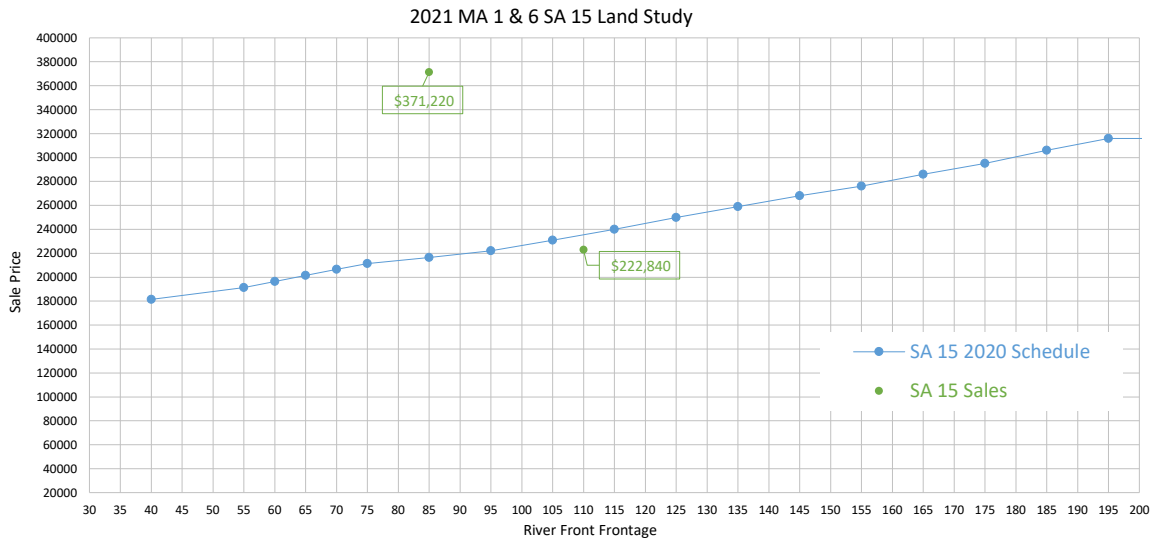
Graph – MA 6 SA 01 and 31 City Land Sales



MA 06 SA 15 (Riverfront)

For this analysis of riverfront undeveloped land in MA 6, only 2 sales available for analysis in Columbia City and none available in adjacent City of St. Helens. The two sales were plotted on the graph and compared to the prior 2020 land schedule. Despite the limited sales data for this study area, the 2020 land schedule is supported by these two sales.

Graph - MA 6 SA 15 City Base Land Sales



MA 6 SA 01 City Acreage

A search for city acreage within Columbia City was conducted. There were sales in Columbia City for the time period of 1/1/2018-06/30/2020 for this classification of property. Due to the nearby and competing nature that St. Helens provides market, the city acreage schedule for St. Helens was analyzed.

Graph - MA 6 City Acreage Land Sales

No sales were plotted

Conclusions

It is therefore recommended to use the new proposed base land schedule for MA 6 SA 01 and SA 31 for the 2021 Setup.

For SA 15 (Riverfront), the decision was made to keep the current 2020 base land schedule with no trend.

Due to the lack of city acreage sales in Columbia City, it has been decided that the city acreage schedule from St Helens be adopted for SA 01 City Acreage for 2021.

MA 6 City of Columbia City Recalculation Land Schedules for 2021

SA = Study Area (Properties, usually within specified boundaries, that share similar market attributes and influence)

LUC = Land Use Code (Type of land value schedule used for assessment)

001 = Residential City Under an Acre – Square Feet

002 = Residential City Acreage – Acres

005 = Residential Riverfront – Front Footage

| SA 01 LUC 001 General Columbia City | | |
|--|-------|-------------|
| Size (sq. ft.) | | Total Value |
| From | To | |
| 1 | 4500 | 65,000 |
| 4501 | 6500 | 72,500 |
| 6501 | 8500 | 78,000 |
| 8501 | 10500 | 85,000 |
| 10501 | 12500 | 90,000 |
| 12501 | 14500 | 96,000 |
| 14501 | 16500 | 100,500 |
| 16501 | 18500 | 105,000 |
| 18501 | 20500 | 110,500 |
| 20501 | 24000 | 117,000 |
| 24001 | 28000 | 123,000 |
| 28001 | 32000 | 127,000 |
| 32001 | 40000 | 132,000 |
| 40001 | 43560 | 135,000 |

| SA 31 LUC 001 Duplex, Triplex, Fourplex | | |
|--|-------|-------------|
| Size (sq. ft.) | | Total Value |
| From | To | |
| 1 | 4500 | 65,000 |
| 4501 | 6500 | 72,500 |
| 6501 | 8500 | 78,000 |
| 8501 | 10500 | 85,000 |
| 10501 | 12500 | 90,000 |
| 12501 | 14500 | 96,000 |
| 14501 | 16500 | 100,500 |
| 16501 | 18500 | 105,000 |
| 18501 | 20500 | 110,500 |
| 20501 | 24000 | 117,000 |
| 24001 | 28000 | 123,000 |
| 28001 | 32000 | 127,000 |
| 32001 | 40000 | 132,000 |
| 40001 | 43560 | 135,000 |

| SA 15 LUC 005 Riverfront | | |
|-----------------------------|--------|-------------|
| Size (front footage) | | Total Value |
| From | To | |
| 0 | 40 | 181,450 |
| 41 | 50 | 186,450 |
| 51 | 55 | 191,450 |
| 56 | 60 | 196,450 |
| 61 | 65 | 201,450 |
| 66 | 70 | 206,450 |
| 71 | 75 | 211,450 |
| 76 | 85 | 216,450 |
| 86 | 95 | 222,000 |
| 96 | 105 | 231,000 |
| 106 | 115 | 240,000 |
| 116 | 125 | 250,000 |
| 126 | 135 | 259,000 |
| 136 | 145 | 268,000 |
| 146 | 155 | 276,000 |
| 156 | 165 | 286,000 |
| 166 | 175 | 295,000 |
| 176 | 185 | 306,000 |
| 186 | 195 | 316,000 |
| 196 | 999999 | 318,000 |

| SA 01 LUC 002 City Acreage | | |
|-------------------------------|--------|----------------|
| Size (Acres) | | Value Per Acre |
| From | To | |
| 1.00 | 999999 | 107,700 |

Maintenance Area (MA) 6, Rural Saint Helens Land Setup

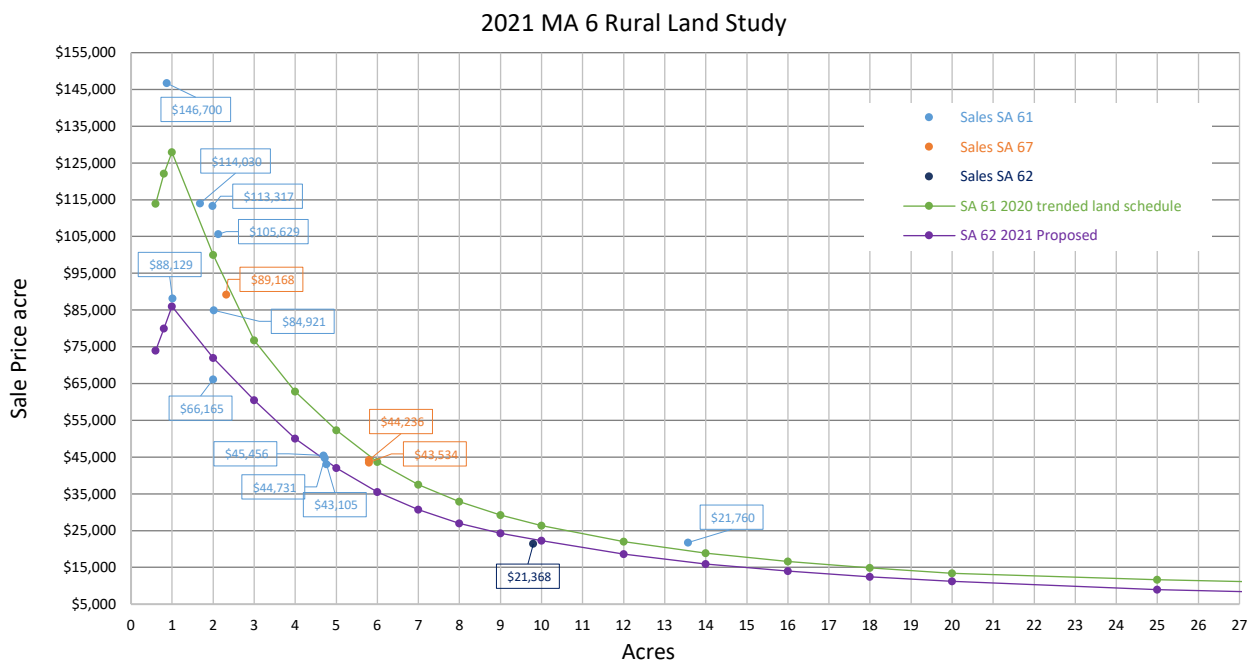
Analysis

MA 6 SA 61 (Rural Value Zone 1 North County), SA 62 (Rural Value Zone 2), and SA 67 (Rural Value Zone 1 South County)

For this vacant land study of SA 61 and SA 67, there were 15 sales analyzed. Of those sales, 11 were considered usable in SA 61 and three usable sales were analyzed for SA 67. All sales analyzed ranged from 1/1/2019 to 12/31/2019 and were time trended to the base appraisal date of 1/1/2020. The sales were then applied to a graph analyzed. There did not appear to be a value difference between SA 61 and SA 67. Therefore, the 2019 bare land schedule with the 2020 trend applied was then added to the graph. The sales for these two MA fell in line with the trended line.

For SA 62, there was one usable sale and because of this the 2019 land schedule with the 2020 trend was plotted and analyzed. The one useable sale did show a slight uptick in value. Therefore, a slight adjustment was made to a portion of the 2020 Land Schedule, creating a new land schedule for 2021.

Graph - MA 6 Rural Land Sales



Conclusion

The sales data for SA 61 and SA 67 support the existing 2019 bare land schedule with the 2020 trend applied and therefore will be used for the 2021 base land schedule for those areas. For SA 62, the proposed 2021 land schedule will be adopted.

MA 6 Rural Saint Helens Recalculation Land Schedules for 2021

SA = Study Area (Properties, usually within specified boundaries, that share similar market attributes and influence)

LUC = Land Use Code (Type of land value schedule used for assessment)

003 = Residential Rural Tract – Acres

| SA 61 LUC 003 Rural St Helens Value Zone 1 | | | SA 62 LUC 003 Rural St Helens Value Zone 2 | | | SA 67 LUC 003 Rural St Helens Value Zone 1 | | |
|---|-----------|----------|---|-----------|----------|---|-----------|----------|
| Size (Acres) | | Value | Size (Acres) | | Value | Size (Acres) | | Value |
| From | To | Lump Sum | From | To | Lump Sum | From | To | Lump Sum |
| 0.00 | 0.60 | 113,950 | 0.00 | 0.60 | 74,000 | 0.00 | 0.60 | 113,950 |
| 0.61 | 0.80 | 122,090 | 0.61 | 0.80 | 80,000 | 0.61 | 0.80 | 122,090 |
| 0.81 | 1.00 | 127,910 | 0.81 | 1.00 | 86,000 | 0.81 | 1.00 | 127,910 |
| Over 1 Acre | | Per Acre | Over 1 Acre | | Per Acre | Over 1 Acre | | Per Acre |
| 1.01 | 2.00 | 100,000 | 1.01 | 2.00 | 72,000 | 1.01 | 2.00 | 100,000 |
| 2.01 | 3.00 | 76,740 | 2.01 | 3.00 | 60,500 | 2.01 | 3.00 | 76,740 |
| 3.01 | 4.00 | 62,790 | 3.01 | 4.00 | 50,000 | 3.01 | 4.00 | 62,790 |
| 4.01 | 5.00 | 52,330 | 4.01 | 5.00 | 42,000 | 4.01 | 5.00 | 52,330 |
| 5.01 | 6.00 | 43,720 | 5.01 | 6.00 | 35,500 | 5.01 | 6.00 | 43,720 |
| 6.01 | 7.00 | 37,510 | 6.01 | 7.00 | 30,750 | 6.01 | 7.00 | 37,510 |
| 7.01 | 8.00 | 32,850 | 7.01 | 8.00 | 27,000 | 7.01 | 8.00 | 32,850 |
| 8.01 | 9.00 | 29,240 | 8.01 | 9.00 | 24,250 | 8.01 | 9.00 | 29,240 |
| 9.01 | 10.00 | 26,330 | 9.01 | 10.00 | 22,250 | 9.01 | 10.00 | 26,330 |
| 10.01 | 12.00 | 21,980 | 10.01 | 12.00 | 18,600 | 10.01 | 12.00 | 21,980 |
| 12.01 | 14.00 | 18,900 | 12.01 | 14.00 | 15,950 | 12.01 | 14.00 | 18,900 |
| 14.01 | 16.00 | 16,580 | 14.01 | 16.00 | 13,960 | 14.01 | 16.00 | 16,580 |
| 16.01 | 18.00 | 14,830 | 16.01 | 18.00 | 12,410 | 16.01 | 18.00 | 14,830 |
| 18.01 | 20.00 | 13,370 | 18.01 | 20.00 | 11,170 | 18.01 | 20.00 | 13,370 |
| 20.01 | 25.00 | 11,630 | 20.01 | 25.00 | 8,940 | 20.01 | 25.00 | 11,630 |
| 25.01 | 30.00 | 10,470 | 25.01 | 30.00 | 7,640 | 25.01 | 30.00 | 10,470 |
| 30.01 | 35.00 | 9,880 | 30.01 | 35.00 | 6,550 | 30.01 | 35.00 | 9,880 |
| 35.01 | 40.00 | 9,300 | 35.01 | 40.00 | 6,060 | 35.01 | 40.00 | 9,300 |
| 40.01 | 50.00 | 8,720 | 40.01 | 50.00 | 5,540 | 40.01 | 50.00 | 8,720 |
| 50.01 | 60.00 | 8,140 | 50.01 | 60.00 | 5,060 | 50.01 | 60.00 | 8,140 |
| 60.01 | 80.00 | 7,560 | 60.01 | 80.00 | 5,000 | 60.01 | 80.00 | 7,560 |
| 80.01 | 999999.00 | 5,810 | 80.01 | 999999.00 | 4,560 | 80.01 | 999999.00 | 5,810 |

2021 On-Site Development (OSD) Analysis and Conclusions

Maintenance Area 1, City of Saint Helens On-Site Development (OSD) Study

Analysis

The cost figures below are estimates associated with the development of a residential structure within the City of St Helens. The categories listed below are market related costs and supplemental development charges (SDC) required by the owner, or developer, for site development of a new structure.

- Excavation costs include; clearing, driveway, excavation, backfill, grading, & utility trenching. The site development cost is based on an overall typical site of 5-10k square foot lot.
- Power costs are provided by the local governing utility company Columbia River PUD. These cost estimates are based on CRPUD's flat rate fee schedule.
- All the necessary SDC fees associated with; water, sewer, parks, streets, and storms are only charged at initial development of a site.
- Multifamily properties, if available, have the choice to have each unit metered independently for water and sewer for billing purposes. It should be noted that contractors indicated no real increase in excavation costs for the typical up to 4 unit multifamily. These cost figures have been acquired and refreshed annually to keep up with market related development costs of residential.

| Description | SFD | Duplex | Triplex | Fourplex |
|--------------------------------------|-----------------|-----------------|-----------------|-----------------|
| Excavation | \$11,000 | \$11,000 | \$11,000 | \$11,000 |
| Power (Columbia River PUD) | \$1,740 | \$1,880 | \$2,030 | \$2,190 |
| Water SDC + connection | \$4,086 | \$8,172 | \$12,258 | \$16,344 |
| Sanitary services SDC + connection | \$4,252 | \$8,504 | \$12,756 | \$17,008 |
| Parks SDC | \$2,944 | \$2,904 | \$4,357 | \$5,809 |
| Streets SDC | \$2,370 | \$4,233 | \$6,350 | \$8,466 |
| Storm SDC | \$821 | \$821 | \$1,231 | \$1,642 |
| School Construction Excise Tax (CET) | \$2,340 | \$2,600 | \$3,640 | \$4,680 |
| TOTAL | \$29,553 | \$40,114 | \$53,622 | \$67,139 |

Conclusions

Due to no increase in construction costs related to site development, it is concluded that the prior year 2019/2020 OSD development costs be rolled forward and utilized in 2021. The OSD costs for 2021 are listed below.

| 2021 City of Saint Helens OSD | |
|-------------------------------|----------|
| Single Family Dwelling | \$29,600 |
| Multi-Family – Duplex | \$40,100 |
| Multi-Family – Triplex | \$53,600 |
| Multi-Family – Fourplex | \$67,100 |

Maintenance Area 2, City of Scappoose On-Site Development (OSD) Study

Analysis

The cost figures below are cost estimates associated with the development of a residential structure within the City of Scappoose. The categories listed below are market related costs and supplemental development charges (SDC) required by the owner or, developer, for site development of a new structure.

- Excavation costs include; clearing, driveway, excavation, backfill, grading, & utility trenching. The site development cost is based on an overall typical site of 5-10k square foot lot.
- Power costs are provided by the local governing utility company Columbia River PUD. These cost estimates are based on CRPUD's flat rate fee schedule.
- All the necessary SDC fees associated with; water, sewer, parks, streets, and storms are SDC fees that are charged only at initial development of a site.
- Multi-family properties in this area generally opt to have each unit separately metered for water and sewer, because of the cost of water & sewer rates. It should be noted that contractors indicated no real increase in excavation costs for the typical up to 4 unit multi-family. These cost figures have been acquired and refreshed annually to keep up with market related development costs of residential dwellings.

| Description | SFD | Duplex | Triplex | Fourplex |
|--------------------------------------|-----------------|-----------------|-----------------|-----------------|
| Excavation | \$11,000 | \$11,000 | \$11,000 | \$11,000 |
| Power (Columbia River PUD) | \$1,740 | \$1,880 | \$2,030 | \$2,190 |
| Water SDC + connection | \$5,715 | \$11,430 | \$17,145 | \$22,860 |
| Sanitary services SDC + connection | \$5,116 | \$10,232 | \$15,348 | \$20,464 |
| Parks SDC | \$2,087 | \$3,068 | \$4,603 | \$6,136 |
| Streets SDC | \$2,034 | \$4,068 | \$6,102 | \$8,136 |
| Storm SDC | \$629 | \$629 | \$944 | \$1,258 |
| School Construction Excise Tax (CET) | \$2,268 | \$2,520 | \$3,528 | \$4,536 |
| TOTAL | \$30,589 | \$44,827 | \$60,699 | \$76,580 |

Conclusions

Due to no increase in construction costs related to site development, it is concluded that the prior year 2019/2020 OSD development costs be rolled forward and utilized in 2021. The OSD costs for 2021 are listed below.

| 2021 City of Scappoose OSD | |
|----------------------------|----------|
| Single Family Dwelling | \$30,600 |
| Multi-Family – Duplex | \$44,800 |
| Multi-Family – Triplex | \$60,700 |
| Multi-Family – Fourplex | \$76,600 |

Maintenance Area 2, Rural Scappoose On-Site Development (OSD) Study

Analysis

The cost figures below are cost estimates associated with the development of a residential structure within the rural areas of Scappoose. The categories listed below are market related costs and supplemental development charges (SDC) required by the owner, or developer, for site development of a new structure.

- Excavation costs include; clearing, driveway, excavation, backfill, grading, & utility trenching. The site development cost is based on an overall typical site of less than an acre.
- Power costs are provided by the local governing utility companies; Columbia River PUD (CRPUD), West Oregon Electric, and PGE. Approximately 75% of the area is served by Columbia River PUD, therefore these cost estimates are based on CRPUD's flat rate fee schedule.
- Water is generally provided by drilled domestic water wells on each property at an average well depth of 280' deep (per local drillers).
- Sanitation is generally provided by a private onsite standard septic system. Its known that other alternative septic systems are utilized throughout the county, but the standard septic system is reported to be the typical system as shown below. Columbia County Land Development Services imposes transportation & parks SDC fees, that are charged at initial development of the site.
- Multi-family properties in the rural areas are limited, with the assumption that they are only separately metered for electric and not water & sewer. It should be noted that contractors indicated no real increase in excavation costs for the typical up to 4 unit multi-family. These cost figures have been acquired and refreshed annually to keep up with market related development costs of residential dwellings.

| Description | SFD | Duplex | Triplex | Fourplex |
|--|-----------------|-----------------|-----------------|-----------------|
| Excavation | \$17,100 | \$17,100 | \$17,100 | \$17,100 |
| Power (Columbia River PUD) | \$4,282 | \$5,267 | \$6,268 | \$7,270 |
| Well Drilling & Pump System 280' @\$65 | \$18,500 | \$18,500 | \$18,500 | \$18,500 |
| Sanitation (Standard Septic) w/permits | \$11,473 | \$11,473 | \$11,473 | \$11,473 |
| LDS Transportation SDC | \$2,273 | \$2,273 | \$2,273 | \$2,273 |
| LDS Parks SDC | \$750 | \$750 | \$750 | \$750 |
| School Construction Excise Tax (CET) | \$2,268 | \$2,520 | \$3,528 | \$4,536 |
| TOTAL | \$56,646 | \$57,882 | \$59,891 | \$61,902 |

Conclusions

Due to no increase in construction costs related to site development, it is concluded that the prior year 2019/2020 OSD development costs be rolled forward and utilized in 2021. The OSD costs for 2021 are listed below.

| 2021 Rural Scappoose OSD | |
|---------------------------------|----------|
| Single Family Dwelling | \$56,600 |
| Multi-Family – Duplex | \$57,900 |
| Multi-Family – Triplex | \$59,900 |
| Multi-Family – Fourplex | \$61,900 |

Maintenance Area 3, City of Vernonia On-Site Development (OSD) Study

Analysis

The cost figures below are cost estimates associated with the development of a residential structure within the City of Vernonia. The categories listed below are market related costs and supplemental development charges (SDC) required by the owner, or developer, for site development of a new structure.

- Excavation costs include; clearing, driveway, excavation, backfill, grading, & utility trenching. The site development cost is based on an overall typical site of 5-10k square foot lot.
- Power costs are provided by the local governing utility company West Oregon Electric Co-op (WOEC).
- All the necessary SDC fees associated with; water, sewer, parks, streets, and storms are fees that are charged only at initial development of a site.
- Multi-family properties in this area generally opt to have each unit separately metered for water and sewer, because of the cost of water & sewer rates. It should be noted that contractors indicated no real increase in excavation costs for up to a typical 4-unit multi-family. These cost figures have been acquired and refreshed annually to keep up with market related development costs of residential dwellings.

| Description | SFD | Duplex | Triplex | Fourplex |
|---------------------------------|-----------------|-----------------|-----------------|-----------------|
| Excavation | \$11,000 | \$11,000 | \$11,000 | \$11,000 |
| Power (Western Oregon Electric) | \$5,305 | \$6,555 | \$7,805 | \$9,055 |
| Sewer SDC | \$2,957 | \$5,914 | \$8,871 | \$11,828 |
| Storm SDC | \$1,340 | \$2,680 | \$4,020 | \$5,360 |
| Water SDC | \$2,269 | \$4,538 | \$6,807 | \$9,076 |
| Streets SDC | \$858 | \$1,716 | \$2,574 | \$3,432 |
| Parks SDC | \$1,000 | \$2,000 | \$3,000 | \$4,000 |
| Water Connection Fee | \$1,050 | \$2,100 | \$3,150 | \$4,200 |
| Sewer Connection Fee | \$1,250 | \$2,500 | \$3,750 | \$5,000 |
| TOTAL | \$27,029 | \$39,003 | \$50,977 | \$62,951 |

Conclusions

Due to no increase in construction costs related to site development, it is concluded that the prior year 2019/2020 OSD development costs be rolled forward and utilized in 2021. The OSD costs for 2021 are listed below.

| 2021 City of Vernonia OSD | |
|----------------------------------|----------|
| Single Family Dwelling | \$27,000 |
| Multi-Family – Duplex | \$39,000 |
| Multi-Family – Triplex | \$51,000 |
| Multi-Family – Fourplex | \$63,000 |

Maintenance Area 3, Rural Vernonia On-Site Development (OSD) Study

Analysis

The cost figures below are cost estimates associated with the development of a residential structure within the rural areas of Vernonia. The categories listed below are market related costs and supplemental development charges (SDC) required by the owner or developer for site development of a new structure.

- Excavation costs include; clearing, driveway, excavation, backfill, grading, & utility trenching. The site development cost is based on an overall typical site of less than an acre.
- Power costs estimates are provided by the local governing utility company West Oregon Electric Co-op (WOEC).
- Water is generally provided by drilled domestic water wells on each property with an average well depth of 280' deep (per local drillers).
- Sanitation is generally provided by a private onsite standard septic system. Its known that other alternative septic systems are utilized throughout the county, but the standard septic system is reported to be the most typical system as shown below. Columbia County Land Development Services impose transportation & park SDC fees, which are charged at initial development of the site.
- Multi-family properties in the rural areas are limited, with the assumption that they are only separately metered for electric and not water & sewer. It should be noted that contractors indicated no real increase in excavation costs for up to the 4 unit multi-family. These cost figures have been acquired and refreshed annually to keep up with market related development costs of residential dwellings.

| Description | SFD | Duplex | Triplex | Fourplex |
|--|-----------------|-----------------|-----------------|-----------------|
| Excavation | \$17,100 | \$17,100 | \$17,100 | \$17,100 |
| Power (Western Oregon Electric) | \$6,896 | \$8,222 | \$19,548 | \$10,875 |
| Well Drilling & Pump System 280' @\$65 | \$18,500 | \$18,500 | \$18,500 | \$18,500 |
| Sanitation (Standard Septic) w/permits | \$11,473 | \$11,473 | \$11,473 | \$11,473 |
| LDS Transportation SDC | \$2,273 | \$2,273 | \$2,273 | \$2,273 |
| LDS Parks SDC | \$750 | \$750 | \$750 | \$750 |
| TOTAL | \$56,992 | \$58,318 | \$59,644 | \$60,971 |

Conclusions

Due to no increase in construction costs related to site development, it is concluded that the prior year 2019/2020 OSD development costs be rolled forward and utilized in 2021. The OSD costs for 2021 are listed below.

| 2021 Rural Vernonia OSD | |
|--------------------------------|----------|
| Single Family Dwelling | \$57,000 |
| Multi-Family – Duplex | \$58,300 |
| Multi-Family – Triplex | \$59,600 |
| Multi-Family – Fourplex | \$61,000 |

Maintenance Area 4, City of Rainier On-Site Development (OSD) Study

Analysis

The cost figures below are cost estimates associated with the development of a residential structure within the City of Rainier. The categories listed below are market related costs and supplemental development charges (SDC) required by the owner, or developer, for site development of a new structure.

Excavation costs include; clearing, driveway, excavation, backfill, grading, & utility trenching. The site development cost is based on an overall typical site of 5-10k square foot lot.

Power costs are provided by the local governing utility company Clatskanie PUD. Clatskanie PUD offers a line credit for new installations that generally cover the costs.

All the necessary SDC fees associated with water & sewer are charged at initial development of a site.

Multi-family properties in Rainier generally opt not to separately meter for water and sewer, but do opt for a separate meter for electric. It should be noted that contractors indicated no real increase in excavation costs for up to a typical 4 unit multi-family home. These cost figures have been acquired and refreshed annually to keep up with market related development costs of residential dwellings.

| Description | SFD | Duplex | Triplex | Fourplex |
|------------------------------------|-----------------|-----------------|-----------------|-----------------|
| Excavation | \$11,000 | \$11,000 | \$11,000 | \$11,000 |
| Power (Clatskanie PUD) | \$100 | \$100 | \$100 | \$100 |
| Sanitary services SDC + connection | \$2,745 | \$5,490 | \$8,235 | \$10,980 |
| Water SDC + connection | \$1,420 | \$1,420 | \$1,420 | \$1,420 |
| TOTAL | \$15,265 | \$18,010 | \$20,755 | \$23,500 |

Conclusions

Due to no increase in construction costs related to site development, it is concluded that the prior year 2019/2020 OSD development costs be rolled forward and utilized in 2021. The OSD costs for 2021 are listed below.

| 2021 City of Rainier OSD | |
|---------------------------------|----------|
| Single Family Dwelling | \$15,300 |
| Multi-Family – Duplex | \$18,000 |
| Multi-Family – Triplex | \$20,800 |
| Multi-Family – Fourplex | \$23,500 |

Maintenance Area 4, Rural Rainier On-Site Development (OSD) Study

Analysis

The cost figures below are cost estimates associated with the development of a residential structure within the rural areas of Rainier. The categories listed below are market related costs and supplemental development charges (SDC) required by the owner, or developer, for site development of a new structure.

- Excavation costs include; clearing, driveway, excavation, backfill, grading, & utility trenching. The site development cost is based on an overall typical site of less than an acre.
- Power costs are provided by the local governing utility company Columbia River PUD (CRPUD) and are based on CRPUD's flat rate fee schedule.
- Water is generally provided by drilled domestic water wells on each property at an average well depth of 280' deep (per local drillers).
- Sanitation is generally provided by a private onsite standard septic system. Its known that other alternative septic systems are utilized throughout the county, but the standard septic system is reported to be the typical system as shown below. Columbia County Land Development Services imposes transportation & parks SDC fees, that are charged at initial development of the site.
- Multi-family properties in the rural areas are limited, with the assumption that they are only separately metered for electric and not water & sewer. It should be noted that contractors indicated no real increase in excavation costs for the typical up to 4 unit multi-family. These cost figures have been acquired and refreshed annually to keep up with market related development costs of residential dwellings.

| Description | SFD | Duplex | Triplex | Fourplex |
|--|-----------------|-----------------|-----------------|-----------------|
| Excavation | \$17,100 | \$17,100 | \$17,100 | \$17,100 |
| Power (Columbia River PUD) | \$4,282 | \$5,267 | \$6,268 | \$7,270 |
| Well Drilling & Pump System 280' @\$65 | \$18,500 | \$18,500 | \$18,500 | \$18,500 |
| Sanitation (Standard Septic) w/permits | \$11,473 | \$11,473 | \$11,473 | \$11,473 |
| LDS Transportation SDC | \$2,273 | \$2,273 | \$2,273 | \$2,273 |
| LDS Parks SDC | \$750 | \$750 | \$750 | \$750 |
| TOTAL | \$54,378 | \$55,363 | \$56,364 | \$57,366 |

Conclusions

Due to no increase in construction costs related to site development, it is concluded that the prior year 2019/2020 OSD development costs be rolled forward and utilized in 2021. The OSD costs for 2021 are listed below.

| 2021 Rural Rainier OSD | |
|-------------------------------|----------|
| Single Family Dwelling | \$54,400 |
| Multi-Family – Duplex | \$55,400 |
| Multi-Family – Triplex | \$56,400 |
| Multi-Family – Fourplex | \$57,400 |

Maintenance Area 4, City of Prescott On-Site Development (OSD) Study

Analysis

The cost figures below are cost estimates associated with the development of a residential structure within the rural areas of Rainier. The categories listed below are market related costs and supplemental development charges (SDC) required by the owner, or developer, for site development of a new structure.

- Excavation costs include; clearing, driveway, excavation, backfill, grading, & utility trenching. The site development cost is based on an overall typical site of less than an acre.
- Power costs are provided by the local governing utility company, Columbia River PUD (CRPUD), and are based on CRPUD's flat rate fee schedule.
- Water is provided by a community water source in Prescott.
- Sanitation is generally provided by a private onsite standard septic system. It is known that other alternative septic systems are utilized throughout the county, but the standard septic system is reported to be the typical system as shown below. Columbia County Land Development Services imposes transportation & parks SDC fees, that are charged at initial development of the site.
- Multi-family properties in the rural areas are limited, with the assumption that they are only separately metered for electric and not water & sewer. It should be noted that contractors indicated no real increase in excavation costs for the typical up to 4 unit multi-family. These cost figures have been acquired and refreshed annually to keep up with market related development costs of residential dwellings.

| Description | SFD | Duplex | Triplex | Fourplex |
|--|-----------------|-----------------|-----------------|-----------------|
| Excavation | \$17,100 | \$17,100 | \$17,100 | \$17,100 |
| Power (Columbia River PUD) | \$4,282 | \$5,267 | \$6,268 | \$7,270 |
| Community Water Hook Up | \$500 | \$1,000 | \$1,500 | \$2,000 |
| Sanitation (Standard Septic) w/permits | \$11,473 | \$11,473 | \$11,473 | \$11,473 |
| LDS Transportation SDC | \$2,273 | \$2,273 | \$2,273 | \$2,273 |
| LDS Parks SDC | \$750 | \$750 | \$750 | \$750 |
| TOTAL | \$36,378 | \$37,863 | \$39,364 | \$40,866 |

Conclusions

Due to no increase in construction costs related to site development, it is concluded that the prior year 2019/2020 OSD development costs be rolled forward and utilized in 2021. The OSD costs for 2021 are listed below.

| 2021 City of Prescott OSD | |
|----------------------------------|----------|
| Single Family Dwelling | \$36,400 |
| Multi-Family – Duplex | \$37,900 |
| Multi-Family – Triplex | \$39,400 |
| Multi-Family – Fourplex | \$40,900 |

Maintenance Area 5, City of Clatskanie On-Site Development (OSD) Study

Analysis

The cost figures below are cost estimates associated with the development of a residential structure within the City of Clatskanie. The categories listed below are market related costs and supplemental development charges (SDC) required by the owner, or developer, for site development of a new structure.

- Excavation costs include; clearing, driveway, excavation, backfill, grading, & utility trenching. The site development cost is based on an overall typical site of 5-10k square foot lot.
- Power costs are provided by the local governing utility company Clatskanie PUD. Clatskanie PUD offers a line credit for new installations that generally cover the costs.
- All the necessary SDC fees associated with water & sewer are charged at initial development of a site.
- Multi-family properties in this area generally opt not to separately meter for water and sewer, but do separately meter for electric. It should be noted that contractors indicated no real increase in excavation costs for up to a typical 4 unit multi-family. These cost figures have been acquired and refreshed annually to keep up with market related development costs of residential dwellings.
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| Description | SFD | Duplex | Triplex | Fourplex |
|------------------------------------|-----------------|-----------------|-----------------|-----------------|
| Excavation | \$11,000 | \$11,000 | \$11,000 | \$11,000 |
| Power (Clatskanie) | \$100 | \$100 | \$100 | \$100 |
| Sanitary services SDC + connection | \$1,500 | \$2,250 | \$3,000 | \$3,750 |
| Water SDC + connection | \$1,250 | \$1,900 | \$2,550 | \$3,200 |
| TOTAL | \$13,850 | \$15,250 | \$16,650 | \$18,050 |

Conclusions

Due to no increase in construction costs related to site development, it is concluded that the prior year 2019/2020 OSD development costs be rolled forward and utilized in 2021. The OSD costs for 2021 are listed below.

| 2021 City of Clatskanie OSD | |
|------------------------------------|----------|
| Single Family Dwelling | \$13,900 |
| Multi-Family – Duplex | \$15,300 |
| Multi-Family – Triplex | \$16,700 |
| Multi-Family – Fourplex | \$18,100 |

Maintenance Area 5, Rural Clatskanie On-Site Development (OSD) Study

Analysis

The cost figures below are cost estimates associated with the development of a residential structure within the rural areas of Clatskanie. The categories listed below are market related costs and supplemental development charges (SDC) required by the owner or developer for site development of a new structure.

- Excavation costs include; clearing, driveway, excavation, backfill, grading, & utility trenching. The site development cost is based on an overall typical site of less than an acre.
- Power costs are provided by the local governing utility company Clatskanie PUD. Clatskanie PUD offers a line credit for new installations that generally cover the costs.
- Water is generally provided by drilled domestic water wells on each property at an average well depth of 280' deep (per local drillers).
- Sanitation is generally provided by a private onsite standard septic system. Its known that other alternative septic systems are utilized throughout the county, but the standard septic system is reported to be the typical system as shown below. Columbia County Land Development Services imposes transportation & parks SDC fees, that are charged at initial development of the site.
- Multi-family properties in the rural areas are limited, with the assumption that they are only separately metered for electric and not water & sewer. It should be noted that contractors indicated no real increase in excavation costs for the typical up to 4 unit multi-family. These cost figures have been acquired and refreshed annually to keep up with market related development costs of residential dwellings.

| Description | SFD | Duplex | Triplex | Fourplex |
|--|-----------------|-----------------|-----------------|-----------------|
| Excavation | \$17,100 | \$17,100 | \$17,100 | \$17,100 |
| Power (Clatskanie PUD) | \$100 | \$100 | \$100 | \$100 |
| Well Drilling & Pump System 280' @\$65 | \$18,500 | \$18,500 | \$18,500 | \$18,500 |
| Sanitation (Standard Septic) w/permits | \$11,473 | \$11,473 | \$11,473 | \$11,473 |
| LDS Transportation SDC | \$2,273 | \$2,273 | \$2,273 | \$2,273 |
| LDS Parks SDC | \$750 | \$750 | \$750 | \$750 |
| TOTAL | \$50,196 | \$50,196 | \$50,196 | \$50,196 |

Conclusions

Due to no increase in construction costs related to site development, it is concluded that the prior year 2019/2020 OSD development costs be rolled forward and utilized in 2021. The OSD costs for 2021 are listed below.

| 2021 Rural Clatskanie OSD | |
|----------------------------------|----------|
| Single Family Dwelling | \$50,200 |
| Multi-Family – Duplex | \$50,200 |
| Multi-Family – Triplex | \$50,200 |
| Multi-Family – Fourplex | \$50,200 |

Maintenance Area 5, Fishhawk Lake On-Site Development (OSD) Study

Analysis

The cost figures below are cost estimates associated with the development of a residential structure within the rural areas of Clatskanie (Fishhawk Lake). The categories listed below are market related costs and supplemental development charges (SDC) required by the owner or developer for site development of a new structure.

- Excavation costs include clearing, driveway, excavation, backfill, grading, & utility trenching. The site development cost is based on an overall typical site of less than an acre.
- Power costs estimates are provided by the local governing utility company West Oregon Electric Co-op (WOEC).
- Water & sewer are provided by a community system operated by Fishhawk homeowners association. Columbia County Land Development Services imposes transportation & parks SDC fees, that are charged at initial development of the site.
- Multi-family properties in the rural areas are limited, with the assumption that they are only separately metered for electric and not water & sewer. It should be noted that contractors indicated no real increase in excavation costs for the typical up to 4 unit multi-family. These cost figures have been acquired and refreshed annually to keep up with market related development costs of residential dwellings.

| Description | SFD | Duplex | Triplex | Fourplex |
|--|-----------------|-----------------|-----------------|-----------------|
| Excavation | \$17,100 | \$17,100 | \$17,100 | \$17,100 |
| Power (Western Oregon Electric) | \$6,896 | \$8,222 | \$9,548 | \$10,875 |
| LDS Transportation SDC | \$2,273 | \$2,273 | \$2,273 | \$2,273 |
| LDS Parks SDC | \$750 | \$750 | \$750 | \$750 |
| Fishhawk Community Water/Sewer Hook Up | \$2,000 | \$2,000 | \$2,000 | \$2,000 |
| TOTAL | \$29,019 | \$30,345 | \$31,671 | \$32,998 |

Conclusions

Due to no increase in construction costs related to site development, it is concluded that the prior year 2019/2020 OSD development costs be rolled forward and utilized in 2021. The OSD costs for 2021 are listed below.

| 2021 Fishhawk Lake OSD | |
|-------------------------|----------|
| Single Family Dwelling | \$29,000 |
| Multi-Family – Duplex | \$30,300 |
| Multi-Family – Triplex | \$31,700 |
| Multi-Family – Fourplex | \$33,000 |

Maintenance Area 6, City of Columbia City On-Site Development (OSD) Study

Analysis

The cost figures below are cost estimates associated with the development of a residential structure within the City of Columbia City. The categories listed below are market related costs and supplemental development charges (SDC) required by the owner, or developer, for site development of a new structure.

- Excavation costs include; clearing, driveway, excavation, backfill, grading, & utility trenching. The site development cost is based on an overall typical site of 5-10k square foot lot.
- Power costs are provided by the local governing utility company, Columbia River PUD (CRPUD), these cost estimates are based on CRPUD's flat rate fee schedule.
- All the necessary SDC fees associated with; water, sewer, parks, streets, and storms are SDC fees that are charged only at initial development of a site.
- Multi-family properties in this area generally opt to have each unit separately metered for water and sewer, because of the cost of water & sewer rates. It should be noted that contractors indicated no real increase in excavation costs for the typical up to 4 unit multi-family. These cost figures have been acquired and refreshed annually to keep up with market related development costs of residential.

| Description | SFD | Duplex | Triplex | Fourplex |
|--------------------------------------|-----------------|-----------------|-----------------|-----------------|
| Excavation | \$11,000 | \$11,000 | \$11,000 | \$11,000 |
| Power (Columbia River PUD) | \$1,740 | \$1,880 | \$2,030 | \$2,190 |
| Water SDC + connection | \$5,477 | \$10,954 | \$16,431 | \$21,908 |
| Sanitary services SDC + connection | \$5,840 | \$11,680 | \$17,520 | \$23,360 |
| Parks SDC | \$2,019 | \$4,038 | \$6,057 | \$8,076 |
| Storm Drainage SDC | \$389 | \$464 | \$696 | \$928 |
| Transportation SDC | \$4,575 | \$5,604 | \$8,406 | \$11,208 |
| School Construction Excise Tax (CET) | \$2,340 | \$2,600 | \$3,640 | \$4,680 |
| TOTAL | \$33,380 | \$48,220 | \$65,780 | \$83,350 |

Conclusions

Due to no increase in construction costs related to site development, it is concluded that the prior year 2019/2020 OSD development costs be rolled forward and utilized in 2021. The OSD costs for 2021 are listed below.

| 2021 City of Columbia City OSD | |
|---------------------------------------|----------|
| Single Family Dwelling | \$33,400 |
| Multi-Family – Duplex | \$48,200 |
| Multi-Family – Triplex | \$65,800 |
| Multi-Family – Fourplex | \$83,400 |

Maintenance Area 6, Rural Saint Helens On-Site Development (OSD) Study

Analysis

The cost figures below are cost estimates associated with the development of a residential structure within the rural areas of Warren, Scappoose, & St Helens. The categories listed below are market related costs and supplemental development charges (SDC) required by the owner or developer for site development of a new structure.

- Excavation costs include; clearing, driveway, excavation, backfill, grading, & utility trenching. The site development cost is based on an overall typical site of less than an acre.
- Power costs are provided by the local governing utility company, Columbia River PUD (CRPUD), and are based on CRPUD's flat rate fee schedule.
- Water is generally provided by drilled domestic water wells on each property at an average well depth of 280' deep (per local drillers).
- Sanitation is generally provided by a private onsite standard septic system. It's known that other alternative septic systems are utilized throughout the county, but the standard septic system is reported to be the typical system as shown below. Columbia County Land Development Services imposes transportation & parks SDC fees, that are charged at initial development of the site.
- Multi-family properties in the rural areas are limited, with the assumption that they are only separately metered for electric and not water & sewer. It should be noted that contractors indicated no real increase in excavation costs for the typical up to 4 unit multi-family. These cost figures have been acquired and refreshed annually to keep up with market related development costs of residential dwellings.

| Description | SFD | Duplex | Triplex | Fourplex |
|--|-----------------|-----------------|-----------------|-----------------|
| Excavation | \$17,100 | \$17,100 | \$17,100 | \$17,100 |
| Power (Columbia River PUD) | \$4,282 | \$5,267 | \$6,268 | \$7,270 |
| Well Drilling & Pump System 280' @\$65 | \$18,500 | \$18,500 | \$18,500 | \$18,500 |
| Sanitation (Standard Septic) w/permits | \$11,473 | \$11,473 | \$11,473 | \$11,473 |
| LDS Transportation SDC | \$2,273 | \$2,273 | \$2,273 | \$2,273 |
| LDS Parks SDC | \$750 | \$750 | \$750 | \$750 |
| School Construction Excise Tax (CET) | \$2,304 | \$2,560 | \$3,584 | \$4,608 |
| TOTAL | \$56,682 | \$57,923 | \$59,948 | \$61,974 |

Conclusions

Due to no increase in construction costs related to site development, it is concluded that the prior year 2019/2020 OSD development costs be rolled forward and utilized in 2021. The OSD costs for 2021 are listed below.

| 2021 Rural Saint Helens OSD | |
|------------------------------------|----------|
| Single Family Dwelling | \$56,700 |
| Multi-Family – Duplex | \$57,900 |
| Multi-Family – Triplex | \$59,900 |
| Multi-Family – Fourplex | \$62,000 |

2021 Local Cost Modifiers (LCM) Analysis and Conclusions

Countywide Local Cost Modifier (LCM) Study for Conventional Dwellings

This study establishes a modifier to be applied to construction costs found in the 2005 Cost Factors for Residential Buildings, to adjust the factors for conventional dwellings to the base appraisal date of 1/1/2021.

Analysis

This analysis for the 2021 LCM set up year was based on sales of homes built in 2017, 2018, and 2019. The initial raw data included 42 properties to review for use in the study. After an initial review of these properties, many were removed from this study for the following reasons:

- Sales of properties that included carriage houses, farm buildings, or additional structures.
- Sales of properties that had notable value influences due to topography, views, etc.
- Sales of properties in areas that there were not enough vacant land sales to establish a land schedule.
- Sales of properties where it was difficult to accurately determine the quality of construction as compared to our cost factor book and class benchmarks.
- Cost of new homes where the owners were the general contractor.

The remaining 30 sales were analyzed through the extraction method of bonified sales and the data was analyzed to determine location or classing differences. However, there data reviewed appeared to have no reliable differences between location or class. The dataset Mean (average) and the mode (common array) were analyzed and overall weight was given to the mean of 1.524 (rounded up to 1.53). Additionally, as a second means of verification, 8 sales located in MA 02 were also analyzed using the 2020 trended land schedule in MA 02. This was to verify if LCM results fell within the range of the indicated outcomes of the original 30 sales above. Two of the 8 sales were deemed unreliable due to adjustments made to the improvement. The results of this second verification provides additional support to this LCM study and also provided support for MA 02 city land schedule study.

Conclusions

Based on the findings using sales extraction, the Local Cost Modifier indicated a mean of 1.53.

The 2021 Conventional Dwelling LCM to be applied to the 2005 Residential Cost Factor Book is 1.53.

Countywide Local Cost Modifier (LCM) Study Manufactured Dwellings

This study establishes a modifier to be applied to construction costs found in the 2004 Cost Factors for Manufactured Structures, to adjust the factors for manufactured dwellings to the base appraisal date of 1/1/2021.

Analysis

This analysis for the 2021 MS LCM set up year was based on sales of manufactured homes built in 2019 that were sited in Columbia County. These homes were placed throughout the county and site visited to verify classing and confirm building cost data for analyzation. There were a total of 11 usable properties for analysis based on constructions costs. No sales were available for extraction analysis at this time. The indicated LCM's for the 11 homes ranged from 1.26 to 2.27, with a mean of 1.70.

Conclusions

The 2021 Manufactured Dwelling LCM to be applied to the 2004 Cost Factors for Manufactured Structures is 1.70.

Countywide Local Cost Modifier (LCM) Study for Floating Property

The Oregon Department of Revenue does not provide a separate cost factor book to be used on floating property, however, the primary difference between conventional dwellings and floating homes is the foundation structure, so the same factor book is used. The costs to build a floating home are much higher than to build a home on land, so the calculated LCM is expected to reflect those higher costs. This study establishes a modifier to be applied to construction costs found in the 2005 Cost Factors for Residential Buildings to adjust the factors for floating property to the base appraisal date of 1/1/2021.

Analysis

This analysis for the floating property LCM uses sales of new floating homes from 2019 and 2020. Due to a lack of sales in Columbia County, the majority of sales used were from Multnomah County. The sales were all time adjusted to the base appraisal date of January 1, 2021. There were 5 sales that occurred in Multnomah County and 2 sales that occurred in Columbia County. An appropriate quality class was determined for each of the floating homes. All 7 of the sales have been included in the analysis and the time adjusted sales price was compared with the calculated cost from the 2005 Cost Factors for Residential Buildings. The Multnomah County sales indicated an average LCM of 2.55 and the Columbia County sales indicated an average LCM of 2.84. With all 7 sales combined the overall average LCM was 2.64. The weighted LCM mean between the 2 Columbia County sales and 5 Multnomah County Sales was also 2.64.

Conclusions

Based on the data available, it was determined that the mean is the most reliable indicator for the floating property LCM at 2.64.

The 2021 Floating Property LCM to be applied to the 2005 Cost Factors for Residential Buildings is 2.64.

Countywide Local Cost Modifier (LCM) for Farm Buildings

This study establishes a modifier to be applied to construction costs found in the 2009 Cost Factors for Farm Buildings, to adjust the factors for farm buildings to the base appraisal date of 1/1/2021. The majority of farm buildings in Columbia County are general purpose pole frame type buildings.

Analysis

A sales extraction method for determining a Farm Building LCM was not done, properties are not generally sold with a new pole building. The best method of determining a local cost modifier for these types of buildings is by collecting data on the actual market cost to build. This analysis for the 2019 Farm LCM set up year was based on reported cost of Farm buildings that were built by contractors in Columbia County. These farm buildings were scattered throughout the county and site visited to verify classing and confirm building cost data for analyzation. There were a total of 17 usable properties for analysis based on owner and contractor reported constructions costs. The majority of the cost data above is reflective of class 4, 5 and 6 general purpose buildings. Other type of farm buildings were considered, but specialty type buildings were considered difficult to accurately gather costs for comparison.

Conclusions

The data consists of construction costs associated with building farm buildings in Columbia County. The LCM ranged from 1.41 to 2.54 with a mean of 1.94. This data appears to show an increase of approximately 10% from the prior year. It's recommended that the mean LCM of 1.94 be used for the 2021 setup.

The 2021 Farm Building LCM to be applied to the 2009 Cost Factors for Farm Buildings is 1.94.

Notes

2021 Depreciation Schedules Analysis and Conclusions

Countywide Depreciation Study for Conventional Single-Family Dwellings

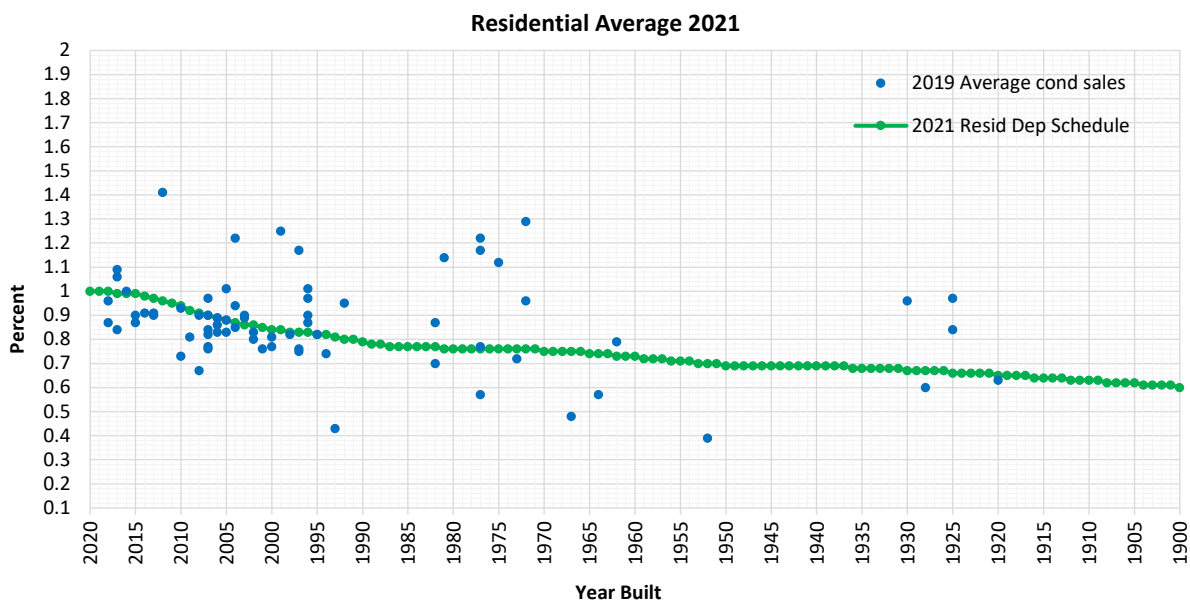
Analysis

The purpose of the depreciation study is to determine the accrued depreciation of an improvement. Accrued depreciation is the difference between the replacement cost new and the present value of an improvement. In order to determine the present value of the improvement, all arms-length sales from 1/1/2019 to 12/31/2019 were pulled and reviewed. Sales of properties that were eliminated included:

- Sales with dwellings in better or worse than average condition for their physical age.
- Sales of properties that had notable value influences due to topography, views, etc.
- Sales of properties in areas that there were not enough vacant land sales to establish a land schedule.
- Sales of properties with a high percentage of additional structures or accessory improvements where it would be difficult to adequately determine and extract the contributory value of these improvements.

After trimming sales down to a representative manageable list, the remaining accounts were site inspected to verify quality class and condition of improvements for use in the depreciation study. An indicated depreciation of the dwelling was calculated for each sale by subtracting the scheduled land value and OSD from the time adjusted sale price. The residual value was divided by the calculated RCN (including the LCM) to determine the 'percent good' of the dwelling for its age. The data was further analyzed by class and location to determine if there was any difference, but there was no obvious pattern indicating any difference in depreciation by class or by area. These percentages were then graphed to determine the average depreciation by year built.

Countywide Conventional Single-Family Dwelling Depreciation Sales Graph



Conclusions

The data collected and analyzed for the 2021 Depreciation Study showed some minor reduction in change from the prior year depreciation schedule. This change is based on market data collected in Columbia County. Based on the data collected the graph attached indicates the depreciation schedule that will be used for the 2021 base setup.

2021 Countywide Conventional Single-Family Dwelling Depreciation Schedule

| Eff Yr Built | Percent | Eff Yr Built | Percent | Eff Yr Built | Percent | Eff Yr Built | Percent |
|--------------|---------|--------------|---------|--------------|---------|--------------|---------|
| 2020 | 100 | 1987 | 77 | 1954 | 71 | 1921 | 66 |
| 2019 | 100 | 1986 | 77 | 1953 | 70 | 1920 | 65 |
| 2018 | 100 | 1985 | 77 | 1952 | 70 | 1919 | 65 |
| 2017 | 99 | 1984 | 77 | 1951 | 70 | 1918 | 65 |
| 2016 | 99 | 1983 | 77 | 1950 | 69 | 1917 | 65 |
| 2015 | 99 | 1982 | 77 | 1949 | 69 | 1916 | 64 |
| 2014 | 98 | 1981 | 76 | 1948 | 69 | 1915 | 64 |
| 2013 | 97 | 1980 | 76 | 1947 | 69 | 1914 | 64 |
| 2012 | 96 | 1979 | 76 | 1946 | 69 | 1913 | 64 |
| 2011 | 95 | 1978 | 76 | 1945 | 69 | 1912 | 63 |
| 2010 | 94 | 1977 | 76 | 1944 | 69 | 1911 | 63 |
| 2009 | 92 | 1976 | 76 | 1943 | 69 | 1910 | 63 |
| 2008 | 91 | 1975 | 76 | 1942 | 69 | 1909 | 63 |
| 2007 | 90 | 1974 | 76 | 1941 | 69 | 1908 | 62 |
| 2006 | 89 | 1973 | 76 | 1940 | 69 | 1907 | 62 |
| 2005 | 88 | 1972 | 76 | 1939 | 69 | 1906 | 62 |
| 2004 | 87 | 1971 | 76 | 1938 | 69 | 1905 | 62 |
| 2003 | 86 | 1970 | 75 | 1937 | 69 | 1904 | 61 |
| 2002 | 86 | 1969 | 75 | 1936 | 68 | 1903 | 61 |
| 2001 | 85 | 1968 | 75 | 1935 | 68 | 1902 | 61 |
| 2000 | 84 | 1967 | 75 | 1934 | 68 | 1901 | 61 |
| 1999 | 84 | 1966 | 75 | 1933 | 68 | 1900 | 60 |
| 1998 | 83 | 1965 | 74 | 1932 | 68 | 1899 | 60 |
| 1997 | 83 | 1964 | 74 | 1931 | 68 | 1898 | 60 |
| 1996 | 83 | 1963 | 74 | 1930 | 67 | 1897 | 60 |
| 1995 | 82 | 1962 | 73 | 1929 | 67 | 1896 | 60 |
| 1994 | 82 | 1961 | 73 | 1928 | 67 | 1895 | 60 |
| 1993 | 81 | 1960 | 73 | 1927 | 67 | 1894 | 50 |
| 1992 | 80 | 1959 | 72 | 1926 | 67 | 1893 | 40 |
| 1991 | 80 | 1958 | 72 | 1925 | 66 | 1892 | 30 |
| 1990 | 79 | 1957 | 72 | 1924 | 66 | 1891 | 20 |
| 1989 | 78 | 1956 | 71 | 1923 | 66 | 1890 | 10 |
| 1988 | 78 | 1955 | 71 | 1922 | 66 | | |

2021 Countywide Effective Year Built Based on Condition for
Conventional Single-Family Dwellings

| Poor | Fair | Avg | Good | Exc |
|------|------|------|------|------|
| 2000 | 2010 | 2020 | 2020 | 2020 |
| 1995 | 2005 | 2019 | 2019 | 2020 |
| 1990 | 2005 | 2018 | 2018 | 2020 |
| 1985 | 2000 | 2017 | 2017 | 2020 |
| 1980 | 2000 | 2016 | 2016 | 2020 |
| 1980 | 2000 | 2015 | 2015 | 2019 |
| 1975 | 1995 | 2014 | 2015 | 2019 |
| 1975 | 1995 | 2013 | 2015 | 2020 |
| 1970 | 1995 | 2012 | 2015 | 2020 |
| 1970 | 1990 | 2011 | 2015 | 2015 |
| 1965 | 1990 | 2010 | 2015 | 2015 |
| 1965 | 1990 | 2009 | 2015 | 2015 |
| 1960 | 1985 | 2008 | 2015 | 2015 |
| 1960 | 1985 | 2007 | 2010 | 2015 |
| 1955 | 1985 | 2006 | 2010 | 2015 |
| 1955 | 1980 | 2005 | 2010 | 2015 |
| 1950 | 1980 | 2004 | 2010 | 2015 |
| 1950 | 1980 | 2003 | 2010 | 2015 |
| 1950 | 1975 | 2002 | 2005 | 2015 |
| 1945 | 1975 | 2001 | 2005 | 2015 |
| 1945 | 1975 | 2000 | 2005 | 2015 |
| 1945 | 1970 | 1999 | 2005 | 2015 |
| 1940 | 1970 | 1998 | 2005 | 2015 |
| 1940 | 1970 | 1997 | 2000 | 2010 |
| 1940 | 1965 | 1996 | 2000 | 2010 |
| 1935 | 1965 | 1995 | 2000 | 2010 |
| 1935 | 1965 | 1994 | 2000 | 2010 |
| 1935 | 1960 | 1993 | 2000 | 2010 |
| 1930 | 1960 | 1992 | 1995 | 2010 |
| 1930 | 1960 | 1991 | 1995 | 2010 |
| 1930 | 1960 | 1990 | 1995 | 2010 |
| 1930 | 1960 | 1989 | 1995 | 2010 |
| 1930 | 1955 | 1988 | 1995 | 2010 |
| 1930 | 1955 | 1987 | 1995 | 2010 |
| 1930 | 1955 | 1986 | 1995 | 2010 |
| 1930 | 1955 | 1985 | 1995 | 2010 |
| 1930 | 1955 | 1984 | 1995 | 2010 |
| 1930 | 1955 | 1983 | 1995 | 2010 |

| Poor | Fair | Avg | Good | Exc |
|------|------|------|------|------|
| 1925 | 1950 | 1976 | 1990 | 2005 |
| 1925 | 1950 | 1975 | 1990 | 2005 |
| 1925 | 1950 | 1974 | 1990 | 2005 |
| 1925 | 1950 | 1973 | 1990 | 2005 |
| 1925 | 1950 | 1972 | 1990 | 2005 |
| 1925 | 1950 | 1971 | 1990 | 2005 |
| 1925 | 1950 | 1970 | 1990 | 2005 |
| 1925 | 1950 | 1969 | 1990 | 2005 |
| 1925 | 1950 | 1968 | 1990 | 2005 |
| 1920 | 1945 | 1967 | 1985 | 2000 |
| 1920 | 1945 | 1966 | 1985 | 2000 |
| 1920 | 1945 | 1965 | 1985 | 2000 |
| 1920 | 1945 | 1964 | 1985 | 2000 |
| 1920 | 1945 | 1963 | 1985 | 2000 |
| 1920 | 1940 | 1962 | 1985 | 2000 |
| 1920 | 1940 | 1961 | 1985 | 2000 |
| 1920 | 1940 | 1960 | 1985 | 2000 |
| 1920 | 1940 | 1959 | 1985 | 2000 |
| 1920 | 1940 | 1958 | 1985 | 2000 |
| 1920 | 1935 | 1957 | 1980 | 2000 |
| 1920 | 1935 | 1956 | 1980 | 2000 |
| 1920 | 1935 | 1955 | 1980 | 2000 |
| 1920 | 1935 | 1954 | 1980 | 2000 |
| 1920 | 1935 | 1953 | 1980 | 1995 |
| 1915 | 1930 | 1952 | 1975 | 1995 |
| 1915 | 1930 | 1951 | 1975 | 1995 |
| 1920 | 1930 | 1950 | 1975 | 2000 |
| 1920 | 1930 | 1949 | 1975 | 2000 |
| 1920 | 1930 | 1948 | 1975 | 2000 |
| 1920 | 1930 | 1947 | 1970 | 2000 |
| 1920 | 1930 | 1946 | 1970 | 2000 |
| 1920 | 1930 | 1945 | 1970 | 2000 |
| 1920 | 1930 | 1944 | 1970 | 2000 |
| 1920 | 1930 | 1943 | 1970 | 2000 |
| 1915 | 1925 | 1942 | 1970 | 1995 |
| 1915 | 1925 | 1941 | 1970 | 1995 |
| 1915 | 1925 | 1940 | 1970 | 1995 |
| 1915 | 1925 | 1939 | 1970 | 1995 |

| Poor | Fair | Avg | Good | Exc |
|-----------------------|------|------|--------------|------------|
| 1915 | 1920 | 1933 | 1965 | 1995 |
| 1910 | 1920 | 1932 | 1965 | 1990 |
| 1910 | 1915 | 1931 | 1965 | 1990 |
| 1910 | 1915 | 1930 | 1965 | 1990 |
| 1910 | 1915 | 1929 | 1965 | 1990 |
| 1910 | 1915 | 1928 | 1965 | 1990 |
| 1910 | 1915 | 1927 | 1960 | 1990 |
| 1910 | 1915 | 1926 | 1960 | 1990 |
| 1910 | 1915 | 1925 | 1960 | 1990 |
| 1910 | 1915 | 1924 | 1960 | 1990 |
| 1910 | 1915 | 1923 | 1960 | 1990 |
| 1910 | 1915 | 1922 | 1955 | 1990 |
| 1910 | 1910 | 1921 | 1955 | 1990 |
| 1910 | 1910 | 1920 | 1955 | 1990 |
| 1910 | 1910 | 1919 | 1955 | 1990 |
| 1910 | 1910 | 1918 | 1955 | 1990 |
| 1910 | 1910 | 1917 | 1950 | 1990 |
| 1910 | 1910 | 1916 | 1950 | 1990 |
| 1910 | 1910 | 1915 | 1950 | 1990 |
| 1910 | 1910 | 1914 | 1950 | 1990 |
| 1910 | 1910 | 1913 | 1950 | 1990 |
| 1910 | 1910 | 1912 | 1950 | 1990 |
| 1911 | 1911 | 1911 | 1950 | 1990 |
| 1910 | 1910 | 1910 | 1950 | 1990 |
| 1909 | 1909 | 1909 | 1950 | 1990 |
| 1908 | 1908 | 1908 | 1950 | 1990 |
| 1907 | 1907 | 1907 | 1945 | 1985 |
| 1906 | 1906 | 1906 | 1945 | 1985 |
| 1905 | 1905 | 1905 | 1945 | 1985 |
| 1904 | 1904 | 1904 | 1945 | 1985 |
| 1903 | 1903 | 1903 | 1945 | 1985 |
| 1902 | 1902 | 1902 | 1940 | 1980 |
| 1901 | 1901 | 1901 | 1940 | 1980 |
| 1900 | 1900 | 1900 | 1940 | 1980 |
| 1899 | 1899 | 1899 | 1940 | 1980 |
| 1898 | 1898 | 1898 | 1940 | 1980 |
| 1897 | 1897 | 1897 | 1935 | 1975 |
| | | | <i>Resid</i> | <i>M-F</i> |
| <i>Override</i> | | 1896 | 70% | 50% |
| <i>Override</i> | | 1895 | 60% | 50% |
| <i>Override</i> | | 1894 | 50% | 50% |
| <i>Override</i> | | 1893 | 40% | 40% |
| <i>barely livable</i> | | 1892 | 30% | 30% |
| <i>storage value</i> | | 1891 | 20% | 20% |
| <i>salvage value</i> | | 1890 | 10% | 10% |

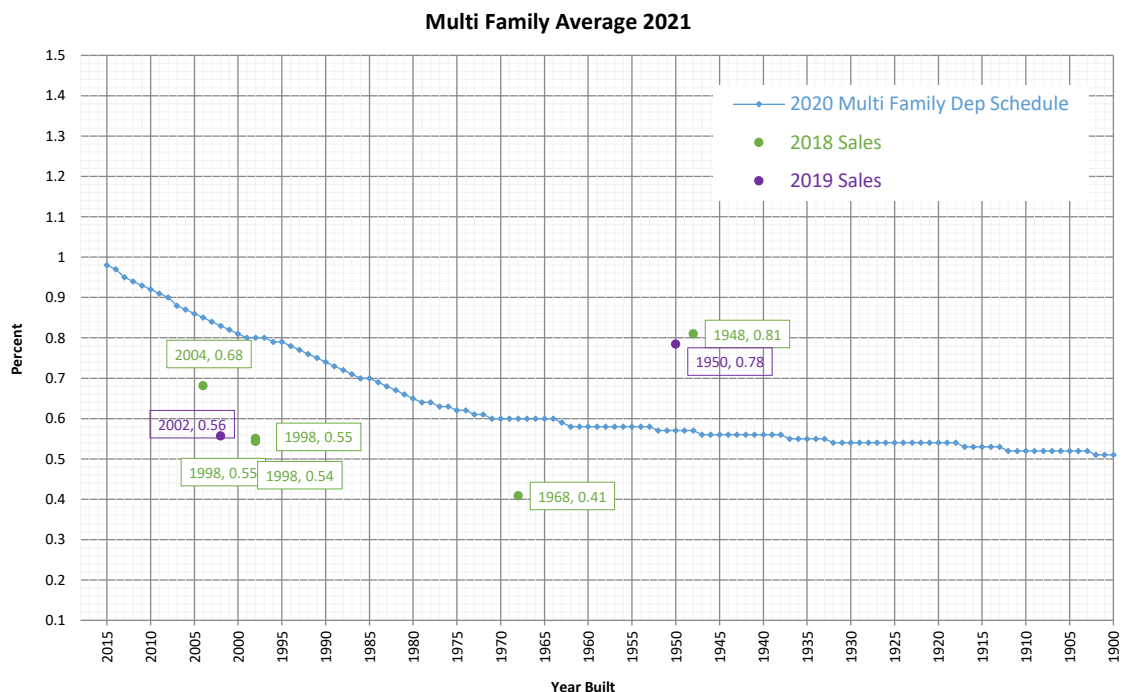
Note: Highlighted year is actual year built. Appraiser selects effective year based on condition for physical year in order to calculate depreciation.

Countywide Depreciation Study for Multi-Family Dwellings

Analysis

In order to determine the present value of the multi-family improvement, sales from 1/1/2019 to 12/31/2019 were reviewed. Structures that were not currently being valued in average condition were eliminated from the list. Then, the residual cost of the structure was identified by calculating the sales price minus the 2021 land and 2021 OSD. After that, the Replacement Cost New (RCN) was determined for each structure by using the 2005 Oregon DOR Residential Cost Factor Book. The costs obtained were multiplied by the 2021 Local Cost Modifier (LCM). Finally, the residual value was divided by the RCN, resulting in an indicated percent good. These factors were plotted on a graph illustrating that the data points were fairly scattered. Because of this, the 2020 depreciation schedule was added to the graph. A gap in data was identified in regards to structures built between 1930 and 1960. In order to gather more sales for that time period, sales between 1/1/2018 – 12/31/2018 were pulled. The percent good was determined for these sales using the same process as sales from 2019. These data points were added to the graph and a new proposed line was created. However, after further review, it was discussed that the 2020 depreciation schedule was the better of the two options and that the sales from both 2019 and 2018 substantiate the 2020 schedule.

Countywide Multi-Family Dwellings Depreciation Sales Graph



Conclusions

Based on the data, the decision was made to carry forward the 2020 residential depreciation schedule for the 2021 set up. A minor change will be made to the table to reflect one additional year of depreciation for the 2021-2022 tax year.

2021 Countywide Multi-Family Dwelling Depreciation Schedule

| Eff Yr Built | Percent | Eff Yr Built | Percent | Eff Yr Built | Percent | Eff Yr Built | Percent |
|--------------|---------|--------------|---------|--------------|---------|--------------|---------|
| 2020 | 100 | 1987 | 94 | 1954 | 88 | 1921 | 83 |
| 2019 | 100 | 1986 | 94 | 1953 | 88 | 1920 | 83 |
| 2018 | 100 | 1985 | 94 | 1952 | 88 | 1919 | 83 |
| 2017 | 100 | 1984 | 93 | 1951 | 88 | 1918 | 83 |
| 2016 | 100 | 1983 | 93 | 1950 | 88 | 1917 | 83 |
| 2015 | 100 | 1982 | 93 | 1949 | 88 | 1916 | 83 |
| 2014 | 99 | 1981 | 93 | 1948 | 88 | 1915 | 83 |
| 2013 | 99 | 1980 | 93 | 1947 | 87 | 1914 | 82 |
| 2012 | 99 | 1979 | 92 | 1946 | 87 | 1913 | 82 |
| 2011 | 99 | 1978 | 92 | 1945 | 87 | 1912 | 82 |
| 2010 | 99 | 1977 | 92 | 1944 | 86 | 1911 | 82 |
| 2009 | 98 | 1976 | 92 | 1943 | 86 | 1910 | 82 |
| 2008 | 98 | 1975 | 92 | 1942 | 86 | 1909 | 82 |
| 2007 | 98 | 1974 | 92 | 1941 | 86 | 1908 | 82 |
| 2006 | 98 | 1973 | 92 | 1940 | 86 | 1907 | 82 |
| 2005 | 98 | 1972 | 92 | 1939 | 85 | 1906 | 82 |
| 2004 | 97 | 1971 | 92 | 1938 | 85 | 1905 | 82 |
| 2003 | 97 | 1970 | 92 | 1937 | 85 | 1904 | 81 |
| 2002 | 97 | 1969 | 91 | 1936 | 85 | 1903 | 81 |
| 2001 | 97 | 1968 | 91 | 1935 | 85 | 1902 | 81 |
| 2000 | 97 | 1967 | 91 | 1934 | 84 | 1901 | 81 |
| 1999 | 96 | 1966 | 91 | 1933 | 84 | 1900 | 81 |
| 1998 | 96 | 1965 | 91 | 1932 | 84 | 1899 | 81 |
| 1997 | 96 | 1964 | 90 | 1931 | 84 | 1898 | 80 |
| 1996 | 96 | 1963 | 90 | 1930 | 84 | 1897 | 80 |
| 1995 | 96 | 1962 | 90 | 1929 | 84 | 1896 | 70 |
| 1994 | 95 | 1961 | 90 | 1928 | 84 | 1895 | 60 |
| 1993 | 95 | 1960 | 90 | 1927 | 84 | 1894 | 50 |
| 1992 | 95 | 1959 | 89 | 1926 | 84 | 1893 | 40 |
| 1991 | 95 | 1958 | 89 | 1925 | 84 | 1892 | 30 |
| 1990 | 95 | 1957 | 89 | 1924 | 83 | 1891 | 20 |
| 1989 | 94 | 1956 | 89 | 1923 | 83 | 1890 | 10 |
| 1988 | 94 | 1955 | 89 | 1922 | 83 | | |

2021 Countywide Effective Year Built Based on Condition for Multi Family Dwellings

| Poor | Fair | Avg | Good | Exc |
|------|------|------|------|------|
| 2000 | 2010 | 2020 | 2020 | 2020 |
| 1995 | 2005 | 2019 | 2019 | 2020 |
| 1990 | 2005 | 2018 | 2018 | 2020 |
| 1985 | 2000 | 2017 | 2017 | 2020 |
| 1980 | 2000 | 2016 | 2016 | 2020 |
| 1980 | 2000 | 2015 | 2015 | 2019 |
| 1975 | 1995 | 2014 | 2015 | 2019 |
| 1975 | 1995 | 2013 | 2015 | 2020 |
| 1970 | 1995 | 2012 | 2015 | 2020 |
| 1970 | 1990 | 2011 | 2015 | 2015 |
| 1965 | 1990 | 2010 | 2015 | 2015 |
| 1965 | 1990 | 2009 | 2015 | 2015 |
| 1960 | 1985 | 2008 | 2015 | 2015 |
| 1960 | 1985 | 2007 | 2010 | 2015 |
| 1955 | 1985 | 2006 | 2010 | 2015 |
| 1955 | 1980 | 2005 | 2010 | 2015 |
| 1950 | 1980 | 2004 | 2010 | 2015 |
| 1950 | 1980 | 2003 | 2010 | 2015 |
| 1950 | 1975 | 2002 | 2005 | 2015 |
| 1945 | 1975 | 2001 | 2005 | 2015 |
| 1945 | 1975 | 2000 | 2005 | 2015 |
| 1945 | 1970 | 1999 | 2005 | 2015 |
| 1940 | 1970 | 1998 | 2005 | 2015 |
| 1940 | 1970 | 1997 | 2000 | 2010 |
| 1940 | 1965 | 1996 | 2000 | 2010 |
| 1935 | 1965 | 1995 | 2000 | 2010 |
| 1935 | 1965 | 1994 | 2000 | 2010 |
| 1935 | 1960 | 1993 | 2000 | 2010 |
| 1930 | 1960 | 1992 | 1995 | 2010 |
| 1930 | 1960 | 1991 | 1995 | 2010 |
| 1930 | 1960 | 1990 | 1995 | 2010 |
| 1930 | 1960 | 1989 | 1995 | 2010 |
| 1930 | 1955 | 1988 | 1995 | 2010 |
| 1930 | 1955 | 1987 | 1995 | 2010 |
| 1930 | 1955 | 1986 | 1995 | 2010 |
| 1930 | 1955 | 1985 | 1995 | 2010 |
| 1930 | 1955 | 1984 | 1995 | 2010 |
| 1930 | 1955 | 1983 | 1995 | 2010 |

| Poor | Fair | Avg | Good | Exc |
|------|------|------|------|------|
| 1925 | 1950 | 1976 | 1990 | 2005 |
| 1925 | 1950 | 1975 | 1990 | 2005 |
| 1925 | 1950 | 1974 | 1990 | 2005 |
| 1925 | 1950 | 1973 | 1990 | 2005 |
| 1925 | 1950 | 1972 | 1990 | 2005 |
| 1925 | 1950 | 1971 | 1990 | 2005 |
| 1925 | 1950 | 1970 | 1990 | 2005 |
| 1925 | 1950 | 1969 | 1990 | 2005 |
| 1925 | 1950 | 1968 | 1990 | 2005 |
| 1920 | 1945 | 1967 | 1985 | 2000 |
| 1920 | 1945 | 1966 | 1985 | 2000 |
| 1920 | 1945 | 1965 | 1985 | 2000 |
| 1920 | 1945 | 1964 | 1985 | 2000 |
| 1920 | 1945 | 1963 | 1985 | 2000 |
| 1920 | 1940 | 1962 | 1985 | 2000 |
| 1920 | 1940 | 1961 | 1985 | 2000 |
| 1920 | 1940 | 1960 | 1985 | 2000 |
| 1920 | 1940 | 1959 | 1985 | 2000 |
| 1920 | 1940 | 1958 | 1985 | 2000 |
| 1920 | 1935 | 1957 | 1980 | 2000 |
| 1920 | 1935 | 1956 | 1980 | 2000 |
| 1920 | 1935 | 1955 | 1980 | 2000 |
| 1920 | 1935 | 1954 | 1980 | 2000 |
| 1920 | 1935 | 1953 | 1980 | 1995 |
| 1915 | 1930 | 1952 | 1975 | 1995 |
| 1915 | 1930 | 1951 | 1975 | 1995 |
| 1920 | 1930 | 1950 | 1975 | 2000 |
| 1920 | 1930 | 1949 | 1975 | 2000 |
| 1920 | 1930 | 1948 | 1975 | 2000 |
| 1920 | 1930 | 1947 | 1970 | 2000 |
| 1920 | 1930 | 1946 | 1970 | 2000 |
| 1920 | 1930 | 1945 | 1970 | 2000 |
| 1920 | 1930 | 1944 | 1970 | 2000 |
| 1920 | 1930 | 1943 | 1970 | 2000 |
| 1915 | 1925 | 1942 | 1970 | 1995 |
| 1915 | 1925 | 1941 | 1970 | 1995 |
| 1915 | 1925 | 1940 | 1970 | 1995 |
| 1915 | 1925 | 1939 | 1970 | 1995 |

| Poor | Fair | Avg | Good | Exc |
|-----------------------|------|------|--------------|------------|
| 1915 | 1920 | 1933 | 1965 | 1995 |
| 1910 | 1920 | 1932 | 1965 | 1990 |
| 1910 | 1915 | 1931 | 1965 | 1990 |
| 1910 | 1915 | 1930 | 1965 | 1990 |
| 1910 | 1915 | 1929 | 1965 | 1990 |
| 1910 | 1915 | 1928 | 1965 | 1990 |
| 1910 | 1915 | 1927 | 1960 | 1990 |
| 1910 | 1915 | 1926 | 1960 | 1990 |
| 1910 | 1915 | 1925 | 1960 | 1990 |
| 1910 | 1915 | 1924 | 1960 | 1990 |
| 1910 | 1915 | 1923 | 1960 | 1990 |
| 1910 | 1915 | 1922 | 1955 | 1990 |
| 1910 | 1910 | 1921 | 1955 | 1990 |
| 1910 | 1910 | 1920 | 1955 | 1990 |
| 1910 | 1910 | 1919 | 1955 | 1990 |
| 1910 | 1910 | 1918 | 1955 | 1990 |
| 1910 | 1910 | 1917 | 1950 | 1990 |
| 1910 | 1910 | 1916 | 1950 | 1990 |
| 1910 | 1910 | 1915 | 1950 | 1990 |
| 1910 | 1910 | 1914 | 1950 | 1990 |
| 1910 | 1910 | 1913 | 1950 | 1990 |
| 1910 | 1910 | 1912 | 1950 | 1990 |
| 1911 | 1911 | 1911 | 1950 | 1990 |
| 1910 | 1910 | 1910 | 1950 | 1990 |
| 1909 | 1909 | 1909 | 1950 | 1990 |
| 1908 | 1908 | 1908 | 1950 | 1990 |
| 1907 | 1907 | 1907 | 1945 | 1985 |
| 1906 | 1906 | 1906 | 1945 | 1985 |
| 1905 | 1905 | 1905 | 1945 | 1985 |
| 1904 | 1904 | 1904 | 1945 | 1985 |
| 1903 | 1903 | 1903 | 1945 | 1985 |
| 1902 | 1902 | 1902 | 1940 | 1980 |
| 1901 | 1901 | 1901 | 1940 | 1980 |
| 1900 | 1900 | 1900 | 1940 | 1980 |
| 1899 | 1899 | 1899 | 1940 | 1980 |
| 1898 | 1898 | 1898 | 1940 | 1980 |
| 1897 | 1897 | 1897 | 1935 | 1975 |
| | | | <i>Resid</i> | <i>M-F</i> |
| <i>Override</i> | | 1896 | 70% | 50% |
| <i>Override</i> | | 1895 | 60% | 50% |
| <i>Override</i> | | 1894 | 50% | 50% |
| <i>Override</i> | | 1893 | 40% | 40% |
| <i>barely livable</i> | | 1892 | 30% | 30% |
| <i>storage value</i> | | 1891 | 20% | 20% |
| <i>salvage value</i> | | 1890 | 10% | 10% |

Note: Highlighted year is actual year built. Appraiser selects effective year based on condition for physical year in order to calculate depreciation.

Countywide Depreciation Study for Real Property Manufactured Dwellings

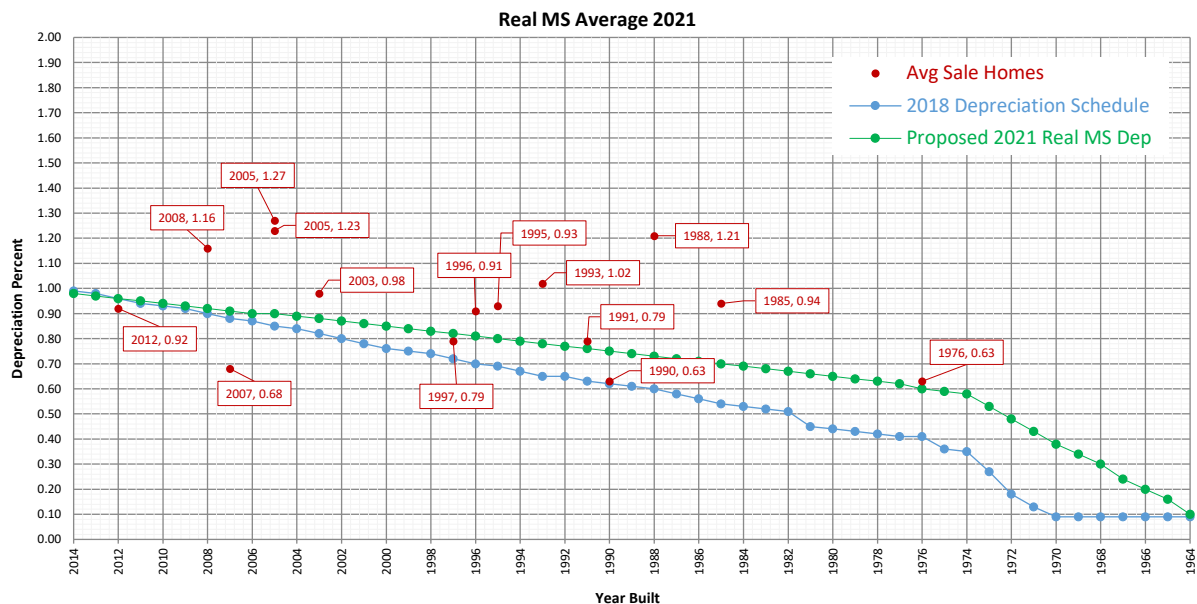
Analysis

For this study of real manufactured dwellings, 98 total sale were found during the past year. The properties were reviewed to verify class and condition of improvements for use in this depreciation study. This review resulted in 15 usable sales. Sales of properties that were eliminated from this total included:

- Sales with dwellings in better or worse than average condition for their physical age.
- Sales of properties that had notable value influences due to topography, views, etc.
- Sales of properties in areas that there were not enough vacant land sales to establish a land schedule.
- Sales of properties with a high percentage of additional structures or accessory improvements where it would be difficult to adequately determine and extract the contributory value of these improvements.

In order to obtain the replacement cost new (RCN), the Cost Factors for Residential Buildings Manufactured Structures 2004 published by the Oregon Department of Revenue was used. A sales extraction was performed to isolate a value of the manufactured structure. A percent good ratio was created using the residual improvement value divided by the RCN. The 15 sales were time trended to the base appraisal date of 1/1/2020. The sales were then plotted on the graph along with the current depreciation schedule in order to see if any adjustments were needed. When comparing the sales to the current depreciation line, the data indicated an adjustment was warranted. A new proposed line was implemented for the 2021 year. It is important to note that the depreciation for homes older than 1974, which tend to be subject to limited financing, show a sharp decrease in percent good.

Countywide Real Property Manufactured Dwellings Depreciation Sales Graph



Conclusions

For 2021, it is recommended to use the proposed depreciation schedule. Note: Springlake Park is part of the Real Property Deprecation study due to its uniqueness as the homeowners have a buy in to own a piece of their property.

2021 Countywide Real Property Manufactured Dwelling Depreciation Schedule

| Eff Yr Built | Percent | Eff Yr Built | Percent |
|--------------|---------|--------------|---------|
| 2020 | 100 | 1991 | 76 |
| 2019 | 100 | 1990 | 75 |
| 2018 | 100 | 1989 | 74 |
| 2017 | 100 | 1988 | 73 |
| 2016 | 99 | 1987 | 72 |
| 2015 | 99 | 1986 | 71 |
| 2014 | 98 | 1985 | 70 |
| 2013 | 97 | 1984 | 53 |
| 2012 | 96 | 1983 | 52 |
| 2011 | 95 | 1982 | 51 |
| 2010 | 94 | 1981 | 69 |
| 2009 | 93 | 1980 | 68 |
| 2008 | 92 | 1979 | 67 |
| 2007 | 91 | 1978 | 66 |
| 2006 | 90 | 1977 | 65 |
| 2005 | 90 | 1976 | 64 |
| 2004 | 89 | 1975 | 63 |
| 2003 | 88 | 1974 | 62 |
| 2002 | 87 | 1973 | 60 |
| 2001 | 86 | 1972 | 59 |
| 2000 | 85 | 1971 | 58 |
| 1999 | 84 | 1970 | 53 |
| 1998 | 83 | 1969 | 48 |
| 1997 | 82 | 1968 | 43 |
| 1996 | 81 | 1967 | 38 |
| 1995 | 80 | 1966 | 34 |
| 1994 | 79 | 1965 | 30 |
| 1993 | 78 | 1964 | 24 |
| 1992 | 77 | 1963 | 20 |

Countywide Effective Year Built Based on Condition for
Real Manufactured Dwellings for 2021

| Poor | Fair | Average | Good | Excellent |
|------|------|-------------|------|-----------|
| 2010 | 2014 | 2020 | 2020 | 2020 |
| 2008 | 2014 | 2019 | 2019 | 2019 |
| 2008 | 2012 | 2018 | 2018 | 2018 |
| 2006 | 2012 | 2017 | 2017 | 2017 |
| 2006 | 2012 | 2016 | 2016 | 2016 |
| 2006 | 2012 | 2015 | 2016 | 2016 |
| 2006 | 2012 | 2014 | 2014 | 2016 |
| 2002 | 2006 | 2013 | 2014 | 2016 |
| 1996 | 2006 | 2012 | 2014 | 2016 |
| 1992 | 2002 | 2011 | 2014 | 2016 |
| 1992 | 2002 | 2010 | 2014 | 2016 |
| 1992 | 2002 | 2009 | 2014 | 2016 |
| 1992 | 2002 | 2008 | 2014 | 2014 |
| 1986 | 1996 | 2007 | 2012 | 2014 |
| 1986 | 1996 | 2006 | 2012 | 2014 |
| 1986 | 1996 | 2005 | 2012 | 2014 |
| 1986 | 1996 | 2004 | 2012 | 2014 |
| 1986 | 1996 | 2003 | 2012 | 2014 |
| 1984 | 1992 | 2002 | 2006 | 2012 |
| 1984 | 1992 | 2001 | 2006 | 2012 |
| 1984 | 1992 | 2000 | 2006 | 2012 |
| 1984 | 1992 | 1999 | 2006 | 2012 |
| 1984 | 1992 | 1998 | 2006 | 2012 |
| 1984 | 1986 | 1997 | 2002 | 2012 |
| 1984 | 1986 | 1996 | 2002 | 2012 |
| 1984 | 1986 | 1995 | 2002 | 2012 |
| 1978 | 1986 | 1994 | 2002 | 2012 |
| 1978 | 1986 | 1993 | 2002 | 2012 |
| 1978 | 1984 | 1992 | 1996 | 2006 |

| Poor | Fair | Average | Good | Excellent |
|------|------|-------------|------|-----------|
| 1978 | 1984 | 1991 | 1996 | 2006 |
| 1978 | 1984 | 1990 | 1996 | 2006 |
| 1972 | 1984 | 1989 | 1996 | 2006 |
| 1972 | 1984 | 1988 | 1996 | 2006 |
| 1972 | 1978 | 1987 | 1992 | 2002 |
| 1972 | 1978 | 1986 | 1992 | 2002 |
| 1972 | 1978 | 1985 | 1992 | 2002 |
| 1972 | 1978 | 1984 | 1992 | 2002 |
| 1968 | 1978 | 1983 | 1992 | 2002 |
| 1968 | 1972 | 1982 | 1984 | 1992 |
| 1968 | 1972 | 1981 | 1984 | 1992 |
| 1968 | 1972 | 1980 | 1984 | 1992 |
| 1968 | 1972 | 1979 | 1984 | 1992 |
| 1968 | 1972 | 1978 | 1984 | 1992 |
| 1968 | 1968 | 1977 | 1982 | 1988 |
| 1968 | 1968 | 1976 | 1982 | 1988 |
| 1968 | 1968 | 1975 | 1982 | 1988 |
| 1968 | 1968 | 1974 | 1982 | 1988 |
| 1968 | 1968 | 1973 | 1982 | 1988 |
| 1968 | 1968 | 1972 | 1976 | 1984 |
| 1968 | 1968 | 1971 | 1976 | 1984 |
| 1968 | 1968 | 1970 | 1976 | 1984 |
| 1968 | 1968 | 1969 | 1976 | 1984 |
| 1966 | 1966 | 1968 | 1976 | 1982 |
| 1966 | 1966 | 1967 | 1974 | 1982 |
| 1964 | 1964 | 1966 | 1974 | 1980 |
| 1964 | 1964 | 1965 | 1972 | 1980 |
| 1962 | 1962 | 1964 | 1972 | 1978 |
| 1962 | 1962 | 1963 | 1970 | 1978 |

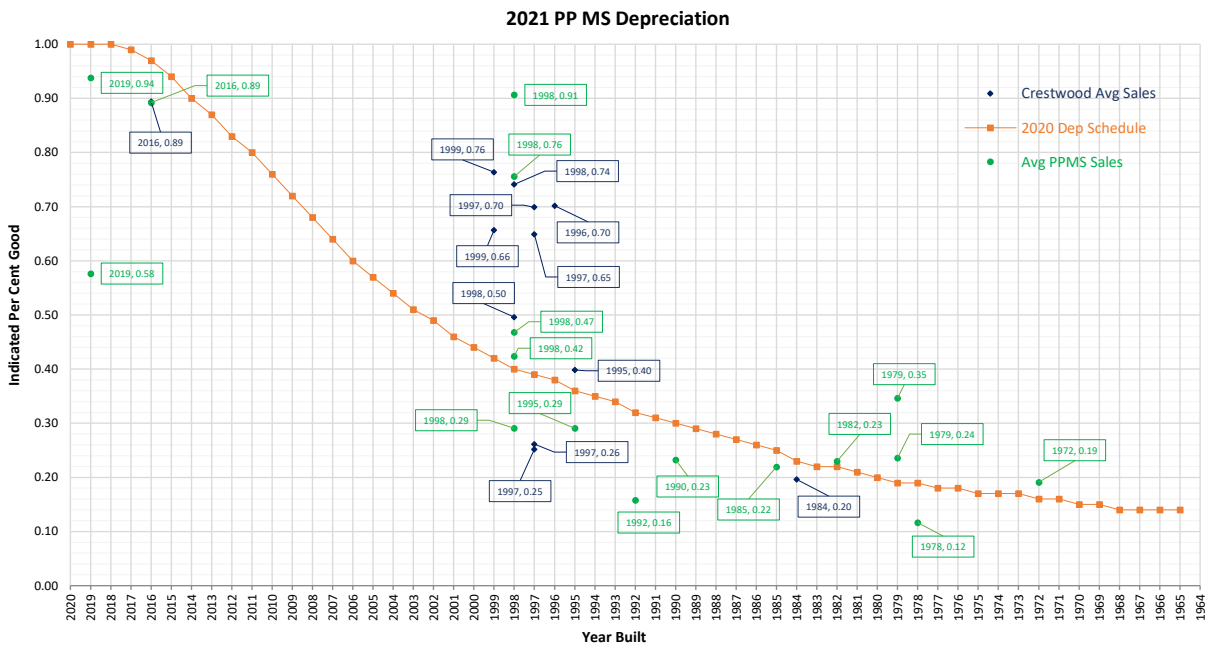
Note: Highlighted year is actual year built. Appraiser selects effective year based on condition for physical year in order to calculate depreciation.

Countywide Depreciation Study for Personal Property Manufactured Dwellings

Analysis

The purpose of the 2021 Depreciation Study was to extract the remaining percent good, for the condition rating of average, as applied to the 2004 Oregon DOR Residential Buildings Manufactured Structures Cost Factor Book. All personal property manufactured structure sales were pulled with a date range of 1/1/2019 through 12/31/19. There were 33 valid and useable sales of dwellings in average condition available for this analysis. The sales were valued using the cost factor book and the LCM (Local Cost Modifier) was applied in order to obtain the RCN (Replacement Cost New). The sales were then time adjusted to the base appraisal date of 1/1/2020 and divided by the total RCN which gave a indicated percent good. The percent good and the year built were plotted on a graph along with the 2019 depreciation line. This year's useable sales were broken into two avg data series because Crestwood properties sold with an accessory such as a carport or garage where as the majority of the PP MS sales did not. For the purpose of this study, we did not use the Crestwood sales due to the contributory factor for these accessories. The remaining PP MS sales supported the current depreciation schedule.

Countywide Personal Property Manufactured Dwellings Depreciation Sales Graph



Conclusion

Based on the data, the decision was made to carry forward the 2020 personal property manufactured structure depreciation schedule for the 2021 set up. A minor change will be made to the table to reflect one additional year of depreciation for the 2021-2022 tax year.

Countywide Personal Property Manufactured Dwelling Depreciation Schedule for 2021

| Eff Yr Built | Percent | Eff Yr Built | Percent | Eff Yr Built | Percent | Eff Yr Built | Percent |
|--------------|---------|--------------|---------|--------------|---------|--------------|---------|
| 2020 | 100 | 2005 | 68 | 1990 | 34 | 1975 | 19 |
| 2019 | 100 | 2004 | 64 | 1989 | 32 | 1974 | 18 |
| 2018 | 100 | 2003 | 60 | 1988 | 31 | 1973 | 18 |
| 2017 | 100 | 2002 | 57 | 1987 | 30 | 1972 | 17 |
| 2016 | 100 | 2001 | 54 | 1986 | 29 | 1971 | 17 |
| 2015 | 100 | 2000 | 51 | 1985 | 28 | 1970 | 17 |
| 2014 | 99 | 1999 | 49 | 1984 | 27 | 1969 | 16 |
| 2013 | 97 | 1998 | 46 | 1983 | 26 | 1968 | 16 |
| 2012 | 94 | 1997 | 44 | 1982 | 25 | 1967 | 15 |
| 2011 | 90 | 1996 | 42 | 1981 | 23 | 1966 | 15 |
| 2010 | 87 | 1995 | 40 | 1980 | 22 | 1965 | 14 |
| 2009 | 83 | 1994 | 39 | 1979 | 22 | 1964 | 14 |
| 2008 | 80 | 1993 | 38 | 1978 | 21 | 1963 | 14 |
| 2007 | 76 | 1992 | 36 | 1977 | 20 | 1962 | 14 |
| 2006 | 72 | 1991 | 35 | 1976 | 19 | | |

Countywide Effective Year Built Based on Condition for Personal Property Manufactured Dwellings for 2021

| Poor | Fair | Avg | Good | Exc | Poor | Fair | Avg | Good | Exc | Poor | Fair | Avg | Good | Exc |
|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 2010 | 2014 | 2020 | 2020 | 2020 | 1984 | 1992 | 2000 | 2006 | 2012 | 1968 | 1972 | 1981 | 1984 | 1992 |
| 2008 | 2014 | 2019 | 2019 | 2019 | 1984 | 1992 | 1999 | 2006 | 2012 | 1968 | 1972 | 1980 | 1984 | 1992 |
| 2008 | 2012 | 2018 | 2018 | 2018 | 1984 | 1992 | 1998 | 2006 | 2012 | 1968 | 1972 | 1979 | 1984 | 1992 |
| 2006 | 2012 | 2017 | 2017 | 2017 | 1984 | 1986 | 1997 | 2002 | 2012 | 1968 | 1972 | 1978 | 1984 | 1992 |
| 2006 | 2012 | 2016 | 2016 | 2016 | 1984 | 1986 | 1996 | 2002 | 2012 | 1968 | 1968 | 1977 | 1982 | 1988 |
| 2006 | 2012 | 2015 | 2016 | 2016 | 1984 | 1986 | 1995 | 2002 | 2012 | 1968 | 1968 | 1976 | 1982 | 1988 |
| 2006 | 2012 | 2014 | 2014 | 2016 | 1978 | 1986 | 1994 | 2002 | 2012 | 1968 | 1968 | 1975 | 1982 | 1988 |
| 2002 | 2006 | 2013 | 2014 | 2016 | 1978 | 1986 | 1993 | 2002 | 2012 | 1968 | 1968 | 1974 | 1982 | 1988 |
| 1996 | 2006 | 2012 | 2014 | 2016 | 1978 | 1984 | 1992 | 1996 | 2006 | 1968 | 1968 | 1973 | 1982 | 1988 |
| 1992 | 2002 | 2011 | 2014 | 2016 | 1978 | 1984 | 1991 | 1996 | 2006 | 1968 | 1968 | 1972 | 1976 | 1984 |
| 1992 | 2002 | 2010 | 2014 | 2016 | 1978 | 1984 | 1990 | 1996 | 2006 | 1968 | 1968 | 1971 | 1976 | 1984 |
| 1992 | 2002 | 2009 | 2014 | 2016 | 1972 | 1984 | 1989 | 1996 | 2006 | 1968 | 1968 | 1970 | 1976 | 1984 |
| 1992 | 2002 | 2008 | 2014 | 2014 | 1972 | 1984 | 1988 | 1996 | 2006 | 1968 | 1968 | 1969 | 1976 | 1984 |
| 1986 | 1996 | 2007 | 2012 | 2014 | 1972 | 1978 | 1987 | 1992 | 2002 | 1966 | 1966 | 1968 | 1976 | 1982 |
| 1986 | 1996 | 2006 | 2012 | 2014 | 1972 | 1978 | 1986 | 1992 | 2002 | 1966 | 1966 | 1967 | 1974 | 1982 |
| 1986 | 1996 | 2005 | 2012 | 2014 | 1972 | 1978 | 1985 | 1992 | 2002 | 1964 | 1964 | 1966 | 1974 | 1980 |
| 1986 | 1996 | 2004 | 2012 | 2014 | 1972 | 1978 | 1984 | 1992 | 2002 | 1964 | 1964 | 1965 | 1972 | 1980 |
| 1986 | 1996 | 2003 | 2012 | 2014 | 1968 | 1978 | 1983 | 1992 | 2002 | 1962 | 1962 | 1964 | 1972 | 1978 |
| 1984 | 1992 | 2002 | 2006 | 2012 | 1968 | 1972 | 1982 | 1984 | 1992 | 1962 | 1962 | 1963 | 1970 | 1978 |
| 1984 | 1992 | 2001 | 2006 | 2012 | | | | | | | | | | |

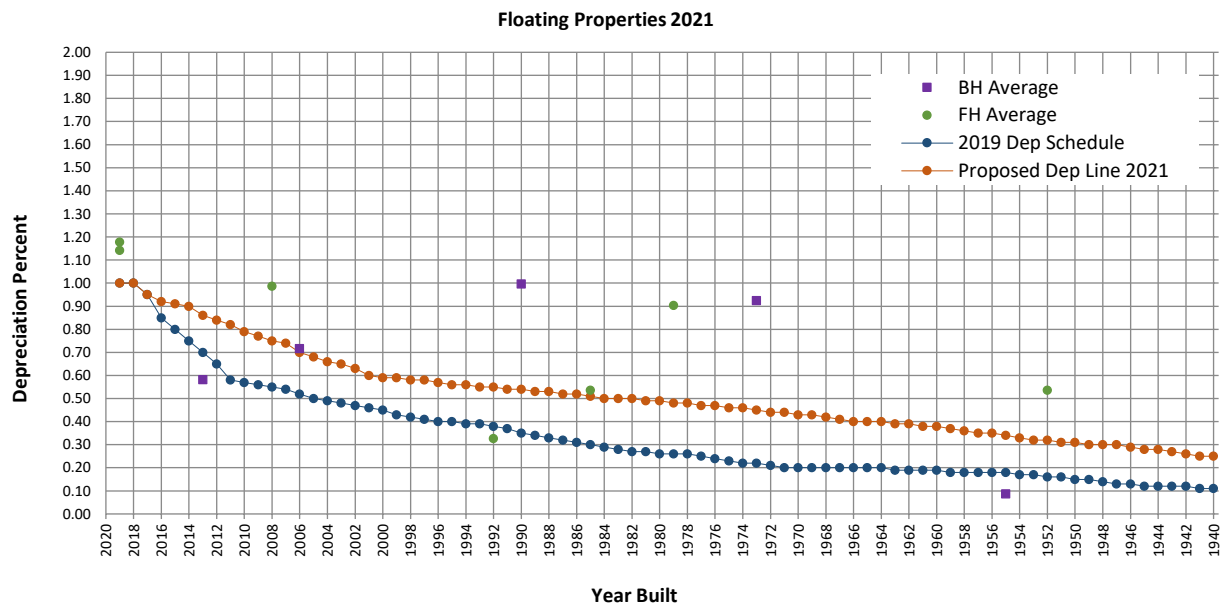
Note: Highlighted year is actual year built. Appraiser selects effective year based on condition for physical year in order to calculate depreciation.

Countywide Depreciation Study for Floating Property

Analysis

Due to the low number of 2019 floating property sales where the structure was in average condition, the search parameter dates were extended to 1/1/2018 through 1/8/2020. Also, one sale from a similar market in Multnomah County was included in this analysis. Each sale was adjusted for time to the base appraisal date of 1/1/2020 and the adjusted sale price was compared to the RCN (from the 2005 Oregon DOR Residential Cost Factor Book) to determine an indicated percent good. The sales were plotted on a graph by year built and indicated percent good to identify a potential depreciation curve and it was found that the data supports a new depreciation schedule

Countywide Floating Property Depreciation Sales Graph



Conclusions

The data collected and analyzed for the 2021 Depreciation Study showed that a new depreciation schedule is warranted for floating properties.

Countywide Floating Property Depreciation Schedule for 2021

| Eff Yr Built | Percent |
|--------------|---------|
| 2020 | 100 |
| 2019 | 100 |
| 2018 | 100 |
| 2017 | 95 |
| 2016 | 92 |
| 2015 | 91 |
| 2014 | 87 |
| 2013 | 86 |
| 2012 | 84 |
| 2011 | 82 |
| 2010 | 79 |
| 2009 | 77 |
| 2008 | 75 |
| 2007 | 74 |
| 2006 | 70 |
| 2005 | 68 |
| 2004 | 66 |
| 2003 | 65 |
| 2002 | 63 |
| 2001 | 60 |
| 2000 | 59 |
| 1999 | 59 |
| 1998 | 58 |
| 1997 | 58 |
| 1996 | 57 |
| 1995 | 56 |
| 1994 | 56 |
| 1993 | 55 |
| 1992 | 55 |
| 1991 | 54 |
| 1990 | 54 |

| Eff Yr Built | Percent |
|--------------|---------|
| 1989 | 53 |
| 1988 | 53 |
| 1987 | 52 |
| 1986 | 52 |
| 1985 | 51 |
| 1984 | 50 |
| 1983 | 50 |
| 1982 | 50 |
| 1981 | 49 |
| 1980 | 49 |
| 1979 | 48 |
| 1978 | 48 |
| 1977 | 47 |
| 1976 | 47 |
| 1975 | 46 |
| 1974 | 46 |
| 1973 | 45 |
| 1972 | 44 |
| 1971 | 44 |
| 1970 | 43 |
| 1969 | 43 |
| 1968 | 42 |
| 1967 | 41 |
| 1966 | 40 |
| 1965 | 40 |
| 1964 | 40 |
| 1963 | 39 |
| 1962 | 39 |
| 1961 | 38 |
| 1960 | 38 |

| Eff Yr Built | Percent |
|--------------|---------|
| 1959 | 37 |
| 1958 | 36 |
| 1957 | 35 |
| 1956 | 35 |
| 1955 | 34 |
| 1954 | 33 |
| 1953 | 32 |
| 1952 | 32 |
| 1951 | 31 |
| 1950 | 31 |
| 1949 | 30 |
| 1948 | 30 |
| 1947 | 30 |
| 1946 | 29 |
| 1945 | 28 |
| 1944 | 28 |
| 1943 | 27 |
| 1942 | 26 |
| 1941 | 25 |
| 1940 | 25 |
| 1939 | 25 |
| 1938 | 25 |
| 1937 | 25 |
| 1936 | 25 |
| 1935 | 25 |
| 1934 | 24 |
| 1933 | 24 |
| 1932 | 24 |
| 1931 | 24 |
| 1930 | 24 |

| Eff Yr Built | Percent |
|--------------|---------|
| 1929 | 24 |
| 1928 | 23 |
| 1927 | 23 |
| 1926 | 23 |
| 1925 | 23 |
| 1924 | 23 |
| 1923 | 23 |
| 1922 | 23 |
| 1921 | 23 |
| 1920 | 23 |
| 1919 | 23 |
| 1918 | 23 |
| 1917 | 23 |
| 1916 | 23 |
| 1915 | 23 |
| 1914 | 23 |
| 1913 | 23 |
| 1912 | 22 |
| 1911 | 22 |
| 1910 | 22 |
| 1909 | 22 |
| 1908 | 22 |
| 1907 | 22 |
| 1906 | 22 |
| 1905 | 20 |
| 1904 | 20 |
| 1903 | 20 |
| 1902 | 20 |
| 1901 | 20 |
| 1900 | 18 |

Countywide Effective Year Built Based on Condition for Floating Property for 2021

| Poor | Fair | Avg | Good | Exc |
|------|------|-------------|------|------|
| 2019 | 2019 | 2020 | 2020 | 2020 |
| 2018 | 2018 | 2019 | 2019 | 2019 |
| 2017 | 2017 | 2018 | 2018 | 2018 |
| 2016 | 2016 | 2017 | 2017 | 2017 |
| 2014 | 2015 | 2016 | 2017 | 2017 |
| 2012 | 2014 | 2015 | 2017 | 2017 |
| 2010 | 2013 | 2014 | 2017 | 2017 |
| 2004 | 2011 | 2013 | 2017 | 2017 |
| 1998 | 2009 | 2012 | 2016 | 2017 |
| 1997 | 2007 | 2011 | 2016 | 2017 |
| 1997 | 2005 | 2010 | 2016 | 2017 |
| 1996 | 2004 | 2009 | 2016 | 2016 |
| 1996 | 2003 | 2008 | 2015 | 2016 |
| 1995 | 2002 | 2007 | 2015 | 2016 |
| 1994 | 2002 | 2006 | 2015 | 2016 |
| 1992 | 2001 | 2005 | 2015 | 2016 |
| 1990 | 2001 | 2004 | 2014 | 2016 |
| 1989 | 2000 | 2003 | 2014 | 2016 |
| 1988 | 2000 | 2002 | 2014 | 2016 |
| 1987 | 1999 | 2001 | 2014 | 2016 |
| 1987 | 1998 | 2000 | 2013 | 2016 |
| 1986 | 1996 | 1999 | 2013 | 2015 |
| 1985 | 1994 | 1998 | 2013 | 2015 |
| 1985 | 1992 | 1997 | 2013 | 2015 |
| 1984 | 1991 | 1996 | 2013 | 2015 |
| 1983 | 1990 | 1995 | 2012 | 2015 |
| 1983 | 1989 | 1994 | 2012 | 2015 |
| 1982 | 1988 | 1993 | 2012 | 2015 |
| 1980 | 1987 | 1992 | 2012 | 2015 |
| 1978 | 1986 | 1991 | 2012 | 2015 |
| 1977 | 1986 | 1990 | 2011 | 2015 |
| 1976 | 1985 | 1989 | 2011 | 2014 |
| 1974 | 1985 | 1988 | 2010 | 2014 |
| 1972 | 1984 | 1987 | 2010 | 2014 |
| 1970 | 1984 | 1986 | 2009 | 2014 |
| 1968 | 1983 | 1985 | 2009 | 2014 |
| 1966 | 1982 | 1984 | 2008 | 2014 |
| 1964 | 1980 | 1983 | 2006 | 2014 |
| 1962 | 1978 | 1982 | 2004 | 2013 |
| 1960 | 1976 | 1981 | 2003 | 2013 |

| Poor | Fair | Avg | Good | Exc |
|------|------|-------------|------|------|
| 1958 | 1975 | 1980 | 2002 | 2013 |
| 1956 | 1974 | 1979 | 2001 | 2013 |
| 1954 | 1973 | 1978 | 2000 | 2013 |
| 1952 | 1972 | 1977 | 1999 | 2013 |
| 1950 | 1971 | 1976 | 1998 | 2013 |
| 1948 | 1970 | 1975 | 1997 | 2013 |
| 1946 | 1968 | 1974 | 1996 | 2013 |
| 1944 | 1965 | 1973 | 1995 | 2012 |
| 1942 | 1961 | 1972 | 1994 | 2012 |
| 1942 | 1957 | 1971 | 1993 | 2012 |
| 1942 | 1952 | 1970 | 1992 | 2012 |
| 1942 | 1950 | 1969 | 1991 | 2012 |
| 1941 | 1948 | 1968 | 1990 | 2012 |
| 1941 | 1947 | 1967 | 1989 | 2012 |
| 1941 | 1946 | 1966 | 1988 | 2012 |
| 1940 | 1945 | 1965 | 1987 | 2012 |
| 1940 | 1944 | 1964 | 1986 | 2012 |
| 1940 | 1944 | 1963 | 1985 | 2011 |
| 1940 | 1943 | 1962 | 1984 | 2011 |
| 1940 | 1943 | 1961 | 1983 | 2011 |
| 1940 | 1942 | 1960 | 1982 | 2011 |
| 1940 | 1942 | 1959 | 1981 | 2011 |
| 1940 | 1942 | 1958 | 1980 | 2011 |
| 1940 | 1941 | 1957 | 1980 | 2011 |
| 1940 | 1941 | 1956 | 1978 | 2011 |
| 1940 | 1940 | 1955 | 1978 | 2011 |
| 1940 | 1940 | 1954 | 1976 | 2011 |
| 1940 | 1940 | 1953 | 1976 | 2011 |
| 1940 | 1940 | 1952 | 1976 | 2011 |
| 1940 | 1940 | 1951 | 1976 | 2011 |
| 1940 | 1940 | 1950 | 1975 | 2011 |
| 1940 | 1940 | 1949 | 1975 | 2010 |
| 1940 | 1940 | 1948 | 1975 | 2010 |
| 1940 | 1940 | 1947 | 1974 | 2010 |
| 1940 | 1940 | 1946 | 1974 | 2010 |
| 1940 | 1940 | 1945 | 1973 | 2010 |
| 1940 | 1940 | 1944 | 1973 | 2010 |
| 1940 | 1940 | 1943 | 1973 | 2010 |
| 1940 | 1940 | 1942 | 1972 | 2010 |
| 1940 | 1940 | 1941 | 1972 | 2010 |

| Poor | Fair | Avg | Good | Exc |
|------|------|-------------|------|------|
| 1940 | 1940 | 1940 | 1971 | 2010 |
| 1939 | 1939 | 1939 | 1971 | 2010 |
| 1938 | 1938 | 1938 | 1971 | 2010 |
| 1937 | 1937 | 1937 | 1971 | 2010 |
| 1936 | 1936 | 1936 | 1971 | 2010 |
| 1935 | 1935 | 1935 | 1970 | 2010 |
| 1934 | 1934 | 1934 | 1970 | 2010 |
| 1933 | 1933 | 1933 | 1970 | 2010 |
| 1932 | 1932 | 1932 | 1970 | 2010 |
| 1931 | 1931 | 1931 | 1970 | 2010 |
| 1930 | 1930 | 1930 | 1970 | 2010 |
| 1929 | 1929 | 1929 | 1970 | 2010 |
| 1928 | 1928 | 1928 | 1970 | 2010 |
| 1927 | 1927 | 1927 | 1970 | 2010 |
| 1926 | 1926 | 1926 | 1970 | 2010 |
| 1925 | 1925 | 1925 | 1970 | 2010 |
| 1924 | 1924 | 1924 | 1970 | 2010 |
| 1923 | 1923 | 1923 | 1970 | 2010 |
| 1922 | 1922 | 1922 | 1970 | 2010 |
| 1921 | 1921 | 1921 | 1970 | 2010 |
| 1920 | 1920 | 1920 | 1970 | 2010 |
| 1919 | 1919 | 1919 | 1970 | 2010 |
| 1918 | 1918 | 1918 | 1970 | 2010 |
| 1917 | 1917 | 1917 | 1970 | 2010 |
| 1916 | 1916 | 1916 | 1970 | 2010 |
| 1915 | 1915 | 1915 | 1970 | 2010 |
| 1914 | 1914 | 1914 | 1970 | 2010 |
| 1913 | 1913 | 1913 | 1970 | 2010 |
| 1912 | 1912 | 1912 | 1970 | 2010 |
| 1911 | 1911 | 1911 | 1970 | 2010 |
| 1910 | 1910 | 1910 | 1970 | 2010 |
| 1909 | 1909 | 1909 | 1970 | 2010 |
| 1908 | 1908 | 1908 | 1970 | 2010 |
| 1907 | 1907 | 1907 | 1970 | 2010 |
| 1906 | 1906 | 1906 | 1970 | 2010 |
| 1905 | 1905 | 1905 | 1970 | 2010 |
| 1904 | 1904 | 1904 | 1970 | 2010 |
| 1903 | 1903 | 1903 | 1970 | 2010 |
| 1902 | 1902 | 1902 | 1970 | 2010 |
| 1901 | 1901 | 1901 | 1970 | 2010 |
| 1900 | 1900 | 1900 | 1970 | 2010 |

Note: Highlighted year is actual year built. Appraiser selects effective year based on condition for physical year in order to calculate depreciation.

Countywide Depreciation Study for Farm Buildings

Analysis

It is not feasible to use an extraction method to determine a market-based depreciation schedule for farm buildings. In most cases, these structures represent a minimal portion of the overall real market value of a property.

Conclusion

Farm buildings are depreciated using a straight-line depreciation method. The appraiser uses judgment in determining the effective age of the structure.

Countywide Farm Building Depreciation Schedule for 2021

| Eff Yr Built | Percent |
|--------------|---------|
| 2020 | 100 |
| 2019 | 100 |
| 2018 | 99 |
| 2017 | 98 |
| 2016 | 97 |
| 2015 | 96 |
| 2014 | 95 |
| 2013 | 94 |
| 2012 | 93 |
| 2011 | 92 |
| 2010 | 91 |
| 2009 | 90 |
| 2008 | 89 |
| 2007 | 88 |
| 2006 | 87 |
| 2005 | 86 |
| 2004 | 85 |
| 2003 | 84 |
| 2002 | 83 |
| 2001 | 82 |
| 2000 | 81 |
| 1999 | 80 |
| 1998 | 79 |
| 1997 | 78 |
| 1996 | 77 |
| 1995 | 76 |
| 1994 | 75 |
| 1993 | 74 |
| 1992 | 73 |
| 1991 | 72 |
| 1990 | 71 |

| Eff Yr Built | Percent |
|--------------|---------|
| 1989 | 70 |
| 1988 | 67 |
| 1985 | 66 |
| 1984 | 65 |
| 1983 | 64 |
| 1982 | 63 |
| 1981 | 62 |
| 1980 | 61 |
| 1979 | 60 |
| 1978 | 59 |
| 1977 | 58 |
| 1976 | 57 |
| 1975 | 56 |
| 1974 | 55 |
| 1973 | 54 |
| 1972 | 53 |
| 1971 | 52 |
| 1970 | 51 |
| 1969 | 50 |
| 1968 | 49 |
| 1967 | 48 |
| 1966 | 47 |
| 1965 | 46 |
| 1964 | 45 |
| 1963 | 44 |
| 1962 | 43 |
| 1961 | 42 |
| 1960 | 41 |
| 1959 | 40 |
| 1958 | 39 |
| 1957 | 38 |

| Eff Yr Built | Percent |
|--------------|---------|
| 1956 | 37 |
| 1955 | 36 |
| 1954 | 35 |
| 1953 | 34 |
| 1952 | 33 |
| 1951 | 32 |
| 1950 | 31 |
| 1949 | 30 |
| 1948 | 29 |
| 1947 | 28 |
| 1946 | 27 |
| 1945 | 26 |
| 1944 | 25 |
| 1943 | 24 |
| 1942 | 23 |
| 1941 | 22 |
| 1940 | 21 |
| 1939 | 20 |
| 1938 | 19 |
| 1937 | 18 |
| 1936 | 17 |
| 1935 | 16 |
| 1934 | 15 |
| 1933 | 14 |
| 1932 | 13 |
| 1931 | 12 |
| 1930 | 11 |
| 1929 | 10 |
| 1928 | 10 |
| 1927 | 10 |
| 1926 | 10 |
| 1925 | 10 |

| Eff Yr Built | Percent |
|--------------|---------|
| 1924 | 10 |
| 1923 | 10 |
| 1922 | 10 |
| 1921 | 10 |
| 1920 | 10 |
| 1919 | 10 |
| 1918 | 10 |
| 1917 | 10 |
| 1916 | 10 |
| 1915 | 10 |
| 1914 | 10 |
| 1913 | 10 |
| 1912 | 10 |
| 1911 | 10 |
| 1910 | 10 |
| 1909 | 10 |
| 1908 | 10 |
| 1907 | 10 |
| 1906 | 10 |
| 1905 | 10 |
| 1904 | 10 |
| 1903 | 10 |
| 1902 | 10 |
| 1901 | 10 |
| 1900 | 10 |
| 1898 | 10 |
| 1897 | 10 |
| 1896 | 10 |
| 1895 | 10 |
| 1894 | 10 |
| 1893 | 10 |
| 1892 | 10 |

Notes

2021 Land Adjustments Analysis and Conclusions

MA 01 and MA 06 (City) Adjustment Study for Premium Location

Analysis

The subdivision in St. Helens and Columbia City that are considered by market perception to be superior than your typical city lot and block have been identified. The assumption is made that homes located in a recently platted subdivision with curbs, sidewalks, street lights, and have been developed with uniform standards are considered superior than most City of St. Helens typical Lot and Blocks. Some exceptions are considered such as Grey Cliffs which lacks curbs & sidewalks. However, Grey Cliffs was developed in a manner that appears by market perception to be superior to our base lots.

The sales provided above are land sales that were collected during the land study and analysis for 2021 set up. The sales above comprise of previously identified base and premium locations. The sales also included some small bulk developer land sales located in premium locations. When these sales were plotted on the graph below they indicate that base and premium lots appear to have sold in overall general range of each other. Overall the base and premium land sales appear to warrant an adjustment of \$0, based on current data collected.

Conclusions

Based on current data it's recommended that the "premium adjustment" remain on all accounts, but they should have an adjustment of \$0 for the 2021 setup, which includes all of MA1 City of St Helens and MA6 City of Columbia City.

MA 02 City Adjustment for Premium Location

Analysis

During the 2021 setup, the premium adjustment for MA 02 SA 79 and SA 80 was considered. The results of the land study concluded that the land schedule for these two study areas should mirror MA 02 SA 00 land schedule. However, these land schedules are being trended differently. Due to the different trending, the decision was made to value the premium adjustment at \$0 and allow the trend to carry the difference.

Conclusion

The premium adjustment for MA 02 SA 79 and 80 will carry a value of \$0 for 2021.

MA 3 SA 03 Adjustment Study for Non-Elevated Homes in the Floodplain

Analysis

There were six sales of homes within the floodplain in the City of Vernonia that had not been elevated and were deemed reliable for this analysis. The difference between the residual dwelling value from the time adjusted sale and the calculated depreciated replacement cost (DRC) using the cost factor book was calculated. Also, the LCM and depreciation schedule were used to determine an estimated cost to cure. The resulting difference was then converted to a percentage of the DRC. The average percentage value loss to the non-elevated dwelling resulted in -13.67%.

Sales in MA 3 SA 03 with Non-Elevated Dwellings (2021 Setup Study)

| Sale # | Time Adj. Sales Price | 2020 Land Value | 2020 OSD Value | Residual Imp Value | 2020 DRC of Imp | Cost vs Sale Difference | Indicated % Adj. |
|---------------------------------|-----------------------|-----------------|----------------|--------------------|-----------------|-------------------------|------------------|
| 1 | 281,890 | 97,750 | 27,000 | 157,140 | 154,171 | 410 | 0 |
| 2 | 195,303 | 40,820 | 27,000 | 127,483 | 165,854 | (4,091) | -0.03 |
| 3 | 269,755 | 45,231 | 27,000 | 197,525 | 88,725 | (2,146) | -0.01 |
| 4 | 137,592 | 35,265 | 27,000 | 75,327 | 92,129 | (55,890) | -0.65 |
| 5 | 291,592 | 44,219 | 27,000 | 220,373 | 76,262 | (6,419) | -0.04 |
| 6 | 237,800 | 43,386 | 27,000 | 167,414 | 103,428 | (16,771) | -0.09 |
| Average Indicated % Adj: | | | | | | | -0.1367 |

Conclusions

For 2021, the adjustment of -14% will be used on the depreciated replacement cost of the dwelling for all non-elevated dwellings in MA 3 SA 03. This adjustment is only applied to non-elevated dwellings in the floodplain area.

Countywide Adjustment Study for Topography

Analysis

Consistent sales data was not found that would reflect credible market indicators to analyze for topography adjustments. This may be primarily based on buyers’ personal preferences as well as their own intended use.

Conclusions

Because of the lack of data available for this analysis, topography adjustments will be made on a case by case basis using the topography ranges as indicated on the chart below.

| Countywide Topography Adjustment | | |
|---|-----------------------|---------------|
| Code | Description | Rate % |
| 411 | Topo- Minimal impact | -10% |
| 412 | Topo- Low Impact | -20% |
| 413 | Topo- Moderate Impact | -30% |
| 415 | Topo- Severe Impact | -40% |

Maintenance Area 4 and 5 (North County) Adjustment Study for Views

Analysis

The purpose of the view adjustment is to recognize the value of properties with a view.

Undeveloped and improved properties sold between 01/01/2018 and 12/31/2019 that currently have a view adjustment were pulled for this analysis. All sales were adjusted for time to the base appraisal date of 01/01/2020. After the site visit of these properties were made, the extraction method was used to obtain the residual lump sum that is attributed to the value of the view. For North County, 15 sales with a good view and 8 sales that have an excellent view were analyzed. Of the 23 sales available, 4 resulted in a positive residual value and 19 were found to have a negative residual value. Therefore, it is recommended to apply a view adjustment of \$0.

Conclusions

Due to the majority of the sales data having a negative residual value and the overall average being negative, the North County View Adjustment will be changed to \$0 for both good and excellent views.

| MA 4 and MA 5 View Adjustments for 2021 | |
|--|-----|
| Good View | \$0 |
| Excellent View | \$0 |
| | |

Maintenance Area 1, 2 and 6 (South County) Adjustment Study for Views

Analysis

The purpose of the view adjustment is to recognize the contributory value a view has on properties. Undeveloped and improved properties sold between 01/01/2019 and 06/30/2020 that currently have a view adjustment were compiled for this analysis. A site visit was performed for each property and the extraction method was applied to obtain the residual lump sum value attributed to the view. This resulted seven sales with a good view and two sales with an excellent view for this study. Of these sales, four were found to have a positive residual value and five returned a negative value. The average of the residual values resulted in a negative amount which was found to be inconclusive for this analysis. Therefore, it is recommended that the view adjustment for South County (MA 01, 02 and 06) be \$0.00.

Conclusion

Due to the majority of the sales having a negative residual and the overall average being negative, the South County View Adjustment will be changed to \$0.00 for both Good and Excellent views.

| MA 1, MA 2, and MA 6 View Adjustments for 2021 | |
|---|-----|
| Good View | \$0 |
| Excellent View | \$0 |
| | |

Maintenance Area 4 Adjustment Study for City of Rainier Slide Area

Analysis

The slide area in Rainier is an area east of Fox Creek and South of Columbia River Highway. In addition, any piece of land within the city limits that has a slope of 20% or more west of Fox Creek is included in this area. The City of Rainier is currently working on an overlay map of the slide area.

For undeveloped lots in the slide area there is approximately \$500 worth of City Planners time and application fees to review the required 'Geological Technical Report' prior to building.

Several Geological Engineers were contacted to determine the cost of having a Geological Technical Study and Report done for a property within the slide area of Rainier. The average cost is \$8,525.

Conclusions

Following are the slide area adjustments that should be applied to all vacant properties in the slide area and to all older improved properties that appear to have problems due to being located within the slide area of Rainier.

| MA 4 City of Rainier Slide Area Adjustments for 2021 | |
|---|---------|
| Rainier Slide – City Fees | \$500 |
| Rainier Slide – Engineering Fees | \$8,525 |

MA 04 SA 47 Adjustment Study for Riverfront Properties

Analysis

The purpose of the MA 7 SA 47 Riverfront adjustment is to recognize the value of properties located on the riverfront versus those that are not. For this study, sales from 1/1/2019 through 12/31/2019 were gathered. There was a total of three sales for this time period. The sales price of each property was time trended. Then the lot value, OSD, buildings other than the home and closing cost were removed. The residual value is attributed to the home. The depreciated replacement cost (DRC) was calculated using the cost factor books provided by the Oregon DOR 2005, the 2021 setup LCM and 2021 setup depreciation schedule for all structures on the property. Using the residual home value and subtracting the DRC value yields the excess value of the sale.

In all three sales, the excess was negative with a range from -34,762 to -44,99. Due to the limited sales sampling and the purchase price not appearing to reflect current market indicators, a change to the current adjustment is not recommended.

Conclusions

The 2021 MA 4 SA 47 Riverfront property adjustment will carry forward from 2020 with no trend. That value is \$54,000.

2021 Adjustment Study for Over-Improved Properties

Analysis

During the prior year’s analysis of new construction and sale reviews it was found that homes of a higher quality of construction (class 6 or better) were selling differently than they are being valued. Since the difference is not something that can be resolved through the ratio study, it was deemed appropriate to perform a separate analysis. This adjustment analysis will help to determine if an adjustment should be applied to the 2005 Cost Factor Book for Residential Properties improvement factors to bring the costs in line with the market sales.

Due to the lack of class 6 or better sales, sales ranging from 1/1/2017 through 7/1/2020 were used and time trended to the base appraisal date of 1/1/20. These sales were also broken into to 2 categories to recognize size of over/under 3,500 sf of living area. Originally, there were 17 sales available to study but 4 sales were deemed unreliable due to having river frontage and were not used. The remaining 13 sales were analyzed based on their gross living area size. The data indicated two different market adjustments pertaining to class 6 or better homes. After testing the indicated mean ratios for over/under 3,500 square foot homes, it was found the indicated Mean for class 6 home calculated at a lessor value than a class 5 home of similar size. Due to unknown factors that may have influenced some of these sales, a rather conservative approach was used in this analysis and final selection of the selected ratios.

Conclusion

Based on the sales data analyzed, it is recommended to use the OVER/UNDER 3,500 square foot improvement adjustments below on all class 6 or better homes for the 2021 setup.

| | |
|--------------------------|-------------|
| OVER 3500 sf Adjustment | -35% |
| UNDER 3500 sf Adjustment | -25% |

Other Adjustments Where a Study was Not Completed for 2021

Creek Adjustment

There is no measurable data at to support a percentage or fixed amount adjustment for this area identifiers at this time in the following areas.

| | | | |
|-------------|-------------|-------------|-------------|
| MA 01 SA 00 | MA 04 SA 40 | MA 04 SA 45 | MA 06 SA 21 |
| MA 01 SA 30 | MA 04 SA 41 | MA 04 SA 47 | MA 06 SA 31 |
| MA 01 SA 43 | MA 04 SA 42 | MA 04 SA 56 | MA 06 SA 44 |
| MA 04 SA 00 | MA 04 SA 44 | MA 06 SA 01 | |

Busy Street Adjustment

There is no measurable data at to support a percentage or fixed amount adjustment for this area identifiers at this time in the following areas.

| | | | |
|-------------|-------------|-------------|-------------|
| MA 01 SA 00 | MA 04 SA 40 | MA 04 SA 45 | MA 06 SA 21 |
| MA 01 SA 30 | MA 04 SA 41 | MA 04 SA 47 | MA 06 SA 31 |
| MA 01 SA 43 | MA 04 SA 42 | MA 04 SA 56 | MA 06 SA 44 |
| MA 04 SA 00 | MA 04 SA 44 | MA 06 SA 01 | |

Transmission Lines – Countywide

A 50% adjustment is made to the value of the portion of land that lays directly under a major transmission line easement. This adjustment is not based on market sales, but rather is made to recognize the limited use and negative market perception of land that lies beneath major transmission lines.

2 Parcels/Taxlot, 3 Parcels/Taxlot – Countywide

These adjustments are used on non-platted properties where the highest and best use of the property based on location, zoning and access is to divide the property through the partition plat process and sell each parcel individually.

2 Parcels/Tax lot adds 50% of the land value 3 Parcels/Tax lot adds 90% of the land value

Partition Costs - Countywide

This adjustment is added to all properties that have either a 2 or 3 Parcels per Taxlot adjustment. It reduces the total land value by the typical partitioning costs.

Partition Costs adjustment is -\$10,870.

Appeal Adjustments

This adjustment is used on properties where the value has been reduced by the Board of Property Tax Appeals or by the Oregon Tax Court (either Magistrate or Regular Division), to maintain the same percentage of reduction over the 5-year adjudication period while continuing to recalculate the values using current setup factors.

Notes

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