

**COLUMBIA COUNTY ASSESSOR'S
CERTIFIED RATIO STUDY
JANUARY 1, 2022**



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



Oregon

Kate Brown, Governor

Department of Revenue
Property Tax Division
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August 3, 2022

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

Columbia County 2022 Assessor's Certified Ratio Study Acceptance

The Department's Mass Appraisal Review team has completed its required review of your *2022 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@dor.oregon.gov

Your appraisal / valuation plan is yet to be received and is due on or before November 1, 2022.

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@Dor.oregon.gov.

Sincerely,

Roxanne Gillespie, MAI, Manager
Program Assistance
Property Tax Division

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

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Certification and Analysis of Valuation Methods and Procedures

State of Oregon)
) ss.
County of Columbia)

I, Andrea Jurkiewicz, 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.


Andrea Jurkiewicz, Assessor

6/29/22
Date

Joelle Leach, Analyst
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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 2022, 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.

Recalculation Base Setup Value explained:

Recalculation Base Setup Value - An analysis and study of value is performed annually by appraisal staff for land, on-site development costs, local cost modifiers, depreciation schedules, etc. This process is referred to as a "Set-Up" study. The conclusion from this study is the Jan 1st Base Real Market Value before adjustments and trends are applied.

RMV Class Market Perception (trending) versus Property Classification groupings:

Refer to the "Property Class and RMV Class Descriptions and Counts" section for a list of the RMV Classes and corresponding Property Class.

RMV Class - A market grouping intended for organizing data and is used for trending purposes. The RMV Class represents how properties are perceived and how they move on the open market by knowledgeable sellers and buyers.

Property Class - A basic classification grouping of similar property types in order to provide uniformity and consistency in valuation. This classification is based on the Highest and Best Use of the property except for specially assessed properties.

Historically, market perception in Columbia County has not indicated a dissimilarity of value between Property Class 4XX Rural Residential properties or Property Class 5XX/6XX Specially Assessed properties which are under the farm or forest programs and have specially assessed values (SAV/MSAV) allocated to them. These special assessment programs provide a property owner a tax break for meeting the bare minimum requirements. For example: 12 chickens and a cow or planting

just enough trees in order to qualify. Routinely, the owner/buyer performs the bare minimum in order to meet the requirements to receive the tax break that the specially assessed values for PC 5XX and PC 6XX affords them.

Since there is little market perception which shows a difference between PC 4XX, 5XX and 6XX properties in Columbia County, the property classifications have been assigned the RMV Class 4XX grouping for trending the Real Market Value (not the specially assessed values). Market indications illustrate that these specially assessed properties are typically purchased for their acreage and rural “feel” and not because they are under special assessment classification for farm or forest.

Due to the limitations of the current assessment system software in use, RMV Class is the only way to gather market groupings for each study and to apply trends.

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 to 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 for Ratio Trending

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 the ratio trending 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 ratio outliers is not a mandatory practice but is appropriate when drawing a conclusion about trending and 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 for trending purposes.

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 RMV Class 019. For Commercial, Industrial, and Floating property sales, no time adjustment study was performed.

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.

An in-depth explanation about the time study process can be found in the “Time Adjustment Study” Section.

Market Area Conclusions and Adjustments

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

Market grouping –

The current assessment system in use 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.

Due to the limitations of the Helion Ratio Study software, RMV Class is the only way to initially gather market groupings for each study. After the RMV class is selected, the data is further stratified or combined by maintenance area, study areas and/or further defined by location, type of property or by those that have a special use.

A Single Ratio Study –

Every study is two or more pages in length and identifies the RMV Class, maintenance area(s), study area(s), illustrates the calculation of the adjustment, and further explains how the factors used in the calculation were selected. Furthermore, each study includes a list of sales with related market groupings and statistics.

Following are the main elements included in each study:

1. **Market Identification.** This describes the population for which the individual study is done. This is first done by the RMV class. After selecting the RMV class, further market groupings are then applied by Maintenance Area’s (MA), Study Area’s (SA) and then 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 and after adjustment 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 percent adjustment.
- 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 COD is calculated using the “Sales Ratio” central tendencies before ratio (not the “After Ratio” central tendencies). At the bottom of the report, a timeline showing the history of COD ranges can be found.

The acceptable measurement of COD uniformity is when the percentage range is between 10 and 20. A COD higher than the maximum allowed for the property classification is an indication that the classification and/or MA may have a valuation problem.
 - 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. RMV Class: a market grouping for organizing sales data for trending.

- v. Property Class (PRP CLS): a three-digit number identifying the type of property based on Highest and Best Use (except for specially assessed property).
- vi. Stat Class (ST CLS): the building type of main structure included in the sale.
- vii. Condition Code (CO CD): Sales are identified by a code illustrating whether a sale is confirmed or not confirmed. The current condition codes in use are as follows:

Code	Description
01	Change of use
02	Deed doesn't show warranty of title (QC)
03	Grantee/grantor is a political subdivision/gov't agency
04	Lender foreclosure, grantee/grantor is a bank or other financial inst.
05	Grantee/grantor is charitable, religious, or other institution
06	Grantee/grantor are related or business associates
07	Conveyance of partial or divided interest
08	Grantee and grantor are the same, convenience
09	Exchange of properties (trade)
10	Short sale or conveyance to avoid foreclosure/lien
11	Grantor is sheriff, court officer, receiver, guardian, trustee
12	Contract payoff
13	Critical field on deed/document left blank (consideration, date of sale, etc.)
14	Prior year sale
16	Sale includes personal property not accurately extracted (blue sky, goodwill)
17	Sale includes orchards, crops or other exempt property
20	Other errors or omissions
21	Property sold not same as assessed (LLA, PP, needs repair, assemblage)
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 but usable
33	Confirmed and usable sale
35	Assessment clerk question
50	Special size change code for tracking only
80	Segregation

- viii. 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).
- ix. Document Number (DOC NUM.): The calendar year in which the title transfer document was recorded and the recording number of the title transfer document.
- x. Acres (AC): the total land size expressed as acreage.
- xi. RMV Land: the Base Setup land value plus the On-Site Development value that is evaluated and determined annually during the Appraisal Setup study.

- xii. RMV Imp: the Base Setup value using the current DOR Factor Book. The local cost modifier and depreciation schedule conclusion are then applied. These items are determined by the yearly Setup analysis.
 - xiii. Total RMV: the sum of the Base Setup RMV Land and the Base Setup RMV Imp.
 - xiv. Sale Price: the sale price of the property as of the date of sale.
 - xv. Sale Date: the month and the year that the property sold.
 - xvi. Sale Number (#): the sale data is arrayed in ascending order by ratio.
 - xvii. 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 (Before Ratio): reflects the ratios determined by taking 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 base 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. As displayed on the report, the COD reflects the time adjusted “Sales Ratio” (Before Ratio) COD (not the “After Ratio” COD). The current “working” COD standards are:

Vacant Land RMV Class, 100, 400	20%
Vacant Land RMV Class, 100, 400	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 that tests whether appraisals are reasonably equal between high and low value properties. 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, Property Class 5XX and 6XX), certain personal property values, and many industrial property values are recalculated or specially processed annually. The ratio study does indicate how the RMV of farm and forest deferred properties will be adjusted but does not document these specially assessed values.

Columbia County Assessor's Annual Set-Up, Reappraisal and Recalculation:

Setup for establishing annual Base Values

Every year, the Appraisal staff devotes approximately four to five months to analyzing and reviewing recent sales. During this time, base 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 Setup 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 Setup values and factors that are developed during the Setup Study and the existing inventory in our system. A physical inspection of the properties is not performed. Since the Setup 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.

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.

Percent of Confirmed Sales County wide:

Area	Number of Arm's Length Sales	Sales used in the Ratio Study	Number of Confirmed Sales	Percent Confirmed
MA 1	705	692	615	89%
MA 2	296	273	256	94%
MA 3	191	169	155	92%
MA 4	237	181	148	82%
MA 5	243	210	199	95%
MA 6	246	232	200	86%
MA 7 PPMS	58	46	31	67%
Comm/Ind	34	29	20	69%
Apartment	6	2	0	0%
Floating Property	24	12	10	83%
Totals:	2040	1846	1634	89%

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

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

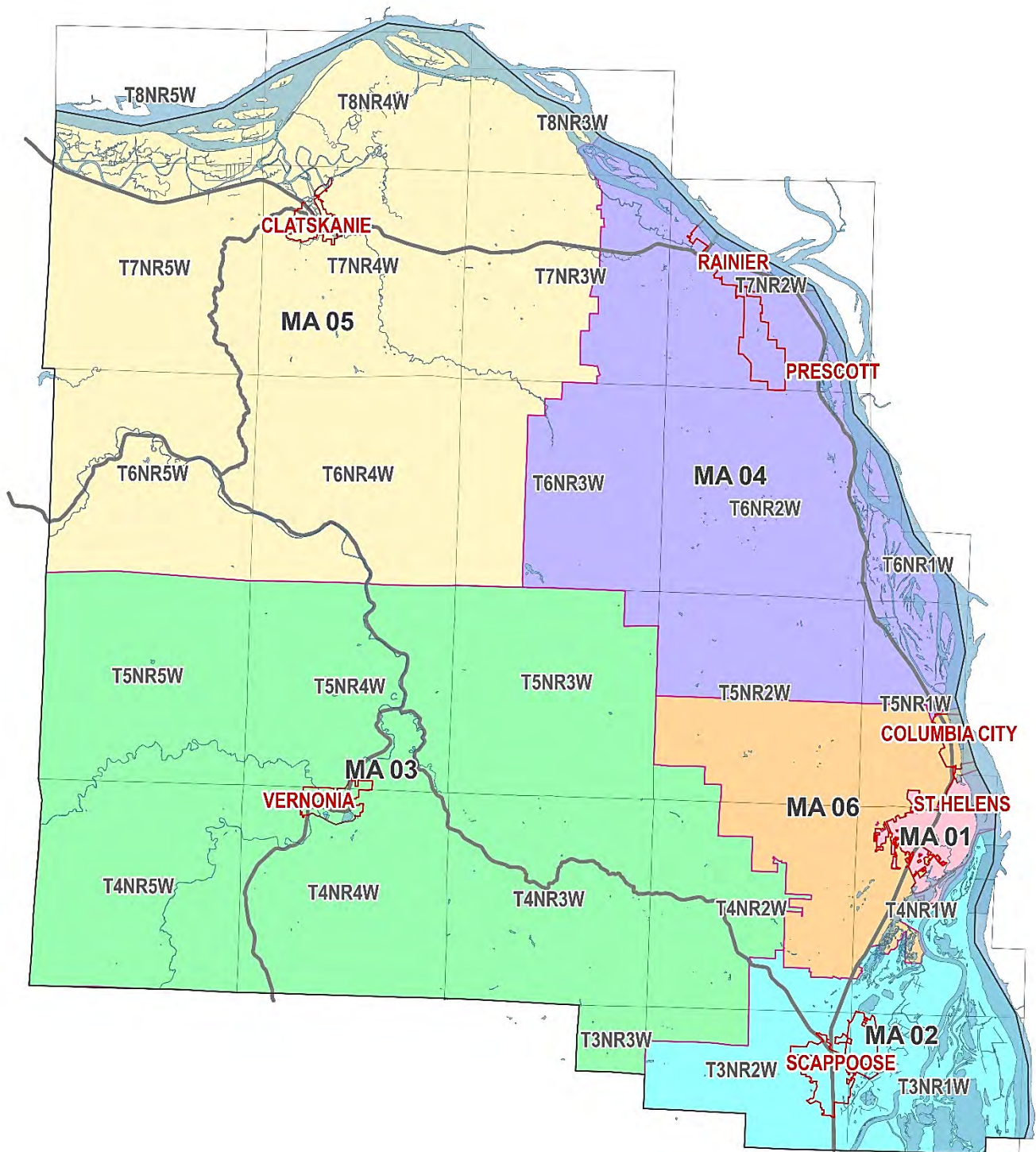
Area	RMV is Equal to AV Count	Account Total per MA	Percent of the Accounts
MA 1	177	5533	3.20%
MA 2	470	5088	9.24%
MA 3	103	3780	2.72%
MA 4	147	4654	3.16%
MA 5	176	4762	3.70%
MA 6	66	4226	1.56%
MA 7	1	1169	0.09%
Totals:	1140	29212	4%

*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 classification groupings may move within the market in a similar manner. When this is observed, they may have been combined into one individual study. In addition, other study areas and/or market groups may have been combined to improve the sale sample in order to arrive at a more reliable conclusion.

Study areas and/or market groups were analyzed separately if:

- The data indicated that an individual SA and/or market grouping 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 classification group were combined, then they have been identified in the individual Ratio study.

Study Area descriptions:

Maintenance Area 1 – City or St. Helens

00	Residential/Commercial/Industrial	73	Comm. use in Ind. area within Comm. corridor
15	River Front	74	Comm. use in Ind. area outside Comm. corridor
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.

2022: Moved: SA 80 (Yachts Landing PUD) to SA 43 (Townhouse, Row House, Common

Wall). Maintenance Area 2 – Scappoose

00	Residential/Commercial/Industrial	64	Hillcrest, Columbia Acres
06	Forest Value Zone, HBU	73	Comm. use in Ind. area within Comm. corridor
21	Rural Value Zone 1	74	Comm. use in Ind. area outside Comm. corridor
25	Scappoose Dike Land	77	Scappoose Industrial Air Park
28	Duplex, Triplex, Fourplex	90	Industrial – County Resp.
33	Townhouse, Row House, Common Wall	95	Floating Home & Combinations
45	Sauvie Island Dike Land	97	Boathouse & Misc. FP Imp.
60	Island, Columbia River		

2022: Moved: SA 62 (Freeman Road) to SA 21 (Rural Value Zone 1).

Moved: SA 79 (Keys Landing, Keys Crest, Keys Orchard) to SA 00 (Undefined).

Moved: SA 80 (Columbia River View Estates) to SA 00 (Undefined).

Maintenance Area 3 – Vernonia

00	Residential/Commercial/Industrial	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
21	Scappoose-Vernonia Hwy/Chapman		

2022: New: SA 21 (Scappoose Vernonia-Hwy/Chapman area).

Study Area descriptions continued:

Maintenance Area 4 – Rainier

00	Residential/Commercial/Industrial	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.

2022: Moved: SA 47 (Rainier Riverfront Estates) to SA 00 (Undefined).

Maintenance Area 5 – Clatskanie

00	Residential/Commercial/Industrial	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.

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

00	Residential/Commercial/Industrial	62	Rural Value Zone 2
01	City of Col 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		

Maintenance Area 7 – Personal Property Manufactured Structure, County wide

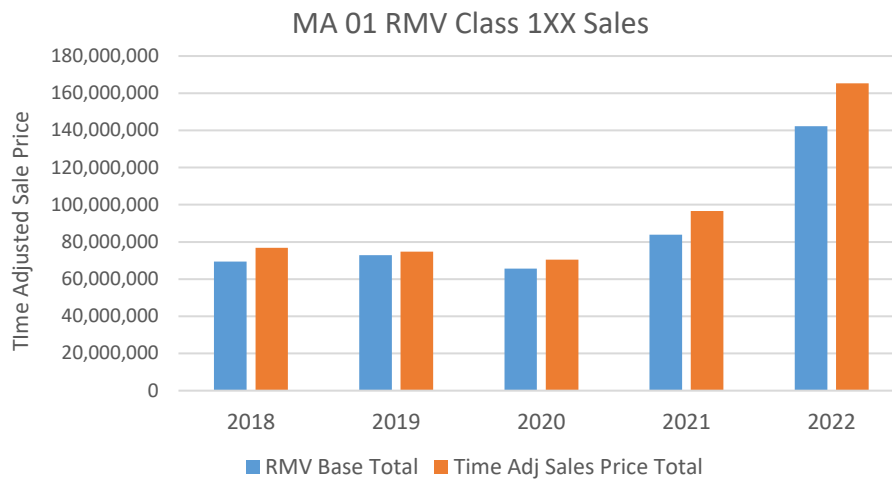
01	PP MS in MA 1-St.Helens	27	PP MS in Crestwood Village (St. Helens)
02	PP MS in MA 2-Scappoose	28	PP MS in Columbia City Estates (Columbia City)
03	PP MS in MA 3-Vernonia	30	PP MS in Springlake Park (Scappoose)
04	PP MS in MA 4-Rainier	35	PP MS in Riverside Meadows (Vernonia)
05	PP MS in MA 5-Clatskanie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

2022: Moved: SA 31 (Crown Park) to SA 02 (PP MS in MA 2-Scappoose).

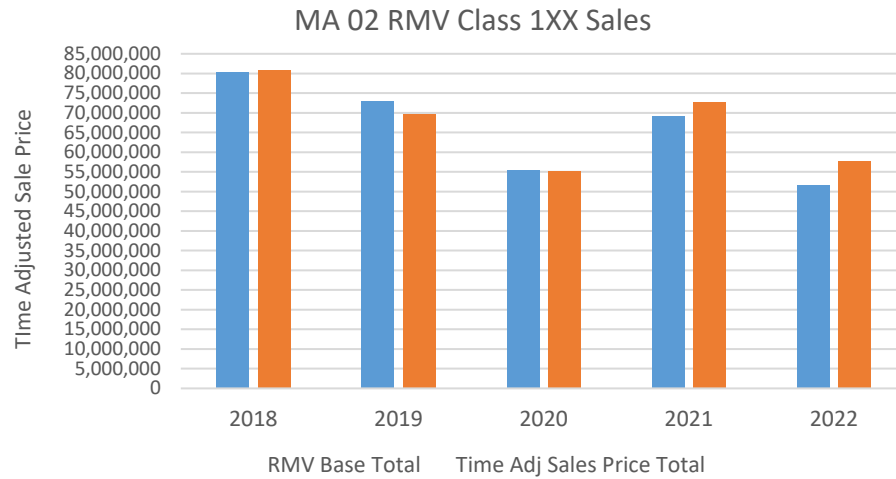
*RMV CLASS
1XX AND 4XX
Sales Comparisons of
Useable Arm's Length
Transactions*

Scope of Dataset:

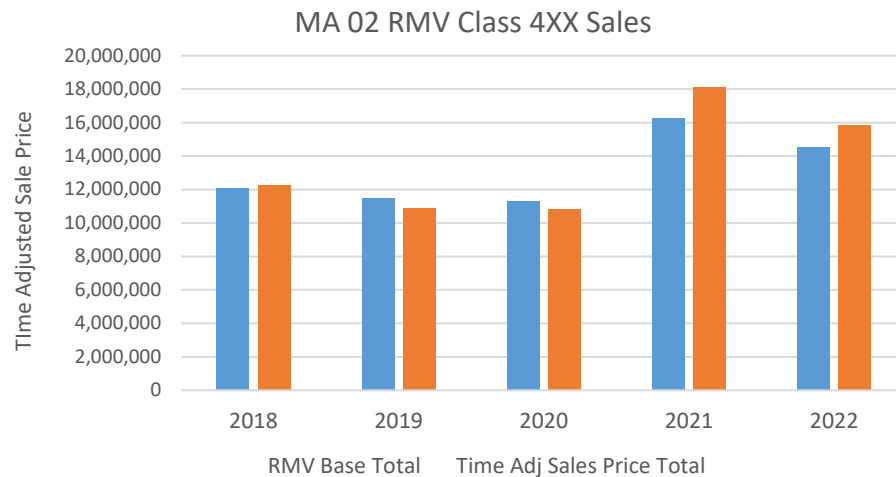
In this next section, data is provided illustrating the percent difference between the January 1st Base Setup Real Market Value of real property and the Sales Price from the sales collection year. The dataset is reflecting arms-length transactions over a span of 5 years. These illustrations and subsequent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

Maintenance Area 1 – St. Helens:

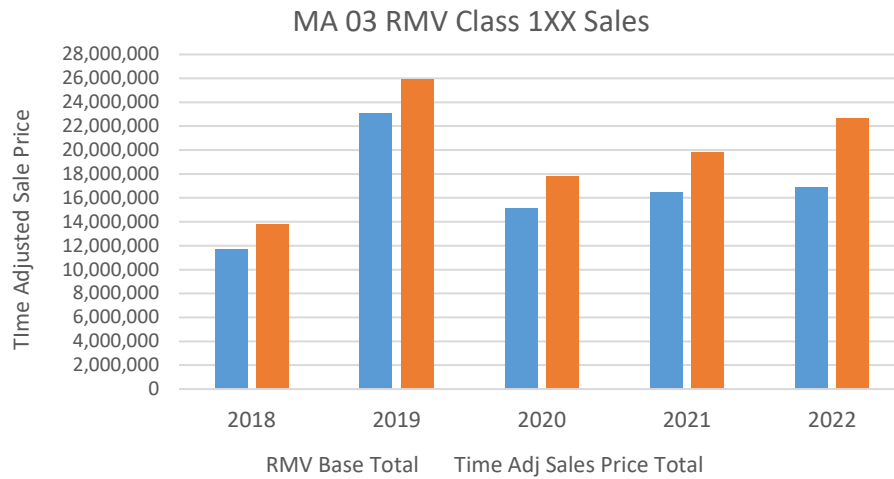
Ratio Year	# of Sales	Base RMV Total	Time Adjusted Sales Price Total	Difference	% difference from RMV to Sales Price
2018	301	69,414,700	76,871,860	7,457,160	10.74%
2019	255	72,806,397	74,816,136	2,009,739	2.76%
2020	233	65,665,940	70,398,176	4,732,236	7.21%
2021	282	83,925,620	96,716,338	12,790,718	15.24%
2022	428	142,297,520	165,331,607	23,034,087	16.19%

Maintenance Area 2 – Scappoose:

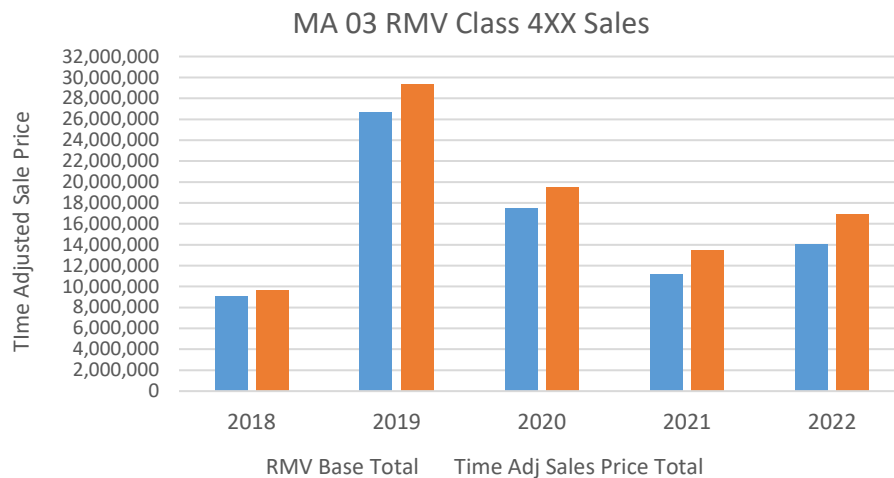
Ratio Year	# of Sales	Base RMV Total	Time Adjusted Sales Price Total	Difference	% difference from RMV to Sales Price
2018	246	80,452,400	80,765,394	312,994	0.39%
2019	206	72,907,900	69,742,485	-3,165,415	-4.34%
2020	153	55,514,906	55,149,380	-365,526	-0.66%
2021	186	69,284,220	72,682,536	3,398,316	4.90%
2022	126	51,563,050	57,817,004	6,253,954	12.13%



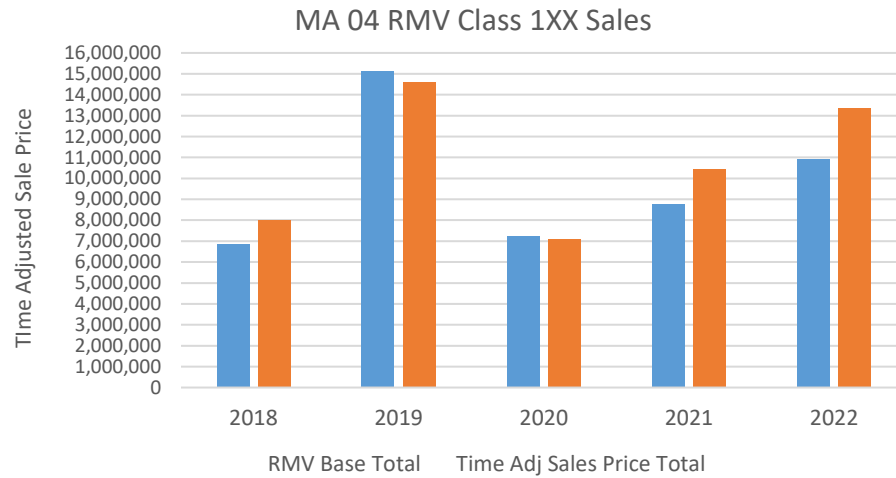
Ratio Year	# of Sales	Base RMV Total	Time Adjusted Sales Price Total	Difference	% difference from RMV to Sales Price
2018	33	12,096,490	12,279,776	183,286	1.52%
2019	24	11,472,980	10,907,274	-565,706	-4.93%
2020	23	11,317,260	10,837,500	-479,760	-4.24%
2021	31	16,281,290	18,131,811	1,850,521	11.37%
2022	28	14,515,760	15,854,728	1,338,968	9.22%

Maintenance Area 3 – Vernonia:

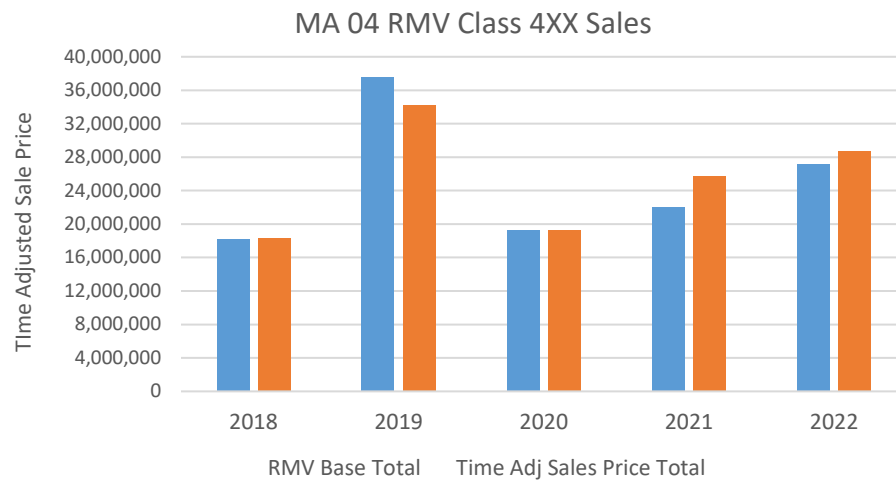
Ratio Year	# of Sales	Base RMV Total	Time Adjusted Sales Price Total	Difference	% difference from RMV to Sales Price
2018	69	11,688,780	13,725,520	2,036,740	17.42%
2019	120	23,043,060	25,881,796	2,838,736	12.32%
2020	71	15,099,330	17,779,158	2,679,828	17.75%
2021	76	16,463,170	19,754,762	3,291,592	19.99%
2022	69	16,879,820	22,640,199	5,760,379	34.13%



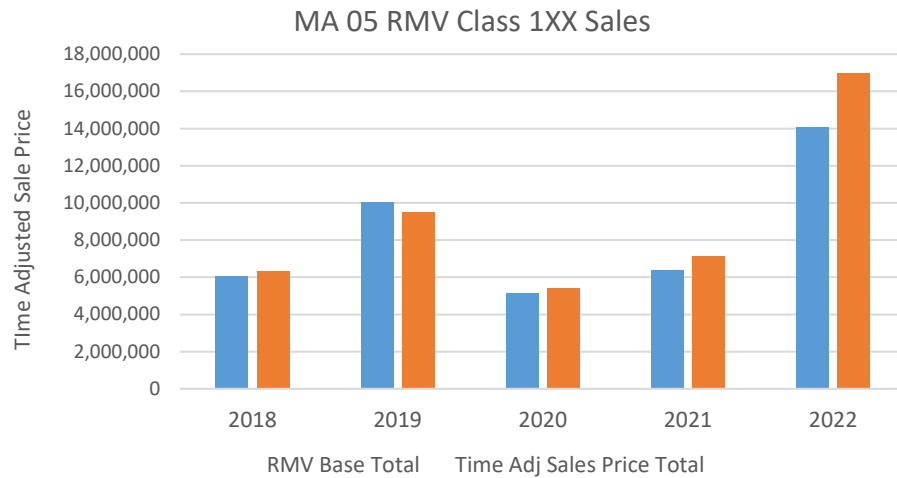
Ratio Year	# of Sales	Base RMV Total	Time Adjusted Sales Price Total	Difference	% difference from RMV to Sales Price
2018	32	9,087,120	9,655,300	568,180	6.25%
2019	76	26,658,700	29,300,530	2,641,830	9.91%
2020	44	17,473,860	19,523,750	2,049,890	11.73%
2021	33	11,188,080	13,478,502	2,290,422	20.47%
2022	29	14,062,330	16,939,567	2,877,237	20.46%

Maintenance Area 4 – Rainier and Deer Island:

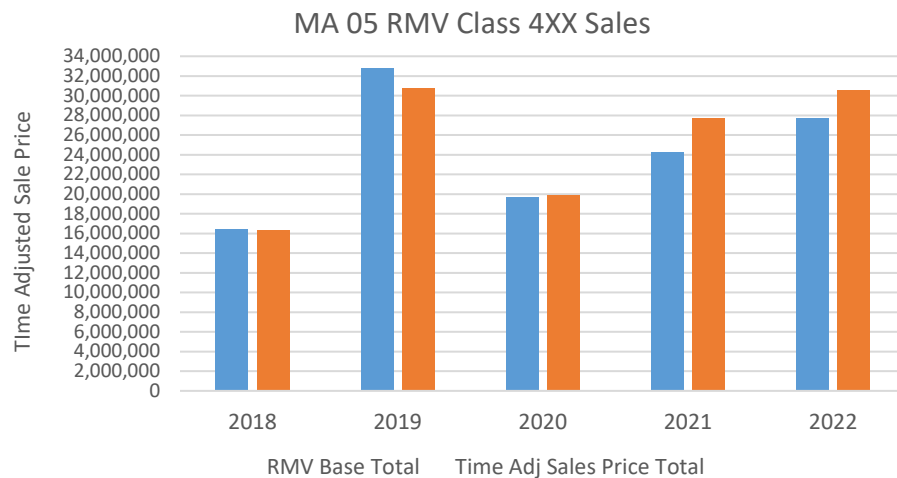
Ratio Year	# of Sales	Base RMV Total	Time Adjusted Sales Price Total	Difference	% difference from RMV to Sales Price
2018	42	6,869,280	7,993,514	1,124,234	16.37%
2019	64	15,143,380	14,590,910	-552,470	-3.65%
2020	30	7,229,340	7,099,350	-129,990	-1.80%
2021	35	8,767,050	10,419,973	1,652,923	18.85%
2022	41	10,941,040	13,351,481	2,410,441	22.03%



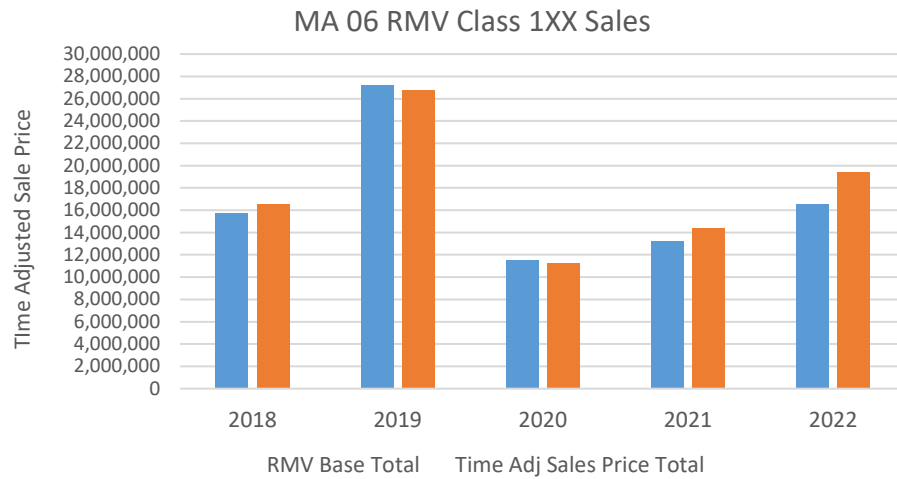
Ratio Year	# of Sales	Base RMV Total	Time Adjusted Sales Price Total	Difference	% difference from RMV to Sales Price
2018	69	18,164,370	18,360,619	196,249	1.08%
2019	114	37,536,600	34,223,260	-3,313,340	-8.83%
2020	60	19,260,730	19,255,976	-4,754	-0.02%
2021	57	22,015,990	25,751,608	3,735,618	16.97%
2022	60	27,169,270	28,744,411	1,575,141	5.80%

Maintenance Area 5 – Clatskanie:

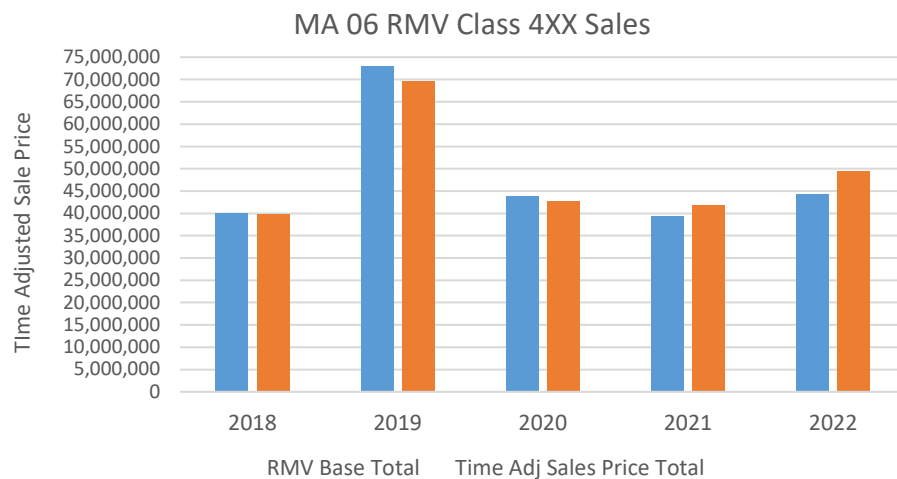
Ratio Year	# of Sales	Base RMV Total	Time Adjusted Sales Price Total	Difference	% difference from RMV to Sales Price
2018	34	6,064,040	6,341,157	277,117	4.57%
2019	46	10,035,500	9,515,600	-519,900	-5.18%
2020	24	5,128,960	5,400,055	271,095	5.29%
2021	29	6,351,610	7,126,689	775,079	12.20%
2022	50	14,060,680	16,991,011	2,930,331	20.84%



Ratio Year	# of Sales	Base RMV Total	Time Adjusted Sales Price Total	Difference	% difference from RMV to Sales Price
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%
2022	67	27,668,050	30,519,606	2,851,556	10.31%

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

Ratio Year	# of Sales	Base RMV Total	Time Adjusted Sales Price Total	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%
2022	43	16,571,900	19,378,730	2,806,830	16.94%



Ratio Year	# of Sales	Base RMV Total	Time Adjusted Sales Price Total	Difference	% difference from RMV to Sales Price
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%
2022	91	44,206,520	49,361,372	5,154,852	11.66%

*PROPERTY CLASS
and
RMV CLASS
DESCRIPTIONS AND
COUNTS*

Prop Class (Classify H&BU)	RMV Class (Trending)	Property Class Description	RMV Class Description	Prior Year	Current Year	Count Difference
003	003	Miscellaneous Centrally Assessed	Centrally Assessed	120	121	1
008	008	Industrial M&E State IPR and County RPR Processed	H & B Use Industrial Machinery and Equipment	39	39	0
010	010	Unbuildable (Size, DEQ Denial, etc.) Zoned Residential	Odd Lot	118	118	0
010	101	Unbuildable (Size, DEQ Denial, etc.) Zoned Residential	H & B Use Residential Improved	1	1	0
014	101	Improved Residential Historic	H & B Use Residential Improved	1	1	0
019	019	Personal Property MS	Personal Manufactured Structures	2352	2340	-12
020	020	Unbuildable (Size, DEQ Denial, etc.) Zoned Commercial	Odd Lot-Commercial Zone	8	7	-1
020	201	Unbuildable (Size, DEQ Denial, etc.) Zoned Commercial	H & B Use Commercial Improved	1	1	0
024	201	Improved Commercial Historic Zoned	H & B Use Commercial Improved	4	4	0
025	201	Open Space Golf Course Land Zone Not Significant	H & B Use Commercial Improved	3	3	0
025	401	Open Space Golf Course Land Zone Not Significant	H & B Use Rural Tract Improved	1	1	0
030	030	Unbuildable (Size, DEQ Denial, etc.) Zoned Industrial	Odd Lot	4	4	0
032	030	Industrial Minerals	Odd Lot	113	112	-1
032	032	Industrial Minerals	Industrial Minerals Only	5	5	0
038	008	Enterprise Zone Improved State IPR Processed	H & B Use Industrial Machinery and Equipment	1	1	0
038	303	Enterprise Zone Improved State IPR Processed	H & B Use Industrial State Responsibility	1	1	0
040	040	Unbuildable (Size, DEQ Denial, etc.) Zone Not Significant	Odd Lot	111	108	-3
100	100	Vacant Land Zoned Residential	H & B Use Residential Vacant	803	657	-146
101	101	Residential Improved Zoned Residential	H & B Use Residential Improved	9540	9696	156
102	102	Condominium	H & Best Use Residential Condominium	50	50	0
102	401	Condominium	H & B Use Rural Tract Improved	1	1	0
109	109	MS Improved Zoned Residential	H & B Use Residential MS	442	446	4
200	020	Vacant Land Zoned Commercial	Odd Lot-Commercial Zone	1	1	0
200	200	Vacant Land Zoned Commercial	H & B Use Commercial Vacant	127	131	4
200	300	Vacant Land Zoned Commercial	H & B Use Industrial Vacant	1	1	0
201	201	Commercial Improved Zoned Commercial	H & B Use Commercial Improved	758	756	-2
201	301	Commercial Improved Zoned Commercial	H & B Use Industrial Improved	11	11	0
206	201	Commercial Marina/Moorage	H & B Use Commercial Improved	20	43	23
207	207	All MS Parks Regardless of Zone	H & B Use Commercial MS Park Improved	35	35	0

Prop Class (Classify H&BU)	RMV Class (Trending)	Property Class Description	RMV Class Description	Prior Year	Current Year	Count Difference
208	201	Commercial Retire/Care Facility	H & B Use Commercial Improved	8	8	0
300	300	Vacant Land Zoned Industrial	H & B Use Industrial Vacant	36	36	0
301	301	Industrial Improved Zoned Industrial	H & B Use Industrial Improved	35	35	0
301	333	Industrial Improved Zoned Industrial	H & B Use Industrial State IPR/Aggregate	1	1	0
303	008	Industrial B & S State IPR Processed	H & B Use Industrial Machinery and Equipment	1	1	0
303	303	Industrial B & S State IPR Processed	H & B Use Industrial State Responsibility	37	37	0
308	308	Industrial B & S County RPR Processed	H & B Use Industrial Machinery and Equipment	25	27	2
330	300	Industrial Aggregate Mine	H & B Use Industrial Vacant	16	16	0
333	303	Industrial Improved State Resp	H & B Use Industrial State Responsibility	3	3	0
400	400	Vacant H & B Use Tract Land Zone Not Significant	H & B Use Rural Tract Vacant	619	613	-6
401	101	Improved H & B Use Tract Zone Not Significant	H & B Use Residential Improved	17	17	0
401	401	Improved H & B Use Tract Zone Not Significant	H & B Use Rural Tract Improved	4755	4766	11
409	109	MS H & B Use Tract Zone Not Significant	H & B Use Residential MS	32	32	0
409	401	MS H & B Use Tract Zone Not Significant	H & B Use Rural Tract Improved	1	1	0
409	409	MS H & B Use Tract Zone Not Significant	H & B Use Rural Tract MS Improved	1235	1228	-7
441	401	Improved H & B Use Tract Farm Def Zoned Non EFU	H & B Use Rural Tract Improved	1	1	0
540	100	Vacant H & B Use Farm Receiving Farm Def Zoned Non EFU	H & B Use Residential Vacant	1	1	0
540	300	Vacant H & B Use Farm Receiving Farm Def Zoned Non EFU	H & B Use Industrial Vacant	4	4	0
540	400	Vacant H & B Use Farm Receiving Farm Def Zoned Non EFU	H & B Use Rural Tract Vacant	132	131	-1
541	101	Improved H & B Use Farm Receiving Farm Def Zoned Non EFU	H & B Use Residential Improved	11	11	0
541	201	Improved H & B Use Farm Receiving Farm Def Zoned Non EFU	H & B Use Commercial Improved	1	1	0
541	401	Improved H & B Use Farm Receiving Farm Def Zoned Non EFU	H & B Use Rural Tract Improved	440	442	2
549	109	MS H & B Use Farm Receiving Farm Def Zoned Non EFU	H & B Use Residential MS	2	2	0
549	409	MS H & B Use Farm Receiving Farm Def Zoned Non EFU	H & B Use Rural Tract MS Improved	63	65	2
550	300	Vacant H & B Use Farm Receiving Farm Def Zoned EFU	H & B Use Industrial Vacant	1	1	0
550	400	Vacant H & B Use Farm Receiving Farm Def Zoned EFU	H & B Use Rural Tract Vacant	131	130	-1
551	301	Improved H & B Use Farm Receiving Farm Def Zoned EFU	H & B Use Industrial Improved	4	4	0
551	401	Improved H & B Use Farm Receiving Farm Def Zoned EFU	H & B Use Rural Tract Improved	328	330	2

Prop Class (Classify H&BU)	RMV Class (Trending)	Property Class Description	RMV Class Description	Prior Year	Current Year	Count Difference
559	409	MS H & B Use Farm Land Receiving Farm Def Zoned EFU	H & B Use Rural Tract MS Improved	33	33	0
580	300	Agriculture Mostly Farm Rural Multi Spec Assessments	H & B Use Industrial Vacant	2	2	0
580	400	Agriculture Mostly Farm Rural Multi Spec Assessments	H & B Use Rural Tract Vacant	16	18	2
581	101	Agriculture W/Imps-Mostly Farm Rural Multi Spec Assessments	H & B Use Residential Improved	2	2	0
581	401	Agriculture W/Imps-Mostly Farm Rural Multi Spec Assessments	H & B Use Rural Tract Improved	82	83	1
589	409	MS H & B Use Farm Multi Special Assessments Farm Use Predominant Zone Not Significant	H & B Use Rural Tract MS Improved	15	15	0
600	600	Vacant H & B Use Forest Not Designated Zone Not Significant	H & B Use Timber Vacant	557	550	-7
601	401	Improved H & B Forest Land Not Designated Zone Not Significant	H & B Use Rural Tract Improved	1	1	0
601	601	Improved H & B Forest Land Not Designated Zone Not Significant	H & B Use Timber Improved	1	1	0
640	100	Vacant H & B Use Tract Forest/WLO Designated Zone Not Significant	H & B Use Residential Vacant	35	35	0
640	300	Vacant H & B Use Tract Forest/WLO Designated Zone Not Significant	H & B Use Industrial Vacant	7	7	0
640	400	Vacant H & B Use Tract Forest/WLO Designated Zone Not Significant	H & B Use Rural Tract Vacant	2032	2036	4
641	101	Improved H & B Use Tract Forest/WLO Designated Zone Not Significant	H & B Use Residential Improved	22	22	0
641	201	Improved H & B Use Tract Forest/WLO Designated Zone Not Significant	H & B Use Commercial Improved	2	2	0
641	303	Improved H & B Use Tract Forest/WLO Designated Zone Not Significant	H & B Use Industrial State Responsibility	1	1	0
641	401	Improved H & B Use Tract Forest/WLO Designated Zone Not Significant	H & B Use Rural Tract Improved	2080	2081	1
649	109	MS H & B Use Tract Forest/WLO Designated Zone Not Significant	H & B Use Residential MS	5	5	0
649	401	MS H & B Use Tract Forest/WLO Designated Zone Not Significant	H & B Use Rural Tract Improved	2	2	0
649	409	MS H & B Use Tract Forest/WLO Designated Zone Not Significant	H & B Use Rural Tract MS Improved	615	616	1
680	400	Forestland Land Only-Mostly Forest Rural Multi Spec Assessment	H & B Use Rural Tract Vacant	51	51	0
681	101	Forestland with Imps-Mostly Forest Rural Multi Spec Assessment	H & B Use Residential Improved	1	1	0
681	300	Forestland with Imps-Mostly Forest Rural Multi Spec Assessment	H & B Use Industrial Vacant	1	1	0
681	401	Forestland with Imps-Mostly Forest Rural Multi Spec Assessment	H & B Use Rural Tract Improved	164	164	0
689	409	MS H & B Use FL Multi Special Assessment FL Predominant Zone Not Significant	H & B Use Rural Tract MS Improved	21	21	0
701	701	Improved 5 or more units Zoned Multi-Family & MS Park Improved	H & B Use Multi-Family Improved and MS Park Improved	76	78	2
781	701	Multiple Housing Low Income Special Assessment	H & B Use Multi-Family Improved and MS Park Improved	6	6	0
800	800	Recreation Land Only	Recreation Land Only	112	112	0

Prop Class (Classify H&BU)	RMV Class (Trending)	Property Class Description	RMV Class Description	Prior Year	Current Year	Count Difference
801	401	Recreation with Improvements	H & B Use Rural Tract Improved	1	1	0
801	801	Recreation with Improvements	Recreation with Improvements	1	1	0
890	890	Recreation Hillcrest/Col Acres Potential Development	Recreational Hillcrest/Columbia Hills	235	234	-1
910	200	Church Vacant	H & B Use Commercial Vacant	3	3	0
910	201	Church Vacant	H & B Use Commercial Improved	1	1	0
911	101	Church Improved	H & B Use Residential Improved	3	3	0
911	201	Church Improved	H & B Use Commercial Improved	68	68	0
911	400	Church Improved	H & B Use Rural Tract Vacant	1	1	0
911	401	Church Improved	H & B Use Rural Tract Improved	6	6	0
920	200	School Vacant	H & B Use Commercial Vacant	6	6	0
920	400	School Vacant	H & B Use Rural Tract Vacant	2	2	0
921	201	School Improved	H & B Use Commercial Improved	25	25	0
921	301	School Improved	H & B Use Industrial Improved	1	1	0
930	200	Cemetery Vacant	H & B Use Commercial Vacant	25	25	0
931	200	Cemetery Improved	H & B Use Commercial Vacant	3	3	0
931	201	Cemetery Improved	H & B Use Commercial Improved	3	3	0
940	010	City Vacant	Odd Lot	13	13	0
940	040	City Vacant	Odd Lot	5	5	0
940	100	City Vacant	H & B Use Residential Vacant	55	55	0
940	200	City Vacant	H & B Use Commercial Vacant	175	173	-2
940	300	City Vacant	H & B Use Industrial Vacant	7	7	0
940	400	City Vacant	H & B Use Rural Tract Vacant	27	28	1
940	600	City Vacant	H & B Use Timber Vacant	2	2	0
940	800	City Vacant	Recreation Land Only	7	7	0
941	101	City Improved	H & B Use Residential Improved	8	8	0
941	109	City Improved	H & B Use Residential MS	1	1	0
941	201	City Improved	H & B Use Commercial Improved	46	46	0
941	301	City Improved	H & B Use Industrial Improved	10	10	0
941	401	City Improved	H & B Use Rural Tract Improved	6	6	0
941	801	City Improved	Recreation with Improvements	8	8	0

Prop Class (Classify H&BU)	RMV Class (Trending)	Property Class Description	RMV Class Description	Prior Year	Current Year	Count Difference
942	201	City Partially Exempt	H & B Use Commercial Improved	1	1	0
945	201	City temporarily Exempt Taxable Owner To Exempt Lessee	H & B Use Commercial Improved	2	2	0
950	010	County Vacant	Odd Lot	13	15	2
950	040	County Vacant	Odd Lot	19	20	1
950	100	County Vacant	H & B Use Residential Vacant	19	20	1
950	200	County Vacant	H & B Use Commercial Vacant	60	60	0
950	300	County Vacant	H & B Use Industrial Vacant	3	3	0
950	400	County Vacant	H & B Use Rural Tract Vacant	37	39	2
950	600	County Vacant	H & B Use Timber Vacant	2	2	0
950	800	County Vacant	Recreation Land Only	5	5	0
951	019	County Improved	Personal Manufactured Structures	4	4	0
951	101	County Improved	H & B Use Residential Improved	6	7	1
951	201	County Improved	H & B Use Commercial Improved	16	16	0
951	301	County Improved	H & B Use Industrial Improved	1	1	0
951	401	County Improved	H & B Use Rural Tract Improved	11	10	-1
951	409	County Improved	H & B Use Rural Tract MS Improved	2	3	1
951	801	County Improved	Recreation with Improvements	2	2	0
960	010	State Owned Vacant	Odd Lot	2	2	0
960	030	State Owned Vacant	Odd Lot	3	3	0
960	040	State Owned Vacant	Odd Lot	10	10	0
960	100	State Owned Vacant	H & B Use Residential Vacant	3	3	0
960	200	State Owned Vacant	H & B Use Commercial Vacant	53	53	0
960	300	State Owned Vacant	H & B Use Industrial Vacant	6	6	0
960	400	State Owned Vacant	H & B Use Rural Tract Vacant	36	36	0
960	600	State Owned Vacant	H & B Use Timber Vacant	22	22	0
960	800	State Owned Vacant	Recreation Land Only	7	7	0
961	201	State Owned Improved	H & B Use Commercial Improved	6	6	0
961	300	State Owned Improved	H & B Use Industrial Vacant	1	1	0
961	301	State Owned Improved	H & B Use Industrial Improved	1	1	0
961	401	State Owned Improved	H & B Use Rural Tract Improved	2	2	0

Prop Class (Classify H&BU)	RMV Class (Trending)	Property Class Description	RMV Class Description	Prior Year	Current Year	Count Difference
962	201	State Partially Exempt	H & B Use Commercial Improved	5	5	0
964	400	Exempt State Game In-Lieu Of	H & B Use Rural Tract Vacant	19	19	0
964	401	Exempt State Game In-Lieu Of	H & B Use Rural Tract Improved	6	6	0
970	200	Federally Owned Vacant	H & B Use Commercial Vacant	4	4	0
970	400	Federally Owned Vacant	H & B Use Rural Tract Vacant	10	10	0
970	600	Federally Owned Vacant	H & B Use Timber Vacant	28	28	0
970	800	Federally Owned Vacant	Recreation Land Only	2	2	0
971	101	Federally Owned Improved	H & B Use Residential Improved	1	1	0
971	201	Federally Owned Improved	H & B Use Commercial Improved	3	3	0
971	301	Federally Owned Improved	H & B Use Industrial Improved	4	4	0
973	800	Federally Owned Taxable Leased- Property Exempt Lessor to Taxable Lessee	Recreation Land Only	1	1	0
980	100	Benevolent Fraternal Ownership Vacant	H & B Use Residential Vacant	1	1	0
980	200	Benevolent Fraternal Ownership Vacant	H & B Use Commercial Vacant	9	8	-1
980	201	Benevolent Fraternal Ownership Vacant	H & B Use Commercial Improved	1	1	0
981	101	Benevolent Fraternal Ownership Improved	H & B Use Residential Improved	13	14	1
981	201	Benevolent Fraternal Ownership Improved	H & B Use Commercial Improved	50	49	-1
981	401	Benevolent Fraternal Ownership Improved	H & B Use Rural Tract Improved	4	4	0
982	201	Benevolent Fraternal Partially Exempt	H & B Use Commercial Improved	13	12	-1
990	020	Port Properties or Other Municipal Properties Vacant	Odd Lot-Commercial Zone	4	4	0
990	040	Port Properties or Other Municipal Properties Vacant	Odd Lot	5	5	0
990	100	Port Properties or Other Municipal Properties Vacant	H & B Use Residential Vacant	1	1	0
990	200	Port Properties or Other Municipal Properties Vacant	H & B Use Commercial Vacant	13	13	0
990	201	Port Properties or Other Municipal Properties Vacant	H & B Use Commercial Improved	1	1	0
990	300	Port Properties or Other Municipal Properties Vacant	H & B Use Industrial Vacant	34	34	0
990	301	Port Properties or Other Municipal Properties Vacant	H & B Use Industrial Improved	3	3	0
990	400	Port Properties or Other Municipal Properties Vacant	H & B Use Rural Tract Vacant	22	22	0
991	040	Port Properties or Other Municipal Properties Improved	Odd Lot	1	1	0
991	101	Port Properties or Other Municipal Properties Improved	H & B Use Residential Improved	2	2	0

Prop Class (Classify H&BU)	RMV Class (Trending)	Property Class Description	RMV Class Description	Prior Year	Current Year	Count Difference
991	200	Port Properties or Other Municipal Properties Improved	H & B Use Commercial Vacant	1	1	0
991	201	Port Properties or Other Municipal Properties Improved	H & B Use Commercial Improved	54	55	1
991	301	Port Properties or Other Municipal Properties Improved	H & B Use Industrial Improved	11	11	0
991	308	Port Properties or Other Municipal Properties Improved	H & B Use Industrial Machinery and Equipment	5	5	0
991	400	Port Properties or Other Municipal Properties Improved	H & B Use Rural Tract Vacant	2	2	0
991	401	Port Properties or Other Municipal Properties Improved	H & B Use Rural Tract Improved	17	17	0
991	409	Port Properties or Other Municipal Properties Improved	H & B Use Rural Tract MS Improved	1	1	0
992	201	Port Properties or Other Municipal Properties Partially Exempt	H & B Use Commercial Improved	1	1	0
994	301	Exempt Port: Exempt In-Lieu Of (ORS 307.120)	H & B Use Industrial Improved	3	3	0
995	200	Exempt Government Housing Authorities	H & B Use Commercial Vacant	1	1	0
995	201	Exempt Government Housing Authorities	H & B Use Commercial Improved	2	2	0
995	701	Exempt Government Housing Authorities	H & B Use Multi-Family Improved and MS Park Improved	2	2	0
996	701	Farm Labor Camp Day Care Center	H & B Use Multi-Family Improved and MS Park Improved	1	1	0

*TIME
ADJUSTMENT
STUDY*

Time Adjustment Study Discussion and Review

The Oregon Department of Revenue Mass Appraisal Ratio Study Unit and the Assessor's Ratio Procedures Manual - 2017 specify that the sales for the current ratio study should be time adjusted against the prior year certified values. Every year, the Columbia County Assessor's Appraisal Staff performs a Recalculation Base Setup which establishes new real market values at the beginning of each assessment year. This Recalculation Base Setup process has raised questions by the Department of Revenue (DOR) as to which real market value should be used as a measure against sales in determining a time adjustment conclusion for the current 2022 Ratio Study;

- Should the prior years' Certified Roll RMV which is already time adjusted and ratio trended (a 24-month period of time) be used for the 2022?
- or -
- Should the January 1, 2021 *un-trended* Recalculation Base Setup RMV (a 12-month span) be used for Ratio study 2022?

Following is an explanation of the Certified RMV versus Recalculation Base Setup RMV as it relates to the 2022 Ratio Study:

o Prior Year Certified RMV (2021-22 Tax Year) –

Uses the sale data from 2019 which is then time adjusted to January 1, 2020. The resulting value is the Recalculation Base Setup Value for January 1, 2020. These base values are then time adjusted during the ratio study process to reflect the assessment date of January 1, 2021 and then trended by the 2021 ratio conclusion to establish the final Certified RMV as reflected on the tax roll for 2021-2022 tax year.

Prior Year Certified Real Market Value 2021-22 Tax Year		
Sales data	Trended from 2021-22 Ratio	Assessment date
1/1/2019 - 12/31/2019	1/1/2020 - 12/31/2020	1/1/2021

o Recalculation Base Setup RMV (Beginning 2022-2023 Tax Year) –

The annual Recalculation Base Setup is performed by appraisal staff using the sale data that occurred in 2020. The sales are then time adjusted during Setup to the base appraisal assessment date of January 1, 2021. This January 1, 2021 is the Recalculation Base Setup value for the 2022 Ratio Study. The preliminary ratio study begins and a time adjustment is performed to bring the 2021 sales data to January 1, 2022. Next, the trends from the ratio study are then applied for the 2022 Ratio year.

Recalculation Base Setup Real Market Value 2022-2023 Tax Year	
Sales data	Base Appraisal Date
1/1/2020 - 12/31/2020	1/1/2021

In addition, by adhering to the DOR's recommendation and following the DOR Ratio Manual procedure for time adjusting sales using the prior year's Certified RMV, many legitimate and credible bona fide sales were eliminated from the dataset to measure the movement over time.

Following, is a list of 251 sales that were excluded from the time study analysis using the Certified RMV for the 2022 ratio study as specified by the DOR. The removal of these sales was deemed necessary because the sale property did not reflect the same as the property on the 2021-2022 Certified Tax Roll (sold not same as assessed):

Reason	Count of Sales Not Used
Certified acreage different than Jan 1 Base RMV and as it sold	6
Certified RMV as entered value vs. Jan 1 Base RMV as tabled	2
Certified RMV as Vacant Land vs. Jan 1 Base RMV as improved and sold as improved (new construction)	137
Certified RMV as single account vs. Jan 1 Base RMV reflects as PTU (part of total unit) and sold the same	69
Certified RMV as Non-Assessable vs. Jan 1 Base RMV as Assessable and sold as assessable	13
Certified RMV reflects value as part of total unit (PTU) vs. Jan 1 Base RMV as single unit value and sold as a single unit	2
Certified RMV as improved vs. Jan 1 Base RMV as vacant land and sold as vacant land	9

Total valid sales not used for the 2022 Time Adjustment Study 251

It is worth noting that if the January 1, 2022 Recalculation Base Setup Values of property had been allowed to be used for the time adjustment study instead of using the prior year trended Certified RMV, then all arm's length sales – including those listed above - would have been deemed valid and usable because they would have been the same as assessed. The exclusion of the 251 sales impacts the data in an adverse way and can be avoided by using the Recalculation Base Setup RMV to develop a credible time adjustment for the 2022 Ratio Study.

[Comparison of the Prior Year Certified RMV to Jan 1, 2022 Recalculation Base Setup Values](#)

Property sales occurring within Columbia County from January 1, 2021 through December 31, 2021 were analyzed in order to determine their movement over time (the 2022 Time Adjustment).

Several time adjustment studies were performed to examine and compare the following:

1. Relationship of the prior year Certified trended real market value to the arm's length sales data collected between Jan 1, 2021 to Dec 31, 2021.
2. Relationship of the Jan 1, 2022 Recalculation Base Setup value to the arm's length sales data collected between Jan 1, 2021 to Dec 31, 2021.

Additionally, each study was separated into various Property Class groupings (not RMV class groupings) as recommended by the Department of Revenue.

Property Class Grouping	Using Jan 1, 2022 BASE RMV - based on Assessors Annual Recalculation Base Setup Study											
	Sales Array		Adjustments		Before Ratio				After Ratio			
	Total Sales	Total Base RMV	Overall Time Adj	SP Adj Factor	Median	Mean	Wtd. Mean	Total SP	Median	Mean	Wtd. Mean	Total Time Adj SP
1XX Imp	708	247,597,170	14%	0.0374%	92	91	92	268,996,981	87	86	87	286,105,714
1XX All	767	254,157,610	12%	0.0339%	92	92	92	275,995,481	88	87	87	291,990,343
4XX Imp	173	85,275,210	19%	0.0522%	100	100	99	85,738,801	92	92	92	92,759,604
4XX All	197	89,825,340	20%	0.0561%	99	100	99	90,602,608	91	91	91	98,693,282
5XX 6XX Imp	59	33,031,530	23%	0.0643%	104	101	101	32,802,688	92	90	90	36,697,997
5XX 6XX All	79	37,934,760	19%	0.0522%	104	102	101	37,715,888	93	93	92	41,393,222
4XX 5XX 6XX Imp	232	118,306,740	20%	0.0561%	100	100	100	118,541,489	92	92	91	129,492,261
4XX 5XX 6XX All	276	127,760,100	20%	0.0561%	100	101	100	128,318,496	91	92	91	140,363,412
019 PPMS	47	3,429,550	45%	0.1231%	78	85	71	4,865,207	68	70	58	5,952,324

Property Class Grouping	Using Prior Year Trended CERTIFIED RMV - based on the requirements of the DOR											
	Sales Array		Adjustments		Before Ratio				After Ratio			
	Total Sales	Total Cert RMV	Overall Time Adj	SP Adj Factor	Median	Mean	Wtd. Mean	Total SP	Median	Mean	Wtd. Mean	Total Time Adj SP
1XX Imp	574	188,051,467	16%	0.0446%	87	87	87	215,477,340	82	80	81	232,961,010
1XX All	610	190,614,027	16%	0.0446%	88	87	87	218,486,840	82	80	81	236,217,423
4XX Imp	150	66,699,580	30%	0.0818%	90	91	91	73,387,551	80	80	80	83,096,798
4XX All	166	69,092,030	30%	0.0818%	90	91	91	76,249,900	80	80	80	86,414,303
5XX 6XX Imp	47	24,042,700	23%	0.0643%	89	91	92	26,211,188	80	81	82	29,236,760
5XX 6XX All	63	27,368,110	14%	0.0374%	90	91	91	29,970,388	83	85	86	32,005,949
4XX 5XX 6XX Imp	197	90,742,280	28%	0.0773%	90	91	91	99,598,739	80	80	81	112,404,816
4XX 5XX 6XX All	213	94,067,690	23%	0.0643%	90	91	91	103,357,939	82	82	82	114,484,038
019 PPMS	47	3,849,960	72%	0.1984%	91	90	79	4,862,207	67	67	58	6,619,247

As indicated above, there are notable differences found between using the Jan 1, 2022 Base Setup RMV and the Prior Year Certified RMV to determine a credible time adjustment.

When developing a time adjustment for the 2022 Ratio year, using the Recalculation Base Setup values as a measure against the sales has shown to be more reflective of market movement and is considered more reliable. This is due to the Base Setup values being closer to the date of sale – just a 12-month length of time. Conversely, using the prior year Certified RMV method to determine a time adjustment for the 2022 Ratio study uses data (market indicators) that is further away from the date of sale in which we are trying to adjust the sale to – a 24-month period.

Even though the January 1, 2022 Base RMV analysis is the most logical indicator for determining movement over time, the prior year's Certified Real Market Value was used for Ratio Study 2022 per the Department of Revenue's recommendation.

[Time Study Groupings and Analysis using Property Class](#)

Using the Certified RMV from the prior year, the sales data was separated in to several Property Class groupings to satisfy the recommendations made by the Department of Revenue.

1. Property Class 1XX: These are residential properties located within the city limits of each maintenance area.
2. Property Class 4XX: Those rural residential properties that are located outside the city limits within each maintenance area.
3. Property Class 5XX and 6XX: Those properties under farm or forest special assessment located outside the city limits within each maintenance area.
4. Property Class 4XX, 5XX, and 6XX: Those rural residential properties and those under farm or forest special assessment located outside the city limits within each maintenance area.
5. Property Class 019: This classification is comprised of personal property manufactured structures located throughout the County.

The Property class groupings listed above for residential and rural residential properties had three-time adjustment studies carried out: Vacant land only, Improved property only, and Vacant Land and Improved combined.

The following chart illustrates the results of the preliminary time adjustment analysis:

Property Class Group	Sales Array				Adjustments	
	Total Sales	Total Cert RMV	Total Sale Price	Time Adj Sale Price	Overall Time Adj	Sale Price Adj Factor
1XX Land	36	2,562,560	3,009,500	3,114,942	7%	0.0190%
1XX Imp	574	188,051,467	215,477,340	232,961,010	16%	0.0446%
1XX All	610	190,614,027	218,486,840	236,217,423	16%	0.0446%
4XX Land	17	2,538,050	2,984,349	3,614,887	39%	0.1065%
4XX Imp	150	66,699,580	73,387,551	83,096,798	30%	0.0818%
4XX All	166	69,092,030	76,249,900	86,414,303	30%	0.0818%
5XX 6XX Land	15	3,119,220	3,604,200	3,604,200	0%	0.0000%
5XX 6XX Imp	47	24,042,700	26,211,188	29,236,760	23%	0.0643%
5XX 6XX All	63	27,368,110	29,970,388	32,005,949	14%	0.0374%
4XX 5XX 6XX Land	32	5,657,270	6,588,549	7,125,372	15%	0.0409%
4XX 5XX 6XX Imp	197	90,742,280	99,598,739	112,404,816	28%	0.0773%
4XX 5XX 6XX All	213	94,067,690	103,357,939	114,484,038	23%	0.0643%
019 PPMS	47	3,849,960	4,862,207	6,619,247	72%	0.1984%

Review of the analysis:

1. Too few sales were found to adequately quantify a time adjustment for vacant land on its own. Therefore, vacant land will be included with the improved property analysis.
2. The Helion Ratio Study software only allows for market groupings by RMV Class – for additional explanation see the “RMV Class Market Perception (trending) versus Property Classification groupings” section and the “Property Class and RMV Class Descriptions and Counts” list.
3. As a result, it has been found;
 - a. Property Class 1XX time adjustment will be applied to the RMV Class 1XX Ratio Study.
 - b. Property Class 4XX, 5XX and 6XX time adjustment will be applied to the RMV Class 4XX Ratio Study.
 - c. Property Class 019 time adjustment will be applied to the RMV Class 019 Ratio Study.

Time Adjustment Conclusions:

The direct calculation analysis indicates the following time adjustments:

- Property Class 1XX (RMV Class 1XX) Residential property located in the City limits, vacant land and improved, indicates that an annual adjustment of 16% is warranted.
- Property Class 4XX, 5XX, and 6XX (RMV Class 4XX) vacant land and improved rural residential property located outside the city limits demonstrates an overall time adjustment of 23%.
- For personal property manufactured structures (RMV Class 019) located in MA 7, an annual overall adjustment of 72% is suggested. Note: Currently, PPMS are undergoing a reappraisal for 2022.
- Since there were too few sales of Commercial (RMV Class 200/201) and Industrial properties (RMV Class 300/301) available to establish a reliable change over time adjustment, it was decided that no time adjustment would be applied.

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 on a line item basis.

Historical Time Adjustment Conclusions on an annual basis:

Mid-Point method:

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

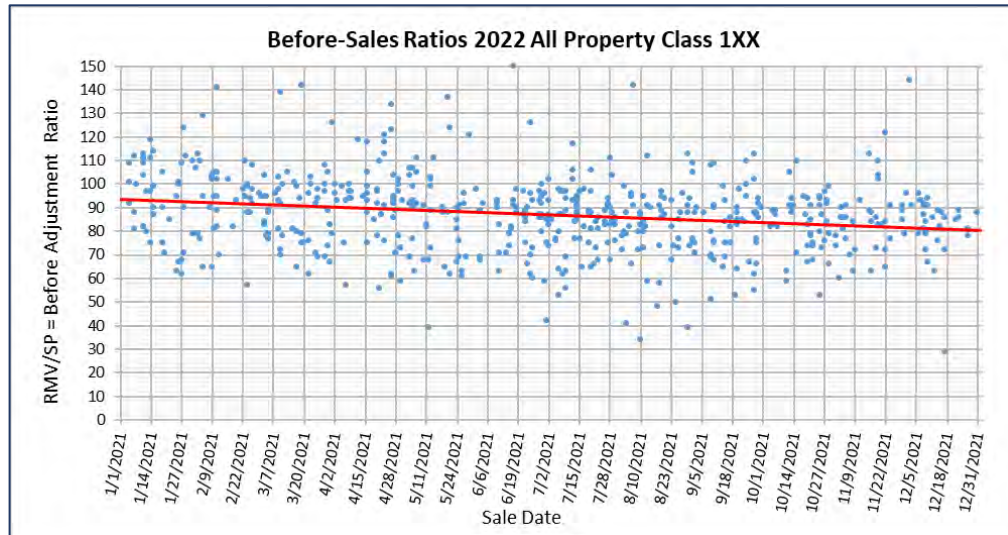
Direct Calculation method using the Recalculation Base Setup RMV:

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

Direct Calculation method using the prior year Certified RMV:

<u>Year</u>	<u>RMV 1XX</u>	<u>RMV 4XX</u>	<u>RMV 019</u>
2022	16%	23%	72%*

*for 2022, PPMS are currently undergoing a reappraisal.

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:

01/01/2021 93%

01/01/2022 79%

Number of days in the year: 365

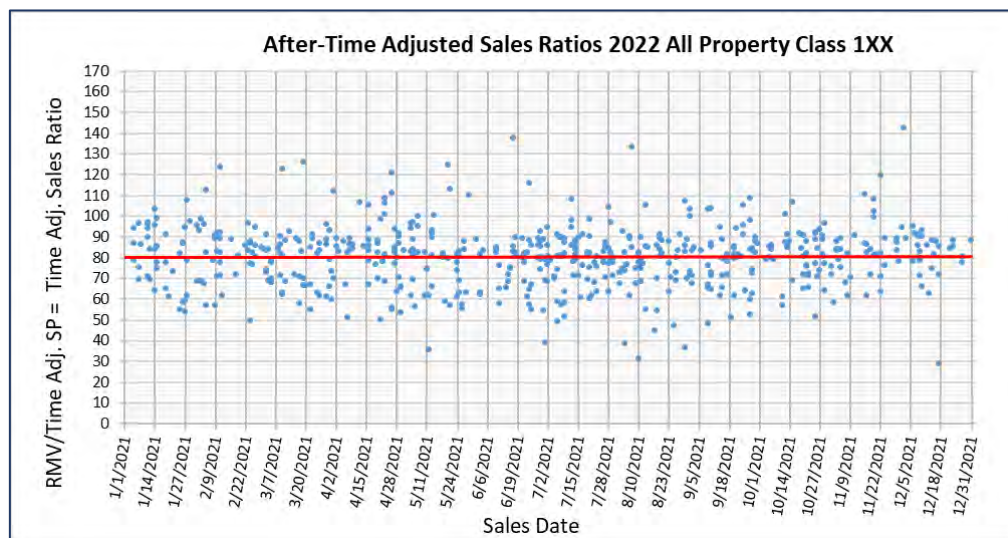
Amount of change: 14%

Annual change factor: 86%

Annual adjustment factor: 116%

Overall Annual Adjustment: 16%

Intermediate adj factor: 0.0446%



Columbia County Assessor 2022 Ratio Study

#	MA	SA	RMV CI	Prop CI	Stat CI	Cond Code	Acct No	Map #	Doc Number	Certified RMV	Final Price	Sales Date	Before Ratio	Total Adj	Time Adj. Sales Price	Time Adj Ratio
1	01	00	101	101	143	33	439621	4N1W05-BC-07533	2021-289	387490	354900	01/05/21	109	57,141	412,041	94
2	02	00	101	101	141	33	3049	3N2W11-AA-00110	2021-252	352330	385000	01/05/21	92	61,988	446,988	79
3	06	01	101	101	121	33	14287	5N1W28-AA-01800	2021-80	190460	189000	01/05/21	101	30,430	219,430	87
4	02	00	101	101	133	33	4173	3N2W12-DB-11100	2021-264	289080	329900	01/07/21	88	52,822	382,722	76
5	04	00	101	101	132	33	18299	7N2W16-DC-03900	2021-274	285790	255000	01/07/21	112	40,829	295,829	97
6	04	00	101	101	136	30	22080	7N2W16-CA-02800	2021-551	311860	387000	01/07/21	81	61,964	448,964	69
7	06	01	101	101	141	33	14787	5N1W28-DD-03800	2021-783	326190	325000	01/08/21	100	51,892	376,892	87
8	01	00	101	101	143	33	439594	4N1W05-BC-07506	2021-793	314290	384662	01/11/21	82	60,904	445,566	71
9	01	00	101	101	143	33	439636	4N1W05-BD-09104	2021-397	473220	433449	01/11/21	109	68,628	502,077	94
10	01	00	101	101	143	33	439638	4N1W05-BD-09106	2021-1154	346980	421707	01/11/21	82	66,769	488,476	71
11	01	00	101	101	144	33	439647	4N1W05-BD-09115	2021-1099	504130	453724	01/11/21	111	71,838	525,562	96
12	01	00	101	101	143	33	439652	4N1W05-BD-09120	2021-689	422800	375228	01/11/21	113	59,410	434,638	97
13	01	00	101	101	141	33	439661	4N1W05-BD-09129	2021-836	362500	348947	01/11/21	104	55,249	404,196	90
14	01	00	101	101	121	30	9901	4N1W04-AA-02200	2021-562	167000	207500	01/12/21	80	32,761	240,261	70
15	02	00	101	101	143	33	4563	3N2W13-AD-09900	2021-457	360280	370000	01/12/21	97	58,417	428,417	84
16	01	00	101	101	141	33	10940	4N1W04-DA-05902	2021-560	287460	295000	01/14/21	97	46,313	341,313	84
17	01	00	101	101	131	30	12126	4N1W05-CB-01200	2021-666	257350	345400	01/14/21	75	54,225	399,625	64
18	02	00	101	101	143	33	31207	3N1W18-BB-01900	2021-871	453740	380000	01/14/21	119	59,657	439,657	103
19	04	00	101	101	143	33	429089	7N2W16-BB-03114	2021-558	414650	375000	01/14/21	111	58,872	433,872	96
20	01	30	101	101	232	33	9744	4N1W03-BD-02400	2021-570	249160	287000	01/15/21	87	44,929	331,929	75
21	01	43	101	101	143	33	12176	4N1W05-CB-06400	2021-669	280680	284000	01/15/21	99	44,459	328,459	85
22	02	00	101	101	141	30	432029	3N2W13-AD-04516	2021-866	358880	314000	01/15/21	114	49,156	363,156	99
23	03	00	101	101	125	30	23420	4N4W05-DA-04300	2021-571	237640	240000	01/15/21	99	37,571	277,571	86
24	04	00	101	101	142	33	21110	7N2W21-B0-00800	2021-1131	339570	377000	01/15/21	90	59,018	436,018	78
25	01	00	101	101	143	33	11866	4N1W05-BC-04100	2021-1065	374760	355500	01/19/21	105	55,018	410,518	91
26	02	00	101	101	135	33	4107	3N2W12-DB-05400	2021-873	273080	305000	01/19/21	90	47,203	352,203	78
27	03	00	101	101	131	33	22514	4N4W03-BD-00801	2021-1031	213330	283000	01/19/21	75	43,798	326,798	65
28	03	00	101	101	131	33	23474	4N4W05-DA-09600	2021-821	198840	280500	01/20/21	71	43,286	323,786	61
29	04	00	101	101	136	33	22087	7N2W16-CA-04400	2021-904	253920	300000	01/22/21	85	46,027	346,027	73
30	01	00	100	100		33	439922	5N1W32-DB-00148	2021-983	80400	85000	01/25/21	95	12,927	97,927	82
31	02	21	102	102	143	33	7173	3N2W24-00-90003	2021-2276	187820	297000	01/25/21	63	45,170	342,170	55
32	01	00	101	101	143	33	12894	4N1W06-DD-02200	2021-1142	363320	360000	01/26/21	101	54,591	414,591	88
33	05	00	101	101	135	33	25942	7N4W08-CD-00900	2021-1053	131270	195000	01/26/21	67	29,570	224,570	58
34	06	01	101	101	141	33	14262	5N1W21-DC-00116	2021-1026	375420	375000	01/26/21	100	56,865	431,865	87
35	01	00	100	100		33	440014	4N1W06-DA-07001	2021-1170	82110	120000	01/27/21	68	18,143	138,143	59
36	03	00	101	101	121	33	23201	4N4W05-AC-04000	2021-1712	161790	259000	01/27/21	62	39,159	298,159	54
37	06	01	101	101	144	33	14674	5N1W28-DB-00100	2021-1827	412580	378000	01/27/21	109	57,152	435,152	95
38	01	00	101	101	133	33	13557	5N1W33-DD-01200	2021-1227	206860	291300	01/28/21	71	43,913	335,213	62
39	06	01	101	101	131	30	14484	5N1W28-BA-00400	2021-1172	231300	256000	01/28/21	90	38,592	294,592	79

#	MA	SA	RMV CI	Prop CI	Stat CI	Cond Code	Acct No	Map #	Doc Number	Certified RMV	Final Price	Sales Date	Before Ratio	Total Adj	Time Adj. Sales Price	Time Adj Ratio
40	04	00	109	109	452	33	21049	7N2W17-BD-04000	2021-1094	378190	305000	01/28/21	124	45,978	350,978	108
41	01	00	101	101	143	33	439620	4N1W05-BC-07532	2021-1230	410510	364930	01/29/21	112	54,850	419,780	98
42	01	00	101	101	131	33	13755	5N1W34-CB-01505	2021-1258	240740	305000	02/01/21	79	45,434	350,434	69
43	05	00	101	101	142	33	25593	7N4W07-AD-01500	2021-1455	418190	379700	02/01/21	110	56,562	436,262	96
44	01	00	101	101	143	33	440625	4N1W04-BB-03118	2021-1457	407270	380000	02/02/21	107	56,437	436,437	93
45	01	00	101	101	143	33	439660	4N1W05-BD-09128	2021-2212	294440	373529	02/03/21	79	55,309	428,838	69
46	01	00	101	101	143	33	439662	4N1W05-BD-09130	2021-2167	291330	368244	02/03/21	79	54,527	422,771	69
47	01	00	101	101	143	33	440022	4N1W06-DA-07009	2021-1437	474340	420000	02/03/21	113	62,191	482,191	98
48	01	00	101	101	133	33	9991	5N1W33-DC-11100	2021-1447	236570	305300	02/04/21	77	45,070	350,370	68
49	01	00	101	101	143	33	439623	4N1W05-BC-07535	2021-1486	401530	364900	02/04/21	110	53,869	418,769	96
50	02	00	101	101	141	33	4286	3N2W12-DD-01400	2021-1505	345990	365000	02/05/21	95	53,721	418,721	83
51	05	00	101	101	131	33	26037	7N4W08-DA-01000	2021-1775	114480	175000	02/05/21	65	25,757	200,757	57
52	05	00	101	101	142	30	26323	7N4W17-BA-02600	2021-1682	394360	305000	02/05/21	129	44,890	349,890	113
53	05	00	101	101	132	33	26245	7N4W09-CB-01401	2021-1721	258820	287900	02/08/21	90	41,988	329,888	78
54	01	00	100	100		33	439909	5N1W32-DB-00135	2021-1736	86790	85000	02/09/21	102	12,359	97,359	89
55	01	00	100	100		30	440029	4N1W06-DA-07016	2021-1692	78250	120000	02/09/21	65	17,448	137,448	57
56	01	00	101	101	143	33	11432	4N1W05-AA-05600	2021-1763	412160	396140	02/09/21	104	57,597	453,737	91
57	02	00	101	101	141	33	434764	3N1W07-CB-01907	2021-1705	411840	400000	02/09/21	103	58,159	458,159	90
58	01	00	100	100		33	439897	5N1W32-DB-00123	2021-2156	80700	85000	02/10/21	95	12,321	97,321	83
59	01	00	101	101	143	33	439609	4N1W05-BC-07521	2021-1831	300780	369800	02/10/21	81	53,603	423,403	71
60	03	00	101	101	141	33	434114	4N4W04-BB-00112	2021-1809	419000	399000	02/10/21	105	57,835	456,835	92
61	01	00	101	101	141	33	12266	4N1W05-CC-01812	2021-1777	326910	367000	02/11/21	89	53,033	420,033	78
62	01	30	101	101	242	30	435152	4N1W04-AD-02004	2021-1770	504340	357000	02/11/21	141	51,588	408,588	123
63	02	00	101	101	141	33	4376	3N2W13-AA-03200	2021-1805	298740	316000	02/11/21	95	45,663	361,663	83
64	02	00	101	101	143	33	436536	3N2W13-CD-07900	2021-1884	448080	425000	02/11/21	105	61,414	486,414	92
65	05	00	101	101	141	30	26226	7N4W09-CO-00500	2021-1852	342860	335000	02/11/21	102	48,409	383,409	89
66	05	00	101	101	136	33	25820	7N4W08-CA-04400	2021-1754	230520	282500	02/11/21	82	40,823	323,323	71
67	01	00	101	101	143	33	439912	5N1W32-DB-00138	2021-2269	327800	465287	02/12/21	70	67,029	532,316	62
69	01	00	101	101	143	33	431910	4N1W05-BA-03901	2021-2061	406090	399500	02/16/21	102	56,839	456,339	89
70	01	00	101	101	131	33	12350	4N1W05-CD-01215	2021-1995	271020	330000	02/18/21	82	46,656	376,656	72
71	02	00	101	101	141	33	4445	3N2W13-AC-03301	2021-2149	345100	372500	02/19/21	93	52,499	424,999	81
72	01	00	101	101	143	33	13211	4N1W08-BC-06000	2021-2117	376150	383900	02/22/21	98	53,592	437,492	86
73	01	00	101	101	143	33	10374	4N1W04-BC-07400	2021-2182	345130	362500	02/23/21	95	50,443	412,943	84
74	02	00	101	101	144	33	3532	3N2W12-BB-01700	2021-2314	554470	505000	02/23/21	110	70,272	575,272	96
75	01	00	101	101	131	33	11299	4N1W04-DD-05200	2021-2257	226900	258000	02/24/21	88	35,786	293,786	77
76	01	00	101	101	141	33	431914	4N1W05-BA-03905	2021-2244	371890	376000	02/24/21	99	52,154	428,154	87
77	02	00	101	101	143	33	3025	3N2W02-DD-00634	2021-2500	475360	475000	02/24/21	100	65,886	540,886	88
78	04	00	101	101	132	33	21017	7N2W16-DC-07800	2021-2301	152960	270000	02/24/21	57	37,451	307,451	50
79	01	00	101	101	141	33	432448	5N1W33-DD-09202	2021-2278	333650	355000	02/25/21	94	49,083	404,083	83

#	MA	SA	RMV CI	Prop CI	Stat CI	Cond Code	Acct No	Map #	Doc Number	Certified RMV	Final Price	Sales Date	Before Ratio	Total Adj	Time Adj. Sales Price	Time Adj Ratio
80	02	00	101	101	143	33	3521	3N2W12-BB-00705	2021-3108	393850	450000	02/25/21	88	62,217	512,217	77
81	01	00	101	101	143	33	12007	4N1W05-CA-00119	2021-2421	367240	375000	02/26/21	98	51,680	426,680	86
82	02	00	101	101	141	33	3979	3N2W12-DA-01700	2021-2523	322090	351000	02/26/21	92	48,373	399,373	81
83	06	01	101	101	143	30	14081	5N1W21-CA-03700	2021-2306	429860	398600	02/26/21	108	54,933	453,533	95
84	02	00	101	101	141	33	2868	3N1W07-CC-01800	2021-2642	389290	404000	03/01/21	96	55,137	459,137	85
85	01	00	101	101	143	33	11895	4N1W05-BD-01001	2021-2416	543180	570000	03/02/21	95	77,537	647,537	84
86	01	00	101	101	141	30	12383	4N1W05-DA-01700	2021-2558	362580	350000	03/03/21	104	47,455	397,455	91
87	01	00	101	101	135	33	10324	4N1W04-BC-01900	2021-2593	266990	322400	03/03/21	83	43,712	366,112	73
88	01	00	101	101	141	33	11466	4N1W04-BB-01900	2021-2606	324700	385000	03/03/21	84	52,200	437,200	74
89	01	00	101	101	143	33	12881	4N1W06-DC-08000	2021-2556	341510	359950	03/03/21	95	48,804	408,754	84
90	01	43	101	101	133	33	433323	4N1W04-AC-06801	2021-2602	235400	300000	03/04/21	78	40,542	340,542	69
91	02	00	101	101	155	30	3608	3N2W12-BC-00242	2021-2687	454540	477000	03/04/21	95	64,461	541,461	84
92	01	00	101	101	131	33	11323	4N1W04-DD-07100	2021-2794	232360	300000	03/05/21	77	40,408	340,408	68
93	01	00	101	101	131	33	13367	5N1W33-DA-01200	2021-2804	242970	315000	03/05/21	77	42,428	357,428	68
94	01	00	101	101	143	33	439608	4N1W05-BC-07520	2021-2791	297740	374900	03/05/21	79	50,496	425,396	70
95	03	00	101	101	143	33	439698	4N4W05-DA-03410	2021-2786	285340	323128	03/05/21	88	43,523	366,651	78
96	02	00	109	109	463	33	3510	3N2W12-BA-03600	2021-2855	327770	369900	03/05/21	89	49,823	419,723	78
97	01	00	101	101	143	33	12013	4N1W05-CA-00129	2021-2754	343940	360000	03/08/21	96	48,008	408,008	84
98	01	00	101	101	133	33	11823	4N1W04-CB-13400	2021-2806	258590	319000	03/09/21	81	42,398	361,398	72
99	01	43	101	101	143	33	11902	4N1W05-BD-01106	2021-2974	283330	290000	03/09/21	98	38,543	328,543	86
100	02	00	101	101	141	33	3777	3N2W12-CA-08600	2021-2969	311330	334000	03/09/21	93	44,391	378,391	82
101	03	00	101	101	142	33	22907	4N4W04-BD-01600	2021-2862	381890	372500	03/09/21	103	49,508	422,008	90
102	01	00	101	101	136	33	9525	4N1W03-BB-05600	2021-2826	259830	370000	03/10/21	70	49,011	419,011	62
103	01	00	101	101	141	33	439663	4N1W05-BD-09131	2021-4681	275190	383615	03/10/21	72	50,815	434,430	63
104	04	00	101	101	142	33	18057	7N2W16-CC-00309	2021-2809	513480	370000	03/10/21	139	49,011	419,011	123
105	05	00	109	109	452	33	25748	7N4W08-BD-01600	2021-2848	299280	325000	03/10/21	92	43,050	368,050	81
106	01	00	101	101	131	33	10593	4N1W04-CA-04900	2021-3106	195890	252000	03/11/21	78	33,268	285,268	69
107	02	00	101	101	142	33	3560	3N2W12-BB-03702	2021-3122	494710	495000	03/11/21	100	65,348	560,348	88
108	01	00	101	101	143	33	12813	4N1W06-DC-01200	2021-3183	445290	424900	03/13/21	105	55,715	480,615	93
109	01	00	101	101	131	33	13656	5N1W33-DD-08900	2021-3027	239230	295000	03/15/21	81	38,419	333,419	72
110	01	00	101	101	141	30	12596	4N1W05-DC-05100	2021-3129	347490	344400	03/16/21	101	44,698	389,098	89
111	02	00	101	101	147	33	438497	3N2W13-CB-00106	2021-3225	421140	425000	03/17/21	99	54,970	479,970	88
112	03	03	101	101	131	33	22994	4N4W04-BD-10100	2021-3218	159630	245000	03/17/21	65	31,688	276,688	58
113	01	00	102	102	151	33	9465	4N1W03-BA-90103	2021-3214	263790	330000	03/17/21	80	42,682	372,682	71
114	02	00	101	101	143	33	2840	3N1W07-CA-02200	2021-3262	408000	434000	03/18/21	94	55,940	489,940	83
115	03	03	100	100		33	22464	4N4W03-BC-07102	2021-3287	49770	35000	03/19/21	142	4,496	39,496	126
116	01	00	101	101	131	30	10598	4N1W04-CA-05600	2021-3266	211340	268000	03/19/21	79	34,424	302,424	70
117	01	00	101	101	131	33	13375	5N1W33-DA-01405	2021-3782	241300	320000	03/19/21	75	41,104	361,104	67
118	02	00	101	101	131	33	3947	3N2W12-CD-02201	2021-3682	277840	370000	03/20/21	75	47,361	417,361	67

#	MA	SA	RMV CI	Prop CI	Stat CI	Cond Code	Acct No	Map #	Doc Number	Certified RMV	Final Price	Sales Date	Before Ratio	Total Adj	Time Adj. Sales Price	Time Adj Ratio
119	01	00	101	101	131	33	10185	4N1W04-AD-03405	2021-3789	230990	305000	03/22/21	76	38,769	343,769	67
120	01	00	101	101	143	33	10389	4N1W04-BC-08900	2021-3987	421370	439000	03/22/21	96	55,802	494,802	85
121	06	01	101	101	141	33	14475	5N1W28-AD-05500	2021-3658	276320	443900	03/22/21	62	56,424	500,324	55
122	01	00	101	101	143	33	13262	5N1W32-DC-00700	2021-3787	431210	419900	03/23/21	103	53,186	473,086	91
123	03	00	101	101	141	33	23096	4N4W04-DA-01200	2021-3751	301280	300000	03/23/21	100	37,999	337,999	89
124	01	00	101	101	131	33	433324	4N1W04-CA-10001	2021-4364	190160	267000	03/25/21	71	33,581	300,581	63
125	02	00	101	101	143	33	31185	3N1W07-CC-06500	2021-3743	450870	488000	03/25/21	92	61,377	549,377	82
126	01	00	101	101	143	33	11497	4N1W05-AC-06400	2021-3867	379020	388000	03/26/21	98	48,627	436,627	87
127	01	00	101	101	143	33	439913	5N1W32-DB-00139	2021-4082	322770	465000	03/26/21	69	58,277	523,277	62
128	01	30	101	101	242	33	11371	4N1W05-AA-00501	2021-3842	419300	447000	03/26/21	94	56,021	503,021	83
129	01	00	101	101	144	33	12254	4N1W05-CC-01203	2021-3959	641530	595000	03/29/21	108	73,773	668,773	96
130	02	00	101	101	147	33	438533	3N2W13-CB-00142	2021-4698	423580	424900	03/29/21	100	52,683	477,583	89
131	03	00	101	101	132	33	23156	4N4W05-AA-01200	2021-3943	228150	235000	03/29/21	97	29,137	264,137	86
132	04	00	101	101	133	33	18480	7N2W17-AD-02500	2021-4004	190660	277000	03/29/21	69	34,345	311,345	61
133	01	00	101	101	131	33	10153	4N1W04-AD-01600	2021-4049	215110	290000	03/30/21	74	35,827	325,827	66
134	01	00	101	101	143	33	12533	4N1W05-DB-05700	2021-3997	414250	395000	03/30/21	105	48,799	443,799	93
135	03	00	101	101	143	33	23168	4N4W05-AC-01100	2021-4001	487060	549000	03/30/21	89	67,825	616,825	79
136	01	00	101	101	144	33	9611	4N1W03-BB-13900	2021-4347	356930	432000	03/31/21	83	53,178	485,178	74
137	01	00	101	101	131	33	10564	4N1W04-CA-02000	2021-4079	217540	325000	03/31/21	67	40,006	365,006	60
138	01	43	101	101	131	30	439991	4N1W03-CB-02901	2021-4107	192530	245000	04/01/21	79	30,049	275,049	70
139	06	01	101	101	144	33	14704	5N1W28-DB-03303	2021-4036	501210	398000	04/01/21	126	48,815	446,815	112
140	01	00	101	101	143	33	12927	4N1W06-DD-05700	2021-4147	436910	456000	04/02/21	96	55,725	511,725	85
141	01	00	101	101	143	33	431928	4N1W05-BA-03919	2021-4353	405430	404000	04/02/21	100	49,371	453,371	89
142	01	00	101	101	125	33	13479	5N1W33-DC-05300	2021-4177	270430	290000	04/03/21	93	35,310	325,310	83
143	06	01	101	101	141	33	31148	5N1W21-BC-02500	2021-4448	423600	430000	04/05/21	99	51,973	481,973	88
144	01	00	101	101	143	33	439911	5N1W32-DB-00137	2021-4349	335230	444997	04/06/21	75	53,587	498,584	67
145	04	00	100	100		33	440605	7N2W16-BC-04001	2021-4352	35640	38500	04/07/21	93	4,619	43,119	83
146	01	00	101	101	143	33	439610	4N1W05-BC-07522	2021-4877	224670	392400	04/07/21	57	47,078	439,478	51
147	01	00	101	101	132	33	9635	4N1W03-BC-04500	2021-4922	225620	241000	04/08/21	94	28,806	269,806	84
148	01	00	101	101	143	33	12030	4N1W05-CA-00512	2021-4575	368310	381500	04/08/21	97	45,600	427,100	86
149	05	00	101	101	143	33	26034	7N4W08-DA-00800	2021-5558	306770	307500	04/08/21	100	36,755	344,255	89
150	04	40	101	101	232	30	18487	7N2W17-AD-03101	2021-4643	217340	230000	04/09/21	94	27,389	257,389	84
151	05	00	101	101	136	33	25622	7N4W08-AC-00500	2021-4549	318550	328700	04/09/21	97	39,142	367,842	87
152	04	00	101	101	142	33	18612	7N2W17-DB-02600	2021-4729	553650	465000	04/12/21	119	54,751	519,751	107
153	01	00	101	101	141	33	13810	5N1W34-CB-04300	2021-4904	343740	360000	04/14/21	95	42,067	402,067	85
154	01	00	101	101	143	33	13021	4N1W07-AB-03157	2021-4866	364270	379000	04/16/21	96	43,949	422,949	86
155	01	30	101	101	232	33	10965	4N1W04-DA-10600	2021-4721	366810	370000	04/16/21	99	42,905	412,905	89
156	03	00	101	101	131	33	23339	4N4W05-AD-11600	2021-4835	241430	275000	04/16/21	88	31,889	306,889	79
157	03	00	101	101	131	30	23413	4N4W05-DA-03600	2021-5639	168240	225000	04/16/21	75	26,091	251,091	67

#	MA	SA	RMV CI	Prop CI	Stat CI	Cond Code	Acct No	Map #	Doc Number	Certified RMV	Final Price	Sales Date	Before Ratio	Total Adj	Time Adj. Sales Price	Time Adj Ratio
158	03	00	101	101	141	33	433339	4N4W05-AC-03605	2021-4899	413420	395000	04/16/21	105	45,804	440,804	94
159	03	03	101	101	143	30	22314	4N4W03-BA-01020	2021-5213	311990	265000	04/16/21	118	30,730	295,730	105
160	05	40	101	101	234	33	26165	7N4W08-DC-03301	2021-4734	475820	510000	04/16/21	93	59,140	569,140	84
161	06	01	101	101	142	33	14133	5N1W21-CB-02300	2021-4863	378630	443500	04/19/21	85	50,835	494,335	77
162	01	00	101	101	143	33	11479	4N1W05-AD-15500	2021-5009	416820	430000	04/20/21	97	49,096	479,096	87
163	01	00	101	101	131	30	13532	5N1W33-DC-09801	2021-4873	229510	250000	04/20/21	92	28,544	278,544	82
164	01	43	101	101	143	33	10899	4N1W04-DA-02301	2021-5069	306790	312000	04/20/21	98	35,623	347,623	88
165	02	00	101	101	131	30	4096	3N2W12-DB-04500	2021-4902	225760	289700	04/20/21	78	33,077	322,777	70
166	01	00	101	101	141	33	439612	4N1W05-BC-07524	2021-5035	204530	365400	04/21/21	56	41,557	406,957	50
167	01	30	101	101	242	33	13411	5N1W33-DB-01011	2021-5066	461020	420000	04/21/21	110	47,767	467,767	99
168	05	00	101	101	136	33	25753	7N4W08-BD-02000	2021-5148	325610	375000	04/22/21	87	42,482	417,482	78
169	06	01	101	101	141	33	14093	5N1W21-CA-04900	2021-5134	401500	460000	04/22/21	87	52,111	512,111	78
170	01	00	101	101	141	33	11943	4N1W05-BD-03200	2021-5046	322550	355000	04/23/21	91	40,058	395,058	82
171	03	00	101	101	141	33	22603	4N4W04-AC-00700	2021-5090	354330	465000	04/23/21	76	52,470	517,470	68
172	04	00	101	101	131	33	22233	7N2W17-BA-00700	2021-5158	218520	181000	04/23/21	121	20,424	201,424	108
173	04	00	101	101	131	33	22235	7N2W17-BA-00800	2021-5161	190570	161000	04/23/21	118	18,167	179,167	106
174	05	00	101	101	142	33	25650	7N4W08-AD-00600	2021-5137	427730	380000	04/23/21	113	42,879	422,879	101
175	01	00	101	101	132	33	9782	4N1W03-CA-01100	2021-5227	317320	257300	04/26/21	123	28,689	285,989	111
176	01	00	101	101	143	33	439611	4N1W05-BC-07523	2021-5106	239840	385900	04/26/21	62	43,028	428,928	56
177	06	01	101	101	136	33	14628	5N1W28-DA-03500	2021-5230	302010	496000	04/26/21	61	55,304	551,304	55
178	03	03	109	109	121	33	22948	4N4W04-BD-05500	2021-5184	134060	99900	04/26/21	134	11,139	111,039	121
179	01	00	101	101	143	33	11850	4N1W05-CB-10100	2021-5703	418980	442500	04/27/21	95	49,142	491,642	85
180	01	00	101	101	143	33	12530	4N1W05-DB-05400	2021-5182	417230	400000	04/27/21	104	44,422	444,422	94
181	01	43	101	101	143	33	12183	4N1W05-CB-06701	2021-5197	267450	291000	04/27/21	92	32,317	323,317	83
182	01	43	101	101	143	33	433917	4N1W03-BB-00702	2021-5208	295970	315000	04/27/21	94	34,982	349,982	85
183	04	00	101	101	141	33	429341	7N2W21-AB-00601	2021-5168	317610	370000	04/27/21	86	41,090	411,090	77
184	06	01	101	101	142	33	14090	5N1W21-CA-04600	2021-5176	336500	361000	04/27/21	93	40,091	401,091	84
185	03	03	101	101	131	30	22453	4N4W03-BC-05800	2021-5514	151910	215000	04/28/21	71	23,781	238,781	64
186	03	00	109	109	462	33	23478	4N4W05-DA-10000	2021-5314	249070	279500	04/28/21	89	30,915	310,415	80
187	01	00	101	101	143	33	433463	5N1W32-DC-00102	2021-5333	416430	409000	04/29/21	102	45,056	454,056	92
188	01	30	101	101	242	33	10837	4N1W05-DA-12000	2021-5335	288830	370000	04/29/21	78	40,760	410,760	70
189	02	00	101	101	143	30	28496	3N2W12-AD-06502	2021-5248	517440	535000	04/29/21	97	58,937	593,937	87
190	02	33	101	101	143	33	433077	3N2W12-DC-00154	2021-5244	321040	321000	04/29/21	100	35,362	356,362	90
191	01	00	101	101	131	33	10750	4N1W04-CA-19800	2021-5251	205570	280000	04/30/21	73	30,721	310,721	66
192	01	00	101	101	131	33	12443	4N1W05-DA-06000	2021-5468	254600	350000	04/30/21	73	38,401	388,401	66
193	05	00	101	101	131	33	25913	7N4W08-CB-05700	2021-5701	178750	302000	04/30/21	59	33,134	335,134	53
194	03	00	101	101	131	33	22492	4N4W03-BC-10302	2021-5341	204050	220000	05/01/21	93	24,040	244,040	84
195	01	00	101	101	143	33	12962	4N1W06-DD-09200	2021-5591	321780	300000	05/04/21	107	32,380	332,380	97
196	02	00	101	101	135	33	3389	3N2W12-AC-03901	2021-5819	244400	356000	05/04/21	69	38,424	394,424	62

#	MA	SA	RMV CI	Prop CI	Stat CI	Cond Code	Acct No	Map #	Doc Number	Certified RMV	Final Price	Sales Date	Before Ratio	Total Adj	Time Adj. Sales Price	Time Adj Ratio
197	02	00	101	101	143	33	433505	3N2W13-CD-02100	2021-5660	376460	410000	05/04/21	92	44,252	454,252	83
198	03	00	101	101	141	30	436958	4N4W05-AD-02201	2021-5528	391870	375000	05/04/21	104	40,475	415,475	94
199	01	00	101	101	144	33	439649	4N1W05-BD-09117	2021-5709	508220	473104	05/05/21	107	50,852	523,956	97
200	01	00	101	101	143	30	439655	4N1W05-BD-09123	2021-5695	408780	454948	05/05/21	90	48,901	503,849	81
201	02	00	101	101	147	33	438470	3N2W13-CA-03926	2021-5928	428130	434600	05/05/21	99	46,714	481,314	89
202	02	00	101	101	143	33	438531	3N2W13-CB-00140	2021-5676	391560	420000	05/05/21	93	45,144	465,144	84
203	05	00	101	101	131	33	26278	7N4W09-CB-03500	2021-5954	252750	328400	05/05/21	77	35,299	363,699	69
204	02	00	101	101	143	33	434072	3N1W07-CC-01007	2021-5682	411260	450000	05/06/21	91	48,168	498,168	83
205	06	01	101	101	131	30	14368	5N1W28-AC-01001	2021-5680	191260	305000	05/06/21	63	32,647	337,647	57
206	01	00	101	101	131	33	9681	4N1W03-BC-08800	2021-6242	212340	232000	05/07/21	92	24,730	256,730	83
207	01	00	101	101	144	30	439648	4N1W05-BD-09116	2021-5894	507070	457973	05/07/21	111	48,817	506,790	100
208	05	00	101	101	143	30	25819	7N4W08-CA-04300	2021-5759	225880	215000	05/07/21	105	22,918	237,918	95
209	01	00	101	101	141	30	12045	4N1W05-CA-02000	2021-5955	306290	335000	05/10/21	91	35,261	370,261	83
210	01	00	101	101	131	33	14995	4N1W08-BA-01200	2021-5961	243280	357500	05/10/21	68	37,629	395,129	62
211	01	00	101	101	141	33	11545	4N1W05-AB-02500	2021-6051	291760	355000	05/11/21	82	37,208	392,208	74
212	02	00	101	101	131	33	3991	3N2W12-DA-02600	2021-6191	301590	365000	05/11/21	83	38,256	403,256	75
213	01	00	101	101	141	33	439613	4N1W05-BC-07525	2021-6180	142320	362400	05/12/21	39	37,822	400,222	36
214	05	00	101	101	141	33	25908	7N4W08-CB-05200	2021-5906	231410	340000	05/12/21	68	35,484	375,484	62
215	01	00	101	101	143	33	10066	4N1W04-AC-01900	2021-6096	361200	351500	05/13/21	103	36,527	388,027	93
216	01	00	101	101	143	33	12806	4N1W06-DC-00300	2021-6116	395400	389500	05/13/21	102	40,476	429,976	92
217	01	00	101	101	143	33	13107	4N1W08-BA-02900	2021-6066	342270	382500	05/13/21	89	39,749	422,249	81
218	02	00	101	101	163	33	432004	3N2W11-DD-00314	2021-5959	598750	605000	05/13/21	99	62,871	667,871	90
219	03	03	101	101	121	33	22940	4N4W04-BD-04600	2021-5949	126170	172750	05/13/21	73	17,952	190,702	66
220	02	28	101	101	242	33	4758	3N2W13-BD-03600	2021-6194	470080	425000	05/14/21	111	43,976	468,976	100
221	01	00	100	100		30	439614	4N1W05-BC-07526	2021-6466	72390	80000	05/18/21	90	8,135	88,135	82
222	02	00	101	101	141	33	3881	3N2W12-CC-01302	2021-6204	352900	400000	05/18/21	88	40,675	440,675	80
223	02	33	101	101	143	33	429774	3N2W13-AA-04417	2021-6197	312690	349000	05/18/21	90	35,489	384,489	81
224	01	00	101	101	133	33	11155	4N1W04-DC-01600	2021-6267	169230	260000	05/19/21	65	26,323	286,323	59
225	01	00	100	100		30	440777	4N1W04-DA-13601	2021-6269	75440	55000	05/20/21	137	5,544	60,544	125
226	01	43	101	101	143	33	11913	4N1W05-BD-01117	2021-6458	285260	325000	05/20/21	88	32,759	357,759	80
227	01	00	101	101	131	33	10991	4N1W04-DB-02800	2021-6462	187380	300000	05/21/21	62	30,105	330,105	57
228	05	00	101	101	142	33	26033	7N4W08-DA-00700	2021-6376	405010	326300	05/21/21	124	32,744	359,044	113
229	01	00	101	101	135	33	13653	5N1W33-DD-08700	2021-6387	218880	326000	05/24/21	67	32,278	358,278	61
230	02	00	101	101	141	33	3988	3N2W12-DA-02300	2021-6467	363210	426000	05/24/21	85	42,179	468,179	78
231	03	03	101	101	136	33	22425	4N4W03-BC-03000	2021-6473	210800	260000	05/24/21	81	25,743	285,743	74
232	05	00	101	101	142	33	432371	7N4W09-CA-00104	2021-6385	437910	489000	05/24/21	90	48,417	537,417	81
233	01	00	101	101	131	33	12396	4N1W05-DA-02700	2021-6475	223200	295000	05/25/21	76	29,077	324,077	69
234	01	00	101	101	143	33	11887	4N1W05-BC-06300	2021-6541	358870	405000	05/25/21	89	39,919	444,919	81
235	02	00	101	101	161	33	3167	3N2W11-DB-01400	2021-6546	556630	610000	05/25/21	91	60,126	670,126	83

#	MA	SA	RMV CI	Prop CI	Stat CI	Cond Code	Acct No	Map #	Doc Number	Certified RMV	Final Price	Sales Date	Before Ratio	Total Adj	Time Adj. Sales Price	Time Adj Ratio
236	04	00	109	109	452	33	21088	7N2W21-AB-00300	2021-6612	172090	248500	05/25/21	69	24,494	272,994	63
237	03	00	101	101	143	33	22569	4N4W04-AB-00400	2021-11919	252420	399900	05/26/21	63	39,238	439,138	57
238	03	03	101	101	131	33	22474	4N4W03-BC-08300	2021-6892	197340	325000	05/26/21	61	31,889	356,889	55
239	02	00	101	101	165	33	3219	3N2W11-DA-02506	2021-6707	650140	675000	05/27/21	96	65,930	740,930	88
240	06	01	101	101	141	33	14049	5N1W21-CA-00200	2021-6786	387060	419000	05/27/21	92	40,926	459,926	84
241	03	03	101	101	131	33	22817	4N4W04-BC-00600	2021-6538	138680	200000	05/28/21	69	19,446	219,446	63
242	05	00	101	101	136	33	26081	7N4W08-DA-04700	2021-6405	386160	320000	05/29/21	121	30,970	350,970	110
243	01	00	101	101	142	33	11621	4N1W05-AC-02715	2021-6807	385490	395000	06/01/21	98	37,701	432,701	89
244	01	00	101	101	131	33	11649	4N1W05-AC-03500	2021-6989	231890	335000	06/03/21	69	31,675	366,675	63
245	01	00	101	101	132	33	13924	5N1W34-CC-07400	2021-7665	255740	375000	06/03/21	68	35,457	410,457	62
246	02	00	101	101	143	33	438534	3N2W13-CB-00143	2021-6894	394770	442000	06/03/21	89	41,792	483,792	82
247	01	00	101	101	143	33	11512	4N1W05-AB-01027	2021-7228	375600	410000	06/04/21	92	38,584	448,584	84
248	02	00	101	101	143	33	3868	3N2W12-CC-01205	2021-6982	366200	400000	06/10/21	92	36,572	436,572	84
249	02	00	101	101	143	33	4102	3N2W12-DB-05000	2021-6972	389750	420000	06/10/21	93	38,401	458,401	85
250	02	00	101	101	145	30	438408	3N1W18-BB-01113	2021-7082	464130	515000	06/10/21	90	47,087	562,087	83
251	01	00	101	101	135	33	10855	4N1W04-CB-08600	2021-6997	217270	305000	06/11/21	71	27,750	332,750	65
252	01	00	101	101	143	33	12867	4N1W06-DC-06600	2021-6995	353140	424000	06/11/21	83	38,577	462,577	76
253	03	03	101	101	131	33	22916	4N4W04-BD-02200	2021-7142	220410	350000	06/11/21	63	31,845	381,845	58
254	01	00	101	101	131	33	9859	4N1W03-CB-05301	2021-7371	254540	356500	06/14/21	71	31,959	388,459	66
255	01	00	101	101	141	33	11759	4N1W05-AD-08300	2021-7188	295520	376000	06/15/21	79	33,539	409,539	72
256	05	00	101	101	142	33	25762	7N4W08-BD-03000	2021-7201	271830	365000	06/15/21	74	32,558	397,558	68
257	01	00	101	101	143	33	10941	4N1W04-DA-06000	2021-7249	293730	357500	06/16/21	82	31,730	389,230	75
258	05	00	101	101	142	33	26232	7N4W09-CB-00500	2021-7301	380360	467200	06/16/21	81	41,466	508,666	75
259	01	00	100	100		30	439603	4N1W05-BC-07515	2021-7440	72510	80000	06/17/21	91	7,065	87,065	83
260	01	00	100	100		30	439627	4N1W05-BC-07539	2021-7315	74490	80000	06/17/21	93	7,065	87,065	86
261	02	00	100	100		33	431992	3N2W11-DB-01900	2021-7373	194730	130000	06/17/21	150	11,480	141,480	138
262	01	00	101	101	143	33	12164	4N1W05-CB-05400	2021-7323	381050	435000	06/18/21	88	38,220	473,220	81
263	01	00	101	101	143	33	439599	4N1W05-BC-07511	2021-7548	474600	485000	06/18/21	98	42,613	527,613	90
264	06	01	101	101	143	33	14235	5N1W21-CD-05400	2021-7381	359110	400000	06/18/21	90	35,145	435,145	83
265	01	00	101	101	141	33	12584	4N1W05-DC-03900	2021-7441	390210	447500	06/21/21	87	38,720	486,220	80
266	05	00	101	101	142	33	26008	7N4W08-CD-07700	2021-7434	407740	420000	06/21/21	97	36,340	456,340	89
267	01	00	101	101	141	33	11455	4N1W05-AA-07900	2021-7568	307530	365000	06/22/21	84	31,419	396,419	78
268	02	00	101	101	154	33	3594	3N2W12-BC-00228	2021-7611	639940	717000	06/22/21	89	61,718	778,718	82
269	02	00	101	101	131	33	4089	3N2W12-DB-03900	2021-7599	238520	320000	06/22/21	75	27,545	347,545	69
270	06	01	101	101	142	33	14730	5N1W28-DB-03800	2021-7512	387740	449200	06/22/21	86	38,666	487,866	79
271	06	15	101	101	132	33	14297	5N1W28-AA-02100	2021-7845	559850	640000	06/22/21	87	55,090	695,090	81
272	01	00	101	101	131	33	13626	5N1W33-DD-06600	2021-7483	185630	280000	06/23/21	66	23,977	303,977	61
273	02	00	101	101	143	33	3282	3N2W12-AB-00108	2021-7819	353820	394000	06/23/21	90	33,739	427,739	83
274	01	00	101	101	143	33	10309	4N1W04-BB-01300	2021-7672	379070	395000	06/24/21	96	33,649	428,649	88

#	MA	SA	RMV CI	Prop CI	Stat CI	Cond Code	Acct No	Map #	Doc Number	Certified RMV	Final Price	Sales Date	Before Ratio	Total Adj	Time Adj. Sales Price	Time Adj Ratio
275	01	30	101	101	242	30	12332	4N1W05-CD-01014	2021-7632	503320	400000	06/24/21	126	34,075	434,075	116
276	05	00	101	101	131	33	26187	7N4W08-DC-05300	2021-7851	171500	275000	06/24/21	62	23,426	298,426	57
277	06	01	101	101	131	33	14195	5N1W21-CD-01603	2021-7670	240570	343000	06/24/21	70	29,219	372,219	65
278	03	00	101	101	131	33	23258	4N4W05-AD-03300	2021-7710	148930	250000	06/25/21	60	21,185	271,185	55
279	03	03	101	101	144	33	22919	4N4W04-BD-02500	2021-7809	350260	375000	06/25/21	93	31,778	406,778	86
280	04	00	109	109	452	33	21005	7N2W16-CC-00806	2021-7663	239580	330000	06/25/21	73	27,964	357,964	67
281	01	00	101	101	141	33	10573	4N1W04-CA-02900	2021-7812	318990	369000	06/28/21	86	30,775	399,775	80
282	01	00	101	101	141	33	11951	4N1W05-BD-04200	2021-7868	325250	375000	06/28/21	87	31,276	406,276	80
283	01	00	101	101	143	33	431943	4N1W05-BA-03934	2021-7717	414840	428000	06/28/21	97	35,696	463,696	89
284	02	00	101	101	143	33	4766	3N2W13-BD-03608	2021-7906	372880	400750	06/28/21	93	33,423	434,173	86
285	01	00	101	101	141	33	9945	4N1W04-AA-05600	2021-7781	322790	340000	06/29/21	95	28,205	368,205	88
286	01	00	101	101	141	33	11587	4N1W05-AC-00700	2021-7973	296790	369000	06/29/21	80	30,611	399,611	74
287	01	00	101	101	143	33	11893	4N1W05-BC-06900	2021-7836	401250	434000	06/29/21	92	36,003	470,003	85
288	02	00	101	101	143	33	2962	3N2W01-CC-02005	2021-7758	425920	425000	06/29/21	100	35,256	460,256	93
289	02	00	101	101	143	33	438453	3N2W13-CA-03909	2021-7749	383700	442000	06/29/21	87	36,667	478,667	80
290	03	03	101	101	143	33	22345	4N4W03-BB-02400	2021-7816	333760	389000	06/29/21	86	32,270	421,270	79
291	02	00	101	101	143	33	438537	3N2W13-CB-00146	2021-7790	432110	449900	06/30/21	96	37,121	487,021	89
292	03	00	101	101	131	33	22686	4N4W04-AD-01400	2021-8110	160050	271500	06/30/21	59	22,402	293,902	54
293	03	00	100	100		33	22476	4N4W03-BC-08800	2021-7931	50650	120000	07/01/21	42	9,848	129,848	39
294	02	00	101	101	143	33	4237	3N2W12-DC-00135	2021-7965	387910	454000	07/01/21	85	37,257	491,257	79
295	03	00	101	101	135	33	23479	4N4W05-DA-10100	2021-7914	193840	259900	07/01/21	75	21,329	281,229	69
296	01	00	101	101	131	33	10174	4N1W04-AD-03101	2021-8168	323470	390000	07/02/21	83	31,831	421,831	77
297	01	00	101	101	141	33	11024	4N1W04-DB-06100	2021-8151	300710	404500	07/02/21	74	33,015	437,515	69
298	02	00	101	101	142	33	3256	3N2W11-DD-00400	2021-8071	465240	499900	07/02/21	93	40,801	540,701	86
299	02	00	101	101	142	33	3952	3N2W12-CD-02600	2021-8067	382160	439000	07/02/21	87	35,830	474,830	80
300	05	00	101	101	132	30	25929	7N4W08-CB-07300	2021-7987	240390	280000	07/02/21	86	22,853	302,853	79
301	06	01	101	101	152	33	14626	5N1W28-DA-03300	2021-8567	542120	530000	07/02/21	102	43,258	573,258	95
302	02	00	101	101	141	33	3407	3N2W12-AD-02408	2021-7977	340930	400000	07/03/21	85	32,469	432,469	79
303	05	00	101	101	132	33	26038	7N4W08-DA-01100	2021-7971	225850	299000	07/05/21	76	24,004	323,004	70
304	06	01	109	109	452	33	14366	5N1W28-AC-00900	2021-7968	257040	335000	07/05/21	77	26,894	361,894	71
305	01	00	101	101	141	33	11828	4N1W05-BC-00200	2021-8228	333670	415000	07/06/21	80	33,131	448,131	74
306	01	00	101	101	143	33	12005	4N1W05-CA-00117	2021-8038	369890	425000	07/06/21	87	33,930	458,930	81
307	01	00	101	101	143	33	13150	4N1W08-BB-06300	2021-8130	423450	430000	07/06/21	98	34,329	464,329	91
308	03	00	101	101	131	33	23447	4N4W05-DA-07200	2021-8018	127720	240000	07/06/21	53	19,160	259,160	49
309	04	00	101	101	136	33	17950	7N2W16-CA-05001	2021-8106	228910	360000	07/06/21	64	28,740	388,740	59
310	01	00	101	101	141	33	11515	4N1W05-AB-01030	2021-8154	336630	385000	07/07/21	87	30,565	415,565	81
311	03	00	101	101	141	33	23537	5N4W34-CD-02000	2021-8024	388720	400000	07/07/21	97	31,755	431,755	90
312	01	00	101	101	143	33	11871	4N1W05-BC-04600	2021-8281	360790	415000	07/08/21	87	32,761	447,761	81
313	03	00	101	101	131	33	23227	4N4W05-AD-00700	2021-8328	184130	190000	07/08/21	97	14,999	204,999	90

#	MA	SA	RMV CI	Prop CI	Stat CI	Cond Code	Acct No	Map #	Doc Number	Certified RMV	Final Price	Sales Date	Before Ratio	Total Adj	Time Adj. Sales Price	Time Adj Ratio
314	05	00	101	101	135	33	26039	7N4W08-DA-01200	2021-8363	158260	255000	07/08/21	62	20,130	275,130	58
316	01	00	101	101	143	33	10365	4N1W04-BC-06500	2021-8261	403750	455000	07/09/21	89	35,716	490,716	82
317	01	00	101	101	131	33	12345	4N1W05-CD-01210	2021-8193	257660	375000	07/09/21	69	29,436	404,436	64
318	01	00	101	101	143	33	439644	4N1W05-BD-09112	2021-8157	463690	480000	07/09/21	97	37,678	517,678	90
319	02	00	101	101	143	33	436531	3N2W13-CD-07400	2021-8247	449380	477000	07/09/21	94	37,443	514,443	87
320	03	00	101	101	131	33	22638	4N4W04-AC-03000	2021-8187	142120	255000	07/09/21	56	20,017	275,017	52
321	03	03	101	101	125	33	22918	4N4W04-BD-02400	2021-8829	144860	230000	07/09/21	63	18,054	248,054	58
322	01	00	101	101	143	33	11990	4N1W05-CA-00102	2021-8350	370980	399900	07/12/21	93	30,856	430,756	86
323	01	00	101	101	143	30	12110	4N1W05-CB-00146	2021-8548	407340	385000	07/12/21	106	29,706	414,706	98
324	01	00	101	101	153	33	12165	4N1W05-CB-05500	2021-8307	539820	529000	07/12/21	102	40,817	569,817	95
325	01	00	101	101	151	33	12868	4N1W06-DC-06700	2021-8201	571110	490000	07/12/21	117	37,808	527,808	108
326	01	00	101	101	131	33	10854	4N1W04-CB-08500	2021-8257	246630	319900	07/13/21	77	24,540	344,440	72
327	01	00	101	101	135	33	12136	4N1W05-CB-02100	2021-8276	335800	399000	07/13/21	84	30,608	429,608	78
328	06	01	101	101	141	33	14032	5N1W21-BD-01900	2021-9189	372920	442000	07/13/21	84	33,907	475,907	78
329	01	00	100	100		30	439605	4N1W05-BC-07517	2021-8550	73070	80000	07/14/21	91	6,101	86,101	85
330	01	00	100	100		30	439606	4N1W05-BC-07518	2021-8342	74730	80000	07/14/21	93	6,101	86,101	87
331	01	00	100	100		30	439615	4N1W05-BC-07527	2021-8507	72210	80000	07/14/21	90	6,101	86,101	84
332	01	00	100	100		30	439625	4N1W05-BC-07537	2021-8569	75980	80000	07/14/21	95	6,101	86,101	88
333	01	00	100	100		30	439626	4N1W05-BC-07538	2021-8418	72420	80000	07/14/21	91	6,101	86,101	84
334	01	00	100	100		33	439631	4N1W05-BC-07543	2021-8635	72680	80000	07/14/21	91	6,101	86,101	84
335	01	00	101	101	141	33	12711	4N1W06-AD-04500	2021-8397	335910	395000	07/14/21	85	30,125	425,125	79
336	02	00	101	101	141	33	3193	3N2W11-DA-01100	2021-8451	377320	430000	07/14/21	88	32,795	462,795	82
337	02	00	101	101	143	33	4546	3N2W13-AD-08200	2021-8334	410410	471500	07/14/21	87	35,960	507,460	81
338	02	00	101	101	143	30	436543	3N2W13-CD-08600	2021-8337	450580	480000	07/14/21	94	36,608	516,608	87
339	01	00	101	101	131	33	11085	4N1W04-DC-09300	2021-8441	222560	288750	07/15/21	77	21,893	310,643	72
340	02	00	101	101	143	33	2751	3N1W07-CA-00102	2021-8573	367740	380000	07/15/21	97	28,812	408,812	90
341	01	00	101	101	121	33	9625	4N1W03-BC-03500	2021-8412	159820	245000	07/16/21	65	18,467	263,467	61
342	02	00	101	101	143	30	3018	3N2W02-DD-00627	2021-8531	377740	385000	07/17/21	98	28,847	413,847	91
343	02	00	101	101	143	33	4818	3N2W13-BD-09300	2021-8538	367920	450000	07/17/21	82	33,718	483,718	76
344	01	00	101	101	141	33	11462	4N1W04-BB-01600	2021-8653	323650	365000	07/19/21	89	27,023	392,023	83
345	01	00	101	101	132	33	13826	5N1W34-CB-05900	2021-8511	266050	303000	07/19/21	88	22,433	325,433	82
346	06	01	101	101	132	33	14203	5N1W21-CD-02101	2021-8632	253770	340000	07/19/21	75	25,172	365,172	69
347	01	00	101	101	132	33	9807	4N1W03-CB-00500	2021-8604	287890	357000	07/20/21	81	26,272	383,272	75
348	01	00	101	101	136	33	13921	5N1W34-CC-07100	2021-8563	213730	329000	07/20/21	65	24,211	353,211	61
349	02	00	101	101	143	33	2796	3N1W07-CA-00147	2021-8570	408020	462000	07/20/21	88	33,999	495,999	82
350	02	00	101	101	143	33	438613	3N2W13-CC-00133	2021-8546	475330	490000	07/20/21	97	36,059	526,059	90
351	04	00	101	101	143	30	22028	7N2W16-BB-00100	2021-8586	347190	328000	07/20/21	106	24,138	352,138	99
352	06	01	101	101	132	33	14497	5N1W28-BA-01300	2021-8845	280730	425000	07/21/21	66	31,086	456,086	62
353	01	00	101	101	143	33	12824	4N1W06-DC-02300	2021-8628	376060	450000	07/22/21	84	32,714	482,714	78

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#	MA	SA	RMV CI	Prop CI	Stat CI	Cond Code	Acct No	Map #	Doc Number	Certified RMV	Final Price	Sales Date	Before Ratio	Total Adj	Time Adj. Sales Price	Time Adj Ratio
354	03	00	101	101	131	33	23089	4N4W04-DA-00500	2021-8947	214640	295000	07/22/21	73	21,446	316,446	68
355	01	00	101	101	131	33	9899	4N1W04-AA-02100	2021-8751	219230	321600	07/23/21	68	23,236	344,836	64
356	01	00	101	101	141	33	11498	4N1W05-AC-06500	2021-8753	344920	400000	07/23/21	86	28,901	428,901	80
357	01	00	101	101	141	33	12024	4N1W05-CA-00506	2021-8796	312030	383000	07/23/21	81	27,673	410,673	76
358	01	00	101	101	142	33	9648	4N1W03-BB-14300	2021-8793	355440	400000	07/26/21	89	28,366	428,366	83
359	01	00	101	101	141	33	11670	4N1W05-AC-04700	2021-8815	301130	360000	07/26/21	84	25,529	385,529	78
360	04	00	101	101	132	33	17984	7N2W16-CA-08700	2021-8832	191460	229500	07/26/21	83	16,275	245,775	78
361	01	00	100	100		30	439601	4N1W05-BC-07513	2021-9662	73230	80000	07/27/21	92	5,637	85,637	86
362	01	00	100	100		30	439602	4N1W05-BC-07514	2021-8870	72360	80000	07/27/21	90	5,637	85,637	84
363	01	00	100	100		30	439630	4N1W05-BC-07542	2021-9266	73030	80000	07/27/21	91	5,637	85,637	85
364	01	00	101	101	143	33	13196	4N1W08-BC-04500	2021-8867	420900	449500	07/27/21	94	31,676	481,176	87
365	01	43	101	101	143	33	12198	4N1W05-CB-08800	2021-8798	266420	295000	07/27/21	90	20,788	315,788	84
366	02	00	101	101	131	33	4145	3N2W12-DB-09200	2021-8965	252370	335000	07/27/21	75	23,607	358,607	70
367	01	00	101	101	132	33	13802	5N1W34-CB-03700	2021-9007	195960	286500	07/28/21	68	20,061	306,561	64
368	01	00	101	101	141	33	434038	5N1W33-DA-01412	2021-8975	298120	360000	07/28/21	83	25,208	385,208	77
369	02	00	101	101	143	33	429883	3N1W07-CC-01418	2021-8911	447630	495000	07/28/21	90	34,661	529,661	85
370	01	30	109	109	452	33	11235	4N1W04-DD-00304	2021-8857	267420	240000	07/28/21	111	16,805	256,805	104
371	01	00	101	101	141	33	11961	4N1W05-BD-05300	2021-8977	345430	391000	07/29/21	88	27,204	418,204	83
372	01	00	101	101	143	33	439664	4N1W05-BD-09132	2021-9408	482170	465000	07/29/21	104	32,353	497,353	97
373	02	00	109	109	452	33	3460	3N2W12-AD-05404	2021-8960	295150	349400	07/29/21	84	24,310	373,710	79
374	01	00	101	101	131	33	14994	4N1W08-BA-00800	2021-8988	224300	270000	07/30/21	83	18,665	288,665	78
375	02	00	101	101	143	33	4520	3N2W13-AD-05600	2021-9043	403220	470000	07/30/21	86	32,491	502,491	80
376	06	01	101	101	142	33	14599	5N1W28-DA-00500	2021-9550	319750	418700	07/30/21	76	28,945	447,645	71
377	06	01	101	101	141	33	14233	5N1W21-CD-05200	2021-9523	341570	399990	07/30/21	85	27,651	427,641	80
378	05	00	100	100		33	432369	7N4W09-CA-00102	2021-9074	39350	50500	08/02/21	78	3,424	53,924	73
379	05	00	100	100		33	432370	7N4W09-CA-00103	2021-9076	39190	50500	08/02/21	78	3,424	53,924	73
380	04	00	101	101	132	33	17961	7N2W16-CA-06400	2021-9604	216490	300000	08/02/21	72	20,338	320,338	68
381	01	00	101	101	143	33	13266	5N1W32-DC-01100	2021-9276	469920	475000	08/03/21	99	31,989	506,989	93
382	02	00	101	101	143	30	4481	3N2W13-AD-00600	2021-9235	378320	475000	08/03/21	80	31,989	506,989	75
383	04	00	102	102	143	33	22166	7N2W16-DB-80004	2021-9155	311930	396000	08/03/21	79	26,669	422,669	74
384	05	00	100	100		33	434316	7N4W09-CA-00148	2021-9176	40950	100000	08/04/21	41	6,690	106,690	38
385	01	00	101	101	131	33	12645	4N1W08-AB-04400	2021-9153	240610	305000	08/04/21	79	20,405	325,405	74
386	01	43	101	101	143	33	10647	4N1W04-CA-10400	2021-9259	273090	310000	08/04/21	88	20,739	330,739	83
387	01	00	101	101	141	33	13202	4N1W08-BC-05100	2021-9285	348770	427000	08/05/21	82	28,376	455,376	77
388	01	00	100	100		30	439607	4N1W05-BC-07519	2021-10013	76060	80000	08/06/21	95	5,281	85,281	89
389	01	00	100	100		30	439632	4N1W05-BC-07544	2021-9328	76920	80000	08/06/21	96	5,281	85,281	90
390	01	00	101	101	132	33	9923	4N1W04-AA-04300	2021-9369	211150	320000	08/06/21	66	21,123	341,123	62
391	01	00	101	101	144	33	11483	4N1W05-AB-00500	2021-9718	565750	625000	08/07/21	91	40,976	665,976	85
392	03	00	109	109	452	30	22719	4N4W04-AD-04702	2021-9371	256200	180000	08/07/21	142	11,801	191,801	134

Columbia County Assessor 2022 Ratio Study

#	MA	SA	RMV CI	Prop CI	Stat CI	Cond Code	Acct No	Map #	Doc Number	Certified RMV	Final Price	Sales Date	Before Ratio	Total Adj	Time Adj. Sales Price	Time Adj Ratio
393	02	00	101	101	141	33	438430	3N1W18-BB-01135	2021-9457	461880	580000	08/09/21	80	37,509	617,509	75
394	03	00	101	101	131	33	22713	4N4W04-AD-04400	2021-9433	200260	278000	08/09/21	72	17,978	295,978	68
395	05	00	100	100		33	434317	7N4W09-CA-00149	2021-9403	43610	130000	08/10/21	34	8,349	138,349	32
396	01	00	101	101	133	33	10173	4N1W04-AD-03100	2021-9402	197990	239000	08/10/21	83	15,350	254,350	78
397	01	00	101	101	143	33	12842	4N1W06-DC-04100	2021-9519	405040	465000	08/10/21	87	29,864	494,864	82
398	02	00	101	101	141	33	4594	3N2W13-BA-00609	2021-9388	333800	379900	08/10/21	88	24,399	404,299	83
399	01	00	101	101	131	30	10824	4N1W05-DA-10700	2021-9450	255750	350000	08/11/21	73	22,322	372,322	69
400	01	00	101	101	141	33	431918	4N1W05-BA-03909	2021-9465	388390	475000	08/11/21	82	30,295	505,295	77
401	02	00	101	101	145	33	4519	3N2W13-AD-05500	2021-9467	412310	492000	08/11/21	84	31,379	523,379	79
402	02	33	101	101	143	33	433108	3N2W12-DC-02507	2021-9504	326320	342000	08/11/21	95	21,812	363,812	90
403	03	00	101	101	141	33	22475	4N4W03-BC-08700	2021-9584	389580	490000	08/11/21	80	31,251	521,251	75
404	03	00	101	101	131	33	22652	4N4W04-AC-04400	2021-9514	211990	290000	08/11/21	73	18,496	308,496	69
405	01	00	101	101	136	33	11291	4N1W04-DA-13600	2021-9533	308100	376000	08/12/21	82	23,813	399,813	77
406	01	00	101	101	141	33	11874	4N1W05-BC-04900	2021-9586	344000	420000	08/12/21	82	26,600	446,600	77
407	01	00	101	101	121	33	10240	4N1W04-AD-07101	2021-9509	152570	260000	08/13/21	59	16,350	276,350	55
408	02	00	101	101	132	33	3617	3N2W12-BC-00700	2021-9547	391620	350000	08/13/21	112	22,010	372,010	105
409	06	01	101	101	143	33	14094	5N1W21-CA-05000	2021-9647	400450	440000	08/13/21	91	27,670	467,670	86
410	03	00	101	101	142	33	432445	4N4W05-AC-01703	2021-9599	336650	373000	08/14/21	90	23,290	396,290	85
411	01	00	101	101	131	33	10178	4N1W04-AD-03200	2021-9690	154670	325000	08/17/21	48	19,858	344,858	45
412	01	00	101	101	132	33	10451	4N1W04-BD-03600	2021-9764	216120	375000	08/18/21	58	22,746	397,746	54
413	01	00	101	101	143	33	11996	4N1W05-CA-00108	2021-9722	356070	390000	08/18/21	91	23,656	413,656	86
414	06	01	101	101	141	33	14692	5N1W28-DB-01900	2021-9767	466610	630000	08/18/21	74	38,213	668,213	70
415	01	00	101	101	143	33	12912	4N1W06-DD-04200	2021-9830	368550	430000	08/19/21	86	25,890	455,890	81
416	02	00	101	101	143	33	4772	3N2W13-BD-04200	2021-9794	365280	410000	08/19/21	89	24,686	434,686	84
417	02	00	101	101	143	33	438492	3N2W13-CB-00101	2021-9791	483220	510000	08/19/21	95	30,707	540,707	89
418	04	00	101	101	144	33	18200	7N2W16-DB-05200	2021-9772	344180	355000	08/19/21	97	21,375	376,375	91
419	03	00	101	101	132	33	23336	4N4W05-AD-11300	2021-9800	206230	220000	08/20/21	94	13,148	233,148	88
420	03	00	101	101	141	33	29532	4N4W04-AB-00701	2021-9899	348280	401000	08/20/21	87	23,965	424,965	82
421	02	00	101	101	141	33	4074	3N2W12-DB-02700	2021-9901	322280	395000	08/23/21	82	23,078	418,078	77
422	05	00	101	101	142	33	26241	7N4W09-CB-01100	2021-9971	349120	375000	08/23/21	93	21,910	396,910	88
423	05	00	101	101	131	33	26332	7N4W17-BB-00900	2021-10043	256720	380000	08/23/21	68	22,202	402,202	64
424	04	00	101	101	133	33	18460	7N2W17-AD-00100	2021-10054	275090	370000	08/24/21	74	21,453	391,453	70
425	06	01	101	101	132	33	14406	5N1W28-AC-02900	2021-10031	172770	346000	08/25/21	50	19,907	365,907	47
426	01	00	101	101	131	33	13652	5N1W33-DD-08601	2021-10327	236030	307200	08/26/21	77	17,538	324,738	73
427	01	00	101	101	133	33	13823	5N1W34-CB-05600	2021-9984	303620	359000	08/26/21	85	20,495	379,495	80
428	03	00	101	101	132	33	23333	4N4W05-AD-11000	2021-10129	273350	375000	08/26/21	73	21,408	396,408	69
429	01	43	101	101	143	33	29007	4N1W08-BA-01614	2021-10056	317800	360000	08/27/21	88	20,391	380,391	84
430	01	00	101	101	141	33	11692	4N1W05-AD-01600	2021-10266	399990	415000	08/28/21	96	23,321	438,321	91
431	05	00	100	100		33	25754	7N4W08-BD-02100	2021-10100	54240	140000	08/30/21	39	7,743	147,743	37

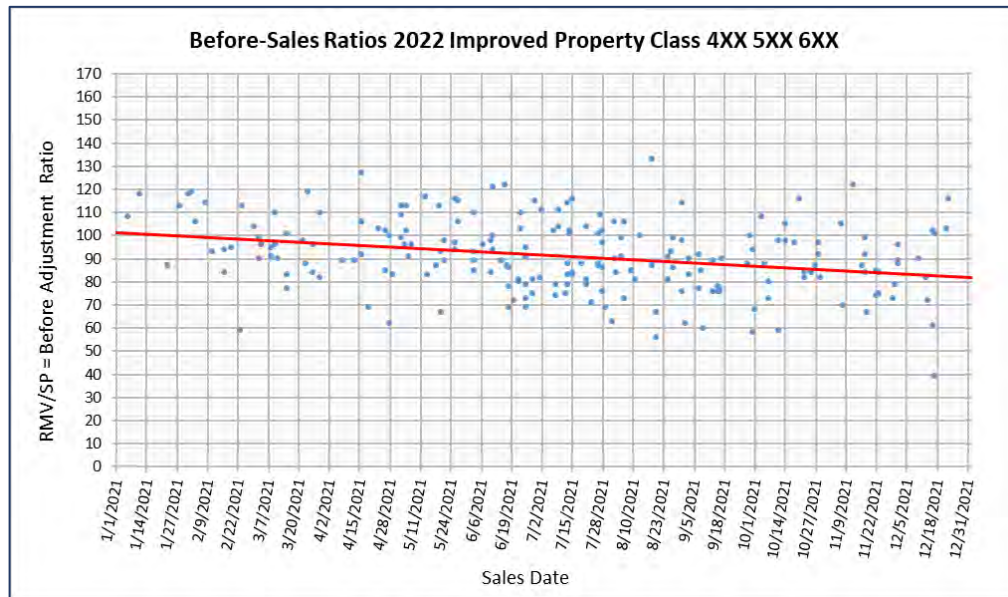
#	MA	SA	RMV CI	Prop CI	Stat CI	Cond Code	Acct No	Map #	Doc Number	Certified RMV	Final Price	Sales Date	Before Ratio	Total Adj	Time Adj. Sales Price	Time Adj Ratio
432	01	00	101	101	132	33	10957	4N1W04-DA-07500	2021-10164	378270	335000	08/30/21	113	18,527	353,527	107
433	01	00	101	101	143	33	13274	5N1W32-DC-02500	2021-10101	452880	499900	08/30/21	91	27,647	527,547	86
434	04	00	101	101	145	33	22057	7N2W16-BB-03000	2021-10123	246940	282000	08/30/21	88	15,596	297,596	83
435	01	00	101	101	141	30	433475	5N1W32-DC-00114	2021-10200	426420	455000	08/31/21	94	24,960	479,960	89
436	01	00	109	109	442	33	10165	4N1W04-AD-02600	2021-10708	218880	297000	08/31/21	74	16,293	313,293	70
437	01	00	101	101	136	33	10029	5N1W33-DC-12200	2021-10248	274120	260000	09/01/21	105	14,147	274,147	100
438	01	00	101	101	152	33	31126	5N1W33-AD-02500	2021-10246	648960	595000	09/01/21	109	32,375	627,375	103
439	04	00	101	101	142	33	18555	7N2W17-DA-00600	2021-10280	319000	420000	09/01/21	76	22,853	442,853	72
440	06	01	101	101	131	30	14458	5N1W28-AD-03900	2021-10208	224130	290000	09/01/21	77	15,780	305,780	73
441	01	00	100	100		33	440027	4N1W06-DA-07014	2021-10445	81790	115000	09/02/21	71	6,206	121,206	67
442	01	00	101	101	131	30	11338	4N1W04-DD-08400	2021-10299	231680	307800	09/02/21	75	16,611	324,411	71
443	02	00	101	101	142	33	3110	3N2W11-AA-01011	2021-10268	448830	510000	09/02/21	88	27,523	537,523	83
444	01	00	101	101	141	33	13018	4N1W07-AB-03154	2021-10290	340310	380000	09/03/21	90	20,338	400,338	85
445	02	00	101	101	141	33	431965	3N2W13-BA-04707	2021-11238	371000	421000	09/06/21	88	21,969	442,969	84
446	01	00	101	101	131	30	9500	4N1W03-BB-03200	2021-10714	168820	240000	09/09/21	70	12,203	252,203	67
447	01	00	101	101	131	33	10177	4N1W04-AD-03104	2021-10612	258260	375000	09/09/21	69	19,067	394,067	66
448	03	00	101	101	131	33	23091	4N4W04-DA-00700	2021-10629	151940	300000	09/09/21	51	15,253	315,253	48
449	04	00	101	101	135	33	18111	7N2W16-CD-01500	2021-10628	184280	170000	09/09/21	108	8,644	178,644	103
450	06	01	101	101	153	33	14607	5N1W28-DA-01300	2021-10614	502100	627000	09/09/21	80	31,879	658,879	76
451	01	00	100	100		30	439600	4N1W05-BC-07512	2021-10974	72200	80000	09/10/21	90	4,032	84,032	86
452	01	00	100	100		30	439628	4N1W05-BC-07540	2021-10771	73140	80000	09/10/21	91	4,032	84,032	87
453	01	00	100	100		30	439629	4N1W05-BC-07541	2021-10831	73160	80000	09/10/21	91	4,032	84,032	87
454	01	00	101	101	131	33	11228	4N1W04-DD-00200	2021-10816	264490	345900	09/10/21	76	17,433	363,333	73
455	01	00	101	101	143	33	13023	4N1W07-AB-03159	2021-10829	347590	387500	09/10/21	90	19,529	407,029	85
456	01	00	101	101	131	33	13525	5N1W33-DC-09400	2021-10647	213490	315000	09/10/21	68	15,875	330,875	65
457	02	00	101	101	131	33	4337	3N2W12-DD-06600	2021-10668	314220	419900	09/10/21	75	21,162	441,062	71
458	03	03	101	101	125	30	22958	4N4W04-BD-06500	2021-10638	153040	140000	09/10/21	109	7,056	147,056	104
459	01	00	101	101	142	33	13260	5N1W32-DC-00500	2021-10790	421670	425000	09/14/21	99	20,661	445,661	95
460	05	00	101	101	131	33	25924	7N4W08-CB-06800	2021-10834	183850	284000	09/14/21	65	13,806	297,806	62
461	01	00	101	101	122	33	13920	5N1W34-CC-07000	2021-10949	174910	254000	09/15/21	69	12,235	266,235	66
462	01	00	101	101	143	33	433948	4N1W05-BD-01012	2021-10971	378310	405900	09/15/21	93	19,551	425,451	89
463	02	00	101	101	141	33	3047	3N2W11-AA-00108	2021-10856	325450	435000	09/15/21	75	20,953	455,953	71
464	04	00	101	101	133	30	18378	7N2W16-DD-01900	2021-10846	250150	299000	09/15/21	84	14,402	313,402	80
465	01	00	101	101	131	33	9948	4N1W04-AA-05800	2021-11033	284540	378000	09/17/21	75	17,870	395,870	72
466	02	00	101	101	143	33	3360	3N2W12-AC-01701	2021-11044	376260	440000	09/17/21	86	20,802	460,802	82
467	02	00	101	101	143	33	4522	3N2W13-AD-05800	2021-11190	407080	496000	09/17/21	82	23,449	519,449	78
468	04	00	101	101	145	33	18117	7N2W16-CD-02400	2021-11072	194790	365000	09/19/21	53	16,930	381,930	51
469	01	00	101	101	136	33	10131	4N1W04-AC-09200	2021-11062	219290	340000	09/20/21	64	15,619	355,619	62
470	01	00	101	101	143	33	13269	5N1W32-DC-01400	2021-11035	398820	445000	09/20/21	90	20,442	465,442	86

#	MA	SA	RMV CI	Prop CI	Stat CI	Cond Code	Acct No	Map #	Doc Number	Certified RMV	Final Price	Sales Date	Before Ratio	Total Adj	Time Adj. Sales Price	Time Adj Ratio
471	02	00	101	101	141	33	3045	3N2W11-AA-00106	2021-11025	346740	407000	09/20/21	85	18,697	425,697	81
472	02	00	101	101	143	33	4426	3N2W13-AC-01400	2021-10960	369830	445000	09/20/21	83	20,442	465,442	79
473	02	00	101	101	143	33	433492	3N2W13-CD-00800	2021-11148	381220	431000	09/20/21	88	19,799	450,799	85
474	01	00	101	101	141	30	11454	4N1W05-AA-07800	2021-11236	284920	340000	09/21/21	84	15,467	355,467	80
475	04	00	101	101	152	33	18019	7N2W16-CB-02300	2021-11158	481467	489000	09/21/21	98	22,246	511,246	94
476	01	00	101	101	141	33	13321	5N1W33-AD-02000	2021-11078	454390	531500	09/22/21	85	23,942	555,442	82
477	01	00	101	101	141	33	11966	4N1W05-BD-05800	2021-11134	335060	397700	09/23/21	84	17,737	415,437	81
478	01	00	101	101	143	33	13198	4N1W08-BC-04700	2021-11723	442240	465000	09/24/21	95	20,532	485,532	91
479	02	00	101	101	143	33	438515	3N2W13-CB-00124	2021-11387	478480	480000	09/24/21	100	21,194	501,194	95
480	02	28	101	101	143	30	4620	3N2W13-BA-02200	2021-11380	329830	300000	09/24/21	110	13,246	313,246	105
481	02	00	101	101	131	33	3435	3N2W12-AD-03700	2021-11302	292130	435000	09/25/21	67	19,013	454,013	64
482	01	00	100	100		33	10170	4N1W04-AD-02904	2021-11377	45260	40000	09/27/21	113	1,713	41,713	109
483	01	00	101	101	131	30	10183	4N1W04-AD-03403	2021-11470	222950	358000	09/27/21	62	15,328	373,328	60
484	02	00	101	101	142	33	3102	3N2W11-AA-01003	2021-11268	459660	450000	09/27/21	102	19,267	469,267	98
485	03	00	101	101	141	33	429815	4N4W05-AA-00403	2021-11277	355130	405000	09/27/21	88	17,341	422,341	84
486	04	00	101	101	132	33	18385	7N2W16-DD-02600	2021-11274	126660	230000	09/27/21	55	9,848	239,848	53
487	01	00	101	101	131	33	12404	4N1W05-DA-03001	2021-11360	271680	361000	09/28/21	75	15,296	376,296	72
488	02	00	101	101	141	33	2895	3N1W18-BB-00800	2021-11472	333940	431000	09/28/21	77	18,262	449,262	74
489	02	00	101	101	143	33	3871	3N2W12-CC-01208	2021-11649	344590	395000	09/28/21	87	16,736	411,736	84
490	05	40	101	101	232	33	26166	7N4W08-DC-03302	2021-11376	216530	330000	09/28/21	66	13,982	343,982	63
491	05	00	109	109	462	33	25742	7N4W08-BD-01000	2021-11769	295000	335000	09/28/21	88	14,194	349,194	84
492	01	00	101	101	134	33	12428	4N1W05-DA-04800	2021-11344	370520	404000	09/29/21	92	16,937	420,937	88
493	02	00	101	101	143	33	4434	3N2W13-AC-02200	2021-11406	348230	405000	09/29/21	86	16,979	421,979	83
494	02	00	101	101	143	33	433303	3N2W11-AA-00208	2021-11408	439930	470000	09/29/21	94	19,704	489,704	90
495	01	00	101	101	143	33	12926	4N1W06-DD-05600	2021-11447	415840	460000	09/30/21	90	19,080	479,080	87
496	06	01	101	101	143	33	14792	5N1W28-DD-04400	2021-11536	368990	449000	10/04/21	82	17,823	466,823	79
497	01	00	101	101	141	33	12716	4N1W06-DA-00500	2021-11583	365430	440000	10/05/21	83	17,269	457,269	80
498	01	00	101	101	143	33	431944	4N1W05-BA-03935	2021-11589	390980	440000	10/05/21	89	17,269	457,269	86
499	01	43	101	101	143	33	12201	4N1W05-CB-08901	2021-11578	266100	297450	10/06/21	89	11,542	308,992	86
500	02	00	101	101	141	33	3410	3N2W12-AD-02411	2021-11642	335130	385000	10/06/21	87	14,939	399,939	84
501	06	01	101	101	141	33	14106	5N1W21-CA-06200	2021-11600	396420	445000	10/06/21	89	17,267	462,267	86
502	02	00	101	101	141	30	3041	3N2W11-AA-00102	2021-11635	370500	450000	10/07/21	82	17,260	467,260	79
503	01	00	101	101	135	33	13824	5N1W34-CB-05700	2021-11809	203700	321000	10/11/21	63	11,740	332,740	61
504	03	03	101	101	131	33	22966	4N4W04-BD-07201	2021-11732	159580	270000	10/11/21	59	9,874	279,874	57
505	01	00	101	101	143	33	12073	4N1W05-CB-00105	2021-11793	440150	485000	10/12/21	91	17,521	502,521	88
506	06	01	101	101	142	30	14728	5N1W28-DB-03702	2021-12075	321390	306960	10/12/21	105	11,089	318,049	101
507	01	00	101	101	143	33	11495	4N1W05-AC-06200	2021-11917	379290	430000	10/13/21	88	15,342	445,342	85
508	01	00	101	101	141	33	433470	5N1W32-DC-00109	2021-11893	405580	450000	10/13/21	90	16,056	466,056	87
509	02	00	101	101	143	33	2829	3N1W07-CA-01300	2021-11910	457800	485000	10/13/21	94	17,305	502,305	91

#	MA	SA	RMV CI	Prop CI	Stat CI	Cond Code	Acct No	Map #	Doc Number	Certified RMV	Final Price	Sales Date	Before Ratio	Total Adj	Time Adj. Sales Price	Time Adj Ratio
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511	01	00	101	101	131	33	10839	4N1W05-DA-12200	2021-12102	236560	331000	10/15/21	71	11,515	342,515	69
512	05	00	101	101	151	33	434315	7N4W09-CA-00147	2021-11984	595190	540000	10/15/21	110	18,786	558,786	107
513	02	00	101	101	143	33	434071	3N1W07-CC-01006	2021-12083	422010	445000	10/18/21	95	14,885	459,885	92
514	02	00	101	101	152	33	3580	3N2W12-BC-00214	2021-12057	523320	600000	10/19/21	87	19,802	619,802	84
515	01	00	101	101	136	33	11628	4N1W05-BD-08400	2021-12375	321970	386000	10/20/21	83	12,567	398,567	81
516	05	00	101	101	152	33	25667	7N4W08-AD-02300	2021-12156	300940	406000	10/20/21	74	13,219	419,219	72
517	06	01	101	101	132	33	14684	5N1W28-DB-01100	2021-12198	222550	330000	10/20/21	67	10,744	340,744	65
518	03	00	109	109	463	33	23133	4N4W05-AA-00313	2021-12421	336700	360000	10/20/21	94	11,721	371,721	91
519	01	00	101	101	136	33	11041	4N1W04-DB-07800	2021-12163	292980	373000	10/21/21	79	11,978	384,978	76
520	01	00	101	101	143	33	13154	4N1W08-BB-06700	2021-12397	399120	471000	10/21/21	85	15,125	486,125	82
521	03	00	101	101	131	33	23232	4N4W05-AD-01100	2021-12619	234350	300000	10/21/21	78	9,634	309,634	76
522	05	00	101	101	144	33	432368	7N4W09-CA-00101	2021-12402	403840	445000	10/21/21	91	14,290	459,290	88
523	01	00	101	101	136	33	11718	4N1W05-AC-07700	2021-12273	284560	387000	10/22/21	74	12,255	399,255	71
524	02	00	101	101	131	33	4060	3N2W12-DB-01100	2021-12507	244020	360000	10/22/21	68	11,400	371,400	66
525	03	00	101	101	131	33	22557	4N4W03-CA-01400	2021-12348	179380	239900	10/22/21	75	7,597	247,497	72
526	01	00	101	101	136	33	12420	4N1W05-DA-04000	2021-12219	317340	397700	10/25/21	80	12,061	409,761	77
527	01	00	101	101	143	33	433943	4N1W05-BD-01007	2021-12856	380080	400000	10/25/21	95	12,131	412,131	92
528	01	00	101	101	143	33	433951	4N1W05-BD-01015	2021-12538	382060	405000	10/25/21	94	12,283	417,283	92
529	02	00	101	101	143	33	4802	3N2W13-BD-07600	2021-12340	389540	426500	10/25/21	91	12,935	439,435	89
530	04	00	101	101	143	30	440040	7N2W16-DC-03601	2021-12258	222060	418000	10/25/21	53	12,677	430,677	52
531	02	00	101	101	143	33	2801	3N1W07-CA-00152	2021-12406	464720	535500	10/26/21	87	16,002	551,502	84
532	05	00	101	101	134	33	25960	7N4W08-CD-02700	2021-12320	214790	294000	10/26/21	73	8,785	302,785	71
533	01	00	101	101	132	33	9817	4N1W03-CB-01600	2021-12535	222330	230000	10/27/21	97	6,770	236,770	94
534	01	43	101	101	143	33	11908	4N1W05-BD-01112	2021-12392	276120	363000	10/27/21	76	10,685	373,685	74
535	01	00	101	101	144	33	9728	4N1W03-BD-00900	2021-12526	612540	730000	10/28/21	84	21,163	751,163	82
536	01	00	101	101	131	33	10906	4N1W04-DA-03001	2021-12343	224270	270000	10/28/21	83	7,827	277,827	81
537	02	00	101	101	143	33	436523	3N2W13-CD-06600	2021-12329	452460	494000	10/28/21	92	14,321	508,321	89
538	06	01	101	101	141	33	14099	5N1W21-CA-05500	2021-12774	428000	458000	10/28/21	93	13,277	471,277	91
539	01	00	101	101	151	33	11538	4N1W05-AC-06100	2021-12408	500870	504995	10/29/21	99	14,415	519,410	96
540	01	00	101	101	131	33	13497	5N1W33-DC-07001	2021-12437	230730	350000	10/29/21	66	9,990	359,990	64
541	01	00	101	101	136	33	13887	5N1W34-CC-03800	2021-12451	297910	375000	10/29/21	79	10,704	385,704	77
542	01	00	101	101	141	33	13752	5N1W34-CB-01502	2021-13514	358190	485000	11/01/21	74	13,195	498,195	72
543	01	00	101	101	141	30	11594	4N1W05-AC-01400	2021-12497	299760	385065	11/01/21	78	10,476	395,541	76
544	05	00	101	101	131	33	25718	7N4W08-BC-02500	2021-12547	182480	305000	11/02/21	60	8,162	313,162	58
545	01	00	101	101	143	33	10257	4N1W04-BA-00309	2021-12571	322220	358000	11/03/21	90	9,420	367,420	88
546	02	00	101	101	141	33	3769	3N2W12-CA-07900	2021-12602	321830	375000	11/03/21	86	9,868	384,868	84
547	06	01	101	101	142	33	14384	5N1W28-AC-02200	2021-12617	296310	344000	11/03/21	86	9,052	353,052	84
548	02	00	101	101	141	33	2967	3N2W01-CC-02203	2021-12784	347730	403500	11/04/21	86	10,438	413,938	84

#	MA	SA	RMV CI	Prop CI	Stat CI	Cond Code	Acct No	Map #	Doc Number	Certified RMV	Final Price	Sales Date	Before Ratio	Total Adj	Time Adj. Sales Price	Time Adj Ratio
549	02	00	101	101	143	33	4803	3N2W13-BD-07700	2021-12600	350160	430000	11/04/21	81	11,123	441,123	79
550	01	00	101	101	143	33	13144	4N1W08-BB-05700	2021-12612	345700	402000	11/05/21	86	10,220	412,220	84
551	02	00	101	101	142	33	3169	3N2W11-DB-00900	2021-12686	480050	525000	11/05/21	91	13,347	538,347	89
552	04	00	101	101	131	33	21026	7N2W16-DC-10000	2021-12664	190470	246000	11/05/21	77	6,254	252,254	76
553	05	00	101	101	141	33	25737	7N4W08-BD-00400	2021-12788	231930	332500	11/07/21	70	8,156	340,656	68
554	01	00	101	101	131	33	10968	4N1W04-DA-10900	2021-12809	177700	280000	11/08/21	63	6,744	286,744	62
555	03	00	101	101	133	33	23370	4N4W05-AD-14204	2021-12918	303220	360000	11/08/21	84	8,670	368,670	82
556	01	00	101	101	133	33	11630	4N1W05-BD-09000	2021-13198	271110	375000	11/09/21	72	8,864	383,864	71
557	01	00	101	101	141	33	10987	4N1W04-DB-02500	2021-12804	298160	320800	11/11/21	93	7,297	328,097	91
558	01	00	101	101	142	33	9559	4N1W03-BB-09300	2021-12912	333480	376500	11/15/21	89	7,892	384,392	87
559	05	00	101	101	142	33	25724	7N4W08-BC-03200	2021-13175	408630	362000	11/15/21	113	7,588	369,588	111
560	01	00	101	101	143	33	9851	4N1W03-CB-04703	2021-12958	311670	370000	11/16/21	84	7,591	377,591	83
561	02	00	101	101	143	33	3108	3N2W11-AA-01009	2021-12994	394790	447400	11/16/21	88	9,179	456,579	86
562	05	00	101	101	132	33	25927	7N4W08-CB-07100	2021-13006	205150	325000	11/16/21	63	6,668	331,668	62
563	02	00	101	101	143	33	433095	3N2W12-DC-00172	2021-13062	348200	406000	11/18/21	86	7,967	413,967	84
564	03	00	101	101	135	33	23304	4N4W05-AD-08100	2021-13001	209700	286000	11/18/21	73	5,612	291,612	72
565	01	00	101	101	141	33	11581	4N1W05-AC-00100	2021-13106	297690	285000	11/19/21	104	5,466	290,466	102
566	02	00	101	101	141	30	4627	3N2W13-BA-02900	2021-13015	342920	310400	11/19/21	110	5,953	316,353	108
567	02	00	101	101	143	33	433495	3N2W13-CD-01100	2021-13045	381130	375000	11/19/21	102	7,192	382,192	100
568	05	00	101	101	131	33	25739	7N4W08-BD-00600	2021-13017	280740	340000	11/19/21	83	6,521	346,521	81
569	03	03	101	101	135	33	22834	4N4W04-BC-01900	2021-13424	291480	350000	11/20/21	83	6,556	356,556	82
570	01	00	101	101	135	33	11737	4N1W05-AC-08200	2021-13280	277730	428000	11/22/21	65	7,636	435,636	64
571	01	00	101	101	131	33	12347	4N1W05-CD-01212	2021-13185	257890	357000	11/22/21	72	6,369	363,369	71
572	02	00	101	101	143	33	28588	3N2W13-BA-00704	2021-13325	390630	467000	11/22/21	84	8,331	475,331	82
573	05	40	101	101	242	33	25936	7N4W08-CD-00300	2021-13317	414450	340000	11/22/21	122	6,066	346,066	120
574	01	43	101	101	143	33	11904	4N1W05-BD-01108	2021-13370	276150	357000	11/24/21	77	6,050	363,050	76
575	06	01	101	101	141	33	14266	5N1W21-DC-00120	2021-13461	367050	405000	11/24/21	91	6,864	411,864	89
576	01	00	101	101	143	33	11492	4N1W05-AB-01007	2021-13335	339470	400000	11/29/21	85	5,887	405,887	84
577	01	00	101	101	143	33	11969	4N1W05-BD-06100	2021-13351	340540	383000	11/29/21	89	5,637	388,637	88
578	01	00	101	101	143	33	12074	4N1W05-CB-00106	2021-13377	426340	470000	11/29/21	91	6,917	476,917	89
579	02	00	101	101	141	33	4486	3N2W13-AD-01100	2021-13418	351130	444000	11/30/21	79	6,337	450,337	78
580	03	00	109	109	462	33	23135	4N4W05-AA-00315	2021-13398	325810	340000	12/01/21	96	4,701	344,701	95
581	01	00	100	100		33	13504	5N1W33-DC-07600	2021-13481	72200	50000	12/02/21	144	669	50,669	142
582	02	33	101	101	143	33	434066	3N1W07-CC-01001	2021-13614	340010	375000	12/03/21	91	4,850	379,850	90
583	01	00	101	101	143	33	10000	5N1W33-DC-11500	2021-14042	361490	375000	12/06/21	96	4,349	379,349	95
584	02	00	101	101	141	33	4658	3N2W13-BA-05200	2021-13563	320590	405000	12/06/21	79	4,696	409,696	78
585	01	00	101	101	143	33	10372	4N1W04-BC-07200	2021-13691	426370	459900	12/07/21	93	5,128	465,028	92
586	06	01	101	101	141	33	14155	5N1W21-CB-04500	2021-13687	361960	389900	12/07/21	93	4,347	394,247	92
587	01	00	100	100		30	439880	5N1W32-DB-00106	2021-13757	80910	100000	12/08/21	81	1,070	101,070	80

#	MA	SA	RMV CI	Prop CI	Stat CI	Cond Code	Acct No	Map #	Doc Number	Certified RMV	Final Price	Sales Date	Before Ratio	Total Adj	Time Adj. Sales Price	Time Adj Ratio
588	01	00	101	101	143	33	12841	4N1W06-DC-04000	2021-13669	378560	435000	12/08/21	87	4,656	439,656	86
589	02	00	101	101	143	33	438421	3N1W18-BB-01126	2021-13739	451640	495000	12/08/21	91	5,299	500,299	90
590	06	01	101	101	143	33	14179	5N1W21-CD-00201	2022-384	402650	437500	12/08/21	92	4,683	442,183	91
591	01	00	101	101	132	33	9896	4N1W04-AA-01900	2021-13817	270520	375000	12/09/21	72	3,847	378,847	71
592	01	00	101	101	142	33	13063	4N1W08-AB-00900	2021-14134	364830	435000	12/09/21	84	4,462	439,462	83
593	02	00	101	101	151	33	3236	3N2W11-DA-02615	2021-13747	437070	550000	12/09/21	79	5,642	555,642	79
594	06	01	101	101	144	30	14677	5N1W28-DB-00103	2021-13812	404970	504000	12/09/21	80	5,170	509,170	80
595	01	00	101	101	131	33	10163	4N1W04-AD-02500	2021-13745	240310	360000	12/10/21	67	3,532	363,532	66
596	01	00	101	101	143	33	12464	4N1W05-DB-02108	2021-13707	376290	400000	12/10/21	94	3,925	403,925	93
597	01	00	101	101	143	33	440626	4N1W04-BB-03119	2021-13871	414040	455000	12/10/21	91	4,464	459,464	90
598	02	33	101	101	143	33	433073	3N2W12-DC-00153	2021-13866	307050	355000	12/12/21	86	3,167	358,167	86
599	05	00	101	101	136	33	25992	7N4W08-CD-06200	2021-13943	168200	266500	12/13/21	63	2,258	268,758	63
600	01	00	101	101	131	33	12439	4N1W05-DA-05700	2021-13931	230550	305000	12/14/21	76	2,449	307,449	75
601	02	00	101	101	141	33	4210	3N2W12-DC-00108	2021-13924	357050	400000	12/14/21	89	3,211	403,211	89
602	01	00	101	101	143	33	12775	4N1W06-DA-06400	2021-13899	371000	450000	12/15/21	82	3,412	453,412	82
603	01	00	101	101	132	33	13849	5N1W34-CB-08000	2021-14004	220980	250000	12/16/21	88	1,784	251,784	88
604	01	00	101	101	131	33	10289	4N1W04-BA-02900	2021-14055	300220	349900	12/17/21	86	2,341	352,241	85
605	01	00	101	101	141	33	439872	5N1W32-DC-00905	2021-14093	159920	547418	12/17/21	29	3,662	551,080	29
606	01	43	101	101	133	33	13102	4N1W08-BA-02400	2021-13927	225270	311000	12/17/21	72	2,081	313,081	72
607	04	00	109	109	452	33	18561	7N2W17-DA-01002	2021-14171	265740	313000	12/22/21	85	1,396	314,396	85
608	01	00	101	101	143	33	11946	4N1W05-BD-03600	2021-14255	339440	382750	12/23/21	89	1,536	384,286	88
609	01	00	101	101	141	33	12615	4N1W05-DC-07000	2021-14243	334640	390000	12/23/21	86	1,565	391,565	85
610	02	00	101	101	142	33	3011	3N2W02-DD-00620	2021-14314	435890	560000	12/27/21	78	1,249	561,249	78
611	02	00	101	101	141	33	3311	3N2W12-AC-00106	2021-14304	323490	400000	12/27/21	81	892	400,892	81
612	01	00	101	101	141	33	433955	4N1W05-BD-01018	2022-65	353430	400000	12/31/21	88	178	400,178	88

Time Study for RMV Class 4XX:

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

01/01/2021 101%

01/01/2022 82%

Number of days in the year: 365

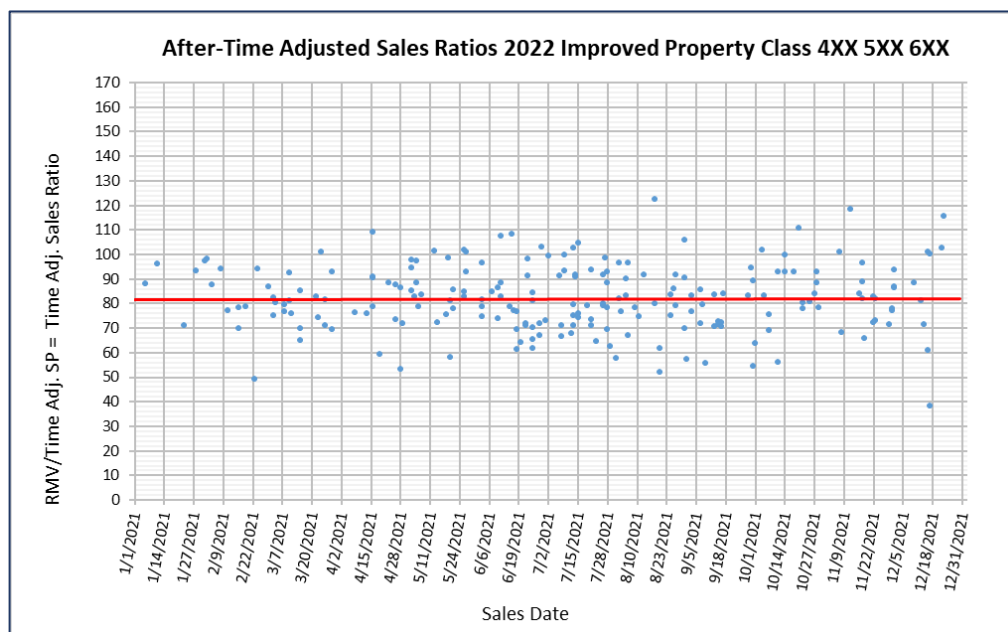
Amount of change: 19%

Annual change factor: 81%

Annual adjustment factor: 123%

Overall Annual Adjustment: 23%

Intermediate adj factor: 0.0643%



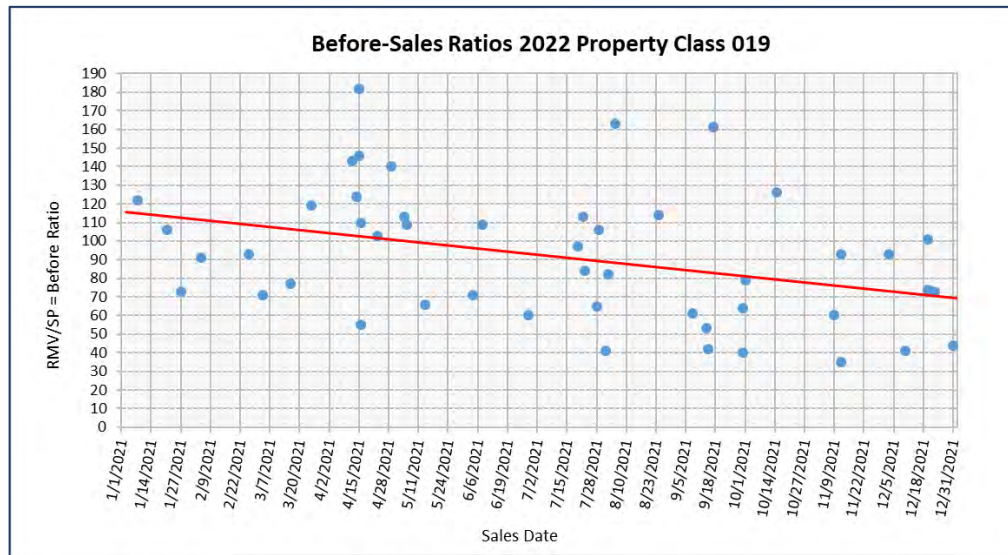
#	MA	SA	RMV Class	Prop Class	Stat Class	Cond Code	Acct No	Map #	Document Number	Certified RMV	Final Price	Sales Date	Before Ratio	Total Adj	Time Adj. Sales Price	Time Adj Ratio
1	03	31	401	641	142	33	24465	5N4W23-D0-00101	2021-278	676,720	623,888	01/06/21	108	144,339	768,227	88
2	03	31	401	641	143	33	24539	5N4W31-00-00200	2021-440	656,700	555,000	01/11/21	118	126,618	681,618	96
3	03	21	400	640		33	7587	4N2W16-00-02401	2021-963	125,970	145,000	01/23/21	87	31,962	176,962	71
4	05	55	401	551	136	33	27327	7N5W02-00-01301	2021-1083	470,930	415,000	01/28/21	113	90,145	505,145	93
5	05	36	401	401	141	33	25287	6N5W06-BD-00300	2021-1311	272,370	230,000	02/01/21	118	49,369	279,369	97
6	06	61	400	640		33	15719	5N1W30-00-02700	2021-1745	218,040	183,000	02/02/21	119	39,163	222,163	98
7	06	61	401	401	142	33	16659	4N1W06-C0-02600	2021-1484	509,750	480,000	02/04/21	106	102,105	582,105	88
8	06	62	401	541	142	33	16235	5N2W25-C0-00200	2021-1513	475,150	417,000	02/08/21	114	87,631	504,631	94
9	05	51	409	409	452	33	20743	7N3W15-A0-00900	2021-2554	278,080	297,900	02/11/21	93	62,028	359,928	77
10	06	61	401	401	143	33	17392	4N2W12-A0-00503	2021-2178	563,790	670,000	02/16/21	84	137,354	807,354	70
11	04	41	400	640		33	440607	6N2W16-D0-00103	2021-1868	113,270	119,900	02/16/21	94	24,580	144,480	78
12	06	61	400	640		33	434647	5N1W31-CC-00601	2021-2006	238,180	252,000	02/19/21	95	51,176	303,176	79
13	05	36	401	641	131	33	25232	6N5W06-BC-00101	2021-2157	242,050	410,000	02/23/21	59	82,208	492,208	49
14	04	41	401	641	152	33	20181	7N3W11-B0-00700	2021-2264	721,220	639,000	02/24/21	113	127,714	766,714	94
15	06	61	401	401	143	33	17330	4N2W02-00-01803	2021-2407	639,220	615,000	03/01/21	104	120,941	735,941	87
16	06	61	401	401	135	33	17255	4N1W18-B0-00400	2021-2552	440,220	489,000	03/03/21	90	95,534	584,534	75
17	05	51	401	401	141	33	26478	7N3W30-A0-00700	2021-2595	414,310	420,000	03/03/21	99	82,054	502,054	83
18	05	51	401	401	142	33	20549	7N3W08-C0-01500	2021-2701	507,730	530,000	03/04/21	96	103,203	633,203	80
19	06	61	409	409	452	33	16712	4N1W07-AA-00300	2021-2758	333,840	365,000	03/08/21	91	70,136	435,136	77
20	06	61	401	641	141	33	15210	4N2W02-00-02400	2021-3104	591,830	625,000	03/08/21	95	120,096	745,096	79
21	04	42	401	401	131	33	19004	7N3W34-A0-01300	2021-2828	342,490	355,000	03/10/21	96	67,758	422,758	81
22	02	21	401	401	131	33	8398	4N2W35-CC-00200	2021-2858	340,420	309,100	03/10/21	110	58,997	368,097	92
23	04	42	409	649	452	33	19007	7N3W34-A0-01200	2021-2926	284,170	315,000	03/11/21	90	59,921	374,921	76
24	03	21	401	641	153	33	8513	4N2W07-00-00402	2021-3115	663,680	799,000	03/15/21	83	149,936	948,936	70
25	05	51	409	649	463	33	20498	7N3W05-D0-00100	2021-3178	389,930	385,000	03/15/21	101	72,247	457,247	85
26	04	41	400	640		33	21553	6N2W28-00-02700	2021-3034	150,010	194,900	03/15/21	77	36,574	231,474	65
27	06	61	401	401	132	33	16696	4N1W06-D0-01200	2021-4084	308,810	315,000	03/22/21	98	57,694	372,694	83
28	03	31	401	401	131	33	24722	5N5W25-CB-00800	2021-3706	261,950	297,750	03/23/21	88	54,343	352,093	74
29	06	67	401	401	153	33	8855	4N1W19-D0-01100	2021-3777	971,240	815,000	03/24/21	119	148,224	963,224	101
30	06	61	401	401	151	33	17318	4N2W01-00-03506	2021-4090	657,170	682,600	03/26/21	96	123,267	805,867	82
31	06	62	401	641	141	33	16174	5N2W24-00-01101	2021-4025	485,540	580,000	03/26/21	84	104,739	684,739	71
32	06	67	401	401	141	30	7955	4N2W25-AD-01900	2021-3869	393,530	358,900	03/29/21	110	64,120	423,020	93
33	04	41	409	649	452	33	19298	6N2W11-00-00702	2021-4566	176,240	215,000	03/29/21	82	38,411	253,411	70
34	05	51	401	401	143	33	27037	7N4W09-BA-01000	2021-4591	402,610	450,000	04/08/21	89	77,504	527,504	76
35	05	51	401	641	142	33	28035	8N3W30-A0-00400	2021-4577	412,110	465,000	04/13/21	89	78,593	543,593	76
36	05	36	401	401	141	33	25291	6N5W06-BD-00700	2021-4976	256,770	241,550	04/16/21	106	40,360	281,910	91
37	05	51	401	401	143	33	28319	8N4W34-A0-00400	2021-4845	528,360	415,000	04/16/21	127	69,342	484,342	109
38	03	31	409	409	462	33	24676	5N4W34-00-00500	2021-4966	390,810	425,000	04/16/21	92	71,013	496,013	79
39	05	51	409	409	452	33	27512	7N5W11-00-00205	2021-5017	235,900	223,500	04/16/21	106	37,344	260,844	90
40	02	21	400	640		33	433584	3N2W11-CA-00500	2021-4891	415,220	600,000	04/19/21	69	99,097	699,097	59
41	06	61	401	401	153	33	17353	4N2W12-C0-02500	2021-5075	729,550	710,000	04/23/21	103	115,440	825,440	88
42	03	31	401	401	142	33	24614	5N4W33-00-00701	2021-5188	501,490	587,500	04/26/21	85	94,389	681,889	74
43	06	67	401	641	141	33	9022	4N2W23-B0-00505	2021-5223	685,670	675,000	04/26/21	102	108,447	783,447	88
44	05	51	401	401	131	33	27222	7N4W17-BD-00500	2021-6126	219,400	355,000	04/28/21	62	56,579	411,579	53
45	06	67	401	401	141	33	7495	4N1W30-C0-00900	2021-5258	600,000	599,000	04/28/21	100	95,467	694,467	86
46	02	21	401	401	131	33	8412	4N2W35-CC-01500	2021-5255	295,320	355,000	04/29/21	83	56,351	411,351	72
47	06	61	401	401	134	33	14932	4N1W05-BC-07700	2021-5517	418,720	425,000	05/03/21	99	66,370	491,370	85
48	04	41	401	401	151	33	19588	7N2W19-A0-00700	2021-5547	501,150	459,000	05/03/21	109	71,679	530,679	94
49	06	61	409	409	463	30	16572	4N1W06-AD-03200	2021-5689	475,360	420,000	05/03/21	113	65,589	485,589	98
50	02	64	401	401	154	33	6265	3N2W22-AD-01700	2021-5659	836,070	875,000	05/04/21	96	136,082	1,011,082	83
51	04	41	401	401	155	33	21414	6N2W21-A0-01101	2021-5567	653,470	640,000	05/05/21	102	99,123	739,123	88
52	04	41	401	401	143	30	19995	7N2W29-00-01503	2021-5943	495,740	440,000	05/05/21	113	68,147	508,147	98
53	06	67	401	401	141	33	7959	4N2W25-AD-02300	2021-5707	429,040	472,500	05/06/21	91	72,877	545,377	79
54	06	61	400	640		33	15607	5N1W19-00-01200	2021-5833	273,600	284,000	05/07/21	96	43,621	327,621	84

#	MA	SA	RMV Class	Prop Class	Stat Class	Cond Code	Acct No	Map #	Document Number	Certified RMV	Final Price	Sales Date	Before Ratio	Total Adj	Time Adj. Sales Price	Time Adj Ratio
55	04	41	409	649	473	30	16461	6N2W27-00-01900	2021-6093	641,120	550,000	05/13/21	117	82,356	632,356	101
56	06	61	400	640		33	17402	4N2W13-B0-00400	2021-6134	220,100	265,000	05/14/21	83	39,510	304,510	72
57	05	51	401	401	141	33	27033	7N4W09-BA-00600	2021-6293	363,400	420,000	05/18/21	87	61,540	481,540	75
58	05	51	401	401	141	33	25459	6N5W23-00-00100	2021-6419	377,800	335,000	05/19/21	113	48,870	383,870	98
59	06	67	401	401	133	33	7920	4N2W25-A0-03300	2021-6359	398,580	597,000	05/20/21	67	86,708	683,708	58
60	04	41	409	649	452	33	19292	6N2W11-00-00301	2021-6252	286,150	308,000	05/20/21	93	44,734	352,734	81
61	04	41	401	401	141	30	15452	5N1W06-00-00602	2021-6416	350,410	358,000	05/21/21	98	51,766	409,766	86
62	04	41	401	641	141	33	19231	6N2W09-00-00700	2021-6272	558,390	625,000	05/21/21	89	90,373	715,373	78
63	05	51	401	401	143	33	21695	7N3W21-C0-00605	2021-6514	368,520	380,000	05/26/21	97	53,726	433,726	85
64	06	61	401	401	131	30	15086	4N1W09-BB-01501	2021-6548	349,310	300,000	05/26/21	116	42,415	342,415	102
65	03	31	400	640		33	24160	4N4W18-00-01305	2021-6723	171,120	181,500	05/26/21	94	25,661	207,161	83
66	06	61	401	401	142	33	16597	4N1W06-B0-01500	2021-6614	477,270	450,000	05/27/21	106	63,333	513,333	93
67	02	21	401	401	143	33	8413	4N2W35-CC-01600	2021-6801	536,240	465,000	05/27/21	115	65,444	530,444	101
68	02	21	401	401	132	33	5903	3N2W15-C0-00601	2021-7927	466,460	550,000	06/03/21	85	74,933	624,933	75
69	02	21	401	401	143	33	5243	3N1W07-CB-00400	2021-7183	393,240	440,000	06/03/21	89	59,947	499,947	79
70	06	61	401	401	131	30	17074	4N1W08-CC-01100	2021-6794	324,140	350,000	06/03/21	93	47,685	397,685	82
71	04	41	401	401	136	30	20305	7N3W14-A0-00600	2021-6788	394,320	359,376	06/03/21	110	48,962	408,338	97
72	03	21	401	401	156	33	7872	4N2W21-B0-00501	2021-6915	721,970	752,500	06/07/21	96	100,588	853,088	85
73	05	51	401	401	135	33	27476	7N5W10-AA-00500	2021-7153	238,400	285,000	06/10/21	84	37,547	322,547	74
74	06	67	401	401	325	33	8065	4N2W25-D0-00900	2021-6987	307,520	315,000	06/10/21	98	41,499	356,499	86
75	05	36	401	401	141	33	25270	6N5W06-BC-03900	2021-7144	270,690	289,000	06/11/21	94	37,888	326,888	83
76	06	67	401	401	141	33	7493	4N1W30-C0-00700	2021-7186	654,600	655,000	06/11/21	100	85,871	740,871	88
77	02	21	401	641	152	33	5752	3N2W14-A0-01600	2021-7146	1,116,850	920,000	06/11/21	121	120,613	1,040,613	107
78	02	21	401	401	143	33	6911	3N2W23-00-00801	2021-7297	693,910	779,000	06/15/21	89	100,125	879,125	79
79	06	67	401	541	144	33	7994	4N2W25-B0-02000	2021-7792	781,320	640,000	06/16/21	122	81,848	721,848	108
80	04	42	409	649	452	30	17742	5N2W06-00-01100	2021-7447	303,810	350,000	06/17/21	87	44,536	394,536	77
81	06	61	401	401	131	33	17329	4N2W02-00-01802	2021-7334	422,820	540,000	06/18/21	78	68,365	608,365	70
82	03	21	401	641	141	33	7790	4N2W18-C0-00700	2021-7388	456,870	660,000	06/18/21	69	83,558	743,558	61
83	03	31	401	641	133	33	24179	4N4W19-00-01301	2021-7320	496,200	575,300	06/18/21	86	72,834	648,134	77
84	04	41	401	401	134	33	21540	6N2W28-00-01701	2021-7552	360,320	500,000	06/20/21	72	62,659	562,659	64
85	05	51	401	401	136	33	20681	7N3W10-B0-01000	2021-7557	321,340	403,000	06/22/21	80	49,985	452,985	71
86	06	61	401	401	142	33	16763	4N1W07-AB-03400	2021-8012	431,960	535,000	06/22/21	81	66,357	601,357	72
87	02	21	401	401	154	33	7421	3N2W24-C0-01801	2021-7577	513,300	500,000	06/23/21	103	61,695	561,695	91
88	06	61	401	401	151	33	17321	4N2W01-00-03509	2021-7550	776,120	705,000	06/23/21	110	86,989	791,989	98
89	05	51	401	401	141	33	28159	8N4W25-00-02101	2021-7625	348,930	476,900	06/25/21	73	58,231	535,131	65
90	05	51	401	401	141	33	26704	7N4W27-00-00301	2021-7711	354,540	450,000	06/25/21	79	54,947	504,947	70
91	04	41	401	401	143	33	20249	7N3W13-00-01200	2021-7871	565,850	620,000	06/25/21	91	75,704	695,704	81
92	04	41	401	401	142	33	19513	7N2W17-BD-05101	2021-7630	501,580	530,000	06/25/21	95	64,715	594,715	84
93	04	45	401	541	131	33	20227	7N3W12-B0-00500	2021-7796	322,340	465,000	06/25/21	69	56,778	521,778	62
94	02	21	401	401	131	33	5188	3N1W06-B0-00500	2021-7958	300,500	400,000	06/28/21	75	48,070	448,070	67
95	06	61	400	640		33	15707	5N1W30-00-02100	2021-7743	225,080	279,000	06/28/21	81	33,529	312,529	72
96	05	51	401	401	141	30	28382	8N4W34-D0-00200	2021-7849	345,660	300,000	06/29/21	115	35,860	335,860	103
97	02	21	401	401	151	33	5827	3N2W14-CB-00900	2021-7895	430,000	527,000	07/01/21	82	62,317	589,317	73
98	02	21	401	401	142	33	5461	3N2W01-D0-01200	2021-8082	661,670	596,000	07/02/21	111	70,093	666,093	99
99	02	64	401	401	152	33	6264	3N2W22-AD-01400	2021-8087	838,630	825,000	07/07/21	102	94,373	919,373	91
100	03	21	401	401	132	33	7815	4N2W18-D0-00800	2021-8117	426,210	575,000	07/08/21	74	65,406	640,406	67
101	05	51	401	401	141	33	20826	7N3W16-C0-01800	2021-8166	347,710	440,000	07/08/21	79	50,050	490,050	71
102	05	51	409	409	452	30	20568	7N3W08-A0-01101	2021-8136	488,790	470,475	07/09/21	104	53,214	523,689	93
103	06	61	401	541	142	33	15732	5N1W31-00-00303	2021-8210	850,090	765,000	07/09/21	111	86,527	851,527	100
104	05	51	401	401	146	33	28353	8N4W34-C0-00300	2021-8254	571,150	757,000	07/12/21	75	84,162	841,162	68
105	06	67	401	401	134	33	8668	4N1W19-AB-01300	2021-8444	418,510	530,000	07/13/21	79	58,584	588,584	71
106	06	67	401	401	136	33	8797	4N1W19-C0-01803	2021-8388	500,750	600,000	07/13/21	83	66,322	666,322	75
107	02	21	409	409	462	33	8460	4N2W36-C0-00500	2021-8323	374,770	425,000	07/13/21	88	46,978	471,978	79
108	06	61	409	409	452	33	16922	4N1W07-DA-00100	2021-8491	509,050	447,000	07/13/21	114	49,410	496,410	103

Columbia County Assessor 2022 Ratio Study

#	MA	SA	RMV Class	Prop Class	Stat Class	Cond Code	Acct No	Map #	Document Number	Certified RMV	Final Price	Sales Date	Before Ratio	Total Adj	Time Adj. Sales Price	Time Adj Ratio
109	03	31	401	401	153	33	24621	5N4W33-00-01101	2021-8343	549,130	544,000	07/14/21	101	59,782	603,782	91
110	04	42	401	401	142	33	18740	6N3W02-00-01500	2021-8588	584,960	575,000	07/14/21	102	63,189	638,189	92
111	05	36	401	401	141	33	25289	6N5W06-BD-00500	2021-8621	231,120	280,000	07/15/21	83	30,590	310,590	74
112	06	67	401	401	135	33	8934	4N2W13-D0-00500	2021-8415	420,130	500,000	07/15/21	84	54,625	554,625	76
113	04	41	401	401	151	33	19965	7N2W28-BB-00700	2021-8542	580,800	499,900	07/15/21	116	54,614	554,514	105
114	05	51	401	541	135	33	20531	7N3W08-00-00400	2021-8529	723,880	825,000	07/19/21	88	88,011	913,011	79
115	04	42	401	401	122	33	21570	6N2W29-00-01800	2021-8689	354,910	436,000	07/21/21	81	45,952	481,952	74
116	04	41	409	409	452	33	15555	5N1W08-CB-00700	2021-8789	242,580	308,500	07/21/21	79	32,514	341,014	71
117	06	62	401	541	144	33	16179	5N2W24-00-01203	2021-8735	554,270	535,000	07/21/21	104	56,386	591,386	94
118	05	51	409	649	452	33	26724	7N4W27-00-00907	2021-8899	314,460	440,000	07/23/21	71	45,808	485,808	65
119	05	51	401	401	141	33	27014	7N4W09-B0-00301	2021-9836	535,570	530,000	07/26/21	101	54,156	584,156	92
120	05	51	401	641	134	33	27443	7N5W06-00-02101	2021-8967	333,870	382,000	07/26/21	87	39,033	421,033	79
121	06	62	401	641	134	33	15263	4N2W03-D0-00300	2021-9367	419,730	475,000	07/26/21	88	48,536	523,536	80
122	06	61	401	401	152	33	17462	5N1W31-CC-00400	2021-8910	1,043,600	960,000	07/27/21	109	97,477	1,057,477	99
123	05	36	401	401	141	33	25245	6N5W06-BC-01400	2021-8852	308,450	358,000	07/28/21	86	36,121	394,121	78
124	06	61	401	401	141	30	15053	4N1W08-BD-04000	2021-8906	418,410	430,000	07/28/21	97	43,385	473,385	88
125	05	51	409	409	441	33	28325	8N4W34-A0-01000	2021-9193	173,650	170,000	07/28/21	102	17,152	187,152	93
126	06	61	401	551	154	33	17584	5N2W36-C0-00100	2021-8970	681,190	893,000	07/28/21	76	90,100	983,100	69
127	05	51	401	401	131	33	27914	8N3W19-B0-01000	2021-9116	219,780	320,000	07/29/21	69	32,081	352,081	62
128	05	36	401	401	135	33	25246	6N5W06-BC-01500	2021-9099	161,130	255,000	08/01/21	63	25,073	280,073	58
129	05	51	409	409	452	33	26994	7N4W09-00-00200	2021-9063	402,860	380,000	08/02/21	106	37,120	417,120	97
130	06	67	401	541	146	33	8629	4N1W18-D0-01800	2021-9056	419,490	465,000	08/02/21	90	45,423	510,423	82
131	04	41	401	401	142	30	19051	6N2W03-00-00804	2021-9430	387,510	460,000	08/03/21	84	44,639	504,639	77
132	05	51	401	401	141	33	20767	7N3W15-B0-01701	2021-9207	468,540	515,000	08/05/21	91	49,314	564,314	83
133	04	41	400	640		33	20183	7N3W11-B0-00800	2021-9379	138,110	140,000	08/05/21	99	13,406	153,406	90
134	04	41	401	401	144	30	21421	6N2W21-D0-00500	2021-9385	580,920	550,000	08/06/21	106	52,312	602,312	96
135	05	55	409	409	452	33	27580	8N4W31-B0-01600	2021-9412	347,430	474,000	08/06/21	73	45,083	519,083	67
136	02	21	409	409	452	33	8294	4N2W34-B0-00106	2021-9517	518,890	607,000	08/09/21	85	56,563	663,563	78
137	04	41	409	649	452	33	16421	6N2W26-B0-01600	2021-9557	340,260	418,000	08/11/21	81	38,414	456,414	75
138	05	51	401	401	146	33	25349	6N5W13-C0-00800	2021-9531	355,240	355,000	08/13/21	100	32,168	387,168	92
139	06	67	401	401	141	33	7971	4N2W25-B0-00900	2021-10599	616,810	710,000	08/18/21	87	62,054	772,054	80
140	06	62	400	550		33	439997	5N2W25-C0-00101	2021-9725	206,190	155,000	08/18/21	133	13,547	168,547	122
141	05	36	401	401	131	33	25308	6N5W06-BD-02500	2021-9955	180,380	320,000	08/20/21	56	27,557	347,557	52
142	05	51	401	641	133	33	27253	7N4W18-00-00900	2021-9842	319,120	475,000	08/20/21	67	40,905	515,905	62
143	04	41	401	401	325	33	15957	5N2W10-A0-00202	2021-9961	386,030	475,000	08/25/21	81	39,378	514,378	75
144	06	67	401	401	141	33	9197	4N2W24-C0-02501	2021-10059	557,930	615,000	08/25/21	91	50,985	665,985	84
145	03	31	409	409	463	33	24560	5N4W31-00-01200	2021-10171	531,920	572,000	08/26/21	93	47,052	619,052	86
146	06	61	401	401	141	33	429849	4N1W07-AD-01601	2021-10435	522,210	610,000	08/27/21	86	49,786	659,786	79
147	05	55	401	581	136	33	27301	7N5W01-00-01400	2021-10934	462,210	465,000	08/27/21	99	37,952	502,952	92
148	06	61	401	401	131	33	14907	4N1W05-BA-04100	2021-10232	359,500	476,000	08/31/21	76	37,626	513,626	70
149	04	41	401	401	162	33	19545	7N2W18-A0-01300	2021-10174	759,750	779,000	08/31/21	98	61,577	840,577	90
150	06	61	409	409	453	33	16779	4N1W07-AC-00603	2021-10230	485,530	425,000	08/31/21	114	33,595	458,595	106
151	05	51	401	641	133	33	26742	7N4W28-00-00500	2021-10294	417,020	675,000	09/01/21	62	52,922	727,922	57
152	05	51	409	409	462	33	20465	7N3W04-D0-00400	2021-10655	389,080	470,000	09/03/21	83	36,246	506,246	77
153	04	42	409	409	463	33	17663	6N3W25-00-01000	2021-10418	362,850	405,000	09/03/21	90	31,233	436,233	83
154	06	67	401	401	141	33	8733	4N1W19-B0-01400	2021-10561	625,860	680,000	09/07/21	92	50,692	730,692	86
155	05	51	409	409	462	33	20422	7N3W04-B0-00800	2021-10670	282,660	365,000	09/07/21	77	27,210	392,210	72
156	03	31	409	409	462	33	24761	5N5W32-00-00401	2021-10702	268,500	315,000	09/08/21	85	23,280	338,280	79
157	05	51	400	640		33	28034	8N3W30-A0-00300	2021-10619	107,360	179,900	09/09/21	60	13,180	193,080	56
158	05	51	401	401	131	33	27192	7N4W16-BA-00700	2021-10787	297,790	393,000	09/13/21	76	27,782	420,782	71
159	06	67	401	401	146	33	8856	4N1W19-D0-01101	2021-10832	589,030	659,000	09/13/21	89	46,586	705,586	83
160	06	61	401	401	141	33	16778	4N1W07-AC-00602	2021-10895	534,610	700,000	09/15/21	76	48,584	748,584	71
161	04	41	401	401	135	33	19710	7N2W20-C0-00600	2021-11015	291,940	375,000	09/15/21	78	26,027	401,027	73
162	02	21	401	401	132	33	6931	3N2W23-00-02200	2021-10937	552,670	730,000	09/16/21	76	50,198	780,198	71

#	MA	SA	RMV Class	Prop Class	Stat Class	Cond Code	Acct No	Map #	Document Number	Certified RMV	Final Price	Sales Date	Before Ratio	Total Adj	Time Adj. Sales Price	Time Adj Ratio
163	03	31	401	401	141	33	24017	4N4W07-D0-01200	2021-10952	367,940	475,000	09/16/21	77	32,663	507,663	72
164	06	62	401	401	141	33	15259	4N2W03-D0-00102	2021-11099	417,650	466,500	09/17/21	90	31,778	498,278	84
165	05	51	409	409	452	33	27449	7N5W09-00-00101	2021-11474	374,390	425,000	09/28/21	88	25,947	450,947	83
166	05	51	409	649	452	33	432050	7N4W22-00-00102	2021-11619	461,230	460,000	09/29/21	100	27,788	487,788	95
167	06	67	401	401	141	33	8068	4N2W25-D0-01300	2021-11478	565,520	599,000	09/30/21	94	35,800	634,800	89
168	03	21	401	641	131	33	7858	4N2W21-A0-01000	2021-11738	343,490	595,000	09/30/21	58	35,561	630,561	54
169	03	21	409	409	452	33	8508	4N2W07-00-00204	2021-11480	296,510	438,000	10/01/21	68	25,896	463,896	64
170	06	67	409	409	441	33	9059	4N2W24-AA-00200	2021-11670	231,620	215,000	10/04/21	108	12,297	227,297	102
171	04	42	401	401	132	33	21577	6N2W31-00-00600	2021-11716	416,780	474,500	10/05/21	88	26,835	501,335	83
172	06	61	401	401	141	30	17410	4N2W13-A0-00100	2021-11595	400,140	503,000	10/07/21	80	27,800	530,800	75
173	05	51	401	641	131	33	26685	7N4W25-00-00500	2021-11652	472,350	650,000	10/07/21	73	35,924	685,924	69
174	03	21	401	401	131	33	7744	4N2W17-D0-01300	2021-11817	301,970	510,000	10/11/21	59	26,876	536,876	56
175	06	67	401	401	153	33	9136	4N2W24-B0-00607	2021-11812	719,740	735,000	10/11/21	98	38,733	773,733	93
176	05	55	401	401	134	33	27317	7N5W02-00-00300	2021-11925	292,500	300,000	10/14/21	98	15,231	315,231	93
177	03	31	401	641	156	33	23962	4N4W06-00-00803	2021-12016	782,840	745,000	10/14/21	105	37,823	782,823	100
178	04	41	401	401	141	33	19106	6N2W04-B0-00101	2021-12165	531,830	546,000	10/18/21	97	26,317	572,317	93
179	04	41	409	409	441	33	21288	6N2W16-B0-00200	2021-12317	283,490	245,000	10/20/21	116	11,494	256,494	111
180	06	67	401	401	142	33	7921	4N2W25-A0-03400	2021-12404	567,120	695,000	10/22/21	82	31,712	726,712	78
181	04	41	401	641	142	30	21285	6N2W16-B0-00101	2021-12288	445,880	530,000	10/22/21	84	24,183	554,183	80
182	06	61	401	401	135	33	14996	4N1W08-BB-00800	2021-12318	285,700	339,000	10/25/21	84	14,814	353,814	81
183	04	41	401	401	143	33	16011	5N2W11-00-01003	2021-12299	437,270	500,000	10/27/21	87	21,208	521,208	84
184	06	61	401	401	142	33	17354	4N2W12-C0-02600	2021-12441	600,110	650,000	10/28/21	92	27,152	677,152	89
185	02	21	401	641	142	33	436235	4N2W34-B0-02801	2021-12792	624,520	645,000	10/28/21	97	26,943	671,943	93
186	04	41	401	401	142	33	19551	7N2W18-D0-00102	2022-95	649,290	795,000	10/29/21	82	32,698	827,698	78
187	02	21	401	401	152	33	8481	4N2W36-C0-01700	2021-13640	811,630	775,000	11/07/21	105	27,393	802,393	101
188	05	51	401	641	135	33	27729	7N4W03-A0-01000	2021-12758	334,690	475,000	11/08/21	70	16,484	491,484	68
189	05	51	401	641	142	33	28401	8N4W35-00-00701	2021-14159	671,600	550,000	11/12/21	122	17,673	567,673	118
190	04	41	401	401	142	33	19481	7N2W17-C0-00400	2021-12968	324,580	375,000	11/16/21	87	11,086	386,086	84
191	03	21	409	409	463	33	8563	4N2W20-00-00604	2021-12997	498,990	590,900	11/17/21	84	17,088	607,988	82
192	04	41	409	409	453	33	19279	6N2W10-00-00608	2021-13019	436,170	439,000	11/17/21	99	12,696	451,696	97
193	06	67	401	641	141	33	434757	4N2W13-00-02101	2021-12989	604,840	660,000	11/17/21	92	19,087	679,087	89
194	05	51	401	641	131	33	26938	7N4W07-00-01701	2021-13048	310,310	460,000	11/18/21	67	13,007	473,007	66
195	06	61	401	401	142	33	14868	4N1W05-AB-00400	2021-13264	561,790	660,000	11/22/21	85	16,966	676,966	83
196	04	45	409	409	451	30	20210	7N3W12-A0-00100	2021-13119	167,000	225,000	11/22/21	74	5,784	230,784	72
197	05	51	409	409	452	33	21696	7N3W21-C0-00606	2021-14189	270,810	360,700	11/23/21	75	9,040	369,740	73
198	06	67	401	641	141	33	8051	4N2W25-C0-01101	2021-13194	686,890	816,000	11/23/21	84	20,452	836,452	82
199	06	62	400	640		33	16262	5N2W26-D0-00600	2021-13459	255,060	350,000	11/29/21	73	7,423	357,423	71
200	04	42	401	401	133	33	21581	6N2W31-00-00701	2021-13526	388,480	494,000	11/30/21	79	10,159	504,159	77
201	05	51	401	401	141	33	20573	7N3W08-A0-01400	2021-13421	405,900	511,000	11/30/21	79	10,509	521,509	78
202	06	61	401	401	142	33	17186	4N1W17-CB-02300	2021-13541	485,370	551,500	12/01/21	88	10,987	562,487	86
203	05	51	401	401	141	33	20353	7N3W03-00-00702	2021-13415	532,520	600,000	12/01/21	89	11,953	611,953	87
204	06	67	401	541	136	30	8794	4N1W19-C0-01800	2021-13521	573,480	600,000	12/01/21	96	11,953	611,953	94
205	06	61	401	401	142	33	16738	4N1W07-AB-00400	2021-13833	456,420	509,700	12/10/21	90	7,206	516,906	88
206	06	67	401	401	142	33	8996	4N2W23-A0-01600	2021-13766	608,260	741,900	12/13/21	82	9,059	750,959	81
207	04	41	401	401	131	33	16402	6N2W25-00-01401	2021-14044	344,190	475,000	12/14/21	72	5,495	480,495	72
208	04	41	401	401	133	30	16090	5N2W12-A0-00600	2021-13919	351,160	572,000	12/16/21	61	5,882	577,882	61
209	06	67	400	540		33	440688	4N2W24-C0-01202	2021-14117	230,000	225,000	12/16/21	102	2,314	227,314	101
210	02	21	401	401	136	33	5952	3N2W16-B0-00600	2021-13956	218,830	563,900	12/17/21	39	5,436	569,336	38
211	06	61	409	409	473	33	17540	5N2W35-AD-00600	2021-14161	435,910	430,000	12/17/21	101	4,145	434,145	100
212	02	21	401	401	144	33	8097	4N2W36-00-01100	2021-14137	479,720	465,000	12/22/21	103	2,988	467,988	103
213	06	61	400	640		30	15698	5N1W30-00-01300	2021-14273	238,100	205,000	12/23/21	116	1,186	206,186	115

Time Study for RMV Class 019:

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

01/01/2022 112%

01/01/2022 70%

Number of days in the year: 365

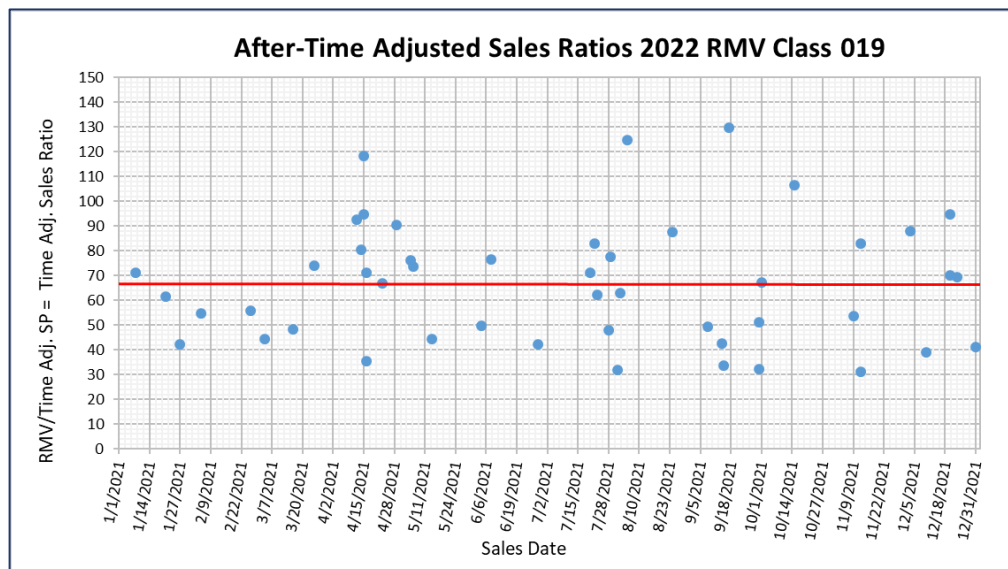
Amount of change: 42%

Annual change factor: 58%

Annual adjustment factor: 172%

Overall Annual Adjustment: 72%

Intermediate adj factor: 0.1984%



#	M A	SA	RMV Class	Prop Class	Stat	Year Built	Cond Code	Acct No	Total Certified RMV	Final Price	Sale Date	Before Ratio	Total Adj	Time Adj. Sales Price	Time Adj Ratio
1	07	04	019	019	451	1978	33	440238	30,610	25,000	01/08/21	122	17,756	42,756	72
2	07	30	019	019	462	2004	33	30252	279,590	264,000	01/21/21	106	180,697	444,697	63
3	07	30	019	019	452	1990	33	112	149,700	205,000	01/27/21	73	137,874	342,874	44
4	07	30	019	019	442	1988	33	433877	122,020	134,000	02/05/21	91	87,730	221,730	55
5	07	35	019	019	442	1987	30	436970	35,340	38,000	02/26/21	93	23,295	61,295	58
6	07	30	019	019	442	1990	33	117	156,100	219,000	03/04/21	71	131,648	350,648	45
7	07	30	019	019	442	1988	33	101	111,160	144,000	03/16/21	77	83,135	227,135	49
8	07	04	019	019	441	1966	33	1475	8,310	7,000	03/25/21	119	3,916	10,916	76
9	07	04	019	019	451	1994	33	1876	29,230	20,500	04/12/21	143	10,737	31,237	94
10	07	04	019	019	452	2020	33	440813	139,110	112,000	04/14/21	124	58,217	170,217	82
11	07	04	019	019	441	1966	30	1734	6,380	3,500	04/15/21	182	1,812	5,312	120
12	07	04	019	019	452	1978	30	1798	21,920	15,000	04/15/21	146	7,767	22,767	96
13	07	04	019	019	452	2020	33	440847	151,540	137,745	04/16/21	110	71,052	208,797	73
14	07	28	019	019	452	1995	33	1279	84,610	155,000	04/16/21	55	79,953	234,953	36
15	07	04	019	019	452	2020	33	440844	138,540	134,491	04/23/21	103	67,506	201,997	69
16	07	27	019	019	442	1998	30	1124	79,010	70,000	05/05/21	113	33,469	103,469	76
17	07	04	019	019	452	2020	33	440846	132,900	121,571	05/06/21	109	57,885	179,456	74
18	07	05	019	019	442	1999	30	2539	38,110	58,000	05/14/21	66	26,696	84,696	45
19	07	30	019	019	452	1998	33	429796	162,060	229,000	06/04/21	71	95,862	324,862	50
20	07	27	019	019	442	2020	33	440766	141,360	130,000	06/08/21	109	53,388	183,388	77
21	07	02	019	019	452	2020	30	440770	154,090	256,400	06/28/21	60	95,124	351,524	44
22	07	02	019	019	451	1958	30	368	9,690	10,000	07/20/21	97	3,274	13,274	73
23	07	04	019	019	452	2020	33	440819	135,720	120,000	07/22/21	113	38,806	158,806	85
24	07	04	019	019	452	2020	33	441009	104,330	123,500	07/23/21	84	39,693	163,193	64
25	07	27	019	019	452	1995	30	1038	66,960	102,250	07/28/21	65	31,849	134,099	50
26	07	04	019	019	451	2020	33	440975	82,500	78,000	07/29/21	106	24,141	102,141	81
27	07	27	019	019	442	1995	30	1053	51,410	124,250	08/01/21	41	37,715	161,965	32
28	07	04	019	019	441	1976	33	1763	12,300	15,000	08/02/21	82	4,523	19,523	63
29	07	02	019	019	451	1981	30	433	34,140	21,000	08/05/21	163	6,208	27,208	125
30	07	04	019	019	452	1989	30	1825	43,290	38,000	08/24/21	114	9,801	47,801	91
31	07	27	019	019	442	1995	33	1082	73,550	120,000	09/08/21	61	27,378	147,378	50
32	07	30	019	019	452	1999	33	215	154,600	291,500	09/14/21	53	63,037	354,537	44
33	07	06	019	019	452	1996	33	1473	39,840	95,500	09/15/21	42	20,462	115,962	34
34	07	04	019	019	441	1976	30	1386	55,560	34,500	09/17/21	161	7,255	41,755	133
35	07	02	019	019	452	1994	33	137	55,240	138,000	09/30/21	40	25,462	163,462	34
36	07	06	019	019	441	1969	33	809	12,700	20,000	09/30/21	64	3,690	23,690	54
37	07	30	019	019	462	1988	33	107	134,100	169,000	10/01/21	79	30,846	199,846	67
38	07	04	019	019	452	2020	33	440815	131,890	105,000	10/15/21	126	16,248	121,248	109
39	07	02	019	019	451	1976	30	376	24,670	41,000	11/09/21	60	4,311	45,311	54
40	07	05	019	019	452	1988	30	2512	32,460	35,000	11/12/21	93	3,472	38,472	84
41	07	28	019	019	452	1995	33	1275	53,800	155,000	11/12/21	35	15,376	170,376	32
42	07	27	019	019	452	2017	33	439044	158,260	170,000	12/03/21	93	9,781	179,781	88

#	M A	SA	RMV Class	Prop Class	Stat	Year Built	Cond Code	Acct No	Total Certified RMV	Final Price	Sale Date	Before Ratio	Total Adj	Time Adj. Sales Price	Time Adj Ratio
43	07	02	019	019	442	1994	33	514	47,320	115,000	12/10/21	41	5,019	120,019	39
44	07	04	019	019	441	1998	30	1125	31,160	31,000	12/20/21	101	738	31,738	98
45	07	05	019	019	451	1998	30	436567	34,940	47,000	12/20/21	74	1,119	48,119	73
46	07	06	019	019	442	1996	33	819	44,040	60,000	12/23/21	73	1,071	61,071	72
47	07	28	019	019	442	1995	33	1282	53,800	123,500	12/31/21	44	245	123,745	43

*SUPPLEMENTAL
NOTES*

Areas of Reappraisal:

Currently, a review of personal property manufactured structures is being performed and new tables are in development.

Areas of Recalculation:

Recalculation Setups were completed January 1, 2021 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

Updated or Changed Study Areas:

MA 01, SA 80 (Yachts Landing PUD) was moved to MA 01 SA 43 (Townhouse, Row House, Common Wall).

Market indicators have demonstrated the similarity between MA 02 SA 62 (Freeman Road) and MA 02 SA 21 (Rural Value Zone 1). Therefore, MA 02 SA 62 has been moved to MA 02 SA 21.

MA 02 SA 79 (Keys Landing, Keys Crest, Keys Orchard) and SA 80 (Columbia River View Estates) have been moved to SA 00 (Undefined) due to the way in which these study areas move on the market.

In Vernonia, a new study area was created (SA 21) to define those properties located in the rural areas along Scappoose Vernonia Highway within MA 03 (Vernonia).

MA 04 SA 47 (Rainier Riverfront Estates) was moved to Study Area 00 in the City of Rainier. Over time, this subdivision has shown that market perception is the same as those located in the SA 00.

In MA 07 (Personal Property Manufactured Structure), Crown Park (SA 31) has been moved into SA 02 (Scappoose General Area) to better represent this classification of property.

*SUMMARY OF
RATIO INDICATORS*

YEAR	RMV CL	MA	SA	NH	LAND%	OSD%	IMPR%	OVERALL%	COD	PRD	RE CALC	LOCATION
2022	003	01	00	000	100	100	100	100			X	St. Helens
2022	003	02	00	000	100	100	100	100			X	Scappoose
2022	003	03	00	000	100	100	100	100			X	Vernonia
2022	003	04	00	000	100	100	100	100			X	Rainier
2022	003	04	41	000	100	100	100	100			X	Rainier
2022	003	05	00	000	100	100	100	100			X	Clatskanie
2022	003	06	00	000	100	100	100	100			X	Rural St. Helens/Warren
2022	008	01	00	000	100	100	100	100			X	St. Helens
2022	008	01	90	000	100	100	100	100			X	St. Helens
2022	008	02	00	000	100	100	100	100			X	Scappoose
2022	008	02	90	000	100	100	100	100			X	Scappoose
2022	008	04	00	000	100	100	100	100			X	Rainier
2022	008	04	90	000	100	100	100	100			X	Rainier
2022	008	05	00	000	100	100	100	100			X	Clatskanie
2022	008	06	90	000	100	100	100	100			X	Rural St. Helens/Warren
2022	010	01	00	000	100	100	100	100			X	St. Helens
2022	010	02	00	000	100	100	100	100			X	Scappoose
2022	010	03	00	000	100	100	100	100			X	Vernonia
2022	010	03	03	000	100	100	100	100			X	Vernonia
2022	010	04	00	000	100	100	100	100			X	Rainier
2022	010	05	00	000	100	100	100	100			X	Clatskanie
2022	010	06	00	000	100	100	100	100			X	Rural St. Helens/Warren
2022	010	06	01	000	100	100	100	100			X	Rural St. Helens/Warren
2022	019	07	01	000	100	100	182	182	36.89	1.27		
2022	019	07	02	000	100	100	182	182	36.89	1.27		
2022	019	07	03	000	100	100	127	127	16.70	1.06		
2022	019	07	04	000	100	100	127	127	16.70	1.06		
2022	019	07	05	000	100	100	127	127	16.70	1.06		
2022	019	07	06	000	100	100	182	182	36.89	1.27		
2022	019	07	27	000	100	100	179	179	18.98	1.01		
2022	019	07	28	000	100	100	175	175	17.35	1.05		
2022	019	07	30	000	100	100	196	196	17.18	1.01		
2022	019	07	35	000	100	100	127	127	16.70	1.06		
2022	020	01	00	000	100	100	100	100			X	St. Helens
2022	020	02	00	000	100	100	100	100			X	Scappoose
2022	020	03	00	000	100	100	100	100			X	Vernonia
2022	020	04	00	000	100	100	100	100			X	Rainier
2022	020	05	00	000	100	100	100	100			X	Clatskanie
2022	030	01	00	000	100	100	100	100			X	St. Helens
2022	030	03	00	000	100	100	100	100			X	Vernonia
2022	030	04	00	000	100	100	100	100			X	Rainier
2022	030	05	00	000	100	100	100	100			X	Clatskanie
2022	030	06	00	000	100	100	100	100			X	Rural St. Helens/Warren
2022	032	03	00	000	100	100	100	100			X	Vernonia

YEAR	RMV CL	MA	SA	NH	LAND%	OSD%	IMPR%	OVERALL%	COD	PRD	RE CALC	LOCATION
2022	032	05	00	000	100	100	100	100			X	Clatskanie
2022	040	02	00	000	100	100	100	100			X	Scappoose
2022	040	02	21	000	100	100	100	100			X	Scappoose
2022	040	03	00	000	100	100	100	100			X	Vernonia
2022	040	03	21	000	100	100	100	100			X	Vernonia
2022	040	04	00	000	100	100	100	100			X	Rainier
2022	040	04	41	000	100	100	100	100			X	Rainier
2022	040	04	42	000	100	100	100	100			X	Rainier
2022	040	05	00	000	100	100	100	100			X	Clatskanie
2022	040	06	00	000	100	100	100	100			X	Rural St. Helens/Warren
2022	040	06	61	000	100	100	100	100			X	Rural St. Helens/Warren
2022	040	06	62	000	100	100	100	100			X	Rural St. Helens/Warren
2022	100	01	00	000	112	100	100	112	8.42	1.02	X	St. Helens
2022	100	01	15	000	112	100	100	112			X	St. Helens
2022	100	02	00	000	114	100	100	114	.00	1.00	X	Scappoose
2022	100	03	00	000	132	100	100	132	.00	1.01	X	Vernonia
2022	100	03	03	000	143	100	100	143	47.96	1.27	X	Vernonia
2022	100	04	00	000	94	100	100	94	17.92	1.04	X	Rainier
2022	100	05	00	000	118	100	100	118	35.90	1.15	X	Clatskanie
2022	100	06	01	000	118	100	100	118			X	Rural St. Helens/Warren
2022	100	06	15	000	118	100	100	118			X	Rural St. Helens/Warren
2022	101	01	00	000	112	100	119	115	8.17	.99	X	St. Helens
2022	101	01	15	000	112	100	118	115			X	St. Helens
2022	101	01	30	000	112	100	109	109	16.42	1.00	X	St. Helens
2022	101	01	43	000	112	100	109	109	6.38	1.00	X	St. Helens
2022	101	02	00	000	114	100	115	114	6.64	1.00	X	Scappoose
2022	101	02	28	000	114	100	117	114	5.58	1.01	X	Scappoose
2022	101	02	33	000	114	100	97	101	2.83	1.00	X	Scappoose
2022	101	03	00	000	132	100	137	132	10.25	1.00	X	Vernonia
2022	101	03	03	000	143	100	151	143	9.12	1.00	X	Vernonia
2022	101	03	40	000	132	100	141	132			X	Vernonia
2022	101	04	00	000	94	100	134	122	17.30	.99	X	Rainier
2022	101	04	40	000	94	100	134	122	.00	1.00	X	Rainier
2022	101	05	00	000	118	100	120	118	15.23	.98	X	Clatskanie
2022	101	05	40	000	118	100	121	119	21.65	1.01	X	Clatskanie
2022	101	06	01	000	118	100	120	118	10.53	1.00	X	Rural St. Helens/Warren
2022	101	06	15	000	118	100	120	118	.00	1.00	X	Rural St. Helens/Warren
2022	101	06	31	000	118	100	120	118			X	Rural St. Helens/Warren
2022	102	01	00	000	100	100	132	132	2.19	1.00	X	St. Helens
2022	102	02	00	000	100	100	149	149	5.97	1.00	X	Scappoose
2022	102	02	21	000	100	100	149	149	5.97	1.00	X	Scappoose
2022	102	04	00	000	100	100	130	130	.00	1.01	X	Rainier
2022	109	01	00	000	112	100	116	112	25.42	1.02	X	St. Helens
2022	109	02	00	000	114	100	118	114	9.26	1.01	X	Scappoose

YEAR	RMV CL	MA	SA	NH	LAND%	OSD%	IMPR%	OVERALL%	COD	PRD	RE CALC	LOCATION
2022	109	03	00	000	132	100	130	127	6.75	.99	X	Vernonia
2022	109	03	03	000	143	100	149	143	.00	1.00	X	Vernonia
2022	109	04	00	000	94	100	134	122	17.24	1.00	X	Rainier
2022	109	05	00	000	118	100	120	118	.00	1.00	X	Clatskanie
2022	109	06	01	000	118	100	120	118	.00	.99	X	Rural St. Helens/Warren
2022	109	06	15	000	118	100	120	118			X	Rural St. Helens/Warren
2022	111	01	95	000	100	100	125	125	13.35	1.07	X	St. Helens
2022	111	01	97	000	100	100	88	88	22.02	0.99	X	St. Helens
2022	111	02	95	000	100	100	125	125	13.35	1.07	X	Scappoose
2022	111	02	97	000	100	100	88	88	22.02	0.99	X	Scappoose
2022	111	04	97	000	100	100	88	88	22.02	0.99	X	Rainier
2022	111	05	95	000	100	100	125	125	13.35	1.07	X	Clatskanie
2022	111	05	97	000	100	100	88	88	22.02	0.99	X	Clatskanie
2022	111	06	95	000	100	100	125	125	13.35	1.07	X	Rural St. Helens/Warren
2022	111	06	97	000	100	100	88	88	22.02	0.99	X	Rural St. Helens/Warren
2022	200	01	00	000	100	100	100	100	22.16	.99	X	St. Helens
2022	200	01	73	000	100	100	109	100			X	St. Helens
2022	200	02	00	000	100	100	100	100	22.16	.99	X	Scappoose
2022	200	02	73	000	100	100	109	100			X	Scappoose
2022	200	03	00	000	100	100	100	100			X	Vernonia
2022	200	03	73	000	100	100	109	100			X	Vernonia
2022	200	04	00	000	100	100	100	100			X	Rainier
2022	200	05	00	000	100	100	100	100			X	Clatskanie
2022	200	06	00	000	100	100	100	100	22.16	.99	X	Rural St. Helens/Warren
2022	201	01	00	000	100	100	109	100	23.94	1.07	X	St. Helens
2022	201	01	73	000	100	100	109	100			X	St. Helens
2022	201	02	00	000	100	100	109	100	23.94	1.07	X	Scappoose
2022	201	02	73	000	100	100	109	100			X	Scappoose
2022	201	03	00	000	100	100	109	100	44.37	.87	X	Vernonia
2022	201	03	73	000	100	100	109	100			X	Vernonia
2022	201	04	00	000	100	100	109	100	44.37	.87	X	Rainier
2022	201	05	00	000	100	100	109	100	44.37	.87	X	Clatskanie
2022	201	06	00	000	100	100	109	100	23.94	1.07	X	Rural St. Helens/Warren
2022	201	06	73	000	100	100	109	100			X	Rural St. Helens/Warren
2022	207	01	00	000	100	100	100	100	.50	.99	X	St. Helens
2022	207	02	00	000	100	100	100	100	.50	.99	X	Scappoose
2022	207	02	21	000	100	100	100	100	.50	.99	X	Scappoose
2022	207	03	00	000	100	100	100	100	.50	.99	X	Vernonia
2022	207	04	00	000	100	100	100	100	.50	.99	X	Rainier
2022	207	05	00	000	100	100	100	100	.50	.99	X	Clatskanie
2022	207	06	00	000	100	100	100	100	.50	.99	X	Rural St. Helens/Warren
2022	300	01	00	000	100	100	100	100			X	St. Helens
2022	300	02	00	000	100	100	100	100			X	Scappoose
2022	300	02	74	000	100	100	100	100			X	Scappoose

YEAR	RMV CL	MA	SA	NH	LAND%	OSD%	IMPR%	OVERALL%	COD	PRD	RE CALC	LOCATION
2022	300	02	77	000	100	100	100	100			X	Scappoose
2022	300	03	00	000	100	100	100	100			X	Vernonia
2022	300	04	00	000	100	100	100	100			X	Rainier
2022	300	05	00	000	100	100	100	100			X	Clatskanie
2022	300	06	00	000	100	100	100	100			X	Rural St. Helens/Warren
2022	301	01	00	000	100	100	100	100			X	St. Helens
2022	301	02	00	000	100	100	100	100			X	Scappoose
2022	301	02	74	000	100	100	100	100			X	Scappoose
2022	301	02	77	000	100	100	100	100			X	Scappoose
2022	301	03	00	000	100	100	100	100			X	Vernonia
2022	301	04	00	000	100	100	100	100			X	Rainier
2022	301	04	74	000	100	100	100	100			X	Rainier
2022	301	05	00	000	100	100	100	100			X	Clatskanie
2022	301	06	00	000	100	100	100	100			X	Rural St. Helens/Warren
2022	303	01	00	000	100	100	100	100			X	St. Helens
2022	303	02	00	000	100	100	100	100			X	Scappoose
2022	303	02	77	000	100	100	100	100			X	Scappoose
2022	303	04	00	000	100	100	100	100			X	Rainier
2022	303	05	00	000	100	100	100	100			X	Clatskanie
2022	308	01	90	000	100	100	100	100			X	St. Helens
2022	308	02	90	000	100	100	100	100			X	Scappoose
2022	308	04	90	000	100	100	100	100			X	Rainier
2022	308	06	00	000	100	100	100	100			X	Rural St. Helens/Warren
2022	333	02	00	000	100	100	100	100			X	Scappoose
2022	400	02	21	000	101	100	100	101	20.56	1.09	X	Scappoose
2022	400	02	25	000	101	100	100	101			X	Scappoose
2022	400	02	45	000	101	100	100	101			X	Scappoose
2022	400	02	60	000	100	100	100	100			X	Scappoose
2022	400	02	64	000	118	100	100	118	28.99	1.10	X	Scappoose
2022	400	03	21	000	128	100	100	128	.00	1.00	X	Vernonia
2022	400	03	31	000	116	100	100	116	2.17	.98	X	Vernonia
2022	400	04	41	000	106	100	100	106	15.03	1.05	X	Rainier
2022	400	04	42	000	108	100	100	108	25.32	1.12	X	Rainier
2022	400	04	44	000	106	100	100	106	15.03	1.05	X	Rainier
2022	400	04	45	000	106	100	100	106			X	Rainier
2022	400	04	56	000	106	100	100	106			X	Rainier
2022	400	05	36	000	123	100	100	123	1.86	1.00	X	Clatskanie
2022	400	05	51	000	106	100	100	106	9.09	1.00	X	Clatskanie
2022	400	05	55	000	106	100	100	106	.00	1.00	X	Clatskanie
2022	400	05	60	000	100	100	100	100			X	Clatskanie
2022	400	06	61	000	106	100	100	106	16.20	1.04	X	Rural St. Helens/Warren
2022	400	06	62	000	112	100	100	112	15.15	1.06	X	Rural St. Helens/Warren
2022	400	06	67	000	137	100	100	137	8.97	1.01	X	Rural St. Helens/Warren
2022	401	02	21	000	101	100	121	111	12.96	1.00	X	Scappoose

YEAR	RMV CL	MA	SA	NH	LAND%	OSD%	IMPR%	OVERALL%	COD	PRD	RE CALC	LOCATION
2022	401	02	25	000	101	100	122	111			X	Scappoose
2022	401	02	45	000	101	100	121	111			X	Scappoose
2022	401	02	64	000	118	100	99	103	5.15	1.00	X	Scappoose
2022	401	03	21	000	128	100	135	128	12.75	.98	X	Vernonia
2022	401	03	31	000	116	100	120	116	11.58	.99	X	Vernonia
2022	401	04	41	000	106	100	99	101	11.46	1.01	X	Rainier
2022	401	04	42	000	108	100	109	108	4.76	1.00	X	Rainier
2022	401	04	44	000	106	100	99	101	11.46	1.01	X	Rainier
2022	401	04	45	000	106	100	99	101	12.94	.96	X	Rainier
2022	401	05	36	000	123	100	125	122	17.86	1.02	X	Clatskanie
2022	401	05	51	000	106	100	108	106	11.38	1.01	X	Clatskanie
2022	401	05	55	000	106	100	108	106	5.30	1.00	X	Clatskanie
2022	401	06	61	000	106	100	112	109	10.34	1.01	X	Rural St. Helens/Warren
2022	401	06	62	000	112	100	118	114	9.33	1.01	X	Rural St. Helens/Warren
2022	401	06	67	000	137	100	99	112	9.19	.99	X	Rural St. Helens/Warren
2022	409	02	21	000	101	100	132	111	2.86	1.00	X	Scappoose
2022	409	02	25	000	101	100	130	111			X	Scappoose
2022	409	02	45	000	101	100	132	111			X	Scappoose
2022	409	02	64	000	118	100	87	103			X	Scappoose
2022	409	03	21	000	128	100	135	128	12.26	.98	X	Vernonia
2022	409	03	31	000	116	100	120	116	3.41	.99	X	Vernonia
2022	409	04	41	000	106	100	116	109	11.34	1.01	X	Rainier
2022	409	04	42	000	108	100	118	110	2.50	1.00	X	Rainier
2022	409	04	44	000	106	100	116	109	11.34	1.01	X	Rainier
2022	409	04	45	000	106	100	116	109	.00	1.00	X	Rainier
2022	409	04	56	000	106	100	116	109			X	Rainier
2022	409	05	51	000	106	100	124	112	9.03	1.02	X	Clatskanie
2022	409	05	55	000	106	100	124	112	.00	1.01	X	Clatskanie
2022	409	06	61	000	106	100	118	110	6.45	.99	X	Rural St. Helens/Warren
2022	409	06	62	000	112	100	118	114	.00	1.00	X	Rural St. Helens/Warren
2022	409	06	67	000	137	100	99	112	.00	1.00	X	Rural St. Helens/Warren
2022	600	02	06	000	100	100	100	100			X	Scappoose
2022	600	03	06	000	100	100	100	100			X	Vernonia
2022	600	04	06	000	100	100	100	100			X	Rainier
2022	600	05	06	000	100	100	100	100			X	Clatskanie
2022	601	04	06	000	100	100	100	100			X	Rainier
2022	701	01	00	000	100	100	109	100			X	St. Helens
2022	701	02	00	000	100	100	109	100			X	Scappoose
2022	701	03	00	000	100	100	109	100			X	Vernonia
2022	701	04	00	000	100	100	109	100			X	Rainier
2022	701	05	00	000	100	100	109	100			X	Clatskanie
2022	701	06	00	000	100	100	109	100			X	Rural St. Helens/Warren
2022	800	01	00	000	100	100	100	100			X	St. Helens
2022	800	01	15	000	100	100	100	100			X	St. Helens

YEAR	RMV CL	MA	SA	NH	LAND%	OSD%	IMPR%	OVERALL%	COD	PRD	RE CALC	LOCATION
2022	800	02	00	000	100	100	100	100			X	Scappoose
2022	800	02	60	000	100	100	100	100			X	Scappoose
2022	800	02	64	000	100	100	100	100			X	Scappoose
2022	800	02	73	000	100	100	100	100			X	Scappoose
2022	800	04	00	000	100	100	100	100			X	Rainier
2022	800	04	44	000	100	100	100	100			X	Rainier
2022	800	04	60	000	100	100	100	100			X	Rainier
2022	800	05	51	000	100	100	100	100			X	Clatskanie
2022	800	05	55	000	100	100	100	100			X	Clatskanie
2022	800	05	60	000	100	100	100	100			X	Clatskanie
2022	800	06	00	000	100	100	100	100			X	Rural St. Helens/Warren
2022	801	01	00	000	100	100	100	100			X	St. Helens
2022	801	02	00	000	100	100	100	100			X	Scappoose
2022	801	03	31	000	100	100	100	100			X	Vernonia
2022	801	04	00	000	100	100	100	100			X	Rainier
2022	801	05	36	000	100	100	100	100			X	Clatskanie
2022	890	02	64	000	100	100	100	100			X	Scappoose

MARKET AREA ANALYSIS

ADJUSTMENTS &

CONCLUSIONS

ODD
LOTS

COLUMBIA County 2022 Ratio Study

Study Definition

RMV				App	# of		RMV				App	# of	
Class	MA	SA	NH	Year	Sales	Location	Class	MA	SA	NH	Year	Sales	Location
010	01	00	000	2022		St Helens	010	02	00	000	2022		Scappoose
010	03	00	000	2022		Vernonia	010	03	03	000	2022		Vernonia
010	04	00	000	2022		Rainier	010	05	00	000	2022		Clatskanie
010	06	00	000	2022		Rural St Helens	010	06	01	000	2022		Columbia City

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	123
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	67,952	100.00%	67,952	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 Class 010

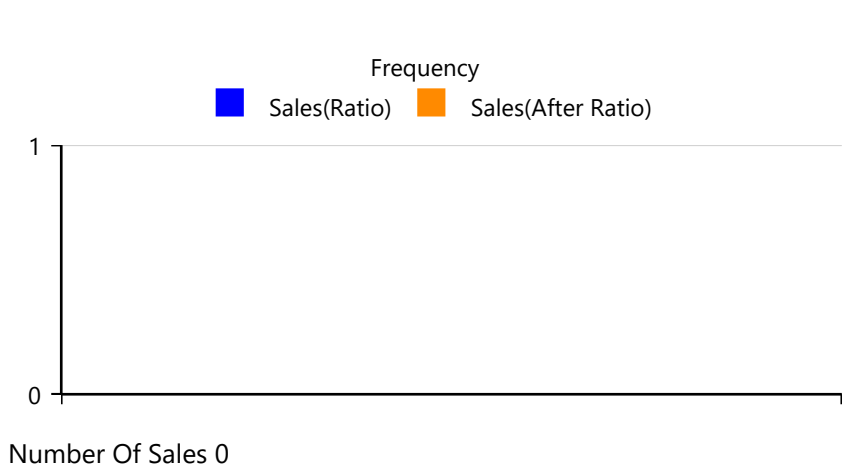
Odd Lot – Unbuildable, Zoned Residential

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.

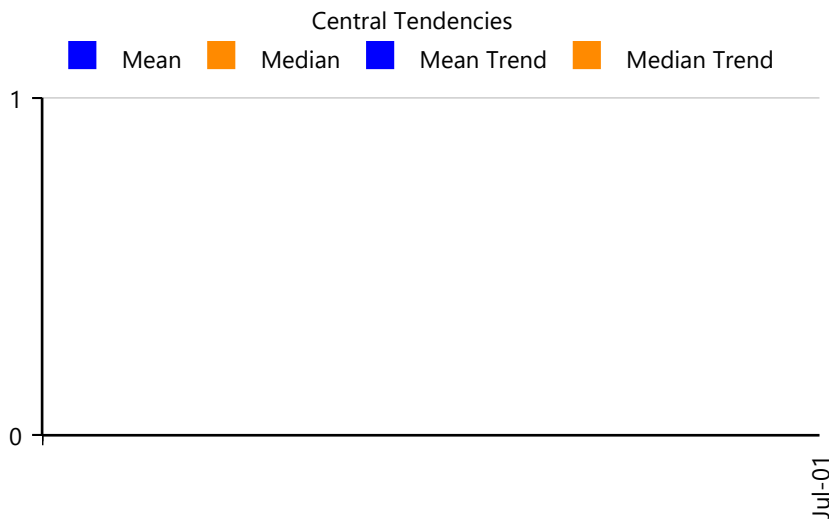
Performance History

	2022
COD	-
PRD	-

COLUMBIA County 2022 Ratio Study



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



Month	Mean	Median	Sales
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COLUMBIA County 2022 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	2022		St Helens	020	02	00	000	2022		Scappoose
020	03	00	000	2022		Vernonia	020	04	00	000	2022		Rainier
020	05	00	000	2022		Clatskanie							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	12
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	5,000	100.00%	5,000	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
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Overall Adjustment Factor	100
Land Adjustment Factor	100
OSD Adjustment Factor	100
Improvement Adjustment Factor	100
Farm Improvement Factor	100

After Ratio	100
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Explanation

RMV Class 020

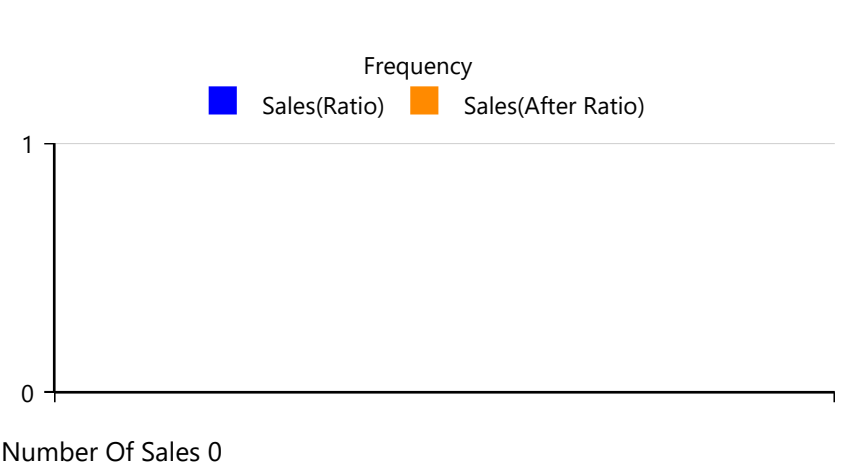
Odd Lot – Unbuildable, Zoned Commercial

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.

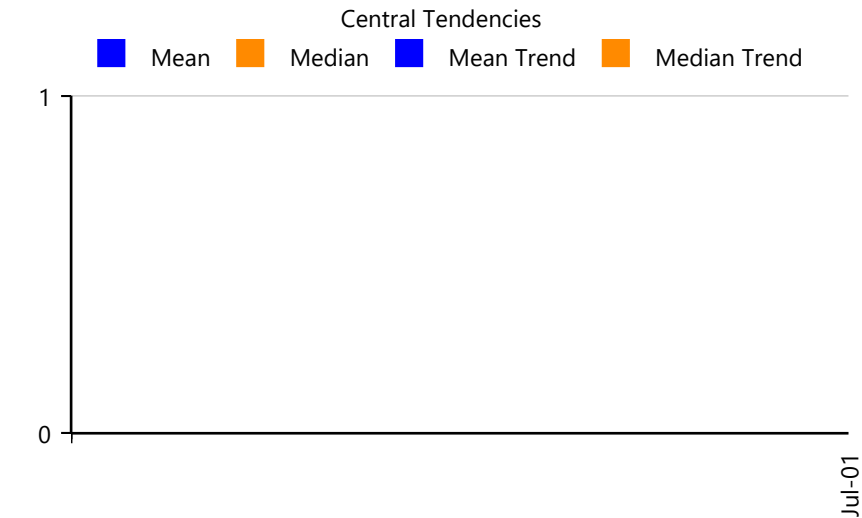
Performance History

	2022
COD	-
PRD	-

COLUMBIA County 2022 Ratio Study



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



Month	Mean	Median	Sales
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COLUMBIA County 2022 Ratio Study

Study Definition

RMV				App	# of		RMV				App	# of	
Class	MA	SA	NH	Year	Sales	Location	Class	MA	SA	NH	Year	Sales	Location
030	01	00	000	2022		St Helens	030	03	00	000	2022		Vernonia
030	04	00	000	2022		Rainier	030	05	00	000	2022		Clatskanie
030	06	00	000	2022		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
RMV Adjustment	100

Before Ratio	100
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Overall Adjustment Factor	100
Land Adjustment Factor	100
OSD Adjustment Factor	100
Improvement Adjustment Factor	100
Farm Improvement Factor	100

After Ratio	100
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Explanation

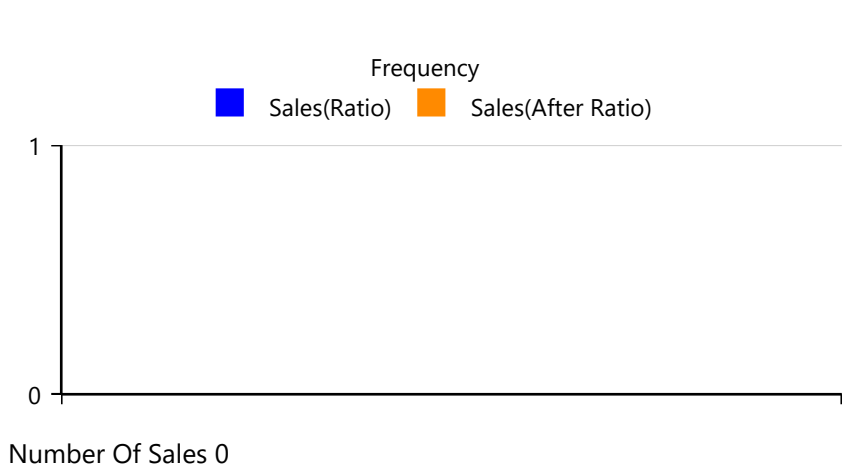
RMV Class 030
Odd Lot – Unbuildable, Zoned Industrial

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

	2022
COD	-
PRD	-

COLUMBIA County 2022 Ratio Study



Sales (Ratio) Sales (After Ratio)

Median

AD

COD

Mean

SD

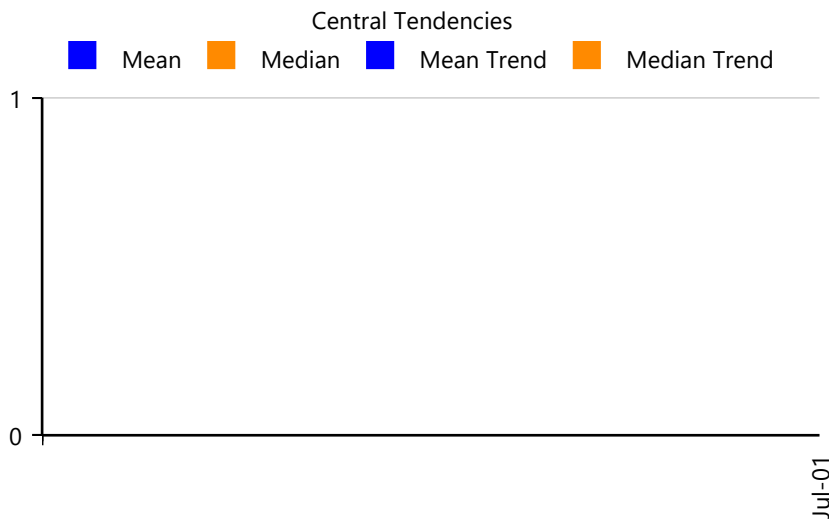
COV

Wtd Mean

GeoMean

PRD

95% Confidence



Month Mean Median Sales

COLUMBIA County 2022 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	2022		Scappoose	040	02	21	000	2022		Scappoose
040	03	00	000	2022		Vernonia	040	03	21	000	2022		
040	04	00	000	2022		Rainier	040	04	41	000	2022		Rainier
040	04	42	000	2022		Rainier	040	05	00	000	2022		Clatskanie
040	06	00	000	2022		Rural St Helens	040	06	61	000	2022		Rural St Helens
040	06	62	000	2022		Rural St Helens							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	148
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	313,960	100.00%	313,960	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
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 Class 040

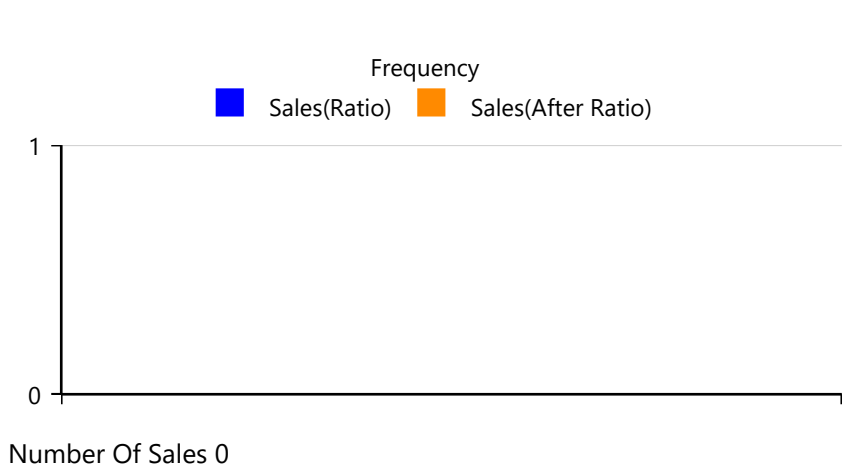
Odd Lot – Unbuildable, zoning not significant

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.

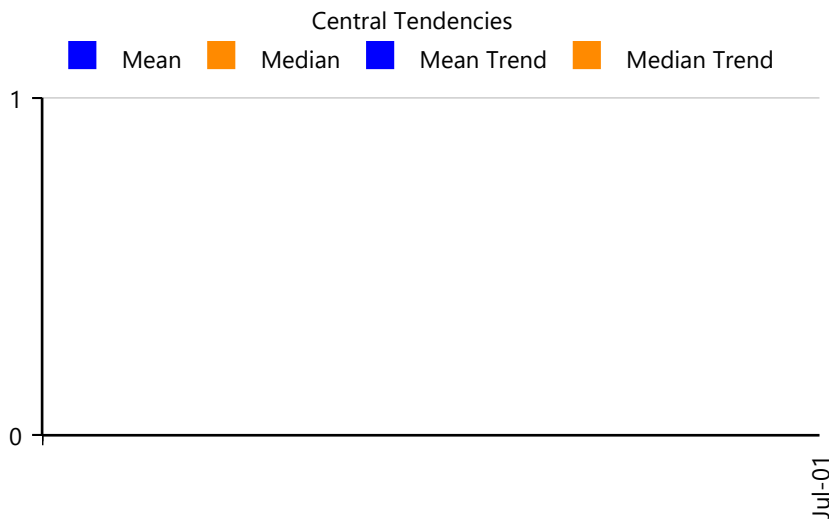
Performance History

	2022
COD	-
PRD	-

COLUMBIA County 2022 Ratio Study



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



Month	Mean	Median	Sales
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RESIDENTIAL PROPERTY

MAINTENANCE AREA 1

CITY OF ST. HELENS

COLUMBIA County 2022 Ratio Study

Study Definition

RMV	MA	SA	NH	App	# of		RMV	MA	SA	NH	App	# of	
Class				Year	Sales	Location	Class				Year	Sales	Location
100	01	00	000	2022	42	St Helens							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	42
Population - Number of Accounts	190
Sales as a percentage of the Population	22.11%

<i>Prior Year Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	26,347,753	100.00%	29,509,483	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	16

Before Ratio	89
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Overall Adjustment Factor	112
Land Adjustment Factor	112
OSD Adjustment Factor	100
Improvement Adjustment Factor	100
Farm Improvement Factor	100

After Ratio	100
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Explanation

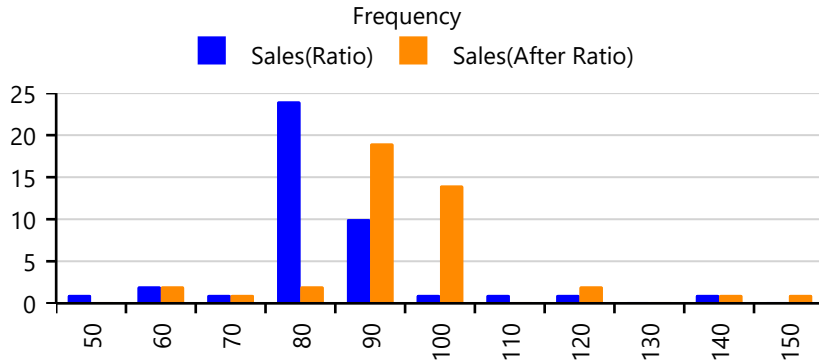
RMV Class 100, SA 00
Unimproved land, City of St. Helens

For this analysis of vacant land located in the City of St. Helens, 42 sales were found which represents 22.11% of the total population of accounts. The annual time adjustment of 16% was applied to the array. After adjusting for time, the Median and Mean both returned an indicator of 89. The Median was selected and applied which resulted in a Land Adjustment Factor of 112.

Performance History

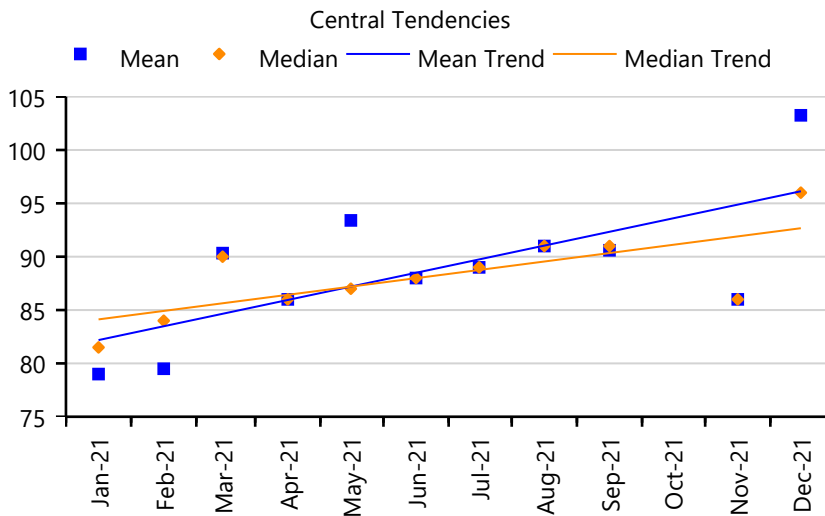
	2022	2021	2020	2019	2018
COD	8.42	12.90	18.52	18.78	16.54
PRD	1.02	1.16	1.03	1.10	1.01

COLUMBIA County 2022 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	89	99
AD	7.45	8.29
COD	8.42	8.37
Mean	89	100
SD	13.76	15.41
COV	15.45	15.45
Wtd Mean	87	97
GeoMean	88	99
PRD	1.02	1.02
95% Confidence	4.16	4.66

Number Of Sales 42



Month	Mean	Median	Sales
Jan-21	79	82	4
Feb-21	80	84	4
Mar-21	90	90	3
Apr-21	86	86	3
May-21	93	87	5
Jun-21	88	88	2
Jul-21	89	89	9
Aug-21	91	91	2
Sep-21	91	91	5
Nov-21	86	86	1
Dec-21	103	96	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
01	00	000	100		30	4N1W06D A 07016	2021-1692	0.15	78,320	0	78,320	137,148	Feb-21	1	57
01	00	000	100		33	4N1W06D A 07001	2021-1170	0.17	83,530	0	83,530	137,832	Jan-21	2	61
01	00	000	100		33	4N1W06D A 07014	2021-10445	0.17	83,030	0	83,030	121,095	Sep-21	3	69
01	00	000	100		30	5N1W32D B 00149	2021-5801	0.33	163,340	0	163,340	209,912	May-21	4	78

COLUMBIA County 2022 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		30	4N1W05BC 07529	2021-776	0.46	304,170	0	304,170	380,919	Jan-21	5	80
01	00	000	100		30	5N1W32D B 00106	2021-13757	0.17	81,710	0	81,710	101,050	Dec-21	6	81
01	00	000	100		33	5N1W32D B 00148	2021-983	0.16	80,920	0	80,920	97,708	Jan-21	7	83
01	00	000	100		30	5N1W32D B 00130	2021-13873	0.69	333,420	0	333,420	403,000	Dec-21	8	83
01	00	000	100		33	5N1W32D B 00123	2021-2156	0.16	81,370	0	81,370	97,113	Feb-21	9	84
01	00	000	100		30	4N1W05BC 07521	2021-1819	0.12	76,310	0	76,310	91,184	Feb-21	10	84
01	00	000	100		30	5N1W32D B 00108	2021-3298	0.66	326,910	0	326,910	383,214	Mar-21	11	85
01	00	000	100		30	4N1W05BC 07523	2021-5101	0.12	76,280	0	76,280	89,016	Apr-21	12	86
01	00	000	100		30	4N1W05BC 07524	2021-5018	0.13	76,700	0	76,700	89,016	Apr-21	13	86
01	00	000	100		30	4N1W05BC 07522	2021-4869	0.12	76,160	0	76,160	89,016	Apr-21	14	86
01	00	000	100		30	4N1W05BC 07526	2021-6466	0.12	76,100	0	76,100	87,992	May-21	15	86
01	00	000	100		33	4N1W03BB 15800	2021-13367	0.53	388,880	0	388,880	452,610	Nov-21	16	86
01	00	000	100		30	4N1W05BC 07525	2021-6175	0.13	76,880	0	76,880	87,992	May-21	17	87
01	00	000	100		30	5N1W32D B 00104	2021-6619	0.33	163,440	0	163,440	186,388	May-21	18	88
01	00	000	100		30	4N1W05BC 07515	2021-7440	0.12	76,140	0	76,140	86,944	Jun-21	19	88
01	00	000	100		30	4N1W05BC 07539	2021-7315	0.13	76,780	0	76,780	86,944	Jun-21	20	88
01	00	000	100		30	4N1W05BC 07527	2021-8507	0.11	76,040	0	76,040	86,000	Jul-21	21	88
01	00	000	100		30	4N1W05BC 07517	2021-8550	0.12	76,320	0	76,320	86,000	Jul-21	22	89
01	00	000	100		30	4N1W05BC 07538	2021-8418	0.12	76,110	0	76,110	86,000	Jul-21	23	89
01	00	000	100		33	4N1W05BC 07543	2021-8635	0.12	76,190	0	76,190	86,000	Jul-21	24	89
01	00	000	100		30	4N1W05BC 07518	2021-8342	0.13	76,850	0	76,850	86,000	Jul-21	25	89
01	00	000	100		30	4N1W05BC 07542	2021-9266	0.12	76,300	0	76,300	85,544	Jul-21	26	89
01	00	000	100		30	4N1W05BC 07513	2021-9662	0.12	76,370	0	76,370	85,544	Jul-21	27	89
01	00	000	100		30	4N1W05BC 07514	2021-8870	0.12	76,090	0	76,090	85,544	Jul-21	28	89
01	00	000	100		33	4N1W05BC 07520	2021-2784	0.17	81,510	0	81,510	90,488	Mar-21	29	90
01	00	000	100		30	4N1W05BC 07537	2021-8569	0.14	77,260	0	77,260	86,000	Jul-21	30	90

COLUMBIA County 2022 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		30	4N1W05BC 07519	2021-10013	0.14	77,280	0	77,280	85,192	Aug-21	31	91
01	00	000	100		30	4N1W05BC 07544	2021-9328	0.14	77,560	0	77,560	85,192	Aug-21	32	91
01	00	000	100		30	4N1W05BC 07541	2021-10831	0.12	76,350	0	76,350	83,960	Sep-21	33	91
01	00	000	100		30	4N1W05BC 07512	2021-10974	0.11	76,040	0	76,040	83,960	Sep-21	34	91
01	00	000	100		30	4N1W05BC 07540	2021-10771	0.12	76,340	0	76,340	83,960	Sep-21	35	91
01	00	000	100		33	5N1W32D C 00903	2021-588	1.80	846,050	0	846,050	923,760	Jan-21	36	92
01	00	000	100		33	5N1W32D B 00135	2021-1736	0.21	89,960	0	89,960	97,147	Feb-21	37	93
01	00	000	100		30	5N1W32D B 00142	2021-3146	0.32	161,840	0	161,840	169,065	Mar-21	38	96
01	00	000	100		30	5N1W32D C 01500	2021-13467	0.28	154,700	0	154,700	141,904	Dec-21	39	109
01	00	000	100		33	4N1W04A D 02904	2021-11377	0.13	46,250	0	46,250	41,684	Sep-21	40	111
01	00	000	100		30	4N1W04D A 13601	2021-6269	0.13	77,080	0	77,080	60,451	May-21	41	128
01	00	000	100		33	4N1W04D A 01201	2021-14372	0.13	77,080	0	77,080	55,050	Dec-21	42	140

COLUMBIA County 2022 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	2022	359	St Helens							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 359

Population - Number of Accounts 4054

Sales as a percentage of the Population 8.86%

Prior Year Population Values

	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	350,143,060	26.50%	392,160,227	25.77%
OSD RMV	135,992,260	10.29%	135,992,260	8.94%
Improvement RMV	829,886,664	62.82%	987,565,130	64.89%
Farm Improvement RMV	5,103,210	0.39%	6,072,820	0.40%

Selected Ratio From Sales 87

Time Trend Adjustment 16

Before Ratio 87

Overall Adjustment Factor 115

Land Adjustment Factor 112

OSD Adjustment Factor 100

Improvement Adjustment Factor 119

Farm Improvement Factor 119

After Ratio 100

Explanation

RMV Class 101: SA 00

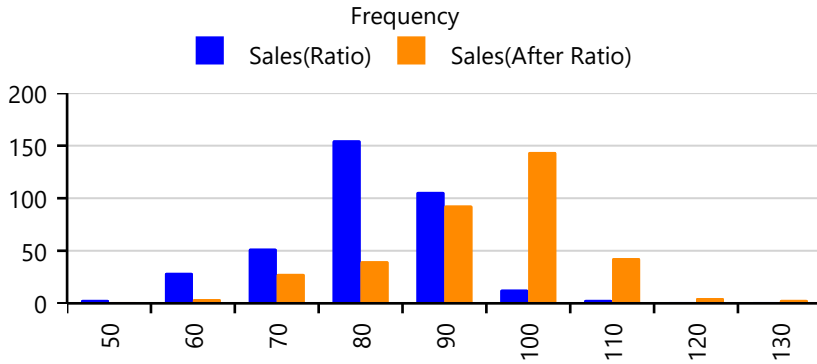
Improved property, City of St. Helens

After applying the annual time adjustment of 16% to the sales array, the Median of 87 was selected and applied. This returned an Overall Adjustment of 115 for this grouping of residential properties located in the City of St. Helens.

Performance History

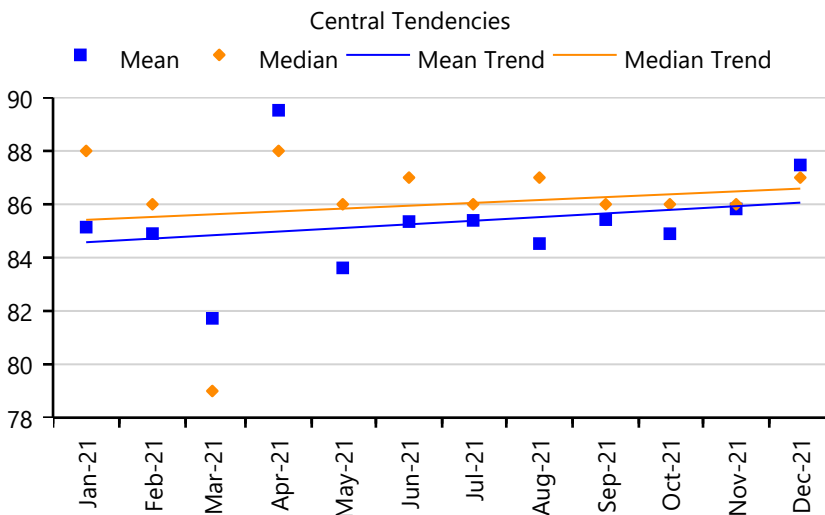
	2022	2021	2020	2019	2018
COD	8.17	10.56	11.66	11.65	10.50
PRD	0.99	1.00	0.99	1.00	0.99

COLUMBIA County 2022 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	87	100
AD	7.11	8.62
COD	8.17	8.62
Mean	85	98
SD	9.48	11.47
COV	11.11	11.65
Wtd Mean	86	99
GeoMean	85	98
PRD	.99	.99
95% Confidence	.98	1.19

Number Of Sales 359



Month	Mean	Median	Sales
Jan-21	85	88	14
Feb-21	85	86	20
Mar-21	82	79	29
Apr-21	90	88	21
May-21	84	86	26
Jun-21	85	87	37
Jul-21	85	86	53
Aug-21	85	87	38
Sep-21	85	86	33
Oct-21	85	86	29
Nov-21	86	86	23
Dec-21	87	87	36

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	121	33	4N1W04A D 07101	2021-9509	0.13	111,550	50,470	162,020	276,068	Aug-21	1	59
01	00	000	101	132	33	4N1W04B D 03600	2021-9764	0.11	110,640	122,060	232,700	397,350	Aug-21	2	59
01	00	000	101	131	33	4N1W04D B 02800	2021-6462	0.13	111,680	86,730	198,410	329,580	May-21	3	60
01	00	000	101	131	33	4N1W04C A 02000	2021-4079	0.15	113,190	112,210	225,400	364,325	Mar-21	4	62
01	00	000	101	131	33	4N1W04D A 10900	2021-12809	0.13	111,680	65,630	177,310	286,636	Nov-21	5	62

COLUMBIA County 2022 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	135	33	5N1W33D D 08700	2021-6387	0.13	111,680	115,470	227,150	357,720	May-21	6	63
01	00	000	101	131	33	4N1W04A D 03200	2021-9690	0.13	111,550	105,620	217,170	344,533	Aug-21	7	63
01	00	000	101	135	33	5N1W34CB 05700	2021-11809	0.13	111,680	97,800	209,480	332,524	Oct-21	8	63
01	00	000	101	131	33	4N1W08BA 01200	2021-5961	0.17	115,750	136,740	252,490	394,501	May-21	9	64
01	00	000	101	131	30	4N1W04A D 03403	2021-11470	0.13	111,680	125,290	236,970	373,072	Sep-21	10	64
01	00	000	101	133	33	5N1W33D D 01200	2021-1227	0.13	111,680	106,810	218,490	334,471	Jan-21	11	65
01	00	000	101	132	33	4N1W04A A 04300	2021-9369	0.13	111,680	109,370	221,050	340,768	Aug-21	12	65
01	00	000	101	136	33	4N1W03BB 05600	2021-2826	0.11	110,640	165,770	276,410	418,174	Mar-21	13	66
01	00	000	101	132	33	5N1W34CC 07400	2021-7665	0.16	115,320	153,240	268,560	409,838	Jun-21	14	66
01	00	000	101	131	33	5N1W33D D 06600	2021-7483	0.10	109,620	90,870	200,490	303,576	Jun-21	15	66
01	00	000	101	131	33	4N1W05C D 01210	2021-8193	0.14	112,170	152,950	265,120	403,950	Jul-21	16	66
01	00	000	101	121	33	4N1W03BC 03500	2021-8412	0.10	109,980	62,970	172,950	263,155	Jul-21	17	66
01	00	000	101	136	33	5N1W34CC 07100	2021-8563	0.13	111,680	120,150	231,830	352,787	Jul-21	18	66
01	00	000	101	131	33	4N1W05A C 03500	2021-6989	0.16	115,610	128,490	244,100	366,122	Jun-21	19	67
01	00	000	101	122	33	5N1W34CC 07000	2021-10949	0.13	111,680	65,460	177,140	266,014	Sep-21	20	67
01	00	000	101	135	33	4N1W05A C 08200	2021-13280	0.20	122,810	167,950	290,760	435,490	Nov-21	21	67
01	00	000	101	131	33	4N1W04C A 10001	2021-4364	0.11	110,640	93,030	203,670	300,001	Mar-21	22	68
01	00	000	101	131	33	4N1W05D A 06000	2021-5468	0.16	114,890	149,420	264,310	387,730	Apr-21	23	68
01	00	000	101	133	33	4N1W04D C 01600	2021-6267	0.13	111,680	81,820	193,500	285,870	May-21	24	68
01	00	000	101	131	33	4N1W05D A 02700	2021-6475	0.17	116,600	102,670	219,270	323,586	May-21	25	68
01	00	000	101	132	33	5N1W34CB 03700	2021-9007	0.13	111,680	97,070	208,750	306,211	Jul-21	26	68
01	00	000	101	131	33	4N1W04A D 02500	2021-13745	0.20	122,630	124,310	246,940	363,456	Dec-21	27	68
01	00	000	101	131	33	4N1W04A D 01600	2021-4049	0.17	115,800	108,560	224,360	325,206	Mar-21	28	69
01	00	000	101	135	33	4N1W04CB 08600	2021-6997	0.12	110,650	118,960	229,610	332,267	Jun-21	29	69
01	00	000	101	131	33	4N1W04A A 02100	2021-8751	0.13	111,680	126,730	238,410	344,434	Jul-21	30	69
01	00	000	101	131	33	4N1W04A D 03104	2021-10612	0.11	110,320	159,550	269,870	393,750	Sep-21	31	69

COLUMBIA County 2022 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	4N1W05CB 01200	2021-666	0.20	122,680	154,980	277,660	398,695	Jan-21	32	70
01	00	000	101	131	33	5N1W33D A 01405	2021-3782	0.13	111,680	145,120	256,800	360,384	Mar-21	33	71
01	00	000	101	131	33	4N1W04C A 19800	2021-5251	0.11	110,570	109,530	220,100	310,184	Apr-21	34	71
01	00	000	101	131	33	4N1W04D A 08400	2021-7395	0.22	99,730	104,230	203,960	286,160	May-21	35	71
01	00	000	101	131	33	4N1W03CB 05301	2021-7371	0.13	111,680	162,390	274,070	387,908	Jun-21	36	71
01	00	000	101	141	33	4N1W04D B 06100	2021-8151	0.13	111,680	199,070	310,750	436,941	Jul-21	37	71
01	00	000	101	131	30	4N1W03BB 03200	2021-10714	0.13	111,680	66,230	177,910	252,000	Sep-21	38	71
01	00	000	101	131	33	5N1W33D C 07001	2021-12437	0.11	110,640	144,610	255,250	359,835	Oct-21	39	71
01	00	000	101	133	33	5N1W33D C 11100	2021-1447	0.13	111,680	139,760	251,440	349,599	Feb-21	40	72
01	00	000	101	131	33	5N1W33D A 01200	2021-2804	0.13	111,680	143,380	255,060	356,706	Mar-21	41	72
01	00	000	101	131	33	4N1W04A D 03405	2021-3789	0.13	111,680	134,480	246,160	343,095	Mar-21	42	72
01	00	000	101	131	30	4N1W05D A 10700	2021-9450	0.28	137,670	129,350	267,020	371,945	Aug-21	43	72
01	00	000	101	131	33	5N1W34CB 01505	2021-1258	0.18	119,450	137,050	256,500	349,652	Feb-21	44	73
01	00	000	101	131	33	4N1W04D D 07100	2021-2794	0.13	111,680	135,940	247,620	339,720	Mar-21	45	73
01	00	000	101	131	33	4N1W04C A 04900	2021-3106	0.20	122,000	85,790	207,790	284,710	Mar-21	46	73
01	00	000	101	131	33	4N1W04A D 03101	2021-8168	0.12	110,860	198,300	309,160	421,278	Jul-21	47	73
01	00	000	101	131	33	4N1W05D A 03001	2021-11360	0.16	115,490	159,940	275,430	376,018	Sep-21	48	73
01	00	000	101	121	30	4N1W04A A 02200	2021-562	0.13	111,680	64,990	176,670	239,704	Jan-21	49	74
01	00	000	101	133	33	4N1W04CB 13400	2021-2806	0.26	134,360	133,340	267,700	360,661	Mar-21	50	74
01	00	000	101	131	30	4N1W04C A 05600	2021-3266	0.13	111,520	110,430	221,950	301,822	Mar-21	51	74
01	00	000	101	131	33	4N1W05D A 12200	2021-12102	0.11	110,080	141,870	251,950	342,320	Oct-21	52	74
01	00	000	101	131	33	4N1W05C D 01212	2021-13185	0.11	110,640	157,970	268,610	363,248	Nov-21	53	74
01	00	000	101	131	33	4N1W05C D 01215	2021-1995	0.11	110,640	171,260	281,900	375,870	Feb-21	54	75
01	00	000	101	141	33	4N1W05BC 00200	2021-8228	0.17	116,310	220,720	337,030	447,578	Jul-21	55	75
01	00	000	101	133	33	4N1W05B D 09000	2021-13198	0.27	135,360	150,990	286,350	383,700	Nov-21	56	75
01	00	000	101	132	33	4N1W04A A 01900	2021-13817	0.13	111,680	170,860	282,540	378,788	Dec-21	57	75

COLUMBIA County 2022 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	30	4N1W05B D 09123	2021-5695	0.12	110,750	272,600	383,350	502,991	May-21	58	76
01	00	000	101	131	30	4N1W04D D 08400	2021-10299	0.13	111,680	133,070	244,750	324,113	Sep-21	59	76
01	00	000	101	131	33	4N1W04D D 00200	2021-10816	0.13	111,680	163,520	275,200	363,022	Sep-21	60	76
01	00	000	101	131	33	4N1W04A A 05800	2021-11033	0.25	131,640	170,920	302,560	395,577	Sep-21	61	76
01	00	000	101	141	33	5N1W34CB 01502	2021-13514	0.34	147,360	233,050	380,410	497,950	Nov-21	62	76
01	00	000	101	131	33	5N1W33D C 01900	2021-1987	0.21	124,830	172,590	297,420	383,978	Feb-21	63	77
01	00	000	101	131	33	5N1W33D D 08900	2021-3027	0.13	111,680	145,430	257,110	332,760	Mar-21	64	77
01	00	000	101	131	33	4N1W04D C 09300	2021-8441	0.13	111,680	127,650	239,330	310,262	Jul-21	65	77
01	00	000	101	141	33	4N1W05BA 03909	2021-9465	0.18	119,670	266,580	386,250	504,783	Aug-21	66	77
01	00	000	101	136	33	4N1W05A C 07700	2021-12273	0.13	111,290	197,420	308,710	399,036	Oct-21	67	77
01	00	000	101	144	33	4N1W03B D 00900	2021-12526	0.13	197,070	379,730	576,800	750,805	Oct-21	68	77
01	00	000	101	135	33	4N1W04BC 01900	2021-2593	0.11	110,640	173,280	283,920	365,376	Mar-21	69	78
01	00	000	101	143	33	4N1W06D C 06600	2021-6995	0.14	112,310	250,160	362,470	461,906	Jun-21	70	78
01	00	000	101	141	33	4N1W05A D 08300	2021-7188	0.20	122,170	196,910	319,080	408,975	Jun-21	71	78
01	00	000	101	131	33	4N1W08AB 04400	2021-9153	0.21	125,290	127,530	252,820	325,069	Aug-21	72	78
01	00	000	101	131	33	5N1W33D D 08601	2021-10327	0.13	111,680	139,860	251,540	324,434	Aug-21	73	78
01	00	000	101	136	33	4N1W05D A 04000	2021-12219	0.18	118,240	200,210	318,450	409,551	Oct-21	74	78
01	00	000	101	141	33	5N1W32D C 00905	2021-14093	0.17	117,670	310,910	428,580	551,031	Dec-21	75	78
01	00	000	101	141	33	4N1W05CC 01812	2021-1777	0.16	115,870	216,790	332,660	419,114	Feb-21	76	79
01	00	000	101	141	33	4N1W04BB 01900	2021-2606	0.18	118,990	227,030	346,020	436,321	Mar-21	77	79
01	00	000	101	144	33	4N1W03BB 13900	2021-4347	0.14	111,810	268,500	380,310	484,272	Mar-21	78	79
01	00	000	101	143	33	4N1W04D A 06000	2021-7249	0.13	111,680	193,510	305,190	388,674	Jun-21	79	79
01	00	000	101	132	33	4N1W03CB 00500	2021-8604	0.13	111,680	189,420	301,100	382,811	Jul-21	80	79
01	00	000	101	143	33	4N1W06D C 02300	2021-8628	0.19	121,530	259,250	380,780	482,175	Jul-21	81	79
01	00	000	101	141	33	4N1W05BC 04900	2021-9586	0.13	111,870	239,490	351,360	446,124	Aug-21	82	79
01	00	000	101	131	33	5N1W33D C 09400	2021-10647	0.11	110,640	151,670	262,310	330,593	Sep-21	83	79

COLUMBIA County 2022 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	141	33	4N1W05AB 02500	2021-6051	0.18	119,450	194,860	314,310	391,565	May-21	84	80
01	00	000	101	143	33	4N1W05B D 09121	2021-7798	0.12	110,680	278,980	389,660	485,335	May-21	85	80
01	00	000	101	141	33	4N1W05A C 00700	2021-7973	0.18	118,400	200,610	319,010	399,074	Jun-21	86	80
01	00	000	101	131	33	4N1W04CB 08500	2021-8257	0.12	110,700	164,050	274,750	344,020	Jul-21	87	80
01	00	000	101	141	33	4N1W08BC 05100	2021-9285	0.20	122,410	243,200	365,610	454,883	Aug-21	88	80
01	00	000	101	143	33	5N1W32D C 01400	2021-11035	0.14	111,950	260,250	372,200	465,114	Sep-21	89	80
01	00	000	101	131	33	4N1W04C D 01300	2021-11362	0.39	133,550	120,850	254,400	319,771	Sep-21	90	80
01	00	000	101	136	33	4N1W04D B 07800	2021-12163	0.14	112,080	196,590	308,670	384,787	Oct-21	91	80
01	00	000	101	141	30	4N1W05A C 01400	2021-12497	0.20	122,900	192,460	315,360	395,346	Nov-21	92	80
01	00	000	101	131	33	4N1W05D A 05700	2021-13931	0.22	126,880	118,300	245,180	307,410	Dec-21	93	80
01	00	000	101	141	33	4N1W06A D 04500	2021-8397	0.16	115,430	228,700	344,130	424,625	Jul-21	94	81
01	00	000	101	141	33	4N1W05C A 00506	2021-8796	0.16	114,110	216,490	330,600	410,193	Jul-21	95	81
01	00	000	101	141	33	4N1W05A C 06500	2021-8753	0.16	114,890	232,970	347,860	428,400	Jul-21	96	81
01	00	000	101	142	33	4N1W03BB 14300	2021-8793	0.27	137,160	209,550	346,710	427,880	Jul-21	97	81
01	00	000	101	141	33	5N1W33D A 01412	2021-8975	0.18	119,020	193,390	312,410	384,768	Jul-21	98	81
01	00	000	101	141	33	4N1W05BC 07541	2021-10837	0.12	110,950	246,810	357,760	444,344	Aug-21	99	81
01	00	000	101	136	33	5N1W34CC 03800	2021-12451	0.13	111,680	202,310	313,990	385,538	Oct-21	100	81
01	00	000	101	131	33	4N1W04D D 05200	2021-2257	0.13	111,680	129,480	241,160	293,165	Feb-21	101	82
01	00	000	101	143	33	4N1W04A A 05407	2021-7257	0.45	94,130	206,030	300,160	364,212	Jun-21	102	82
01	00	000	101	141	33	4N1W05B D 04200	2021-7868	0.11	111,140	223,000	334,140	405,750	Jun-21	103	82
01	00	000	101	141	33	4N1W05AB 01030	2021-8154	0.17	117,570	223,030	340,600	415,030	Jul-21	104	82
01	00	000	101	143	33	4N1W05BC 04600	2021-8281	0.12	111,620	257,060	368,680	447,204	Jul-21	105	82
01	00	000	101	141	33	4N1W05BC 07544	2021-9329	0.14	112,160	258,110	370,270	449,450	Aug-21	106	82
01	00	000	101	133	33	4N1W04A D 03100	2021-9402	0.13	111,550	96,390	207,940	254,081	Aug-21	107	82
01	00	000	101	136	33	4N1W04A C 09200	2021-11062	0.13	111,550	178,550	290,100	355,368	Sep-21	108	82
01	00	000	101	141	33	5N1W32D C 00109	2021-11893	0.16	115,490	265,250	380,740	465,795	Oct-21	109	82

COLUMBIA County 2022 Ratio Study

Included Sales

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01	00	000	101	141	33	5N1W33D D 09202	2021-2278	0.14	112,000	222,400	334,400	403,245	Feb-21	110	83
01	00	000	101	141	33	4N1W05B D 09131	2021-4681	0.13	111,260	248,170	359,430	433,562	Mar-21	111	83
01	00	000	101	141	33	4N1W05B D 03200	2021-5046	0.14	112,070	216,400	328,470	394,370	Apr-21	112	83
01	00	000	101	141	33	4N1W05B D 09122	2021-7492	0.12	110,720	235,200	345,920	415,099	May-21	113	83
01	00	000	101	143	33	4N1W05BC 06300	2021-6541	0.12	111,330	256,040	367,370	444,245	May-21	114	83
01	00	000	101	141	33	4N1W05A A 07900	2021-7568	0.17	116,010	210,790	326,800	395,879	Jun-21	115	83
01	00	000	101	135	33	4N1W05CB 02100	2021-8276	0.66	178,860	177,910	356,770	429,085	Jul-21	116	83
01	00	000	101	131	33	4N1W08BA 00800	2021-8988	0.27	136,300	102,900	239,200	288,333	Jul-21	117	83
01	00	000	101	143	33	4N1W06D D 04200	2021-9830	0.13	112,170	266,180	378,350	455,456	Aug-21	118	83
01	00	000	101	141	30	5N1W32D C 00114	2021-10200	0.17	116,300	283,470	399,770	479,525	Aug-21	119	83
01	00	000	101	141	33	4N1W05B D 05800	2021-11134	0.12	111,160	232,750	343,910	415,119	Sep-21	120	83
01	00	000	101	141	33	4N1W06D A 00500	2021-11583	0.22	127,460	252,880	380,340	456,984	Oct-21	121	83
01	00	000	101	141	33	4N1W05BA 03905	2021-2244	0.15	112,500	247,280	359,780	427,249	Feb-21	122	84
01	00	000	101	143	33	4N1W05BA 03919	2021-4353	0.14	111,810	269,180	380,990	452,520	Apr-21	123	84
01	00	000	101	125	33	5N1W33D C 05300	2021-4177	0.25	187,980	83,800	271,780	324,713	Apr-21	124	84
01	00	000	101	143	33	4N1W08BA 02900	2021-6066	0.14	112,120	241,880	354,000	421,553	May-21	125	84
01	00	000	101	143	33	4N1W05CB 05400	2021-7323	0.20	123,740	272,530	396,270	472,584	Jun-21	126	84
01	00	000	101	143	33	4N1W05BC 07511	2021-7548	0.11	110,640	334,500	445,140	526,904	Jun-21	127	84
01	00	000	101	143	33	4N1W05C A 00117	2021-8038	0.13	111,720	271,470	383,190	458,363	Jul-21	128	84
01	00	000	101	143	33	4N1W05B D 09112	2021-8157	0.11	110,640	324,710	435,350	517,056	Jul-21	129	84
01	00	000	101	141	33	4N1W05B D 05300	2021-8977	0.13	112,020	240,470	352,490	417,744	Jul-21	130	84
01	00	000	101	143	33	4N1W05B D 01012	2021-10971	0.12	111,230	247,370	358,600	425,099	Sep-21	131	84
01	00	000	101	141	33	5N1W33A D 02000	2021-11078	0.37	150,750	315,510	466,260	555,045	Sep-21	132	84
01	00	000	101	143	33	5N1W32D B 00145	2022-93	0.21	125,000	407,500	532,500	631,791	Dec-21	133	84
01	00	000	101	141	33	4N1W05B D 01018	2022-65	0.12	110,700	225,620	336,320	400,160	Dec-21	134	84
01	00	000	101	141	33	4N1W05B D 09129	2021-836	0.13	111,470	231,600	343,070	403,243	Jan-21	135	85

COLUMBIA County 2022 Ratio Study

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01	00	000	101	143	33	4N1W05A A 05600	2021-1763	0.15	112,530	273,220	385,750	452,748	Feb-21	136	85
01	00	000	101	143	33	4N1W05BA 03901	2021-2061	0.21	124,520	262,730	387,250	455,350	Feb-21	137	85
01	00	000	101	143	33	4N1W05AB 01027	2021-7228	0.21	125,500	255,700	381,200	447,925	Jun-21	138	85
01	00	000	101	141	33	4N1W04C A 02900	2021-7812	0.21	125,530	212,480	338,010	399,258	Jun-21	139	85
01	00	000	101	141	33	4N1W05BC 07543	2021-8651	0.12	110,790	246,810	357,600	419,358	Jul-21	140	85
01	00	000	101	141	33	4N1W05A C 04700	2021-8815	0.28	137,370	190,810	328,180	385,092	Jul-21	141	85
01	00	000	101	143	33	4N1W06D C 04100	2021-9519	0.12	111,670	308,720	420,390	494,342	Aug-21	142	85
01	00	000	101	143	33	4N1W04BB 03123	2021-9685	0.08	107,670	235,850	343,520	403,378	Aug-21	143	85
01	00	000	101	133	33	5N1W34CB 05600	2021-9984	0.13	111,680	209,700	321,380	379,140	Aug-21	144	85
01	00	000	101	141	30	4N1W05A A 07800	2021-11236	0.18	118,240	184,200	302,440	355,198	Sep-21	145	85
01	00	000	101	143	33	4N1W05BA 03935	2021-11589	0.13	111,500	276,840	388,340	456,984	Oct-21	146	85
01	00	000	101	136	33	4N1W05B D 08400	2021-12375	0.31	143,170	193,460	336,630	398,352	Oct-21	147	85
01	00	000	101	143	33	4N1W04BB 03136	2021-12278	0.11	110,210	281,930	392,140	463,892	Oct-21	148	85
01	00	000	101	143	33	4N1W04BB 03139	2021-12745	0.08	107,670	252,820	360,490	425,859	Nov-21	149	85
01	00	000	101	143	33	4N1W04BB 03138	2021-12739	0.08	107,670	252,820	360,490	424,733	Nov-21	150	85
01	00	000	101	143	33	4N1W04BB 03165	2021-13040	0.08	107,050	252,820	359,870	423,281	Nov-21	151	85
01	00	000	101	143	33	4N1W05AB 01007	2021-13335	0.13	111,730	231,720	343,450	405,800	Nov-21	152	85
01	00	000	101	143	33	4N1W04BB 03119	2021-13871	0.12	111,140	278,780	389,920	459,368	Dec-21	153	85
01	00	000	101	143	33	4N1W06D A 06400	2021-13899	0.16	115,600	270,820	386,420	453,375	Dec-21	154	85
01	00	000	101	143	33	4N1W04BB 03157	2021-14295	0.08	107,050	235,850	342,900	401,560	Dec-21	155	85
01	00	000	101	143	33	4N1W04BB 03152	2021-14380	0.10	109,760	252,820	362,580	426,557	Dec-21	156	85
01	00	000	101	143	33	4N1W05BC 07506	2021-793	0.12	110,660	272,290	382,950	444,515	Jan-21	157	86
01	00	000	101	143	33	4N1W06D C 08000	2021-2556	0.13	111,390	240,570	351,960	407,931	Mar-21	158	86
01	00	000	101	143	33	5N1W32D C 00700	2021-3787	0.20	123,240	283,600	406,840	472,178	Mar-21	159	86
01	00	000	101	143	33	4N1W05B D 09124	2021-5697	0.12	110,830	290,330	401,160	464,037	May-21	160	86
01	00	000	101	141	30	4N1W05C A 02000	2021-5955	0.15	112,870	206,100	318,970	369,673	May-21	161	86

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01	00	000	101	141	33	4N1W05BC 07515	2021-7443	0.12	110,740	246,810	357,550	418,155	Jun-21	162	86
01	00	000	101	141	33	4N1W05D C 03900	2021-7441	0.22	125,650	291,500	417,150	485,538	Jun-21	163	86
01	00	000	101	143	33	4N1W04BC 06500	2021-8261	0.16	115,490	304,900	420,390	490,126	Jul-21	164	86
01	00	000	101	141	33	4N1W07AB 03154	2021-10290	0.12	111,330	231,930	343,260	399,988	Sep-21	165	86
01	00	000	101	143	33	4N1W05A C 06200	2021-11917	0.16	115,400	266,640	382,040	445,093	Oct-21	166	86
01	00	000	101	143	33	4N1W05B D 01015	2021-12538	0.14	112,730	246,580	359,310	417,069	Oct-21	167	86
01	00	000	101	131	33	4N1W04D A 03001	2021-12343	0.14	112,340	125,920	238,260	277,695	Oct-21	168	86
01	00	000	101	143	33	4N1W04BB 03164	2021-13187	0.08	107,050	252,820	359,870	420,895	Nov-21	169	86
01	00	000	101	143	33	4N1W03CB 04703	2021-12958	0.13	111,680	211,900	323,580	377,474	Nov-21	170	86
01	00	000	101	143	30	4N1W04BB 03143	2021-13876	0.08	107,670	235,850	343,520	399,148	Dec-21	171	86
01	00	000	101	143	33	4N1W04BB 03142	2021-14261	0.08	107,670	235,850	343,520	398,990	Dec-21	172	86
01	00	000	101	143	33	4N1W04BB 03156	2021-14252	0.08	107,050	235,850	342,900	398,906	Dec-21	173	86
01	00	000	101	143	33	4N1W05B D 09106	2021-1154	0.12	110,830	313,520	424,350	487,325	Jan-21	174	87
01	00	000	101	143	33	5N1W32D B 00138	2021-2269	0.16	115,390	349,140	464,530	531,172	Feb-21	175	87
01	00	000	101	143	33	4N1W04BC 07400	2021-2182	0.16	115,560	244,000	359,560	412,090	Feb-21	176	87
01	00	000	101	143	33	5N1W32D B 00137	2021-4349	0.16	115,390	318,440	433,830	497,685	Apr-21	177	87
01	00	000	101	141	33	5N1W34CB 04300	2021-4904	0.13	111,680	236,100	347,780	401,328	Apr-21	178	87
01	00	000	101	143	33	4N1W07AB 03157	2021-4866	0.13	111,780	257,090	368,870	422,206	Apr-21	179	87
01	00	000	101	143	33	4N1W05CB 10100	2021-5703	0.12	111,600	315,330	426,930	490,821	Apr-21	180	87
01	00	000	101	143	33	5N1W32D C 00102	2021-5333	0.17	115,790	277,810	393,600	453,295	Apr-21	181	87
01	00	000	101	143	33	4N1W05BC 06900	2021-7836	0.12	111,160	295,590	406,750	469,371	Jun-21	182	87
01	00	000	101	141	33	4N1W05BC 07538	2021-8423	0.12	110,710	246,810	357,520	411,924	Jul-21	183	87
01	00	000	101	132	33	5N1W34CB 05900	2021-8511	0.13	111,680	171,910	283,590	325,058	Jul-21	184	87
01	00	000	101	143	33	4N1W05BC 07531	2021-9548	0.12	110,650	257,230	367,880	425,080	Aug-21	185	87
01	00	000	101	143	33	4N1W05BC 07519	2021-10048	0.14	111,880	288,030	399,910	458,277	Aug-21	186	87
01	00	000	101	143	33	4N1W05BC 07512	2021-10978	0.11	110,640	316,840	427,480	492,906	Aug-21	187	87

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01	00	000	101	143	33	4N1W07AB 03159	2021-10829	0.12	111,330	241,970	353,300	406,681	Sep-21	188	87
01	00	000	101	143	33	4N1W04BB 03178	2021-11870	0.08	107,650	235,850	343,500	393,234	Oct-21	189	87
01	00	000	101	143	33	4N1W08BB 06700	2021-12397	0.18	118,840	302,760	421,600	485,884	Oct-21	190	87
01	00	000	101	143	33	4N1W05B D 01007	2021-12856	0.12	110,730	249,440	360,170	411,920	Oct-21	191	87
01	00	000	101	143	33	4N1W08BB 05700	2021-12612	0.16	115,490	244,470	359,960	412,050	Nov-21	192	87
01	00	000	101	143	33	4N1W04BB 03162	2021-13606	0.08	107,050	281,930	388,980	446,034	Dec-21	193	87
01	00	000	101	143	33	4N1W04BB 03141	2021-13696	0.08	107,670	281,930	389,600	449,972	Dec-21	194	87
01	00	000	101	143	33	4N1W04BB 03146	2021-14091	0.08	107,670	252,820	360,490	414,204	Dec-21	195	87
01	00	000	101	143	33	4N1W04BB 03147	2021-14070	0.08	107,670	252,820	360,490	412,072	Dec-21	196	87
01	00	000	101	143	33	4N1W04BB 03140	2021-14149	0.08	107,670	281,930	389,600	447,258	Dec-21	197	87
01	00	000	101	143	33	4N1W04BB 03161	2021-14217	0.08	107,050	252,820	359,870	412,072	Dec-21	198	87
01	00	000	101	143	33	4N1W04BB 03148	2021-14308	0.08	107,670	267,240	374,910	432,778	Dec-21	199	87
01	00	000	101	143	33	4N1W05B D 09104	2021-397	0.12	111,100	332,000	443,100	500,894	Jan-21	200	88
01	00	000	101	141	33	4N1W04D A 05902	2021-560	0.13	111,680	189,330	301,010	340,519	Jan-21	201	88
01	00	000	101	143	33	4N1W05B D 01001	2021-2416	0.46	225,860	345,140	571,000	646,209	Mar-21	202	88
01	00	000	101	143	33	4N1W05C A 00129	2021-2754	0.13	111,290	246,230	357,520	407,196	Mar-21	203	88
01	00	000	101	143	33	5N1W32D B 00139	2021-4082	0.16	115,450	344,800	460,250	522,288	Mar-21	204	88
01	00	000	101	143	33	4N1W05A C 06400	2021-3867	0.16	114,990	266,640	381,630	435,802	Mar-21	205	88
01	00	000	101	143	33	4N1W06D D 05700	2021-4147	0.14	112,430	335,000	447,430	510,766	Apr-21	206	88
01	00	000	101	143	33	4N1W06D A 07006	2021-6704	0.18	119,580	294,620	414,200	469,069	Jun-21	207	88
01	00	000	101	143	33	4N1W04BB 03117	2021-6798	0.10	109,240	252,820	362,060	409,688	Jun-21	208	88
01	00	000	101	141	33	4N1W04BB 01600	2021-8653	0.24	130,230	216,280	346,510	391,572	Jul-21	209	88
01	00	000	101	143	33	5N1W32D C 01100	2021-9276	0.29	140,660	303,920	444,580	506,445	Aug-21	210	88
01	00	000	101	144	33	4N1W05AB 00500	2021-9718	0.88	187,380	399,460	586,840	665,250	Aug-21	211	88
01	00	000	101	143	33	4N1W05C A 00108	2021-9722	0.14	111,890	253,750	365,640	413,244	Aug-21	212	88
01	00	000	101	143	33	5N1W32D C 02500	2021-10101	0.40	153,810	309,480	463,290	527,095	Aug-21	213	88

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01	00	000	101	143	33	4N1W04BB 03172	2021-11802	0.16	113,950	299,490	413,440	470,956	Oct-21	214	88
01	00	000	101	143	33	4N1W05CB 00105	2021-11793	0.15	113,010	328,380	441,390	502,218	Oct-21	215	88
01	00	000	101	143	33	4N1W04BB 03169	2021-12395	0.08	107,050	252,820	359,870	407,285	Oct-21	216	88
01	00	000	101	153	33	5N1W32D B 00124	2021-13727	0.21	124,340	452,650	576,990	658,350	Dec-21	217	88
01	00	000	101	143	33	4N1W04BB 03145	2021-13763	0.08	107,670	281,930	389,600	444,519	Dec-21	218	88
01	00	000	101	143	33	4N1W04BB 03158	2021-14312	0.08	107,050	281,930	388,980	442,012	Dec-21	219	88
01	00	000	101	143	33	5N1W32D C 00903	2022-63	0.17	117,670	375,110	492,780	561,180	Dec-21	220	88
01	00	000	101	143	33	4N1W05BC 07533	2021-289	0.12	110,740	256,060	366,800	411,045	Jan-21	221	89
01	00	000	101	143	33	4N1W06D D 02200	2021-1142	0.19	120,820	247,100	367,920	413,640	Jan-21	222	89
01	00	000	101	143	33	4N1W04BB 03118	2021-1457	0.10	109,490	278,780	388,270	435,480	Feb-21	223	89
01	00	000	101	143	33	4N1W08BC 06000	2021-2117	0.16	114,960	273,540	388,500	436,571	Feb-21	224	89
01	00	000	101	143	33	4N1W04BC 08900	2021-3987	0.16	115,150	323,630	438,780	493,831	Mar-21	225	89
01	00	000	101	132	33	4N1W03BC 04500	2021-4922	0.12	110,920	129,490	240,410	269,318	Apr-21	226	89
01	00	000	101	143	33	4N1W04BB 03112	2021-5712	0.08	107,920	235,910	343,830	386,849	May-21	227	89
01	00	000	101	131	33	4N1W03BC 08800	2021-6242	0.13	111,680	116,550	228,230	256,314	May-21	228	89
01	00	000	101	143	33	4N1W06D A 07007	2021-6765	0.18	118,580	312,040	430,620	481,163	Jun-21	229	89
01	00	000	101	143	33	4N1W05C A 00102	2021-8350	0.13	111,290	270,730	382,020	430,212	Jul-21	230	89
01	00	000	101	143	33	4N1W05BC 07513	2021-9678	0.12	110,970	300,960	411,930	464,026	Jul-21	231	89
01	00	000	101	143	30	4N1W04BB 03104	2021-9896	0.09	108,210	235,910	344,120	386,937	Aug-21	232	89
01	00	000	101	143	33	4N1W05BC 07540	2021-10781	0.12	110,940	309,810	420,750	470,737	Aug-21	233	89
01	00	000	101	143	33	4N1W04BB 03102	2021-10159	0.10	109,350	257,350	366,700	412,692	Aug-21	234	89
01	00	000	101	143	33	4N1W06D D 05600	2021-11447	0.13	111,910	315,300	427,210	478,768	Sep-21	235	89
01	00	000	101	143	33	4N1W04BB 03137	2021-12253	0.08	107,670	281,930	389,600	438,497	Oct-21	236	89
01	00	000	101	143	33	4N1W05B D 06100	2021-13351	0.14	112,360	234,520	346,880	388,554	Nov-21	237	89
01	00	000	101	143	33	4N1W06D C 04000	2021-13669	0.12	111,670	278,260	389,930	439,568	Dec-21	238	89
01	00	000	101	143	33	4N1W05C A 00119	2021-2421	0.13	111,330	270,010	381,340	425,813	Feb-21	239	90

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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	5N1W33D C 09801	2021-4873	0.11	110,640	138,410	249,050	278,050	Apr-21	240	90
01	00	000	101	143	33	4N1W05A D 15500	2021-5009	0.16	115,140	315,110	430,250	478,246	Apr-21	241	90
01	00	000	101	143	33	4N1W05B D 09119	2021-5778	0.11	110,640	278,540	389,180	430,586	May-21	242	90
01	00	000	101	141	33	4N1W05BC 07525	2021-6180	0.13	111,480	246,810	358,290	399,582	May-21	243	90
01	00	000	101	143	33	4N1W04BB 03120	2021-7180	0.11	110,550	267,240	377,790	418,810	Jun-21	244	90
01	00	000	101	143	33	4N1W05BA 03934	2021-7717	0.18	118,420	296,190	414,610	463,096	Jun-21	245	90
01	00	000	101	143	33	4N1W05BC 07530	2021-8918	0.11	110,640	272,950	383,590	428,400	Jul-21	246	90
01	00	000	101	143	30	4N1W04BB 03116	2021-8747	0.09	108,990	252,820	361,810	401,625	Jul-21	247	90
01	00	000	101	143	33	4N1W05B D 09132	2021-9408	0.15	113,400	335,380	448,780	496,806	Jul-21	248	90
01	00	000	101	143	33	4N1W04BB 03131	2021-9191	0.08	107,670	235,910	343,580	382,019	Aug-21	249	90
01	00	000	101	142	33	5N1W32D C 00500	2021-10790	0.23	128,450	271,090	399,540	445,315	Sep-21	250	90
01	00	000	101	143	33	4N1W04BB 03168	2021-12390	0.08	107,050	252,820	359,870	398,121	Oct-21	251	90
01	00	000	101	143	33	4N1W04BB 03167	2021-12865	0.08	107,050	267,240	374,290	414,234	Nov-21	252	90
01	00	000	101	143	33	4N1W05CB 00106	2021-13377	0.15	113,000	314,770	427,770	476,815	Nov-21	253	90
01	00	000	101	131	33	4N1W04BA 02900	2021-14055	0.27	135,590	180,300	315,890	352,209	Dec-21	254	90
01	00	000	101	143	33	4N1W05B D 09128	2021-2212	0.12	110,700	278,540	389,240	427,877	Feb-21	255	91
01	00	000	101	143	33	4N1W05BC 07535	2021-1486	0.11	110,640	268,950	379,590	417,847	Feb-21	256	91
01	00	000	101	143	33	4N1W05C A 00512	2021-4575	0.21	124,860	261,740	386,600	426,326	Apr-21	257	91
01	00	000	101	141	33	4N1W05BC 07524	2021-5035	0.13	111,300	258,110	369,410	406,252	Apr-21	258	91
01	00	000	101	143	33	4N1W04BB 03110	2021-5991	0.08	106,280	281,930	388,210	424,550	May-21	259	91
01	00	000	101	143	33	4N1W05BC 07539	2021-7325	0.13	111,380	316,840	428,220	468,573	Jun-21	260	91
01	00	000	101	143	33	4N1W04BB 03113	2021-6946	0.09	108,170	235,910	344,080	379,721	Jun-21	261	91
01	00	000	101	143	33	4N1W04BB 01300	2021-7672	0.16	115,460	276,180	391,640	428,062	Jun-21	262	91
01	00	000	101	143	33	4N1W05BC 07517	2021-8553	0.12	110,920	288,030	398,950	438,600	Jul-21	263	91
01	00	000	101	143	33	4N1W04BB 03128	2021-8425	0.08	107,670	267,240	374,910	411,856	Jul-21	264	91
01	00	000	101	143	33	4N1W05BC 07529	2021-8575	0.11	110,640	274,760	385,400	423,451	Jul-21	265	91

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Included Sales

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01	00	000	101	143	33	4N1W05BC 07542	2021-9290	0.12	110,900	303,910	414,810	456,522	Jul-21	266	91
01	00	000	101	143	33	4N1W04BB 03179	2021-11005	0.21	125,330	299,490	424,820	465,009	Sep-21	267	91
01	00	000	101	143	33	4N1W04BB 03177	2021-11022	0.08	107,950	235,850	343,800	376,167	Sep-21	268	91
01	00	000	101	143	33	4N1W04BA 00309	2021-12571	0.12	111,160	224,380	335,540	367,272	Nov-21	269	91
01	00	000	101	143	33	5N1W32D B 00128	2021-14088	0.20	123,160	373,440	496,600	544,554	Dec-21	270	91
01	00	000	101	143	33	4N1W05B D 03600	2021-14255	0.12	111,220	236,940	348,160	384,243	Dec-21	271	91
01	00	000	101	141	33	4N1W05D C 07000	2021-14243	0.20	123,150	234,440	357,590	391,521	Dec-21	272	91
01	00	000	101	153	33	5N1W32D B 00147	2021-13201	0.16	115,390	427,840	543,230	599,491	Dec-21	273	91
01	00	000	101	143	33	4N1W05B D 09120	2021-689	0.12	110,660	287,970	398,630	433,613	Jan-21	274	92
01	00	000	101	143	33	4N1W05BC 07532	2021-1230	0.15	113,320	271,150	384,470	418,830	Jan-21	275	92
01	00	000	101	143	33	4N1W05B D 09130	2021-2167	0.12	110,760	278,540	389,300	421,824	Feb-21	276	92
01	00	000	101	143	30	4N1W04BB 03122	2021-7688	0.08	107,670	235,850	343,520	375,257	Jun-21	277	92
01	00	000	101	143	33	4N1W04BB 03108	2021-7729	0.09	108,480	252,820	361,300	393,415	Jun-21	278	92
01	00	000	101	143	33	4N1W04BB 03124	2021-7912	0.08	107,670	281,930	389,600	421,872	Jun-21	279	92
01	00	000	101	143	33	4N1W08BB 06300	2021-8130	0.16	114,940	310,610	425,550	463,755	Jul-21	280	92
01	00	000	101	143	33	4N1W04BB 03109	2021-8077	0.08	107,850	252,820	360,670	390,236	Jul-21	281	92
01	00	000	101	143	33	4N1W04BB 03130	2021-8551	0.08	107,670	235,910	343,580	375,198	Jul-21	282	92
01	00	000	101	143	33	4N1W05BC 07528	2021-8534	0.11	110,640	272,400	383,040	418,090	Jul-21	283	92
01	00	000	101	143	33	4N1W05BC 07514	2021-8878	0.12	110,690	317,410	428,100	465,097	Jul-21	284	92
01	00	000	101	143	33	4N1W04BB 03129	2021-8646	0.08	107,670	267,240	374,910	407,063	Jul-21	285	92
01	00	000	101	143	33	4N1W08BC 04500	2021-8867	0.20	123,040	316,990	440,030	480,650	Jul-21	286	92
01	00	000	101	153	33	4N1W06D A 07016	2021-10640	0.15	112,920	396,260	509,180	555,524	Sep-21	287	92
01	00	000	101	143	33	4N1W04BB 03175	2021-11085	0.08	107,950	252,820	360,770	393,852	Sep-21	288	92
01	00	000	101	132	33	4N1W03CB 01600	2021-12535	0.14	112,290	105,120	217,410	236,647	Oct-21	289	92
01	00	000	101	143	33	4N1W04BB 03166	2021-12781	0.08	107,050	267,240	374,290	405,271	Nov-21	290	92
01	00	000	101	142	33	4N1W08AB 00900	2021-14134	0.20	122,680	282,110	404,790	439,394	Dec-21	291	92

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01	00	000	101	144	33	4N1W05B D 09115	2021-1099	0.12	110,740	379,460	490,200	524,323	Jan-21	292	93
01	00	000	101	143	33	4N1W06D A 07009	2021-1437	0.23	128,970	317,840	446,810	481,110	Feb-21	293	93
01	00	000	101	142	33	4N1W05A C 02715	2021-6807	0.18	118,720	284,410	403,130	432,051	Jun-21	294	93
01	00	000	101	143	30	4N1W04BB 03121	2021-7190	0.08	107,670	267,240	374,910	402,488	Jun-21	295	93
01	00	000	101	143	30	4N1W04BB 03106	2021-9106	0.11	110,220	267,240	377,460	405,695	Jul-21	296	93
01	00	000	101	136	33	4N1W04D A 13600	2021-9533	0.27	135,590	236,460	372,050	399,387	Aug-21	297	93
01	00	000	101	143	33	4N1W04BB 03105	2021-9720	0.09	108,610	235,910	344,520	371,524	Aug-21	298	93
01	00	000	101	143	33	4N1W04BB 03107	2021-9627	0.09	109,120	267,240	376,360	405,077	Aug-21	299	93
01	00	000	101	141	33	4N1W04D A 04600	2021-10271	0.13	111,680	231,010	342,690	368,725	Sep-21	300	93
01	00	000	101	142	33	4N1W03BB 09300	2021-12912	0.27	135,590	220,130	355,720	384,256	Nov-21	301	93
01	00	000	101	132	33	5N1W34CB 08000	2021-14004	0.15	113,640	120,040	233,680	251,750	Dec-21	302	93
01	00	000	101	143	33	4N1W05BC 04100	2021-1065	0.22	126,240	257,060	383,300	409,572	Jan-21	303	94
01	00	000	101	143	33	4N1W05BC 07521	2021-1831	0.12	110,910	286,750	397,660	422,497	Feb-21	304	94
01	00	000	101	144	33	4N1W05B D 09117	2021-5709	0.12	110,710	383,220	493,930	523,064	May-21	305	94
01	00	000	101	143	30	4N1W04BB 03111	2021-6163	0.08	107,670	281,930	389,600	412,353	May-21	306	94
01	00	000	101	143	33	4N1W08BC 04700	2021-11723	0.16	115,450	340,980	456,430	485,181	Sep-21	307	94
01	00	000	101	134	33	4N1W05D A 04800	2021-11344	0.39	153,630	242,020	395,650	420,645	Sep-21	308	94
01	00	000	101	143	33	4N1W04BB 03171	2021-11799	0.08	107,050	281,930	388,980	414,360	Oct-21	309	94
01	00	000	101	143	33	4N1W04BB 03170	2021-11815	0.08	107,050	281,930	388,980	414,200	Oct-21	310	94
01	00	000	101	141	30	4N1W04A C 04600	2021-12796	0.13	111,680	228,970	340,650	363,122	Nov-21	311	94
01	00	000	101	143	33	4N1W06D C 01200	2021-3183	0.13	112,180	343,820	456,000	479,670	Mar-21	312	95
01	00	000	101	143	33	4N1W06D C 00300	2021-6116	0.15	113,780	293,850	407,630	429,268	May-21	313	95
01	00	000	101	143	33	4N1W04BB 03126	2021-7496	0.08	107,670	252,820	360,490	380,411	Jun-21	314	95
01	00	000	101	143	33	4N1W04BB 03127	2021-7494	0.08	107,670	252,820	360,490	379,642	Jun-21	315	95
01	00	000	101	143	33	4N1W04BB 03125	2021-7902	0.08	107,670	281,930	389,600	411,052	Jun-21	316	95
01	00	000	101	141	33	4N1W04A A 05600	2021-7781	0.26	134,690	216,090	350,780	367,710	Jun-21	317	95

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01	00	000	101	143	33	4N1W05BC 07518	2021-8346	0.13	111,450	310,880	422,330	446,349	Jul-21	318	95
01	00	000	101	143	33	4N1W04BB 03132	2021-9826	0.08	107,670	281,930	389,600	409,749	Aug-21	319	95
01	00	000	101	143	33	4N1W04BB 03103	2021-10155	0.08	107,790	281,930	389,720	411,773	Aug-21	320	95
01	00	000	101	143	33	4N1W04BB 03176	2021-11183	0.08	107,950	252,820	360,770	381,065	Sep-21	321	95
01	00	000	101	143	33	4N1W04BC 07200	2021-13691	0.16	115,600	328,300	443,900	464,959	Dec-21	322	95
01	00	000	101	143	33	4N1W05D B 05700	2021-3997	0.13	111,350	314,400	425,750	442,953	Mar-21	323	96
01	00	000	101	143	33	4N1W04A C 01900	2021-6096	0.11	110,640	259,510	370,150	387,388	May-21	324	96
01	00	000	101	143	33	4N1W04BB 03133	2021-9847	0.08	107,670	281,930	389,600	407,686	Aug-21	325	96
01	00	000	101	143	33	4N1W04BB 03135	2021-10809	0.11	110,240	252,820	363,060	377,103	Sep-21	326	96
01	00	000	101	143	33	4N1W04BB 03173	2021-11790	0.11	110,300	267,240	377,540	393,490	Oct-21	327	96
01	00	000	101	141	33	4N1W04D B 02500	2021-12804	0.20	122,630	192,800	315,430	327,986	Nov-21	328	96
01	00	000	101	143	33	4N1W05D B 02108	2021-13707	0.12	110,680	277,670	388,350	403,840	Dec-21	329	96
01	00	000	101	141	30	4N1W05D C 05100	2021-3129	0.21	125,520	250,280	375,800	388,345	Mar-21	330	97
01	00	000	101	144	33	4N1W05CC 01203	2021-3959	0.32	145,090	503,970	649,060	667,531	Mar-21	331	97
01	00	000	101	143	33	4N1W05BC 07522	2021-4877	0.12	110,760	313,990	424,750	438,664	Apr-21	332	97
01	00	000	101	143	33	4N1W05D B 05400	2021-5182	0.13	111,290	317,610	428,900	443,680	Apr-21	333	97
01	00	000	101	144	30	4N1W05B D 09116	2021-5894	0.12	110,950	381,500	492,450	505,969	May-21	334	97
01	00	000	101	143	33	4N1W05BC 07526	2021-6477	0.12	110,700	316,840	427,540	441,554	May-21	335	97
01	00	000	101	153	33	5N1W32D B 00148	2021-9591	0.16	115,520	457,080	572,600	588,963	Aug-21	336	97
01	00	000	101	143	33	4N1W04BB 03134	2021-10805	0.08	107,670	252,820	360,490	372,468	Sep-21	337	97
01	00	000	101	153	33	5N1W32D B 00151	2021-12879	0.16	115,420	457,710	573,130	588,417	Nov-21	338	97
01	00	000	101	143	33	4N1W05BC 07523	2021-5106	0.12	110,880	307,960	418,840	428,195	Apr-21	339	98
01	00	000	101	153	33	4N1W05CB 05500	2021-8307	0.22	127,320	429,130	556,450	569,098	Jul-21	340	98
01	00	000	101	143	33	4N1W05BC 07527	2021-8514	0.11	110,640	307,040	417,680	424,088	Jul-21	341	98
01	00	000	101	141	33	4N1W05A D 01600	2021-10266	0.33	146,270	283,960	430,230	437,908	Aug-21	342	98
01	00	000	101	136	33	5N1W33D C 12200	2021-10248	0.14	112,210	157,160	269,370	273,910	Sep-21	343	98

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01	00	000	101	143	30	4N1W05CB 00146	2021-8548	0.20	122,980	289,100	412,080	414,183	Jul-21	344	99
01	00	000	101	141	30	4N1W05D A 01700	2021-2558	0.29	140,060	255,640	395,700	396,655	Mar-21	345	100
01	00	000	101	143	33	4N1W06D D 09200	2021-5591	0.11	111,060	222,320	333,380	331,830	May-21	346	100
01	00	000	101	153	33	5N1W32D B 00140	2021-7521	0.17	116,630	431,890	548,520	548,719	Jun-21	347	100
01	00	000	101	153	33	5N1W32D B 00150	2021-14051	0.16	115,420	459,690	575,110	575,750	Dec-21	348	100
01	00	000	101	143	33	4N1W05BC 07537	2021-8577	0.14	111,860	302,410	414,270	411,080	Jul-21	349	101
01	00	000	101	153	33	5N1W32D B 00143	2021-11435	0.16	115,520	460,500	576,020	569,269	Sep-21	350	101
01	00	000	101	143	33	4N1W05BC 07520	2021-2791	0.17	116,110	317,540	433,650	424,537	Mar-21	351	102
01	00	000	101	143	33	5N1W33D C 11500	2021-14042	0.27	135,590	249,750	385,340	379,275	Dec-21	352	102
01	00	000	101	151	33	4N1W05A C 06100	2021-12408	0.30	141,680	393,000	534,680	519,185	Oct-21	353	103
01	00	000	101	152	33	5N1W33A D 02500	2021-10246	0.33	146,100	504,200	650,300	626,833	Sep-21	354	104
01	00	000	101	132	33	4N1W04D A 07500	2021-10164	0.27	188,760	185,430	374,190	353,224	Aug-21	355	106
01	00	000	101	142	30	4N1W06D A 03800	2021-5272	0.79	276,070	321,360	597,430	554,600	Apr-21	356	108
01	00	000	101	141	33	4N1W05A C 00100	2021-13106	0.18	119,260	197,050	316,310	290,358	Nov-21	357	109
01	00	000	101	151	33	4N1W06D C 06700	2021-8201	0.31	143,180	446,300	589,480	527,142	Jul-21	358	112
01	00	000	101	132	33	4N1W03C A 01100	2021-5227	0.13	111,680	219,180	330,860	285,500	Apr-21	359	116

COLUMBIA County 2022 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	2022	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	0.00%	0	0.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	6,232,750	100.00%	8,227,230	100.00%
Farm Improvement RMV	0	0.00%	0	0.00%
Selected Ratio From Sales	76			
Time Trend Adjustment	16			
Before Ratio	76			
Overall Adjustment Factor	132			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Improvement Adjustment Factor	132			
Farm Improvement Factor	100			
After Ratio	100			

Explanation

RMV Class 102: SA 00

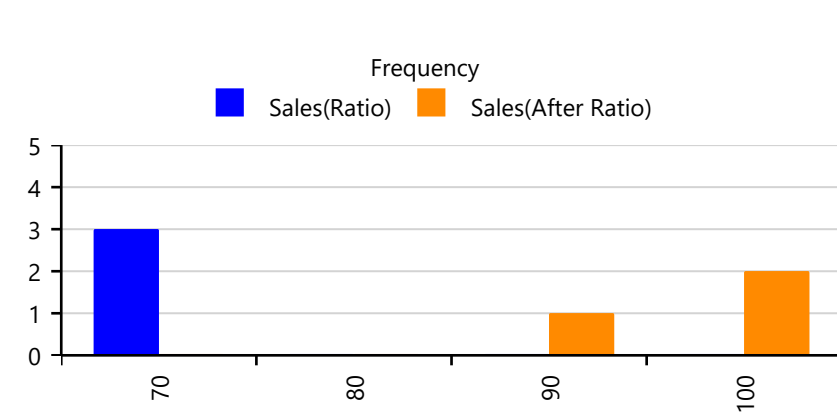
Improved property - Condominium, City of St. Helens

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 (16%), the Median of 86 was selected and applied. This central tendency is further supported by the Mean (76) and Weighted Mean (75). Once applied, an improvement trend factor of 132 was concluded.

Performance History

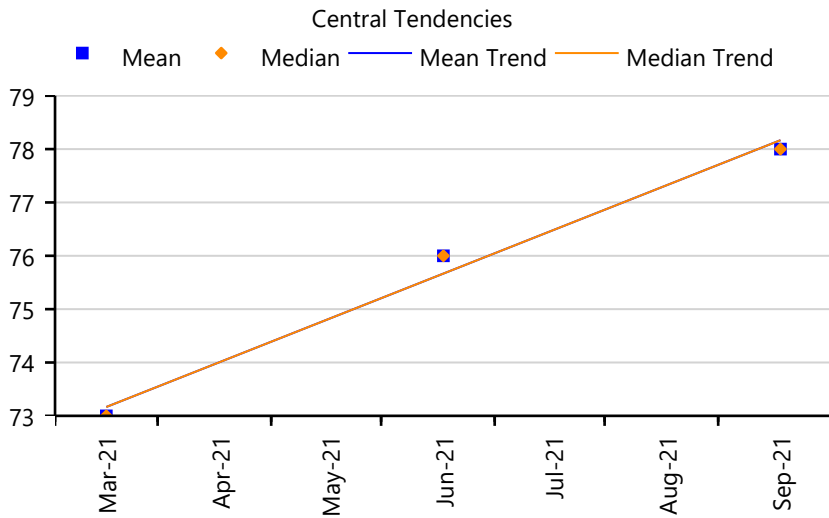
	2022	2021	2019	2018
COD	2.19	3.88	4.10	5.39
PRD	1.00	1.01	1.00	0.98

COLUMBIA County 2022 Ratio Study



Number Of Sales 3

	Sales (Ratio)	Sales (After Ratio)
Median	76	100
AD	1.67	2.33
COD	2.19	2.33
Mean	76	100
SD	2.52	3.51
COV	3.33	3.50
Wtd Mean	75	100
GeoMean	76	100
PRD	1.00	1.01
95% Confidence	2.85	3.97



Month	Mean	Median	Sales
Mar-21	73	73	1
Jun-21	76	76	1
Sep-21	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
01	00	000	102	151	33	4N1W03BA 90103	2021-3214		0	272,340	272,340	371,943	Mar-21	1	73
01	00	000	102	134	33	4N1W04B D 90500	2021-7157	0.77	0	193,720	193,720	256,127	Jun-21	2	76
01	00	000	102	134	33	4N1W04B D 90800	2021-10653	0.77	0	195,270	195,270	248,850	Sep-21	3	78

COLUMBIA County 2022 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	2022	2	St Helens							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	2
Population - Number of Accounts	92
Sales as a percentage of the Population	2.17%

<i>Prior Year Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	16,099,040	53.12%	18,030,925	53.01%
OSD RMV	3,125,400	10.31%	3,125,400	9.19%
Improvement RMV	10,833,540	35.75%	12,566,906	36.95%
Farm Improvement RMV	249,580	0.82%	289,513	0.85%

Selected Ratio From Sales	89
Time Trend Adjustment	16

Before Ratio	89
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Overall Adjustment Factor	112
Land Adjustment Factor	112
OSD Adjustment Factor	100
Improvement Adjustment Factor	116
Farm Improvement Factor	116

After Ratio	100
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Explanation

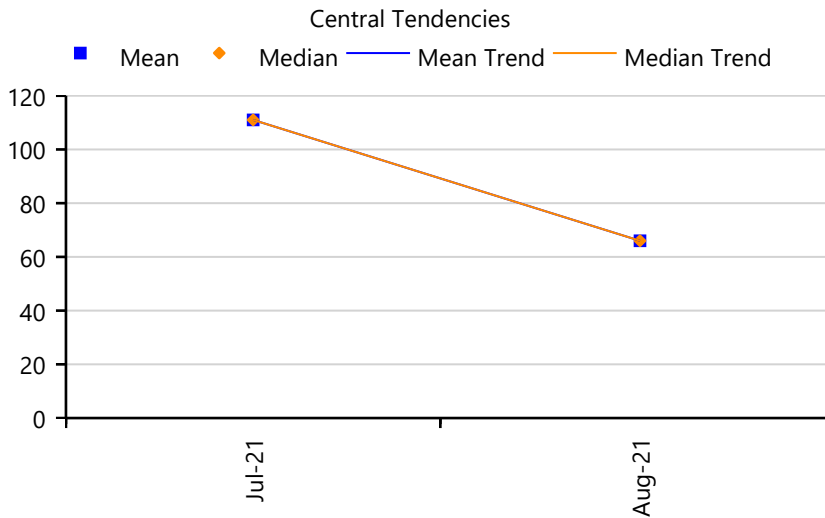
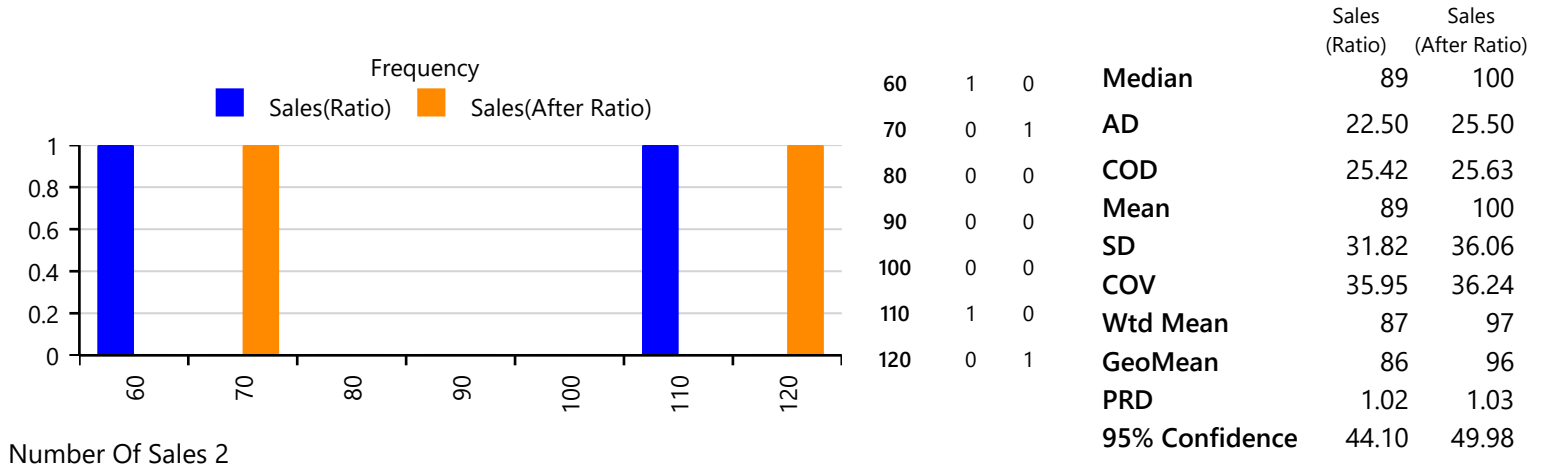
RMV Class 109: SA 00
Improved property - Manufactured Structure, City of St. Helens

The population of this study area is 92 and the sales as a percentage is 2.17%. After review, it was deemed the sales are a good indicator of how the market is moving within this classification of property. Therefore, after applying the time adjustment of 16%, the Median (89) was selected and applied accordingly. This ratio indicator is further supported by the Mean.

Performance History

	2022	2021	2020	2019	2018
COD	25.42	8.99	1.99	14.17	11.59
PRD	1.02	1.01	1.00	1.00	1.01

COLUMBIA County 2022 Ratio Study



Month	Mean	Median	Sales
Jul-21	111	111	1
Aug-21	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
01	00	000	109	442	33	4N1W04A D 02600	2021-10708	0.13	111,680	96,110	207,790	313,008	Aug-21	1	66
01	00	000	109	452	33	4N1W04D D 00304	2021-8857	0.13	123,080	161,860	284,940	256,512	Jul-21	2	111

COLUMBIA County 2022 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	01	15	000	2022		St Helens							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 0

Population - Number of Accounts 4

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	1,349,890	100.00%	1,511,877	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 Class 100: SA 15

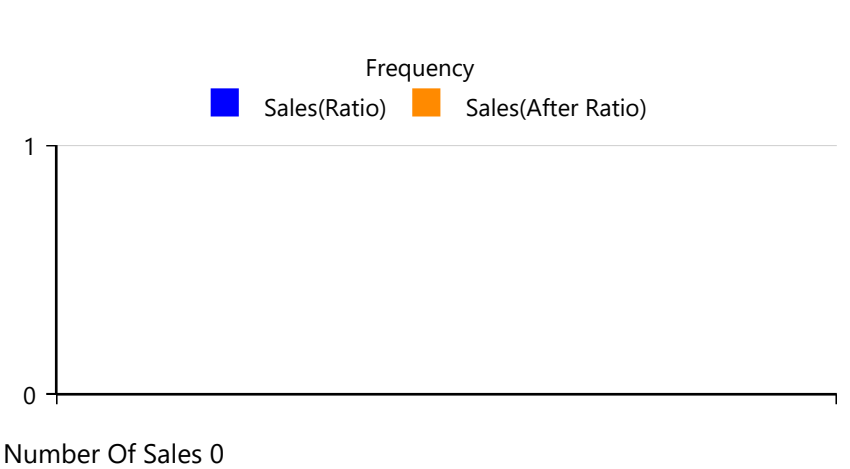
Unimproved land, Riverfront property in the City of St. Helens

With having no sales available for this analysis of Riverfront vacant land properties, it was decided to use the conclusion from the RMV class 100 vacant land study located in MA 01 and SA 00 (Median of 89).

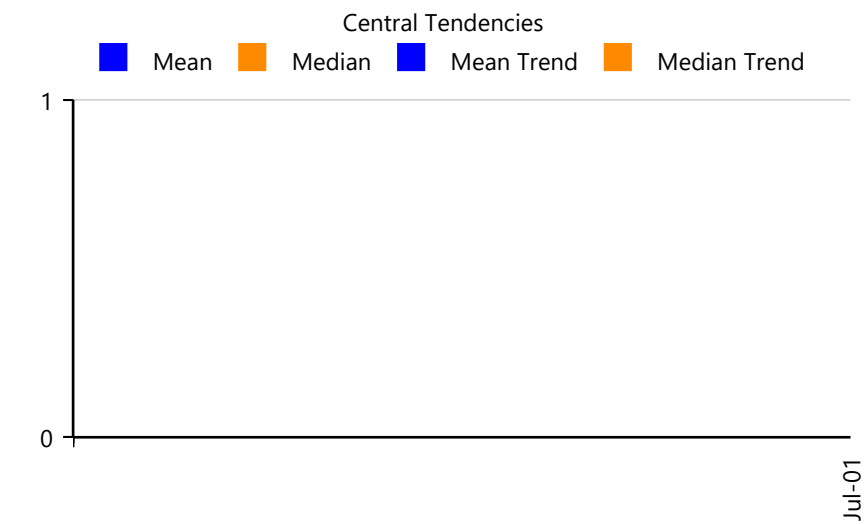
Performance History

	2022	2018
COD	-	16.54
PRD	-	1.01

COLUMBIA County 2022 Ratio Study



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



Month Mean Median Sales

COLUMBIA County 2022 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	2022		St Helens							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0			
Population - Number of Accounts	22			
Sales as a percentage of the Population	0.00%			
<i>Prior Year Population Values</i>	<i>Pre-Trend Values</i>	<i>Pre-Trend Brkdwn</i>	<i>Post Trend Values</i>	<i>Post Trend Brkdwn</i>
Land RMV	6,712,230	39.34%	7,517,698	38.32%
OSD RMV	622,800	3.65%	622,800	3.17%
Improvement RMV	9,676,950	56.72%	11,418,801	58.20%
Farm Improvement RMV	50,040	0.29%	59,047	0.30%
Selected Ratio From Sales	87			
Time Trend Adjustment	0			
Before Ratio	87			
Overall Adjustment Factor	115			
Land Adjustment Factor	112			
OSD Adjustment Factor	100			
Improvement Adjustment Factor	118			
Farm Improvement Factor	118			
After Ratio	100			

Explanation

RMV Class 101: SA 15

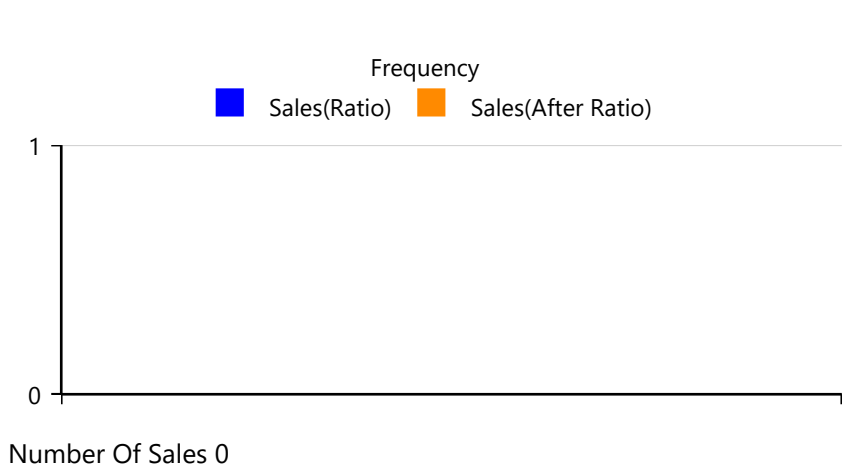
Improved land, Riverfront property in the City of St. Helens

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 Maintenance Area 1 Study Area 00 is recommended, with an Overall Adjustment Factor of 115.

Performance History

	2022	2020	2018
COD	-	10.64	10.50
PRD	-	1.03	0.99

COLUMBIA County 2022 Ratio Study



Sales (Ratio) Sales (After Ratio)

Median

AD

COD

Mean

SD

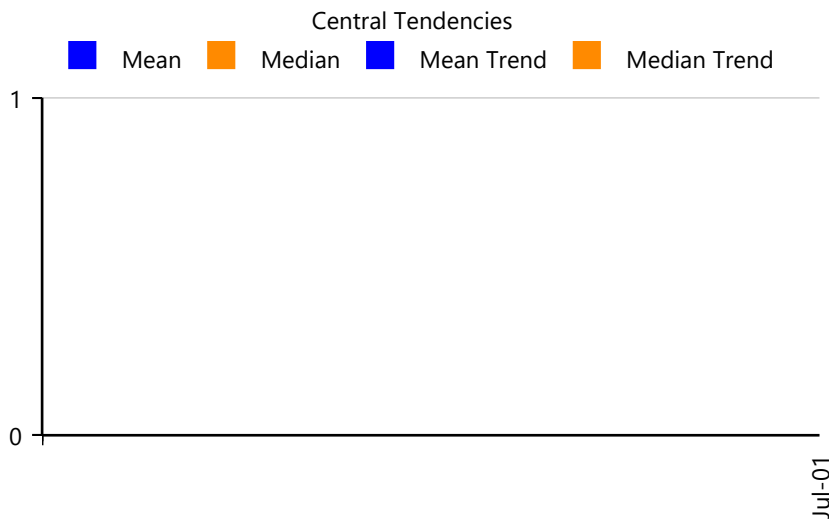
COV

Wtd Mean

GeoMean

PRD

95% Confidence



Month Mean Median Sales

COLUMBIA County 2022 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	2022	7	St Helens							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	7			
Population - Number of Accounts	236			
Sales as a percentage of the Population	2.97%			
<i>Prior Year Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	19,776,440	25.24%	22,149,613	26.08%
OSD RMV	11,668,400	14.89%	11,668,400	13.74%
Improvement RMV	46,863,790	59.82%	51,081,531	60.14%
Farm Improvement RMV	29,560	0.04%	32,220	0.04%
Selected Ratio From Sales	92			
Time Trend Adjustment	16			
Before Ratio	92			
Overall Adjustment Factor	109			
Land Adjustment Factor	112			
OSD Adjustment Factor	100			
Improvement Adjustment Factor	109			
Farm Improvement Factor	109			
After Ratio	100			

Explanation

RMV Class 101: SA 30

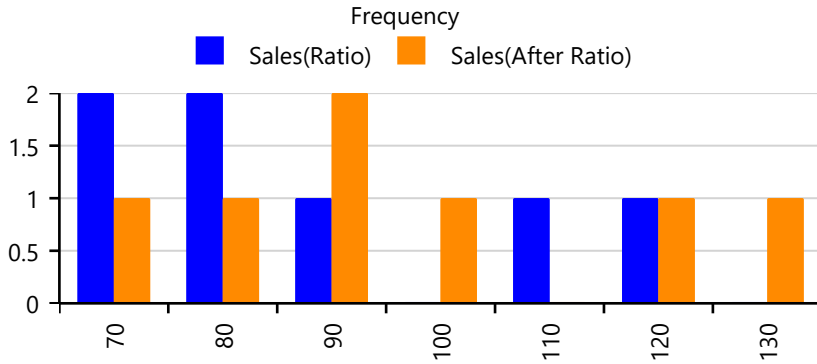
Improved land – Duplex/Triplex/Fourplex, City of St. Helens

There are 7 sales available for this population of 236 accounts which is a sufficient sample for this study. The annual time adjustment (16%) was applied to the array. The Mean of 92 was selected which is supported by the Weighted Mean (93). The Overall Adjustment Factor of 109 was returned and deemed a valid factor for this property classification.

Performance History

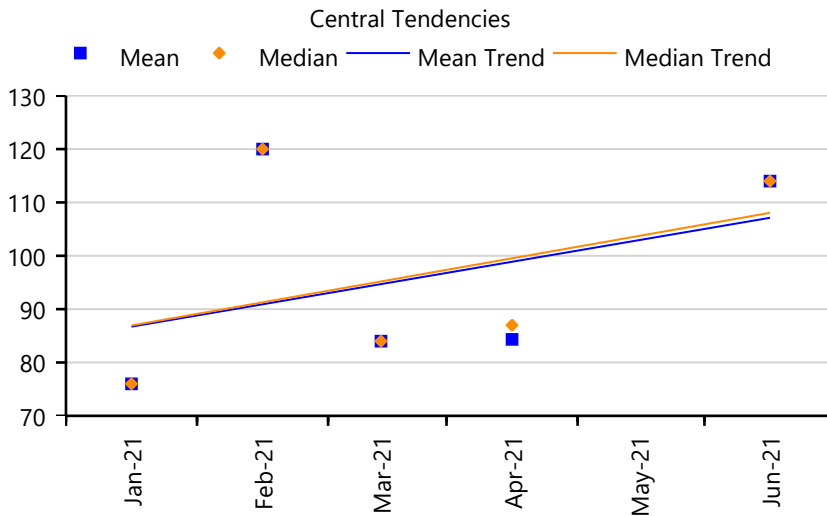
	2022	2021	2020	2019	2018
COD	16.42	10.71	22.55	9.72	4.67
PRD	1.00	0.99	0.97	1.01	1.00

COLUMBIA County 2022 Ratio Study



Number Of Sales 7

	Sales (Ratio)	Sales (After Ratio)
Median	87	95
AD	14.29	15.57
COD	16.42	16.39
Mean	92	100
SD	18.76	20.46
COV	20.30	20.40
Wtd Mean	93	101
GeoMean	91	99
PRD	1.00	1.00
95% Confidence	13.90	15.16



Month	Mean	Median	Sales
Jan-21	76	76	1
Feb-21	120	120	1
Mar-21	84	84	1
Apr-21	84	87	3
Jun-21	114	114	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	242	33	4N1W05D A 12000	2021-5335	0.14	123,480	164,130	287,610	410,071	Apr-21	1	70
01	30	000	101	232	33	4N1W03B D 02400	2021-570	0.13	123,080	127,460	250,540	331,169	Jan-21	2	76
01	30	000	101	242	33	4N1W05A A 00501	2021-3842	0.35	159,890	261,110	421,000	502,070	Mar-21	3	84
01	30	000	101	232	33	4N1W04D A 10600	2021-4721	0.13	123,080	236,680	359,760	412,180	Apr-21	4	87
01	30	000	101	242	33	5N1W33D B 01011	2021-5066	0.13	123,080	325,580	448,660	466,956	Apr-21	5	96
01	30	000	101	242	30	4N1W05C D 01014	2021-7632	0.24	142,230	349,830	492,060	433,480	Jun-21	6	114
01	30	000	101	242	30	4N1W04A D 02004	2021-1770	0.13	123,080	366,930	490,010	407,694	Feb-21	7	120

COLUMBIA County 2022 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	2022	15	St Helens							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	15				
Population - Number of Accounts	124				
Sales as a percentage of the Population	12.10%				
<i>Prior Year Population Values</i>	<i>Pre-Trend Values</i>	<i>Pre-Trend Brkdwn</i>	<i>Post Trend Values</i>	<i>Post Trend Brkdwn</i>	
Land RMV	7,596,630	20.63%	8,508,226	21.28%	
OSD RMV	4,290,400	11.65%	4,290,400	10.73%	
Improvement RMV	24,937,150	67.72%	27,181,494	67.99%	
Farm Improvement RMV	0	0.00%	0	0.00%	
Selected Ratio From Sales	92				
Time Trend Adjustment	16				
Before Ratio	92				
Overall Adjustment Factor	109				
Land Adjustment Factor	112				
OSD Adjustment Factor	100				
Improvement Adjustment Factor	109				
Farm Improvement Factor	109				
After Ratio	100				

Explanation

RMV Class 101: SA 43

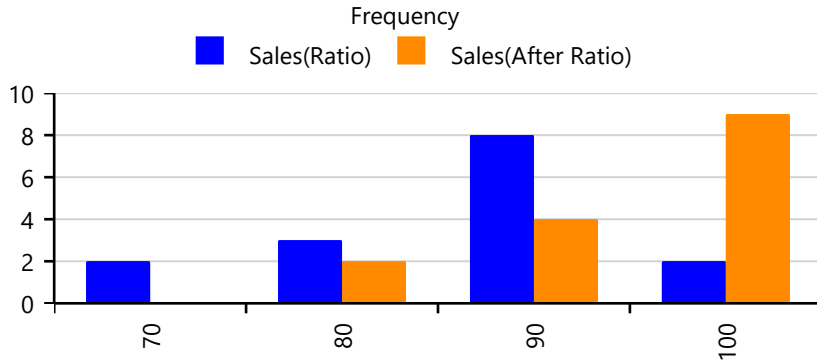
Improved land - Town house/Row house, City of St. Helens

For this grouping of properties, the Mean returned a ratio of 92 after applying the time adjustment (16%). This ratio indicator was further supported by the Weighted Mean (92) and the Median (93). Therefore, the Mean of 92 was applied, resulting in an Overall Adjustment Factor of 109.

Performance History

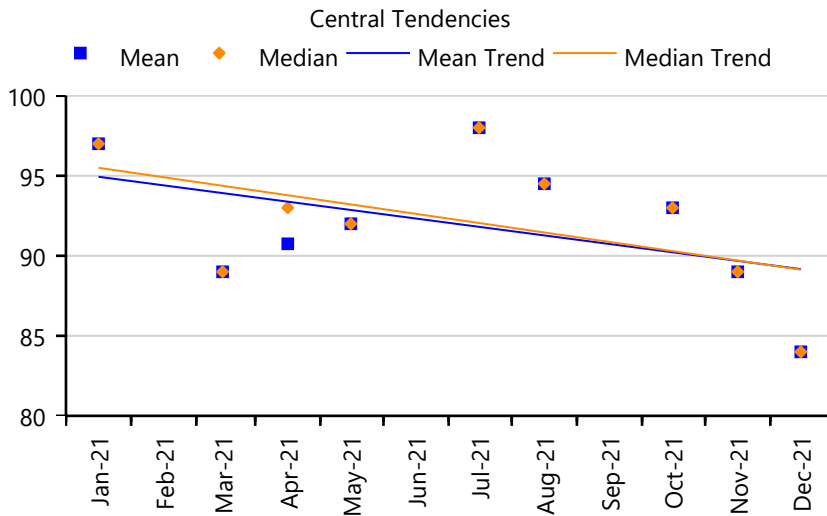
	2022	2021	2020	2019	2018
COD	6.38	6.86	12.08	12.26	8.45
PRD	1.00	1.01	1.01	1.01	1.01

COLUMBIA County 2022 Ratio Study



Number Of Sales 15

	Sales (Ratio)	Sales (After Ratio)
Median	93	101
AD	5.93	6.53
COD	6.38	6.47
Mean	92	100
SD	7.44	8.18
COV	8.11	8.21
Wtd Mean	92	100
GeoMean	91	99
PRD	1.00	1.00
95% Confidence	3.77	4.14



Month	Mean	Median	Sales
Jan-21	97	97	1
Mar-21	89	89	2
Apr-21	91	93	4
May-21	92	92	1
Jul-21	98	98	1
Aug-21	95	95	2
Oct-21	93	93	2
Nov-21	89	89	1
Dec-21	84	84	1

COLUMBIA County 2022 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 06801	2021-2602	0.06	90,910	174,300	265,210	339,840	Mar-21	1	78
01	43	000	101	131	30	4N1W03CB 02901	2021-4107	0.07	100,340	112,450	212,790	274,523	Apr-21	2	78
01	43	000	101	133	33	4N1W08BA 02400	2021-13927	0.07	96,730	166,380	263,110	313,053	Dec-21	3	84
01	43	000	101	143	33	4N1W05B D 01112	2021-12392	0.08	108,560	212,980	321,540	373,491	Oct-21	4	86
01	43	000	101	143	33	4N1W05B D 01108	2021-13370	0.08	108,570	212,980	321,550	362,962	Nov-21	5	89
01	43	000	101	143	33	4N1W03BB 00702	2021-5208	0.07	94,810	218,910	313,720	349,398	Apr-21	6	90
01	43	000	101	143	33	4N1W05B D 01117	2021-6458	0.08	108,550	220,760	329,310	357,208	May-21	7	92
01	43	000	101	143	33	4N1W08BA 01614	2021-10056	0.09	108,810	243,390	352,200	380,052	Aug-21	8	93
01	43	000	101	143	33	4N1W05CB 06701	2021-5197	0.09	108,600	200,270	308,870	322,777	Apr-21	9	96
01	43	000	101	143	33	4N1W04C A 10400	2021-9259	0.08	108,000	207,890	315,890	330,398	Aug-21	10	96
01	43	000	101	143	33	4N1W05CB 06400	2021-669	0.09	109,520	208,310	317,830	327,708	Jan-21	11	97
01	43	000	101	143	33	4N1W05CB 08800	2021-8798	0.07	101,310	208,310	309,620	315,444	Jul-21	12	98
01	43	000	101	143	33	4N1W04D A 02301	2021-5069	0.07	95,160	249,730	344,890	347,006	Apr-21	13	99
01	43	000	101	143	33	4N1W05B D 01106	2021-2974	0.08	108,570	218,210	326,780	327,874	Mar-21	14	100
01	43	000	101	143	33	4N1W05CB 08901	2021-11578	0.07	100,900	208,310	309,210	308,783	Oct-21	15	100

MAINTENANCE AREA 2

SCAPPOOSE

COLUMBIA County 2022 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	2022	1	Scappoose							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	1
Population - Number of Accounts	68
Sales as a percentage of the Population	1.47%

<i>Prior Year Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	18,122,740	100.00%	20,659,924	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	16

Before Ratio	88
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Overall Adjustment Factor	114
Land Adjustment Factor	114
OSD Adjustment Factor	100
Improvement Adjustment Factor	100
Farm Improvement Factor	100

After Ratio	100
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Explanation

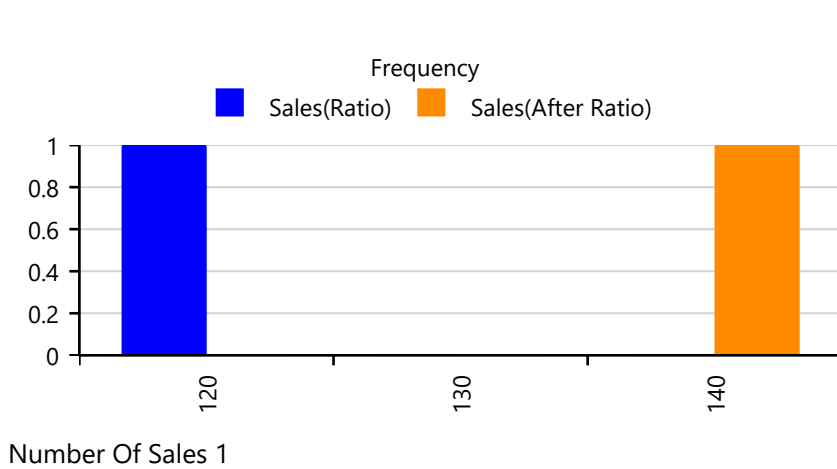
RMV Class 100: SA 00
Undeveloped land, City of Scappoose

For this analysis of vacant land in the City of Scappoose, only one sale was found for this population of 68 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 Median of 88 from the improved study located in the Maintenance Area 02, Study Area 00 RMV Class 101.

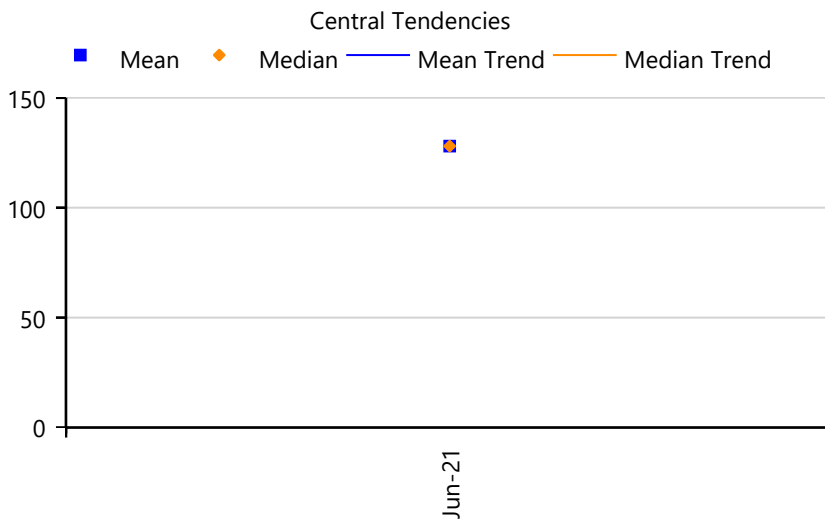
Performance History

	2022	2019	2018
COD	0.00	9.60	8.41
PRD	1.00	1.15	1.01

COLUMBIA County 2022 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	128	145
AD	.00	.00
COD	.00	.00
Mean	128	145
SD	1.00	1.00
COV	.78	.69
Wtd Mean	128	145
GeoMean	128	145
PRD	1.00	1.00
95% Confidence	1.96	1.96



Month	Mean	Median	Sales
Jun-21	128	128	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		33	3N2W11D B 01900	2021-7373	0.68	180,310	0	180,310	141,284	Jun-21	1	128

COLUMBIA County 2022 Ratio Study

Study Definition

RMV	MA	SA	NH	App	# of	Location	RMV	MA	SA	NH	App	# of	Location
Class				Year	Sales		Class				Year	Sales	
101	02	00	000	2022	114	Scappoose							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	114			
Population - Number of Accounts	2292			
Sales as a percentage of the Population	4.97%			
<i>Prior Year Population Values</i>	<i>Pre-Trend Values</i>	<i>Pre-Trend Brkdwn</i>	<i>Post Trend Values</i>	<i>Post Trend Brkdwn</i>
Land RMV	285,402,087	29.49%	325,358,379	29.66%
OSD RMV	87,424,900	9.03%	87,424,900	7.97%
Improvement RMV	591,628,030	61.13%	680,372,235	62.02%
Farm Improvement RMV	3,428,980	0.35%	3,943,327	0.36%
Selected Ratio From Sales	88			
Time Trend Adjustment	16			
Before Ratio	88			
Overall Adjustment Factor	114			
Land Adjustment Factor	114			
OSD Adjustment Factor	100			
Improvement Adjustment Factor	115			
Farm Improvement Factor	115			
After Ratio	100			

Explanation

RMV Class 101: SA 00

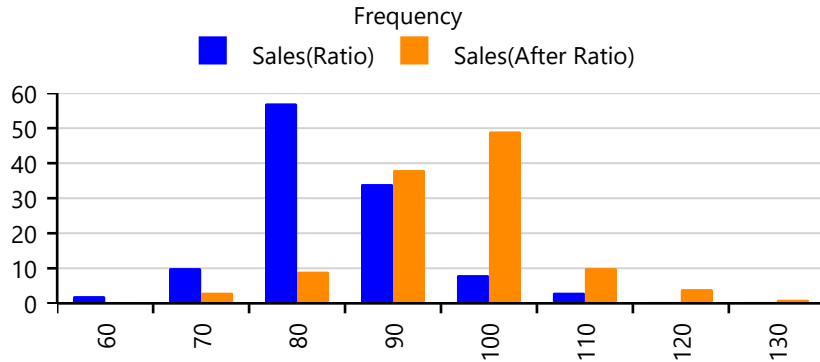
Improved property of Single-Family Dwelling, City of Scappoose.

Once the annual time adjustment was applied to the sales array, the Median and Geometric Mean both returned a central tendency of 88. This indicator is further supported by the Mean (89) and the Weighted Mean (89). After review, it was deemed appropriate to apply the Median to this property grouping resulting in an Overall Adjustment Factor of 114.

Performance History

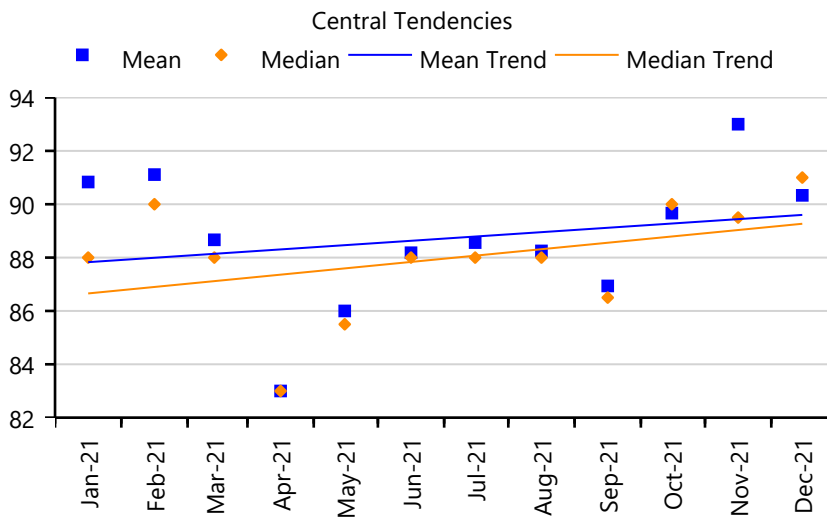
	2022	2021	2020	2019	2018
COD	6.64	6.89	6.84	7.72	6.67
PRD	1.00	1.00	1.00	1.00	1.00

COLUMBIA County 2022 Ratio Study



Number Of Sales 114

	Sales (Ratio)	Sales (After Ratio)
Median	88	100
AD	5.84	6.68
COD	6.64	6.68
Mean	89	101
SD	8.34	9.59
COV	9.39	9.54
Wtd Mean	89	101
GeoMean	88	100
PRD	1.00	1.00
95% Confidence	1.53	1.76



Month	Mean	Median	Sales
Jan-21	91	88	6
Feb-21	91	90	9
Mar-21	89	88	9
Apr-21	83	83	2
May-21	86	86	12
Jun-21	88	88	11
Jul-21	89	88	16
Aug-21	88	88	8
Sep-21	87	87	16
Oct-21	90	90	9
Nov-21	93	90	10
Dec-21	90	91	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
02	00	000	101	135	33	3N2W12A C 03901	2021-5819	0.11	136,820	126,600	263,420	393,772	May-21	1	67
02	00	000	101	131	33	3N2W12A D 03700	2021-11302	0.23	166,060	148,240	314,300	453,705	Sep-21	2	69
02	00	000	101	131	33	3N2W12D B 01100	2021-12507	0.13	141,580	118,470	260,050	371,196	Oct-21	3	70
02	00	000	101	131	33	3N2W12D B 03900	2021-7599	0.14	144,330	108,480	252,810	347,072	Jun-21	4	73
02	00	000	101	131	30	3N2W12D B 04500	2021-4902	0.12	139,380	99,660	239,040	322,204	Apr-21	5	74
02	00	000	101	141	33	3N1W18BB 01135	2021-9457	0.17	154,390	302,810	457,200	616,888	Aug-21	6	74

COLUMBIA County 2022 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	131	33	3N2W12D B 09200	2021-8965	0.18	155,930	115,970	271,900	358,216	Jul-21	7	76
02	00	000	101	133	33	3N2W12D B 11100	2021-264	0.11	136,820	155,320	292,140	381,826	Jan-21	8	77
02	00	000	101	131	33	3N2W12D D 06600	2021-10668	0.17	153,130	188,340	341,470	440,685	Sep-21	9	77
02	00	000	101	131	33	3N2W12C D 02201	2021-3682	0.14	143,440	182,690	326,130	416,546	Mar-21	10	78
02	00	000	101	141	33	3N2W11A A 00108	2021-10856	0.19	158,250	198,950	357,200	455,576	Sep-21	11	78
02	00	000	101	135	33	3N2W12D B 05400	2021-873	0.21	162,490	114,180	276,670	351,391	Jan-21	12	79
02	00	000	101	143	33	3N2W13C A 03909	2021-7749	0.07	115,720	266,340	382,060	478,023	Jun-21	13	80
02	00	000	101	143	33	3N2W13CB 00143	2021-6894	0.08	122,570	267,380	389,950	483,062	Jun-21	14	81
02	00	000	101	143	30	3N2W13A D 00600	2021-9235	0.15	147,060	261,540	408,600	506,445	Aug-21	15	81
02	00	000	101	143	33	3N2W12BB 00705	2021-3108	0.18	156,590	260,700	417,290	511,155	Feb-21	16	82
02	00	000	101	131	33	3N2W12D A 02600	2021-6191	0.17	152,180	178,300	330,480	402,595	May-21	17	82
02	00	000	101	145	30	3N1W18BB 01113	2021-7082	0.17	154,410	304,990	459,400	561,299	Jun-21	18	82
02	00	000	101	143	33	3N2W13B D 09300	2021-8538	0.16	150,480	245,810	396,290	483,120	Jul-21	19	82
02	00	000	101	141	33	3N1W18BB 00800	2021-11472	0.15	146,770	219,300	366,070	448,930	Sep-21	20	82
02	00	000	101	143	33	3N2W13CB 00140	2021-5676	0.09	127,990	258,680	386,670	464,352	May-21	21	83
02	00	000	101	143	33	3N1W07CC 01007	2021-5682	0.14	145,210	268,130	413,340	497,340	May-21	22	83
02	00	000	101	143	33	3N2W12D C 00135	2021-7965	0.14	143,750	263,040	406,790	490,638	Jul-21	23	83
02	00	000	101	145	33	3N2W13A D 05500	2021-9467	0.14	143,670	292,480	436,150	522,848	Aug-21	24	83
02	00	000	101	141	33	3N2W12D A 02300	2021-6467	0.25	169,170	223,760	392,930	467,450	May-21	25	84
02	00	000	101	141	33	3N2W12A D 02408	2021-7977	0.15	146,700	216,800	363,500	431,920	Jul-21	26	84
02	00	000	101	141	33	3N2W13A D 01100	2021-13418	0.18	157,240	218,920	376,160	450,216	Nov-21	27	84
02	00	000	101	142	33	3N2W02D D 00620	2021-14314	0.20	162,120	311,980	474,100	561,232	Dec-21	28	84
02	00	000	101	143	33	3N2W13C D 02100	2021-5660	0.14	143,780	239,880	383,660	453,501	May-21	29	85
02	00	000	101	141	30	3N2W11A A 00102	2021-11635	0.19	160,400	234,940	395,340	466,965	Oct-21	30	85
02	00	000	101	143	33	3N2W13B D 07700	2021-12600	0.17	154,040	221,630	375,670	440,922	Nov-21	31	85
02	00	000	101	141	33	3N2W13BA 05200	2021-13563	0.14	143,650	205,770	349,420	409,617	Dec-21	32	85

COLUMBIA County 2022 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	3N2W11A A 00110	2021-252	0.19	157,950	225,260	383,210	445,907	Jan-21	33	86
02	00	000	101	143	33	3N1W07CC 06500	2021-3743	0.14	143,650	330,410	474,060	548,317	Mar-21	34	86
02	00	000	101	141	33	3N2W12CC 01302	2021-6204	0.17	153,240	225,670	378,910	439,960	May-21	35	86
02	00	000	101	143	33	3N2W13A D 05800	2021-11190	0.14	144,330	299,690	444,020	519,064	Sep-21	36	86
02	00	000	101	141	33	3N2W11A A 00106	2021-11025	0.19	160,360	205,950	366,310	425,396	Sep-21	37	86
02	00	000	101	143	33	3N2W13C D 00800	2021-11148	0.14	143,650	244,870	388,520	450,481	Sep-21	38	86
02	00	000	101	143	33	3N2W13A C 01400	2021-10960	0.14	143,910	254,990	398,900	465,114	Sep-21	39	86
02	00	000	101	143	33	3N2W13BA 00704	2021-13325	0.14	143,650	265,810	409,460	475,173	Nov-21	40	86
02	00	000	101	141	33	3N2W13A C 03301	2021-2149	0.15	147,130	220,910	368,040	424,091	Feb-21	41	87
02	00	000	101	147	33	3N2W13CB 00106	2021-3225	0.07	120,280	295,330	415,610	479,018	Mar-21	42	87
02	00	000	101	143	33	3N2W13C D 07400	2021-8247	0.14	144,420	300,910	445,330	513,824	Jul-21	43	87
02	00	000	101	143	30	3N2W13C D 08600	2021-8337	0.15	146,380	300,040	446,420	516,000	Jul-21	44	87
02	00	000	101	143	33	3N2W13A D 05600	2021-9043	0.14	144,310	292,310	436,620	501,913	Jul-21	45	87
02	00	000	101	141	33	3N2W12D B 02700	2021-9901	0.18	156,200	205,620	361,820	417,673	Aug-21	46	87
02	00	000	101	141	33	3N2W13BA 04707	2021-11238	0.14	144,960	238,080	383,040	442,597	Sep-21	47	87
02	00	000	101	142	33	3N2W12BB 03702	2021-3122	0.17	153,240	336,190	489,430	559,251	Mar-21	48	88
02	00	000	101	143	33	3N1W07C A 02200	2021-3262	0.23	166,060	262,180	428,240	488,988	Mar-21	49	88
02	00	000	101	147	33	3N2W13CB 00142	2021-4698	0.08	122,580	295,330	417,910	476,695	Mar-21	50	88
02	00	000	101	147	33	3N2W13C A 03926	2021-5928	0.09	129,730	295,330	425,060	480,494	May-21	51	88
02	00	000	101	161	33	3N2W11D B 01400	2021-6546	0.19	158,070	430,050	588,120	669,109	May-21	52	88
02	00	000	101	143	33	3N2W12AB 00108	2021-7819	0.16	149,160	228,170	377,330	427,175	Jun-21	53	88
02	00	000	101	143	33	3N2W13CB 00146	2021-7790	0.09	128,560	300,450	429,010	486,387	Jun-21	54	88
02	00	000	101	142	33	3N2W12C D 02600	2021-8067	0.22	164,180	255,200	419,380	474,208	Jul-21	55	88
02	00	000	101	143	33	3N2W13A D 08200	2021-8334	0.14	144,120	300,600	444,720	506,863	Jul-21	56	88
02	00	000	101	143	33	3N1W07C A 00147	2021-8570	0.24	167,600	270,030	437,630	495,403	Jul-21	57	88
02	00	000	101	143	33	3N2W12D C 00172	2021-13062	0.06	111,910	253,610	365,520	413,836	Nov-21	58	88

COLUMBIA County 2022 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 D 01400	2021-1505	0.17	153,890	216,810	370,700	417,816	Feb-21	59	89
02	00	000	101	141	33	3N2W12D A 01700	2021-2523	0.17	153,240	201,200	354,440	398,561	Feb-21	60	89
02	00	000	101	141	33	3N2W11D A 01100	2021-8451	0.32	181,040	228,710	409,750	462,250	Jul-21	61	89
02	00	000	101	143	33	3N1W07CC 01418	2021-8911	0.15	145,860	324,160	470,020	529,056	Jul-21	62	89
02	00	000	101	143	33	3N2W13CB 00101	2021-9791	0.15	148,940	329,390	478,330	540,192	Aug-21	63	89
02	00	000	101	143	33	3N2W12CC 01208	2021-11649	0.14	144,890	223,270	368,160	411,432	Sep-21	64	89
02	00	000	101	143	33	3N2W13A C 02200	2021-11406	0.15	146,360	227,910	374,270	421,686	Sep-21	65	89
02	00	000	101	141	33	3N2W12A D 02411	2021-11642	0.15	146,270	210,890	357,160	399,669	Oct-21	66	89
02	00	000	101	143	33	3N2W13C D 06600	2021-12329	0.14	145,030	306,390	451,420	508,079	Oct-21	67	89
02	00	000	101	141	33	3N2W12C A 07900	2021-12602	0.28	175,990	164,910	340,900	384,713	Nov-21	68	89
02	00	000	101	143	33	3N1W18BB 01126	2021-13739	0.17	154,790	292,350	447,140	500,198	Dec-21	69	89
02	00	000	101	143	33	3N2W13A D 09900	2021-457	0.14	144,330	241,290	385,620	427,424	Jan-21	70	90
02	00	000	101	141	33	3N2W13A A 03200	2021-1805	0.17	153,890	170,600	324,490	360,872	Feb-21	71	90
02	00	000	101	141	33	3N1W07CC 01800	2021-2642	0.20	161,570	252,840	414,410	458,176	Mar-21	72	90
02	00	000	101	143	33	3N2W12CC 01205	2021-6982	0.17	153,800	236,750	390,550	435,960	Jun-21	73	90
02	00	000	101	143	33	3N2W13CC 00133	2021-8546	0.17	154,530	315,840	470,370	525,427	Jul-21	74	90
02	00	000	101	141	33	3N2W13BA 00609	2021-9388	0.18	155,320	206,740	362,060	403,872	Aug-21	75	90
02	00	000	101	142	33	3N2W11A A 01011	2021-10268	0.17	153,890	332,030	485,920	537,030	Sep-21	76	90
02	00	000	101	143	33	3N2W12A C 01701	2021-11044	0.11	136,820	277,230	414,050	460,460	Sep-21	77	90
02	00	000	101	143	33	3N1W07C A 00152	2021-12406	0.18	156,300	338,500	494,800	551,244	Oct-21	78	90
02	00	000	101	141	33	3N2W01CC 02203	2021-12784	0.14	143,650	227,890	371,540	413,749	Nov-21	79	90
02	00	000	101	143	33	3N2W13C D 07900	2021-1884	0.14	143,650	300,430	444,080	485,350	Feb-21	80	91
02	00	000	101	141	33	3N2W12C A 08600	2021-2969	0.14	144,330	197,630	341,960	377,620	Mar-21	81	91
02	00	000	101	143	33	3N2W13B D 04200	2021-9794	0.15	148,090	248,260	396,350	434,272	Aug-21	82	91
02	00	000	101	141	33	3N1W07CB 01907	2021-1705	0.18	156,690	262,050	418,740	457,160	Feb-21	83	92
02	00	000	101	143	30	3N2W12A D 06502	2021-5248	0.16	149,750	394,280	544,030	592,941	Apr-21	84	92

COLUMBIA County 2022 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	131	33	3N2W12CB 03400	2021-5569	0.20	219,760	114,410	334,170	365,145	May-21	85	92
02	00	000	101	143	33	3N2W11A A 00208	2021-11408	0.26	171,440	280,760	452,200	489,364	Sep-21	86	92
02	00	000	101	143	33	3N1W07CC 01006	2021-12083	0.14	145,150	278,950	424,100	459,641	Oct-21	87	92
02	00	000	101	143	33	3N2W02D D 00634	2021-2500	0.17	153,890	348,910	502,800	539,743	Feb-21	88	93
02	00	000	101	143	33	3N2W13B D 03608	2021-7906	0.16	150,240	253,340	403,580	433,612	Jun-21	89	93
02	00	000	101	141	33	3N2W12D C 00108	2021-13924	0.14	143,840	229,960	373,800	403,160	Dec-21	90	93
02	00	000	101	143	33	3N2W13CB 00124	2021-11387	0.21	163,480	309,640	473,120	500,832	Sep-21	91	94
02	00	000	101	143	33	3N2W11A A 01009	2021-12994	0.17	154,230	274,350	428,580	456,437	Nov-21	92	94
02	00	000	101	163	33	3N2W11D D 00314	2021-5959	0.18	156,030	478,020	634,050	666,770	May-21	93	95
02	00	000	101	143	33	3N2W12D B 05000	2021-6972	0.20	161,930	271,470	433,400	457,758	Jun-21	94	95
02	00	000	101	143	33	3N1W07C A 01300	2021-11910	0.39	191,820	286,480	478,300	502,024	Oct-21	95	95
02	00	000	101	143	33	3N2W13B D 07600	2021-12340	0.23	166,100	251,480	417,580	439,210	Oct-21	96	95
02	00	000	101	151	33	3N2W11D A 02615	2021-13747	0.22	165,060	363,310	528,370	555,555	Dec-21	97	95
02	00	000	101	143	33	3N1W07C A 00102	2021-8573	0.21	162,330	228,120	390,450	408,310	Jul-21	98	96
02	00	000	101	141	33	3N2W12A C 00106	2021-14304	0.20	161,970	221,580	383,550	400,880	Dec-21	99	96
02	00	000	101	142	33	3N2W11D B 00900	2021-12686	0.46	199,760	320,870	520,630	538,125	Nov-21	100	97
02	00	000	101	143	30	3N2W02D D 00627	2021-8531	0.18	155,770	250,160	405,930	413,336	Jul-21	101	98
02	00	000	101	165	33	3N2W11D A 02506	2021-6707	0.42	195,570	536,220	731,790	739,800	May-21	102	99
02	00	000	101	143	33	3N2W01CC 02005	2021-7758	0.14	145,070	309,100	454,170	459,638	Jun-21	103	99
02	00	000	101	154	33	3N2W12BC 00228	2021-7611	0.18	155,670	628,410	784,080	777,658	Jun-21	104	101
02	00	000	101	155	30	3N2W12BC 00242	2021-2687	0.17	154,460	397,150	551,610	540,346	Mar-21	105	102
02	00	000	101	152	33	3N2W12BC 00214	2021-12057	0.18	155,090	477,310	632,400	619,440	Oct-21	106	102
02	00	000	101	143	33	3N2W13C D 01100	2021-13045	0.16	148,770	239,240	388,010	382,050	Nov-21	107	102
02	00	000	101	141	30	3N2W13A D 04516	2021-866	0.14	143,650	231,910	375,560	362,325	Jan-21	108	104
02	00	000	101	142	33	3N2W11D D 00400	2021-8071	0.31	179,710	386,800	566,510	539,992	Jul-21	109	105
02	00	000	101	144	33	3N2W12BB 01700	2021-2314	0.35	185,770	430,100	615,870	574,084	Feb-21	110	107

COLUMBIA County 2022 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	3N1W18BB 01900	2021-871	0.14	143,650	333,480	477,130	438,634	Jan-21	111	109
02	00	000	101	142	33	3N2W11A A 01003	2021-11268	0.21	162,490	352,920	515,410	468,945	Sep-21	112	110
02	00	000	101	132	33	3N2W12BC 00700	2021-9547	0.53	205,500	207,680	413,180	371,630	Aug-21	113	111
02	00	000	101	141	30	3N2W13BA 02900	2021-13015	0.25	169,830	193,210	363,040	316,236	Nov-21	114	115

COLUMBIA County 2022 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	2022	1	Scappoose	102	02	21	000	2022	1	Scappoose

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	2			
Population - Number of Accounts	12			
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	0	0.00%	0	0.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	2,925,750	100.00%	4,359,368	100.00%
Farm Improvement RMV	0	0.00%	0	0.00%
Selected Ratio From Sales	67			
Time Trend Adjustment	16			
Before Ratio	67			
Overall Adjustment Factor	149			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Improvement Adjustment Factor	149			
Farm Improvement Factor	100			
After Ratio	100			

Explanation

RMV Class 102: SA 00

RMV Class 102: SA 21

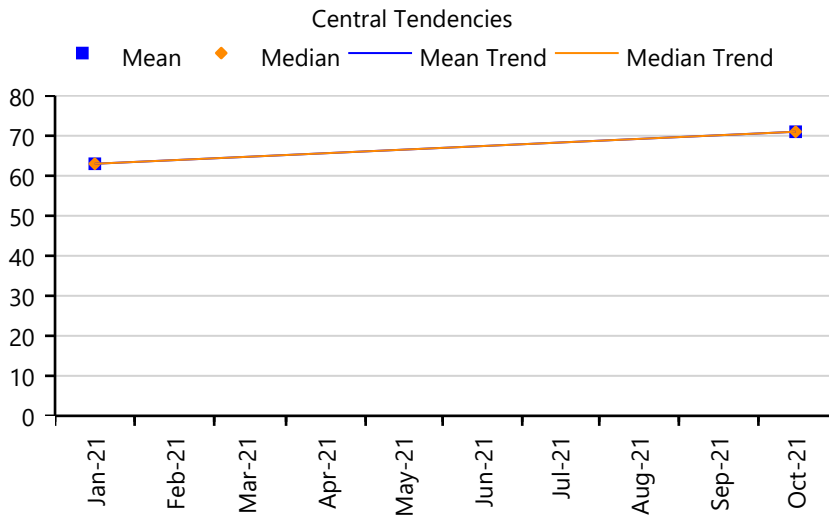
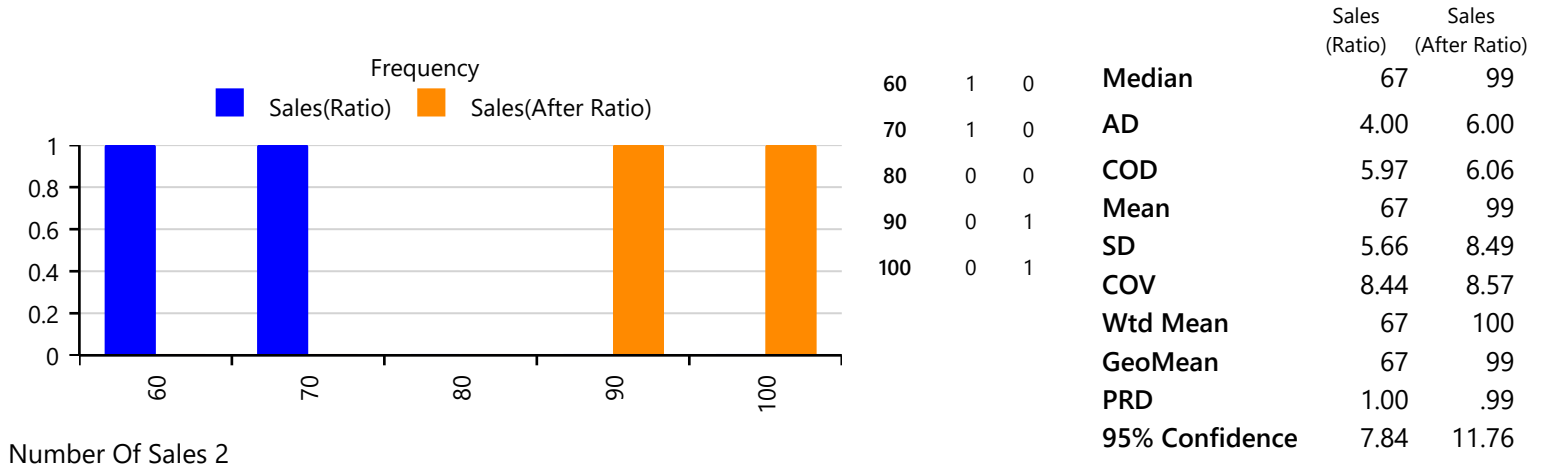
Improved property– Condominium, City of Scappoose and Rural Scappoose

For this analysis of condominiums located in the City of Scappoose and just outside the city limits, two sales were found which represents 16.67% of the total population of accounts. Although the sales array resulted in two sales, they have been deemed sufficient to apply to this unique group of properties. The conclusion from the time adjustment study (16%) was applied resulting in a Selected Ratio of 67.

Performance History

	2022	2019
COD	5.97	0.11
PRD	1.00	1.00

COLUMBIA County 2022 Ratio Study



Month	Mean	Median	Sales
Jan-21	63	63	1
Oct-21	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
02	21	000	102	143	33	3N2W2400 90003	2021-2276		0	214,040	214,040	341,402	Jan-21	1	63
02	00	000	102	143	33	3N2W12CC 92002	2021-11878	0.20	0	265,000	265,000	374,404	Oct-21	2	71

COLUMBIA County 2022 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	2022	2	Scappoose							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 2

Population - Number of Accounts 64

Sales as a percentage of the Population 3.13%

Prior Year Population Values

	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	7,420,459	49.10%	8,459,323	49.26%
OSD RMV	2,022,800	13.39%	2,022,800	11.78%
Improvement RMV	5,346,340	35.38%	6,308,681	36.74%
Farm Improvement RMV	322,700	2.14%	380,786	2.22%

Selected Ratio From Sales 88

Time Trend Adjustment 100

Before Ratio 88

Overall Adjustment Factor 114

Land Adjustment Factor 114

OSD Adjustment Factor 100

Improvement Adjustment Factor 118

Farm Improvement Factor 118

After Ratio 100

Explanation

RMV Class 109: SA 00

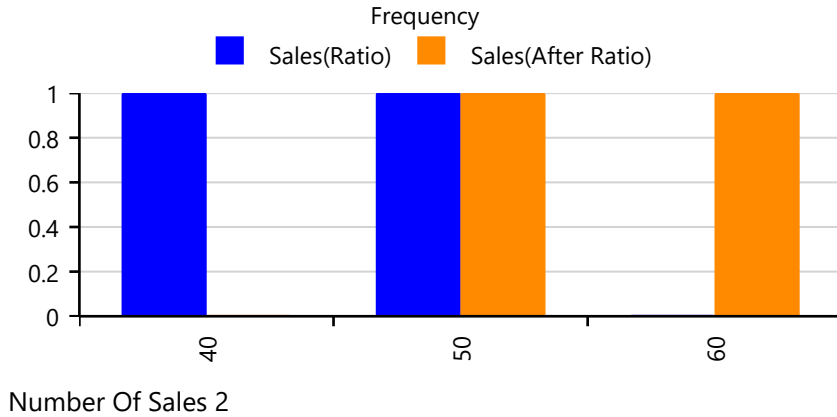
Improved property - Manufactured Structure, City of Scappoose

With having too few sales available for this analysis of residential Manufactured Structures, the conclusion from the RMV 101 MA 02 SA 00 analysis was applied here returning an Overall Adjustment Factor of 114 (Median of 88).

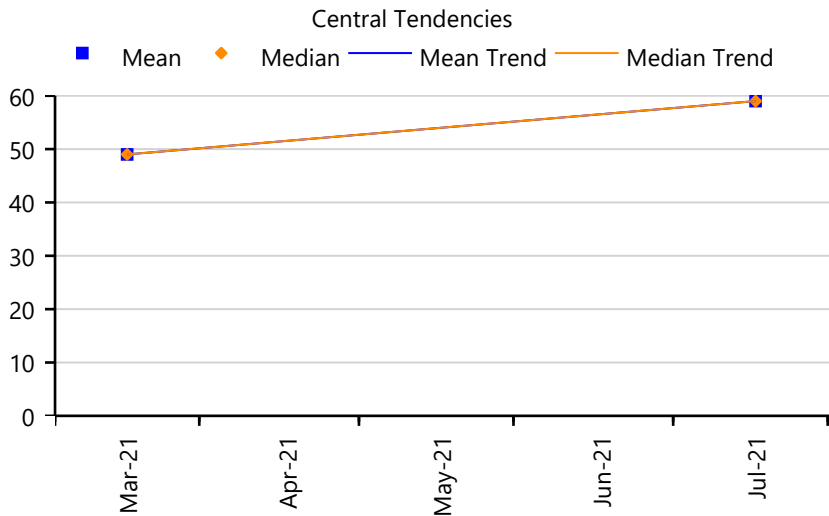
Performance History

	2022	2021	2020	2019	2018
COD	9.26	11.73	7.51	6.00	0.00
PRD	1.01	1.01	0.99	1.00	1.00

COLUMBIA County 2022 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	54	62
AD	5.00	6.00
COD	9.26	9.68
Mean	54	62
SD	7.07	8.49
COV	13.09	13.69
Wtd Mean	53	61
GeoMean	54	62
PRD	1.01	1.02
95% Confidence	9.80	11.76



Month	Mean	Median	Sales
Mar-21	49	49	1
Jul-21	59	59	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	463	33	3N2W12BA 03600	2021-2855	0.23	165,700	165,380	331,080	675,955	Mar-21	1	49
02	00	000	109	452	33	3N2W12A D 05404	2021-8960	0.17	152,180	142,990	295,170	498,734	Jul-21	2	59

COLUMBIA County 2022 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	2022	2	Scappoose							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 2

Population - Number of Accounts 55

Sales as a percentage of the Population 3.64%

Prior Year Population Values

	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	7,523,950	29.66%	8,577,303	29.76%
OSD RMV	3,759,900	14.82%	3,759,900	13.05%
Improvement RMV	14,025,770	55.29%	16,410,151	56.95%
Farm Improvement RMV	59,750	0.24%	69,908	0.24%

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 117

Farm Improvement Factor 117

After Ratio 100

Explanation

RMV Class 101: SA 28

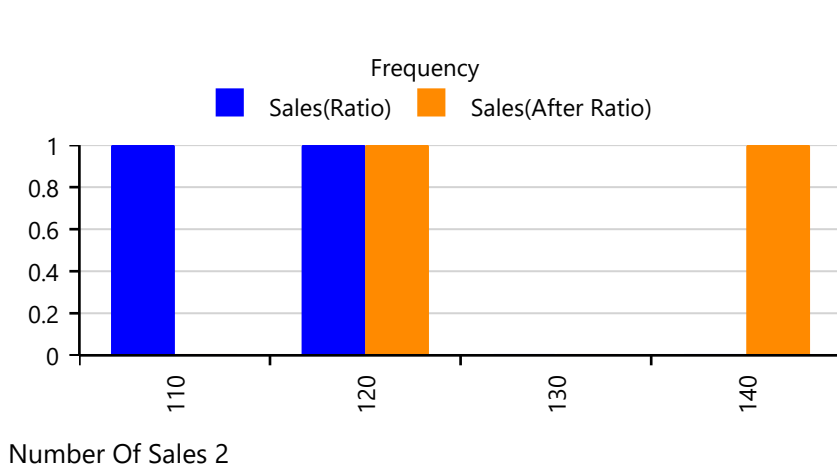
Duplex/Triplex/Fourplex, City of Scappoose

Two sales were identified in this study period, 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 88).

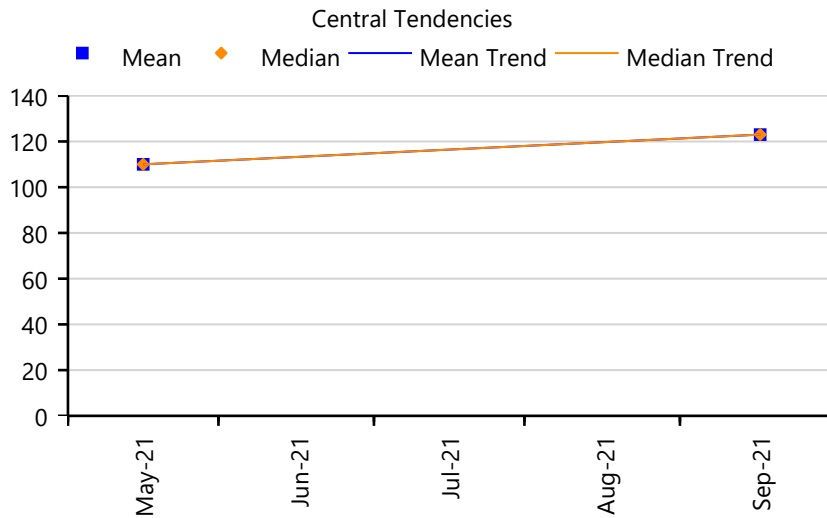
Performance History

	2022	2020	2019
COD	5.58	2.25	7.76
PRD	1.01	1.00	0.97

COLUMBIA County 2022 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	117	134
AD	6.50	7.50
COD	5.58	5.62
Mean	117	134
SD	9.19	10.61
COV	7.89	7.95
Wtd Mean	116	132
GeoMean	116	133
PRD	1.01	1.01
95% Confidence	12.74	14.70



Month	Mean	Median	Sales
May-21	110	110	1
Sep-21	123	123	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	242	33	3N2W13B D 03600	2021-6194	0.20	179,160	290,400	469,560	425,000	May-21	1	110
02	28	000	101	143	30	3N2W13BA 02200	2021-11380	0.11	136,340	232,540	368,880	300,000	Sep-21	2	123

COLUMBIA County 2022 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	2022	5	Scappoose							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	5			
Population - Number of Accounts	105			
Sales as a percentage of the Population	4.76%			
<i>Prior Year Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	8,972,010	24.37%	10,228,091	27.38%
OSD RMV	4,103,000	11.15%	4,103,000	10.98%
Improvement RMV	23,724,520	64.45%	23,012,784	61.61%
Farm Improvement RMV	11,070	0.03%	10,738	0.03%
Selected Ratio From Sales	99			
Time Trend Adjustment	16			
Before Ratio	99			
Overall Adjustment Factor	101			
Land Adjustment Factor	114			
OSD Adjustment Factor	100			
Improvement Adjustment Factor	97			
Farm Improvement Factor	97			
After Ratio	100			

Explanation

RMV Class 101: SA 33

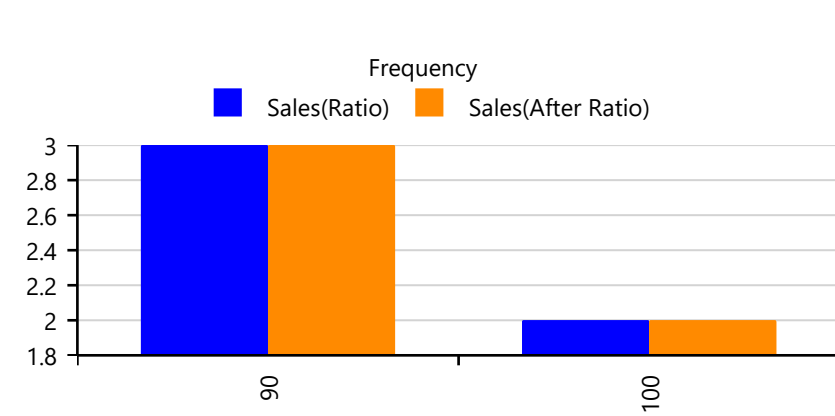
Town house/Row house/Common wall, City of Scappoose

This study consists of town houses, row houses and/or those dwellings that share a common wall. There are 5 sales for the analysis which comprise 4.76% of the total population of accounts. The time adjustment was applied and all the central tendencies returned the same indicator. Therefore, the Median (99) was applied and the trend factors were adjusted accordingly.

Performance History

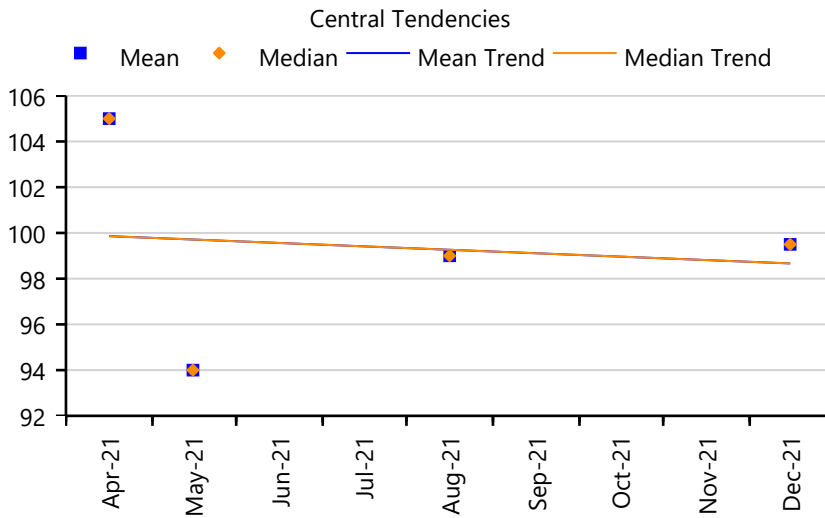
	2022	2021	2020	2019	2018
COD	2.83	3.47	3.18	3.64	2.58
PRD	1.00	1.00	1.00	1.00	1.00

COLUMBIA County 2022 Ratio Study



Number Of Sales 5

	Sales (Ratio)	Sales (After Ratio)
Median	99	99
AD	2.80	2.60
COD	2.83	2.63
Mean	99	100
SD	4.04	4.00
COV	4.06	4.00
Wtd Mean	99	100
GeoMean	99	100
PRD	1.00	1.00
95% Confidence	3.54	3.51



Month	Mean	Median	Sales
Apr-21	105	105	1
May-21	94	94	1
Aug-21	99	99	1
Dec-21	100	100	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	33	000	101	143	33	3N2W13A A 04417	2021-6197	0.08	122,700	237,040	359,740	383,865	May-21	1	94
02	33	000	101	143	33	3N1W07CC 01001	2021-13614	0.09	127,310	242,960	370,270	379,763	Dec-21	2	98
02	33	000	101	143	33	3N2W12D C 02507	2021-9504	0.05	96,380	264,470	360,850	363,443	Aug-21	3	99
02	33	000	101	143	33	3N2W12D C 00153	2021-13866	0.05	96,380	264,340	360,720	358,124	Dec-21	4	101
02	33	000	101	143	33	3N2W12D C 00154	2021-5244	0.06	109,340	264,640	373,980	355,764	Apr-21	5	105

COLUMBIA County 2022 Ratio Study

Study Definition

RMV	MA	SA	NH	App	# of	Location	RMV	MA	SA	NH	App	# of	Location
Class				Year	Sales		Class				Year	Sales	
400	02	21	000	2022	4	Scappoose							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 4

Population - Number of Accounts 180

Sales as a percentage of the Population 2.22%

Prior Year Population Values

	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	49,071,330	100.00%	49,562,043	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 99

Time Trend Adjustment 23

Before Ratio 99

Overall Adjustment Factor 101

Land Adjustment Factor 101

OSD Adjustment Factor 100

Improvement Adjustment Factor 100

Farm Improvement Factor 100

After Ratio 100

Explanation

RMV Class 400, SA 21

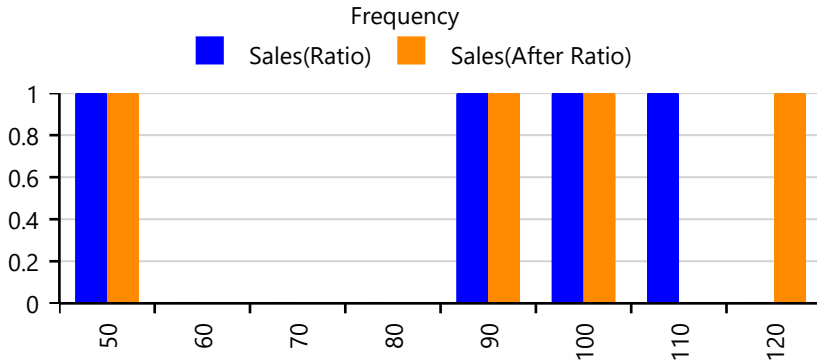
Unimproved land – Value Zone 1 in Rural Scappoose

There are 4 vacant land sales available for this analysis of undeveloped land in Rural Scappoose Study Area 21. After applying the annual time adjustment of 23%, the Median (99) was selected. After applying the Median, an Overall Adjustment Factor of 101 was returned.

Performance History

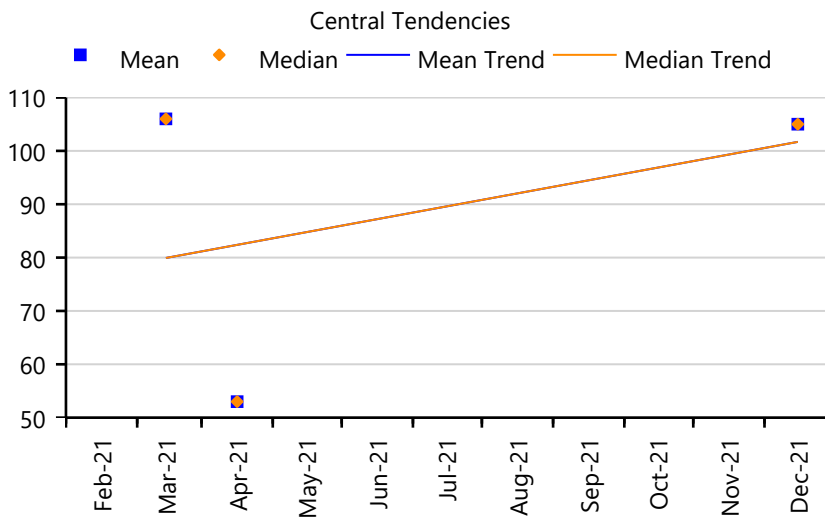
	2022	2021	2020	2019	2018
COD	20.56	2.53	24.21	32.76	20.06
PRD	1.09	1.00	0.92	1.39	1.07

COLUMBIA County 2022 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	99	100
AD	20.25	20.25
COD	20.56	20.35
Mean	92	93
SD	28.56	28.56
COV	30.96	30.63
Wtd Mean	85	86
GeoMean	88	89
PRD	1.09	1.09
95% Confidence	27.99	27.99

Number Of Sales 4



Month	Mean	Median	Sales
Mar-21	106	106	1
Apr-21	53	53	1
Dec-21	105	105	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	21	000	640		33	3N2W11C A 00500	2021-4891	10.85	370,730	0	370,730	697,140	Apr-21	1	53
02	21	000	400		33	3N2W0200 03603	2021-13821	6.46	228,700	0	228,700	250,890	Dec-21	2	91
02	21	000	400		33	3N2W2400 02600	2021-2799	3.01	232,250	0	232,250	219,743	Mar-21	3	106
02	21	000	640		33	4N2W34A0 00100	2021-13844	37.82	554,840	0	554,840	466,670	Dec-21	4	119

COLUMBIA County 2022 Ratio Study

Study Definition

RMV	MA	SA	NH	App	# of	Location	RMV	MA	SA	NH	App	# of	Location
Class				Year	Sales		Class				Year	Sales	
401	02	21	000	2022	18	Scappoose							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 18

Population - Number of Accounts 863

Sales as a percentage of the Population 2.09%

Prior Year Population Values

	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	182,823,487	37.55%	184,651,722	34.10%
OSD RMV	52,299,110	10.74%	52,299,110	9.66%
Improvement RMV	225,290,410	46.27%	272,601,396	50.33%
Farm Improvement RMV	26,467,600	5.44%	32,025,796	5.91%

Selected Ratio From Sales 90

Time Trend Adjustment 23

Before Ratio 90

Overall Adjustment Factor 111

Land Adjustment Factor	101
OSD Adjustment Factor	100
Improvement Adjustment Factor	121
Farm Improvement Factor	121

After Ratio 100

Explanation

RMV Class 401, SA 21

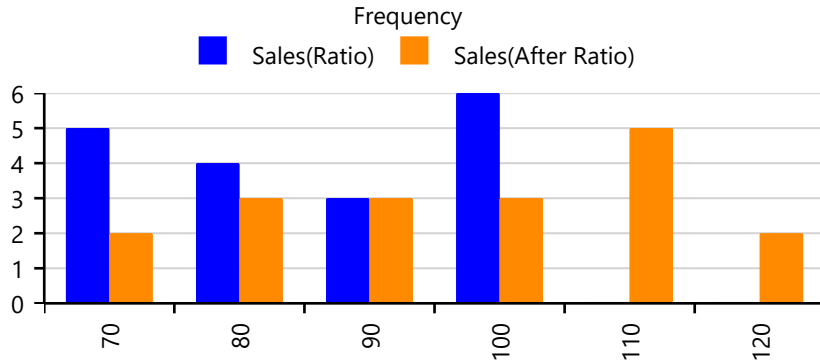
Improved land – Value Zone 1, in Rural Scappoose

For this analysis of improved rural properties located in Scappoose, the Mean of 90 was selected as the best ratio indicator. This central tendency is further supported by the Weighted Mean (90) and Median (90). The Overall Adjustment Factor of 111 was returned once the Mean was applied to the array.

Performance History

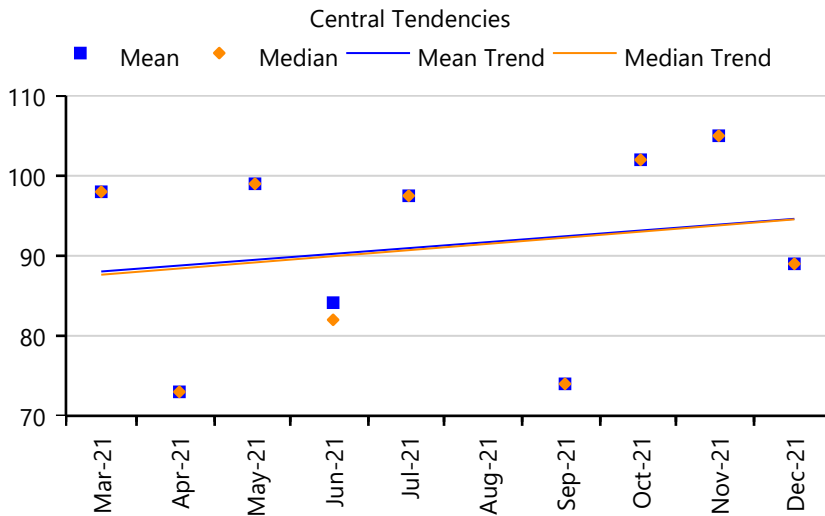
	2022	2021	2020	2019	2018
COD	12.96	10.05	11.29	15.88	9.43
PRD	1.00	1.01	1.00	1.01	1.00

COLUMBIA County 2022 Ratio Study



Number Of Sales 18

	Sales (Ratio)	Sales (After Ratio)
Median	90	102
AD	11.67	13.50
COD	12.96	13.24
Mean	90	100
SD	13.13	15.45
COV	14.60	15.39
Wtd Mean	90	101
GeoMean	89	99
PRD	1.00	1.00
95% Confidence	6.06	7.14



Month	Mean	Median	Sales
Mar-21	98	98	1
Apr-21	73	73	1
May-21	99	99	1
Jun-21	84	82	7
Jul-21	98	98	2
Sep-21	74	74	1
Oct-21	102	102	1
Nov-21	105	105	2
Dec-21	89	89	2

COLUMBIA County 2022 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	3N1W06B0 00500	2021-7958	0.58	194,440	122,020	316,460	447,120	Jun-21	1	71
02	21	000	401	131	33	4N2W35CC 01500	2021-5255	0.95	169,350	128,700	298,050	410,238	Apr-21	2	73
02	21	000	401	143	33	3N2W2400 02703	2021-6897	2.35	284,270	392,720	676,990	932,580	Jun-21	3	73
02	21	000	401	132	33	3N2W2300 02200	2021-10937	4.83	336,290	243,380	579,670	779,202	Sep-21	4	74
02	21	000	401	136	33	3N2W16B0 00600	2021-13956	0.84	212,360	231,520	443,880	569,257	Dec-21	5	78
02	21	000	401	132	33	3N2W15C0 00601	2021-7927	1.44	240,190	265,080	505,270	623,480	Jun-21	6	81
02	21	000	401	143	33	3N2W2300 00801	2021-7297	3.60	317,690	404,300	721,990	877,154	Jun-21	7	82
02	21	000	401	143	33	3N1W07CB 00400	2021-7183	0.30	194,440	225,390	419,830	498,784	Jun-21	8	84
02	21	000	401	151	33	3N2W14CB 00900	2021-7895	0.34	194,440	325,000	519,440	588,079	Jul-21	9	88
02	21	000	401	154	33	3N2W24C0 01801	2021-7577	0.69	203,400	314,200	517,600	560,500	Jun-21	10	92
02	21	000	401	131	33	4N2W35CC 00200	2021-2858	0.41	194,440	165,150	359,590	366,964	Mar-21	11	98
02	21	000	401	143	33	4N2W35CC 01600	2021-6801	0.93	212,360	309,620	521,980	529,170	May-21	12	99
02	21	000	401	144	33	4N2W3600 01100	2021-14137	1.43	239,560	228,080	467,640	467,930	Dec-21	13	100
02	21	000	641	142	33	4N2W34B0 02801	2021-12792	5.00	337,800	345,790	683,590	671,445	Oct-21	14	102
02	21	000	401	152	33	4N2W36C0 01700	2021-13640	2.08	277,380	540,530	817,910	801,893	Nov-21	15	102
02	21	000	641	152	33	3N2W14A0 01600	2021-7146	5.38	342,950	762,200	1,105,150	1,038,220	Jun-21	16	106
02	21	000	401	142	33	3N2W01D 0 01200	2021-8082	2.00	275,080	438,920	714,000	664,719	Jul-21	17	107
02	21	000	401	131	33	3N2W12D A 00301	2021-12854	0.27	194,440	149,250	343,690	319,135	Nov-21	18	108

COLUMBIA County 2022 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	2022	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%

Prior Year Population Values

	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	30,631,431	50.64%	30,937,745	46.02%
OSD RMV	9,763,500	16.14%	9,763,500	14.52%
Improvement RMV	16,157,080	26.71%	21,327,346	31.73%
Farm Improvement RMV	3,935,540	6.51%	5,194,913	7.73%

Selected Ratio From Sales 90

Time Trend Adjustment 0

Before Ratio 90

Overall Adjustment Factor 111

Land Adjustment Factor	101
OSD Adjustment Factor	100
Improvement Adjustment Factor	132
Farm Improvement Factor	132

After Ratio 100

Explanation

RMV Class 409: SA 21

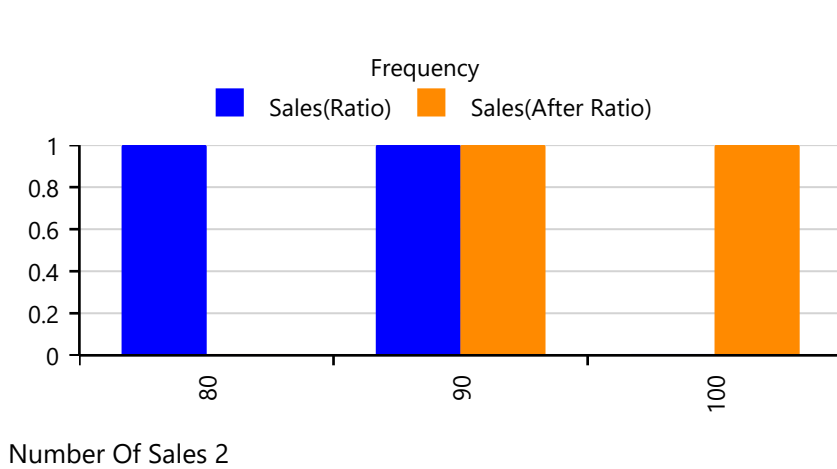
Improved land - Manufactured Structure - Value Zone 1 in Rural Scappoose

There were only two sales available to this analysis which is a sample too small to use as a determination of the current market. Therefore, the conclusion from the improved properties RMV Class 401 in MA 02 SA 21 is recommended, with a Selected Ratio of 90.

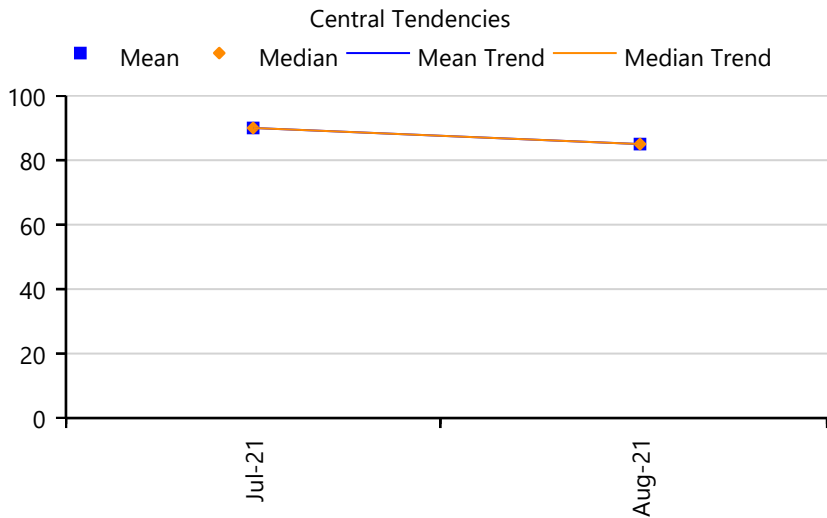
Performance History

	2022	2020	2018
COD	2.86	11.56	6.33
PRD	1.00	0.96	1.00

COLUMBIA County 2022 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	88	99
AD	2.50	4.50
COD	2.86	4.57
Mean	88	99
SD	3.54	6.36
COV	4.04	6.46
Wtd Mean	87	98
GeoMean	87	98
PRD	1.00	1.00
95% Confidence	4.90	8.82



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	4N2W34B0 00106	2021-9517	5.83	348,970	167,250	516,220	607,000	Aug-21	1	85
02	21	000	409	462	33	4N2W36C0 00500	2021-8323	1.00	212,360	170,620	382,980	425,000	Jul-21	2	90

COLUMBIA County 2022 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	2022		Scappoose							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 0

Population - Number of Accounts 36

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	12,047,850	100.00%	12,168,329	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 99

Time Trend Adjustment 0

Before Ratio 99

Overall Adjustment Factor 101

Land Adjustment Factor	101
OSD Adjustment Factor	100
Improvement Adjustment Factor	100
Farm Improvement Factor	100

After Ratio 100

Explanation

RMV Class 400: SA 25

Unimproved land – Dike land in Scappoose

No sales information was available for this study. Therefore, the selected ratio of 99 from the undeveloped land study for MA 02 SA 21 analysis was applied here.

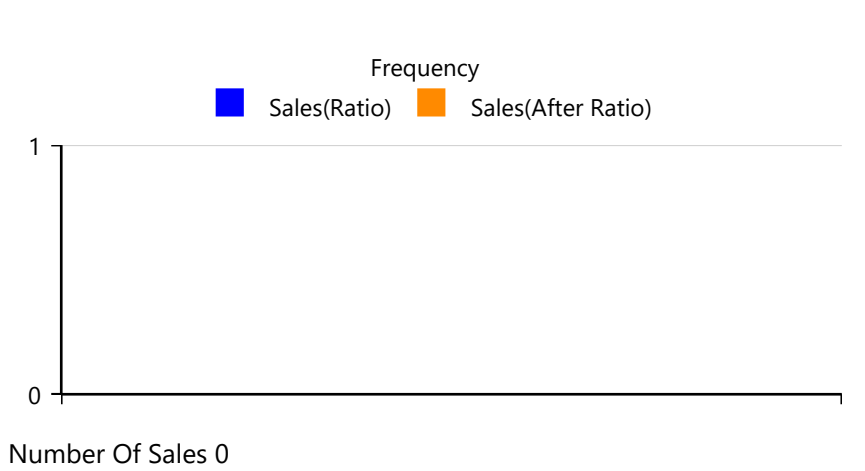
Performance History

2022

COD -

PRD -

COLUMBIA County 2022 Ratio Study



Sales (Ratio) Sales (After Ratio)

Median

AD

COD

Mean

SD

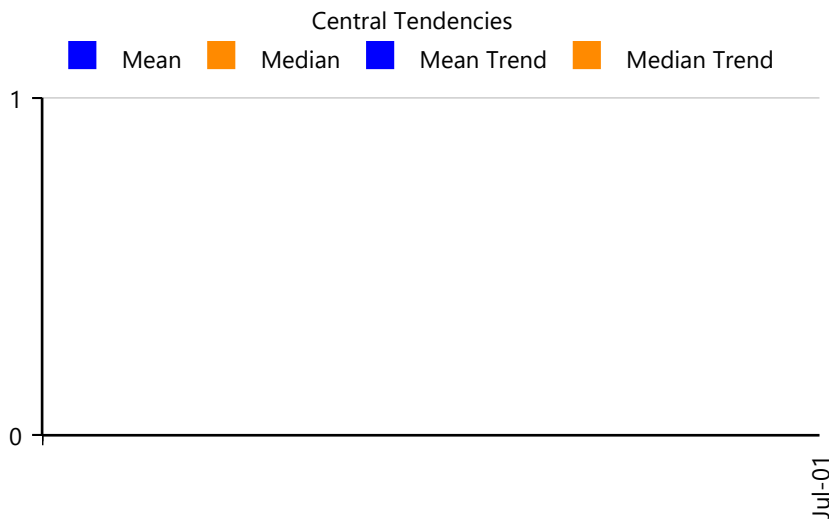
COV

Wtd Mean

GeoMean

PRD

95% Confidence



Month Mean Median Sales

COLUMBIA County 2022 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	2022		Scappoose							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 0

Population - Number of Accounts 48

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	16,245,130	46.76%	16,407,581	42.60%
OSD RMV	2,046,540	5.89%	2,046,540	5.31%
Improvement RMV	10,343,955	29.78%	12,619,625	32.76%
Farm Improvement RMV	6,102,520	17.57%	7,445,074	19.33%

Selected Ratio From Sales 90

Time Trend Adjustment 0

Before Ratio 90

Overall Adjustment Factor 111

Land Adjustment Factor	101
OSD Adjustment Factor	100
Improvement Adjustment Factor	122
Farm Improvement Factor	122

After Ratio 100

Explanation

RMV Class 401: SA 25

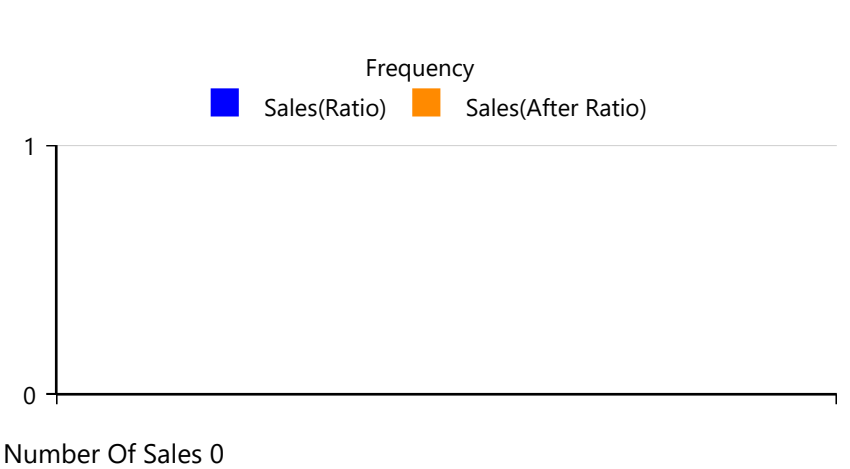
Improved land – Dike land in Scappoose

There were no sales found for study. Therefore, the conclusion from the improved properties (RMV Class 401) in the MA 02 SA 21 analysis is recommended, with a Selected Ratio indicator of 92 and an Overall Adjustment Factor of 109.

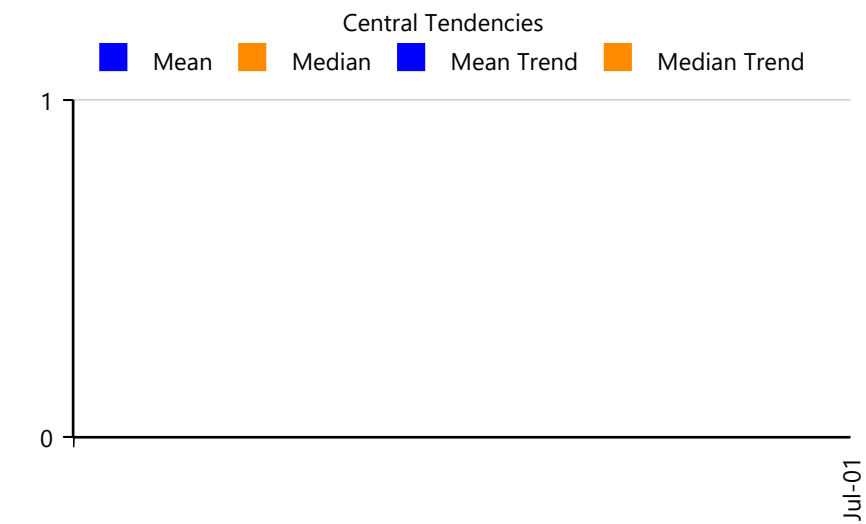
Performance History

	2022	2018
COD	-	0.00
PRD	-	1.00

COLUMBIA County 2022 Ratio Study



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



Month Mean Median Sales

COLUMBIA County 2022 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	2022		Scappoose							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 0

Population - Number of Accounts 5

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	2,528,440	82.23%	2,553,724	80.28%
OSD RMV	276,000	8.98%	276,000	8.68%
Improvement RMV	79,060	2.57%	102,778	3.23%
Farm Improvement RMV	191,160	6.22%	248,508	7.81%

Selected Ratio From Sales 90

Time Trend Adjustment 0

Before Ratio 90

Overall Adjustment Factor 111

Land Adjustment Factor	101
OSD Adjustment Factor	100
Improvement Adjustment Factor	130
Farm Improvement Factor	130

After Ratio 100

Explanation

RMV Class 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 401 analysis, applying the Selected Ratio adjustment of 90.

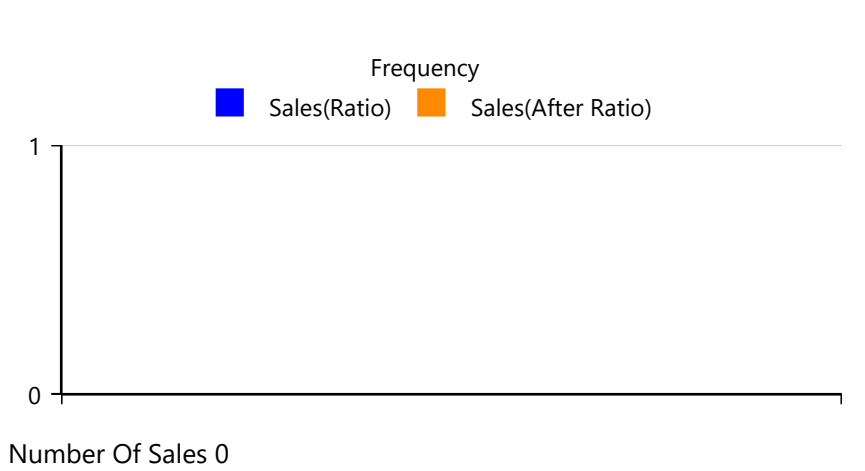
Performance History

2022

COD -

PRD -

COLUMBIA County 2022 Ratio Study



Sales (Ratio) Sales (After Ratio)

Median

AD

COD

Mean

SD

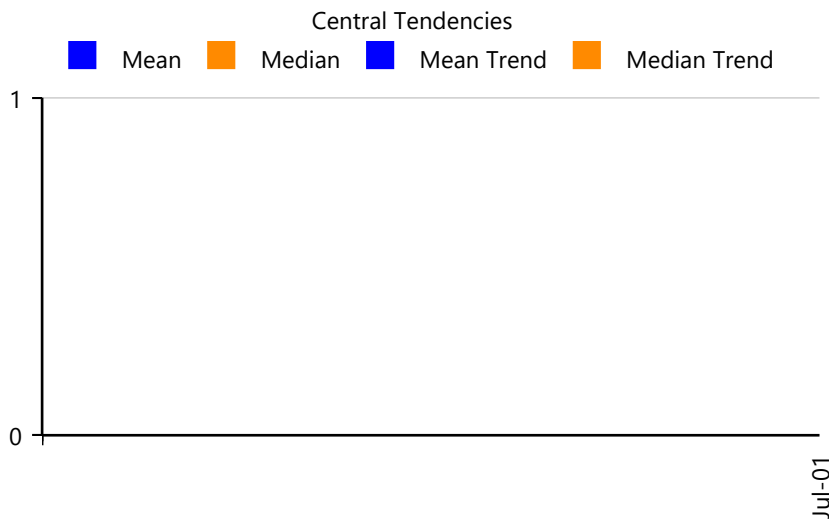
COV

Wtd Mean

GeoMean

PRD

95% Confidence



Month Mean Median Sales

COLUMBIA County 2022 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	2022		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%

Prior Year Population Values

	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	24,181,510	100.00%	24,423,325	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 99

Time Trend Adjustment 0

Before Ratio 99

Overall Adjustment Factor 101

Land Adjustment Factor	101
OSD Adjustment Factor	100
Improvement Adjustment Factor	100
Farm Improvement Factor	100

After Ratio 100

Explanation

RMV Class 400: SA 45

Unimproved land – Sauvies Island (45)

Due to having no sales available for this study, the Selected Ratio of 99 from the conclusion of the RMV 400, MA 02, SA 21 analysis was applied to this unique grouping of un-improved properties located on the Northern portion of Sauvies Island.

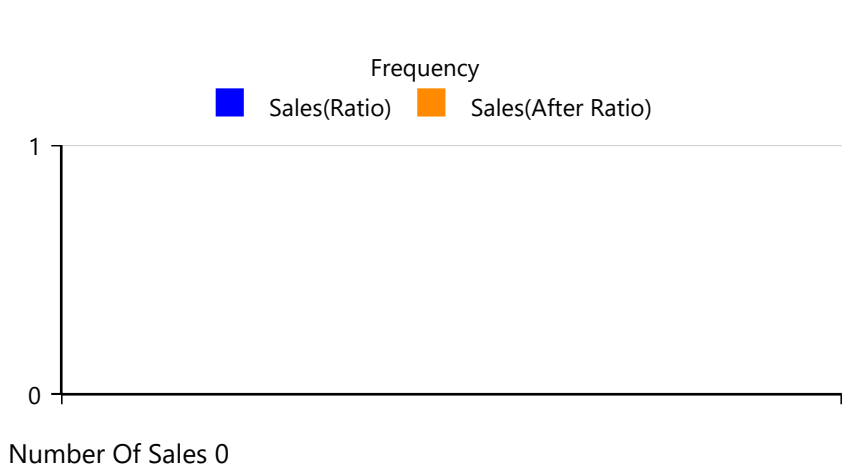
Performance History

2022

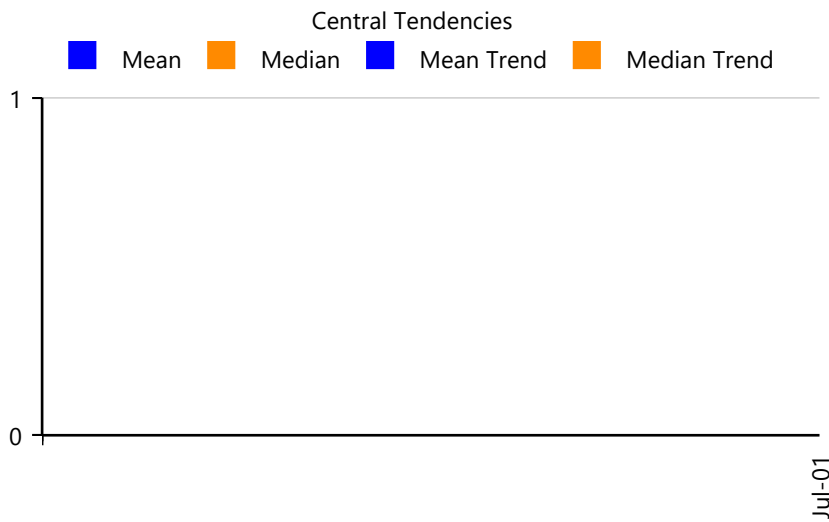
COD -

PRD -

COLUMBIA County 2022 Ratio Study



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



Month	Mean	Median	Sales
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COLUMBIA County 2022 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	02	45	000	2022		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%

Prior Year Population Values

	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	50,607,345	86.95%	51,113,418	85.19%
OSD RMV	1,138,500	1.96%	1,138,500	1.90%
Improvement RMV	5,628,530	9.67%	6,754,236	11.26%
Farm Improvement RMV	826,810	1.42%	992,172	1.65%

Selected Ratio From Sales 90

Time Trend Adjustment 0

Before Ratio 90

Overall Adjustment Factor 111

Land Adjustment Factor	101
OSD Adjustment Factor	100
Improvement Adjustment Factor	120
Farm Improvement Factor	120

After Ratio 100

Explanation

RMV Class 401: SA 45

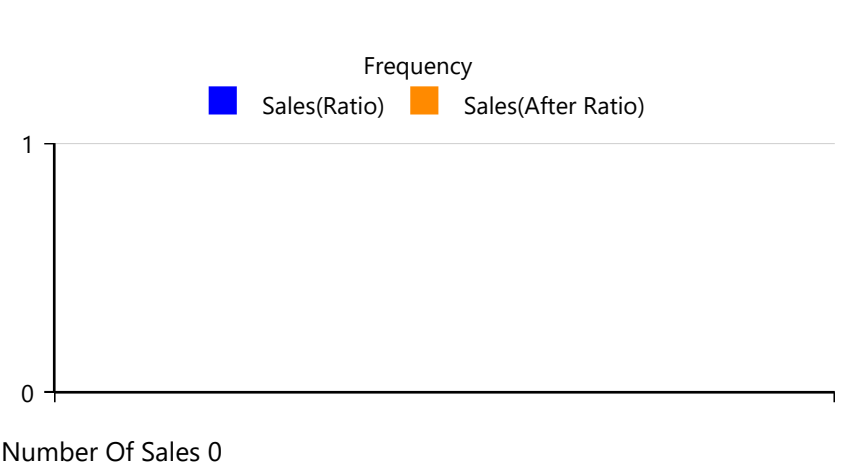
Improved land – Sauvies Island

The Northern area of Sauvies Island is comprised of small pockets of properties that have low and wet topography. This area has a history of few arms length sales making it a challenge to gather credible data for ratio purposes. With having no sales available for this analysis, it was decided to use the Selected Ratio of 90 from the conclusion of the RMV 401, SA 21 analysis located in the same maintenance area.

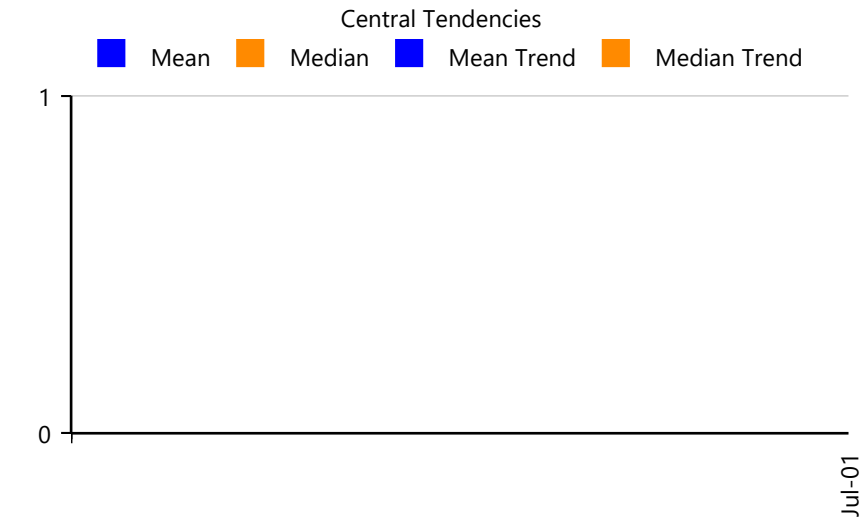
Performance History

	2022	2018
COD	-	0.00
PRD	-	1.00

COLUMBIA County 2022 Ratio Study



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



Month Mean Median Sales

COLUMBIA County 2022 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	2022		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%

Prior Year Population Values

	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	1,931,870	89.50%	1,951,189	88.44%
OSD RMV	138,000	6.39%	138,000	6.26%
Improvement RMV	88,630	4.11%	116,992	5.30%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales 90

Time Trend Adjustment 0

Before Ratio 90

Overall Adjustment Factor 111

Land Adjustment Factor	101
OSD Adjustment Factor	100
Improvement Adjustment Factor	132
Farm Improvement Factor	132

After Ratio 100

Explanation

RMV Class 409: SA 45

Improved land – Manufactured Structure –Sauvies Island

There are only 3 accounts in this study and no sales data is available. Due to having no sales data available, the Selected Ratio (90) from the RMV Class 409 MA 02, SA 21 analysis has been applied here.

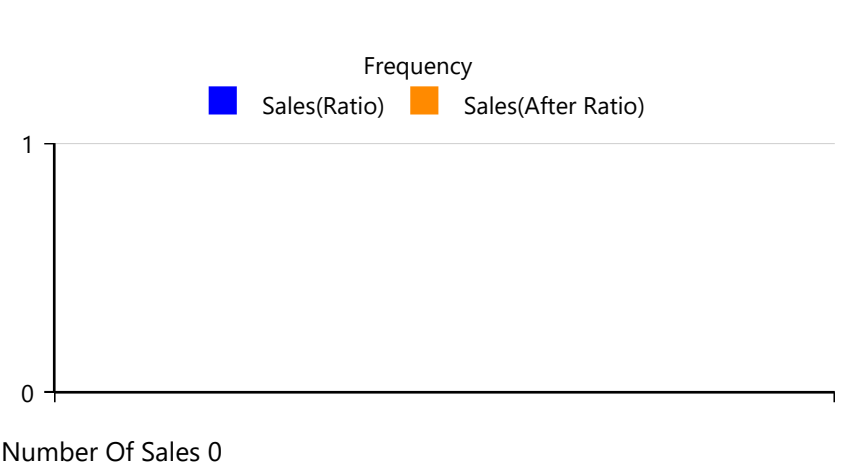
Performance History

2022

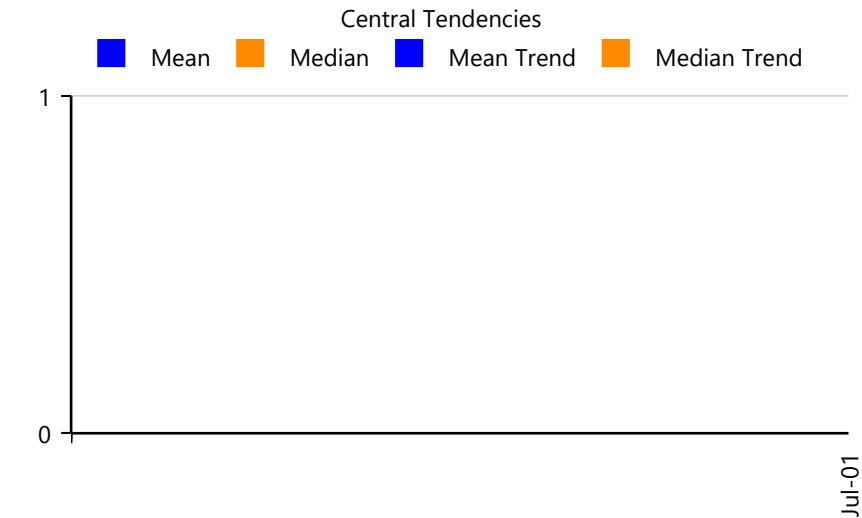
COD -

PRD -

COLUMBIA County 2022 Ratio Study



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



Month Mean Median Sales

COLUMBIA County 2022 Ratio Study

Study Definition

RMV	MA	SA	NH	App	# of	Location	RMV	MA	SA	NH	App	# of	Location
Class				Year	Sales		Class				Year	Sales	
400	02	64	000	2022	2	Scappoose							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 2

Population - Number of Accounts 9

Sales as a percentage of the Population 22.22%

Prior Year Population Values

	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	1,179,020	100.00%	1,391,244	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 23

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 Class 400: SA 64

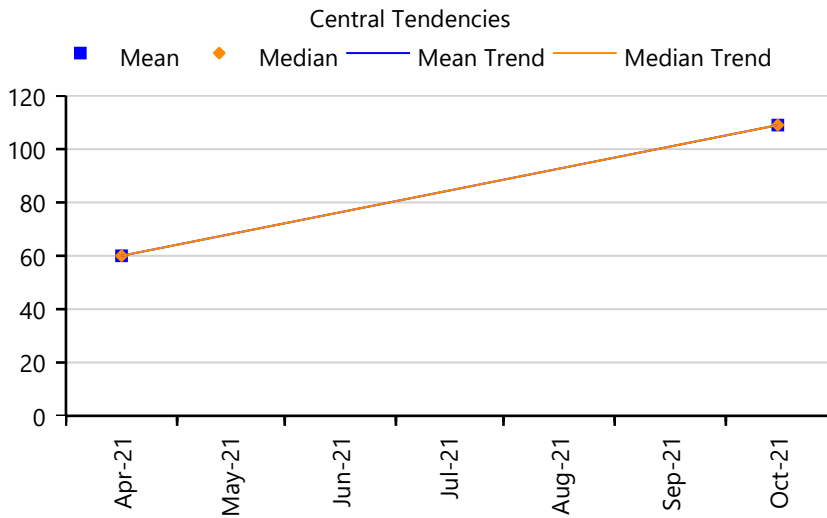
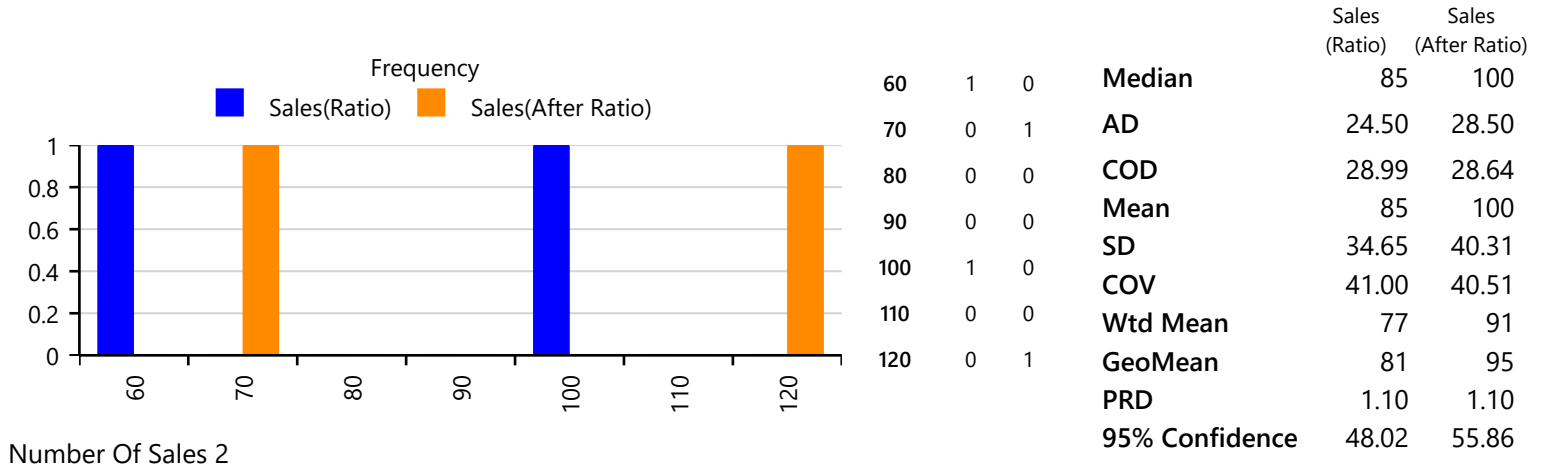
Undeveloped land – Columbia Acres & Hillcrest, Rural Scappoose

Even though two sales are available for this analysis, they represent 22.22% of the total population and are deemed good indicators of how the market is moving within this property classification. Therefore, the Median of 85 was selected and applied to the population. This returned an Overall Adjustment Factor of 118.

Performance History

	2022	2020	2019	2018
COD	28.99	31.49	0.00	8.91
PRD	1.10	1.01	1.00	1.02

COLUMBIA County 2022 Ratio Study



Month	Mean	Median	Sales
Apr-21	60	60	1
Oct-21	109	109	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	400		30	3N2W22D A 06200	2021-5239	1.22	185,020	0	185,020	305,960	Apr-21	1	60
02	64	000	400		33	3N2W22C A 05700	2021-12260	0.55	170,000	0	170,000	156,420	Oct-21	2	109

COLUMBIA County 2022 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	2022	2	Scappoose							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 2

Population - Number of Accounts 102

Sales as a percentage of the Population 1.96%

Prior Year Population Values

	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	15,842,020	25.10%	18,693,584	28.51%
OSD RMV	6,165,070	9.77%	6,165,070	9.40%
Improvement RMV	40,528,700	64.21%	40,123,413	61.20%
Farm Improvement RMV	586,160	0.93%	580,298	0.89%

Selected Ratio From Sales 97

Time Trend Adjustment 23

Before Ratio 97

Overall Adjustment Factor 103

Land Adjustment Factor 118

OSD Adjustment Factor 100

Improvement Adjustment Factor 99

Farm Improvement Factor 99

After Ratio 100

Explanation

RMV Class 401: SA 64

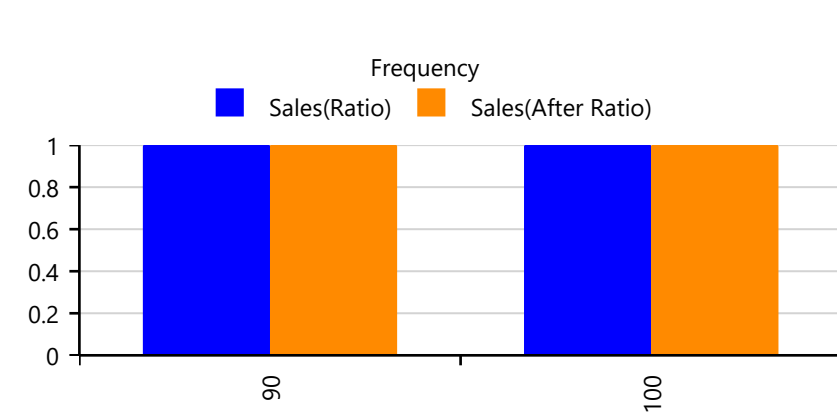
Improved land – Columbia Acres & Hillcrest, Rural Scappoose

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 two sales available are deemed valid market transactions for this classification of property. After review and applying the time conclusion of 23%, it was decided to apply the Median of 97. This indicator resulted in an Overall Adjustment Factor of 103.

Performance History

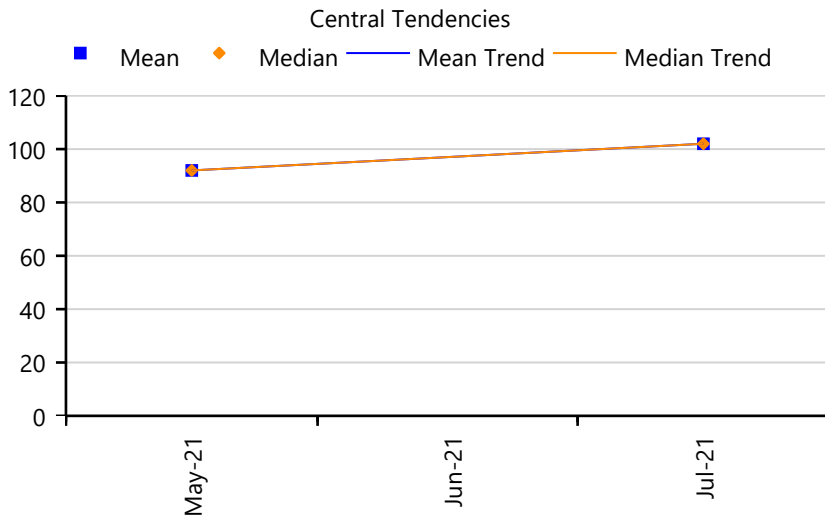
	2022	2021	2020	2019
COD	5.15	6.88	0.55	13.93
PRD	1.00	1.02	1.00	1.02

COLUMBIA County 2022 Ratio Study



Number Of Sales 2

	Sales (Ratio)	Sales (After Ratio)
90	1	1
100	1	1
Median	97	100
AD	5.00	5.00
COD	5.15	5.00
Mean	97	100
SD	7.07	7.07
COV	7.29	7.07
Wtd Mean	97	99
GeoMean	97	100
PRD	1.00	1.01
95% Confidence	9.80	9.80



Month	Mean	Median	Sales
May-21	92	92	1
Jul-21	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
02	64	000	401	154	33	3N2W22A D 01700	2021-5659	1.01	249,990	679,890	929,880	1,008,438	May-21	1	92
02	64	000	401	152	33	3N2W22A D 01400	2021-8087	1.60	261,320	671,090	932,410	917,565	Jul-21	2	102

COLUMBIA County 2022 Ratio Study

Study Definition

RMV	MA	SA	NH	App	# of		RMV	MA	SA	NH	App	# of	
Class				Year	Sales	Location	Class				Year	Sales	Location
409	02	64	000	2022		Scappoose							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 0

Population - Number of Accounts 1

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	175,000	44.33%	206,500	50.78%
OSD RMV	69,000	17.48%	69,000	16.97%
Improvement RMV	150,800	38.20%	131,196	32.26%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales 97

Time Trend Adjustment 0

Before Ratio 97

Overall Adjustment Factor 103

Land Adjustment Factor 118

OSD Adjustment Factor 100

Improvement Adjustment Factor 87

Farm Improvement Factor 87

After Ratio 100

Explanation

RMV Class 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 97.

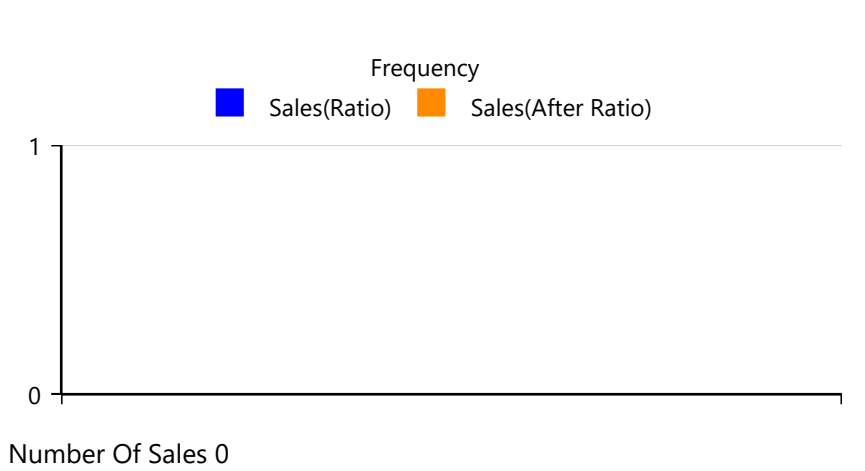
Performance History

2022

COD -

PRD -

COLUMBIA County 2022 Ratio Study



Sales (Ratio) Sales (After Ratio)

Median

AD

COD

Mean

SD

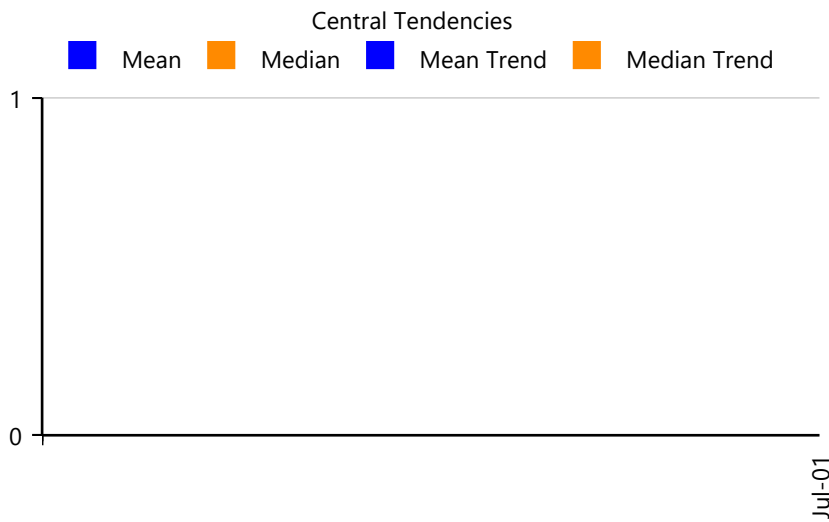
COV

Wtd Mean

GeoMean

PRD

95% Confidence



Month Mean Median Sales

COLUMBIA County 2022 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	02	64	000	2022		Scappoose	890	02	64	000	2022		Scappoose

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0			
Population - Number of Accounts	341			
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	409,750	100.00%	409,750	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			
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 Class 800 & RMV 890: SA 64

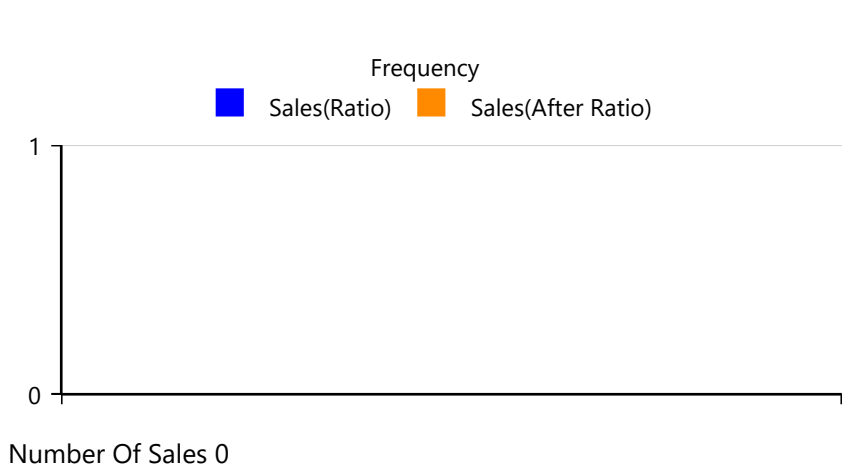
Undeveloped land - Columbia Acres & Hillcrest, Rural Scappoose

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

	2022
COD	-
PRD	-

COLUMBIA County 2022 Ratio Study



Sales (Ratio) Sales (After Ratio)

Median

AD

COD

Mean

SD

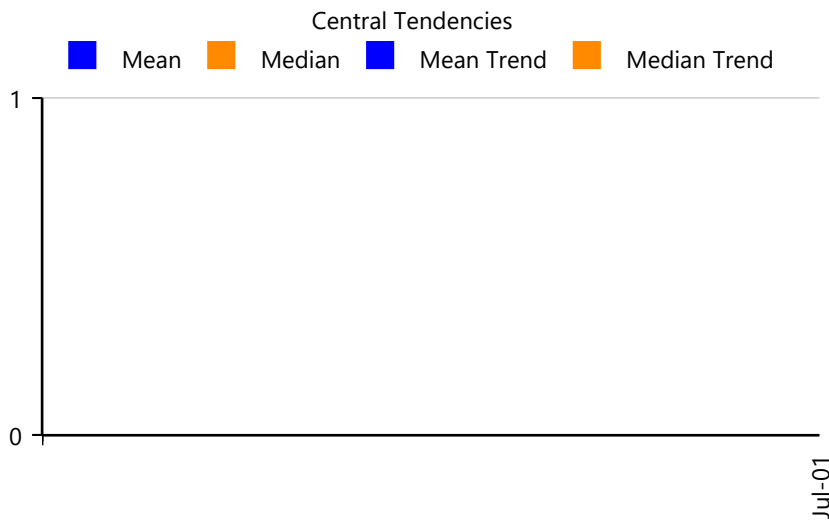
COV

Wtd Mean

GeoMean

PRD

95% Confidence



Month Mean Median Sales

MAINTENANCE AREA 3

VERNONIA

COLUMBIA County 2022 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	03	00	000	2022	1	Vernonia							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	1			
Population - Number of Accounts	125			
Sales as a percentage of the Population	0.80%			
<i>Prior Year Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	11,906,700	100.00%	15,716,844	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	76			
Time Trend Adjustment	0			
Before Ratio	76			
Overall Adjustment Factor	132			
Land Adjustment Factor	132			
OSD Adjustment Factor	100			
Improvement Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			

Explanation

RMV Class 100: SA 00

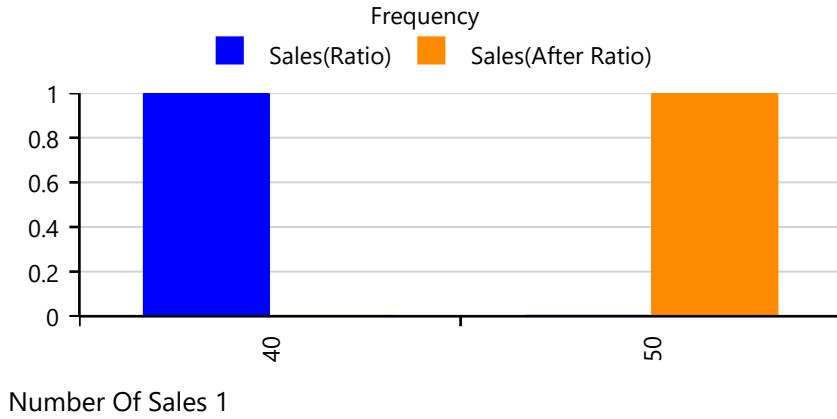
Undeveloped land – located in the City of Vernonia

Only one sale was found for this study of undeveloped land located within the City of Vernonia. Therefore, it was deemed credible to apply the conclusion (Selected Ratio of 76) from the residential improved property analysis located in MA 03 SA 00.

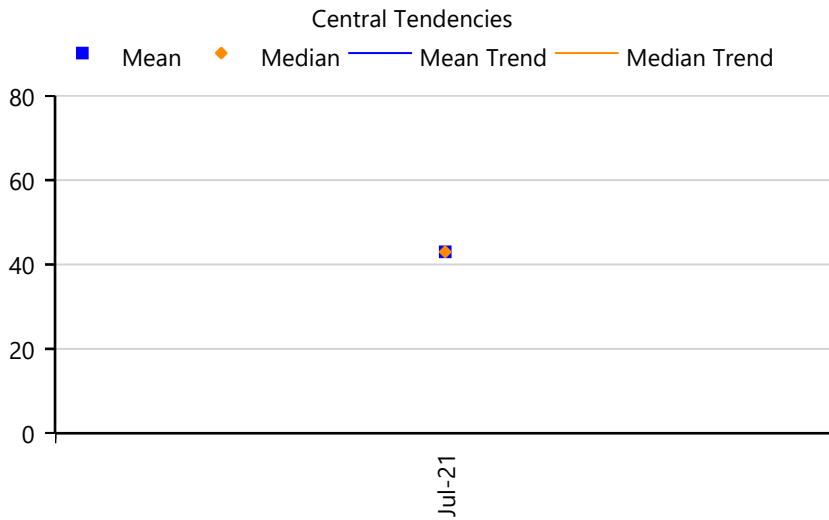
Performance History

	2022	2021	2020	2019	2018
COD	0.00	18.15	17.99	12.98	7.41
PRD	1.01	0.99	1.02	1.05	1.01

COLUMBIA County 2022 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	43	56
AD	.00	.00
COD	.00	.00
Mean	43	56
SD	1.00	1.00
COV	2.33	1.79
Wtd Mean	43	56
GeoMean	43	56
PRD	1.01	.99
95% Confidence	1.96	1.96



Month	Mean	Median	Sales
Jul-21	43	43	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	100		33	4N4W03BC 08800	2021-7931	0.32	51,340	0	51,340	120,000	Jul-21	1	43

COLUMBIA County 2022 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	00	000	2022	48	Vernonia							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	48				
Population - Number of Accounts	538				
Sales as a percentage of the Population	8.92%				
<i>Prior Year Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn	
Land RMV	28,573,920	20.90%	37,717,574	20.96%	
OSD RMV	16,096,060	11.77%	16,096,060	8.95%	
Improvement RMV	90,392,750	66.12%	123,838,068	68.83%	
Farm Improvement RMV	1,650,070	1.21%	2,260,596	1.26%	
Selected Ratio From Sales	76				
Time Trend Adjustment	16				
Before Ratio	76				
Overall Adjustment Factor	132				
Land Adjustment Factor	132				
OSD Adjustment Factor	100				
Improvement Adjustment Factor	137				
Farm Improvement Factor	137				
After Ratio	100				

Explanation

RMV Class 101: SA 00

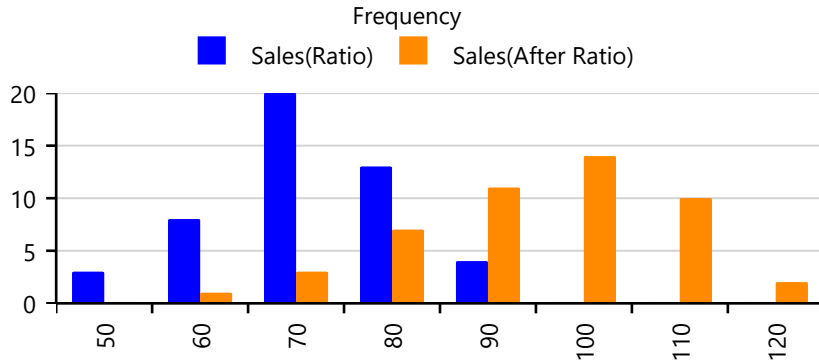
Improved land - located in the City of Vernonia

There are 48 sales in this array of residential properties which is 8.92% of the total population. The annual time adjustment conclusion (16%) was applied to the array. As a clear indication of the market, the Median of 76 was selected and applied here. This indicator is further supported by the Mean (76) and Weighted Mean (76). Once applied, the Overall Adjustment Factor of 132 was returned.

Performance History

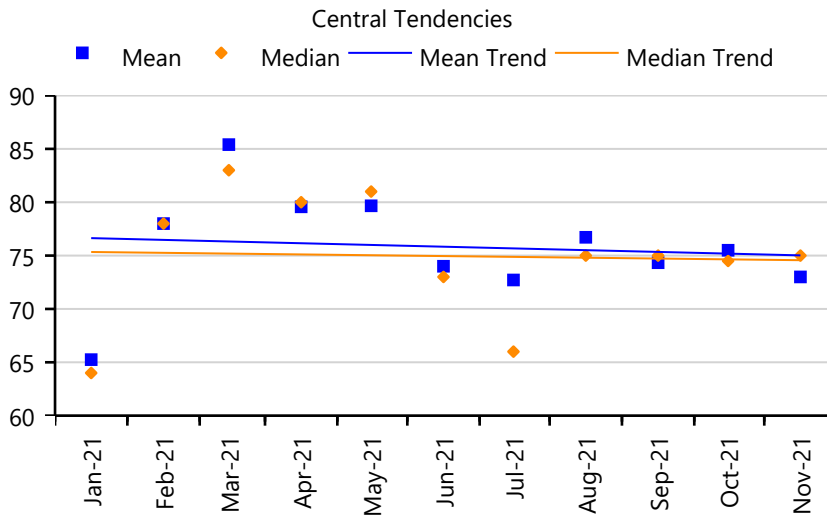
	2022	2021	2020	2019	2018
COD	10.25	10.45	14.01	12.47	12.41
PRD	1.00	1.00	0.99	1.00	1.00

COLUMBIA County 2022 Ratio Study



Number Of Sales 48

	Sales (Ratio)	Sales (After Ratio)
Median	76	100
AD	7.79	10.71
COD	10.25	10.71
Mean	76	100
SD	10.09	13.84
COV	13.27	13.88
Wtd Mean	76	100
GeoMean	75	99
PRD	1.00	1.00
95% Confidence	2.85	3.92



Month	Mean	Median	Sales
Jan-21	65	64	4
Feb-21	78	78	1
Mar-21	85	83	5
Apr-21	80	80	7
May-21	80	81	3
Jun-21	74	73	4
Jul-21	73	66	7
Aug-21	77	75	7
Sep-21	74	75	3
Oct-21	76	75	4
Nov-21	73	75	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	00	000	101	121	33	4N4W05A C 04000	2021-1712	0.23	77,800	82,560	160,360	297,487	Jan-21	1	54
03	00	000	101	131	33	4N4W04A D 01400	2021-8110	0.17	75,230	85,480	160,710	293,519	Jun-21	2	55
03	00	000	101	131	33	4N4W04D A 00700	2021-10629	0.11	72,810	110,620	183,430	315,000	Sep-21	3	58
03	00	000	101	131	33	4N4W04A C 03000	2021-8187	0.25	78,740	85,360	164,100	274,686	Jul-21	4	60
03	00	000	101	131	33	4N4W05D A 07200	2021-8018	0.17	74,990	85,890	160,880	258,840	Jul-21	5	62
03	00	000	101	131	33	4N4W05D A 09600	2021-821	0.11	72,810	130,690	203,500	323,052	Jan-21	6	63
03	00	000	101	135	33	4N4W05D A 10100	2021-7914	0.14	73,800	105,420	179,220	280,874	Jul-21	7	64

COLUMBIA County 2022 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	131	33	4N4W03B D 00801	2021-1031	0.20	76,530	136,580	213,110	326,044	Jan-21	8	65
03	00	000	101	131	33	4N4W04D A 00500	2021-8947	0.20	76,620	131,180	207,800	316,093	Jul-21	9	66
03	00	000	101	131	30	4N4W05D A 03600	2021-5639	0.13	73,550	96,440	169,990	250,650	Apr-21	10	68
03	00	000	101	135	33	4N4W05A D 08100	2021-13001	0.23	77,800	121,320	199,120	291,520	Nov-21	11	68
03	00	000	101	131	33	4N4W04A C 04400	2021-9514	0.23	77,750	137,790	215,540	308,183	Aug-21	12	70
03	00	000	101	131	33	4N4W05A D 03300	2021-7710	0.11	72,810	120,780	193,590	270,825	Jun-21	13	71
03	00	000	101	131	33	4N4W04A D 04400	2021-9433	0.14	73,890	134,570	208,460	295,681	Aug-21	14	71
03	00	000	101	141	33	4N4W04A C 00700	2021-5090	0.46	94,260	280,890	375,150	516,569	Apr-21	15	73
03	00	000	101	143	33	4N4W04AB 00400	2021-11919	0.11	72,530	247,930	320,460	438,450	May-21	16	73
03	00	000	101	131	33	4N4W05A D 01100	2021-12619	0.27	80,710	145,620	226,330	309,480	Oct-21	17	73
03	00	000	101	131	33	4N4W03C A 01400	2021-12348	0.14	73,870	107,300	181,170	247,361	Oct-21	18	73
03	00	000	101	132	33	4N4W05A D 11000	2021-10129	0.29	82,300	211,290	293,590	396,038	Aug-21	19	74
03	00	000	101	141	33	4N4W04AB 01206	2021-7499	0.11	72,810	208,090	280,900	376,705	Jun-21	20	75
03	00	000	101	141	33	4N4W04AB 00701	2021-9899	0.23	77,800	241,370	319,170	424,539	Aug-21	21	75
03	00	000	101	141	33	4N4W05A A 00403	2021-11277	0.54	98,530	217,120	315,650	422,051	Sep-21	22	75
03	00	000	101	141	33	4N4W05A A 01101	2021-12920	0.87	111,800	255,430	367,230	489,888	Nov-21	23	75
03	00	000	101	141	33	4N4W04AB 00404	2021-12436	0.11	72,530	196,000	268,530	354,971	Oct-21	24	76
03	00	000	101	133	33	4N4W05A D 14204	2021-12918	0.34	84,950	195,990	280,940	368,532	Nov-21	25	76
03	00	000	101	131	33	4N4W05A D 11600	2021-4835	0.23	77,800	157,520	235,320	306,350	Apr-21	26	77
03	00	000	101	141	33	5N4W34C D 02000	2021-8024	0.19	76,020	256,460	332,480	431,200	Jul-21	27	77
03	00	000	101	141	33	4N4W04BB 00112	2021-1809	0.26	79,950	276,520	356,470	455,858	Feb-21	28	78
03	00	000	101	143	33	4N4W05A C 01100	2021-4001	0.55	99,180	381,390	480,570	615,649	Mar-21	29	78
03	00	000	101	125	30	4N4W05D A 04300	2021-571	0.33	84,000	134,960	218,960	276,936	Jan-21	30	79
03	00	000	101	142	33	4N4W05A C 01703	2021-9599	0.11	72,810	240,180	312,990	395,902	Aug-21	31	79
03	00	000	101	141	33	4N4W05A C 03605	2021-4899	0.15	74,440	275,950	350,390	440,030	Apr-21	32	80
03	00	000	101	141	33	4N4W03BC 08700	2021-9584	0.86	111,690	304,810	416,500	520,723	Aug-21	33	80

COLUMBIA County 2022 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	4N4W04AB 01202	2021-11746	0.11	72,810	218,370	291,180	362,565	Oct-21	34	80
03	00	000	101	141	30	4N4W05A D 02201	2021-5528	0.25	79,040	255,300	334,340	414,788	May-21	35	81
03	00	000	101	135	33	4N4W05D A 01000	2021-4416	0.20	76,460	129,630	206,090	251,438	Apr-21	36	82
03	00	000	101	143	33	4N4W05D A 03410	2021-2786	0.13	73,350	231,090	304,440	365,910	Mar-21	37	83
03	00	000	101	142	33	4N4W04B D 01600	2021-2862	0.18	75,820	273,890	349,710	421,149	Mar-21	38	83
03	00	000	101	141	33	4N4W04D A 01200	2021-3751	0.12	73,090	213,430	286,520	337,350	Mar-21	39	85
03	00	000	101	131	33	4N4W03BC 10302	2021-5341	0.21	76,970	129,470	206,440	243,628	May-21	40	85
03	00	000	101	141	33	4N4W04AB 01204	2021-5575	0.11	72,810	218,460	291,270	329,426	Apr-21	41	88
03	00	000	101	132	33	4N4W05A D 11300	2021-9800	0.11	72,810	132,970	205,780	232,914	Aug-21	42	88
03	00	000	101	141	33	4N4W04AB 01201	2021-5577	0.11	72,810	218,460	291,270	327,981	Apr-21	43	89
03	00	000	101	141	33	4N4W04AB 01207	2021-8421	0.11	72,810	222,500	295,310	332,021	Jul-21	44	89
03	00	000	101	141	33	4N4W04AB 01200	2021-10898	0.11	72,810	207,540	280,350	311,873	Sep-21	45	90
03	00	000	101	131	33	4N4W05A D 00700	2021-8328	0.11	72,790	112,560	185,350	204,744	Jul-21	46	91
03	00	000	101	143	33	4N4W04AB 01209	2021-7311	0.11	72,810	246,160	318,970	334,734	Jun-21	47	95
03	00	000	101	132	33	4N4W05A A 01200	2021-3943	0.76	110,650	146,800	257,450	263,647	Mar-21	48	98

COLUMBIA County 2022 Ratio Study

Study Definition

RMV	MA	SA	NH	App	# of		RMV	MA	SA	NH	App	# of	
Class				Year	Sales	Location	Class				Year	Sales	Location
109	03	00	000	2022	3	Vernonia							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 3

Population - Number of Accounts 106

Sales as a percentage of the Population 2.83%

Prior Year Population Values

	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	6,945,510	30.13%	9,168,073	31.45%
OSD RMV	3,165,400	13.73%	3,165,400	10.86%
Improvement RMV	12,442,170	53.98%	16,174,821	55.48%
Farm Improvement RMV	495,300	2.15%	643,890	2.21%

Selected Ratio From Sales 79

Time Trend Adjustment 16

Before Ratio 79

Overall Adjustment Factor 127

Land Adjustment Factor	132
OSD Adjustment Factor	100
Improvement Adjustment Factor	130
Farm Improvement Factor	130

After Ratio 100

Explanation

RMV Class 109: SA 00

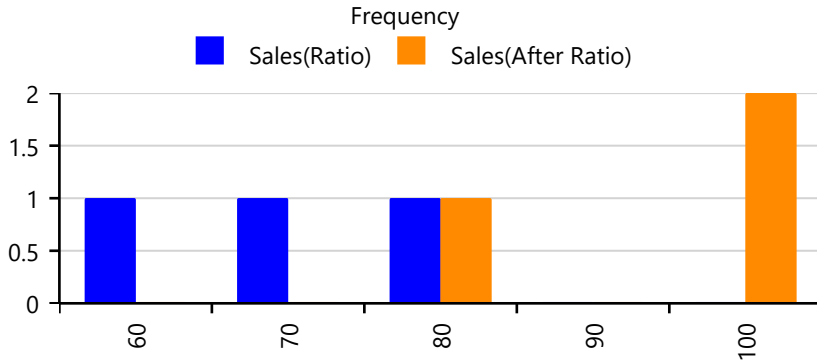
Improved Land – Manufactured Structure, City of Vernonia

The sales returned for this analysis were adjusted by 16%, the conclusion from the time adjustment study. Next, the Median returned a ratio of 79 for manufactured structures located in the City Rainier. Once applied, the Overall Adjustment Factor of 127 was returned and deemed appropriate for this classification of property.

Performance History

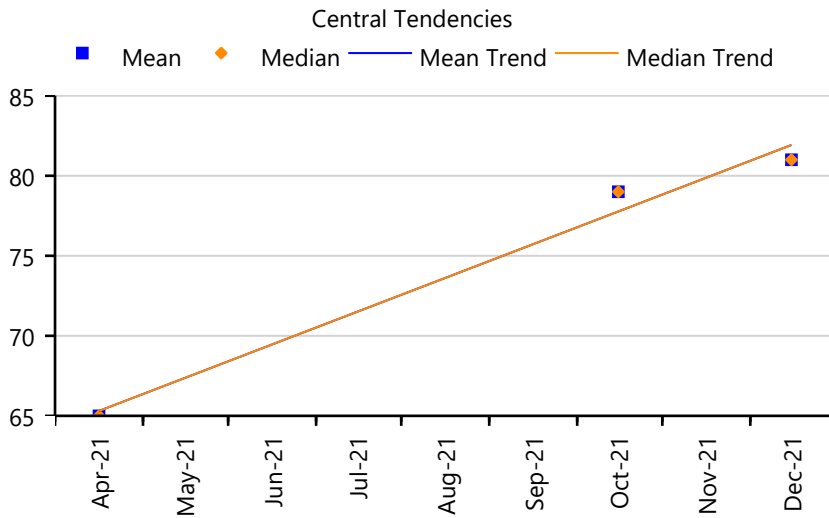
	2022	2021	2020	2019	2018
COD	6.75	7.24	6.25	14.12	13.25
PRD	0.99	1.00	0.99	1.01	1.03

COLUMBIA County 2022 Ratio Study



Number Of Sales 3

	Sales (Ratio)	Sales (After Ratio)
Median	79	100
AD	5.33	7.33
COD	6.75	7.33
Mean	75	95
SD	8.72	11.93
COV	11.62	12.60
Wtd Mean	75	96
GeoMean	75	94
PRD	.99	.99
95% Confidence	9.87	13.50



Month	Mean	Median	Sales
Apr-21	65	65	1
Oct-21	79	79	1
Dec-21	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
03	00	000	109	462	33	4N4W05D A 10000	2021-5314	0.14	73,800	127,100	200,900	309,882	Apr-21	1	65
03	00	000	109	463	33	4N4W05A A 00313	2021-12421	0.49	96,200	196,290	292,490	371,520	Oct-21	2	79
03	00	000	109	462	33	4N4W05A A 00315	2021-13398	0.47	95,180	185,040	280,220	344,624	Dec-21	3	81

COLUMBIA County 2022 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	03	03	000	2022	2	Vernonia							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	2
Population - Number of Accounts	98
Sales as a percentage of the Population	2.04%

<i>Prior Year Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	7,358,590	100.00%	10,522,784	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	70
Time Trend Adjustment	0

Before Ratio	70
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Overall Adjustment Factor	143
Land Adjustment Factor	143
OSD Adjustment Factor	100
Improvement Adjustment Factor	100
Farm Improvement Factor	100

After Ratio	100
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Explanation

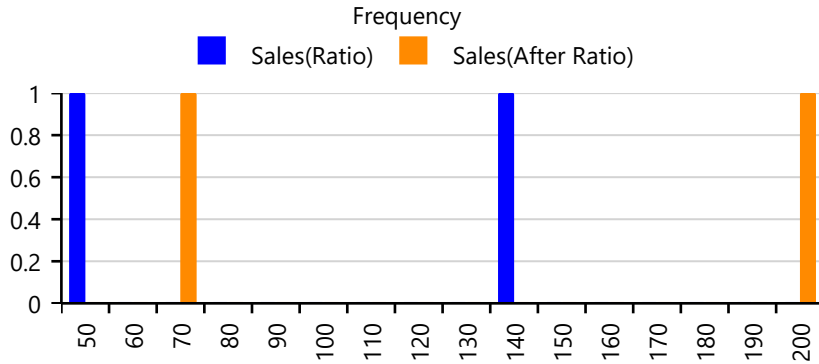
RMV Class 100: SA 03
Undeveloped land – located in the City of Vernonia Floodway

Two sales were identified in this study period, a sample too small to use as a determination of the current market for vacant land located in the FEMA Floodway. Therefore, it is recommended to apply the conclusion from the RMV Class 101 properties located in MA 03 SA 03 (Selected Ratio 70).

Performance History

	2022	2021	2020	2019
COD	47.96	18.15	17.99	12.98
PRD	1.27	0.99	1.02	1.05

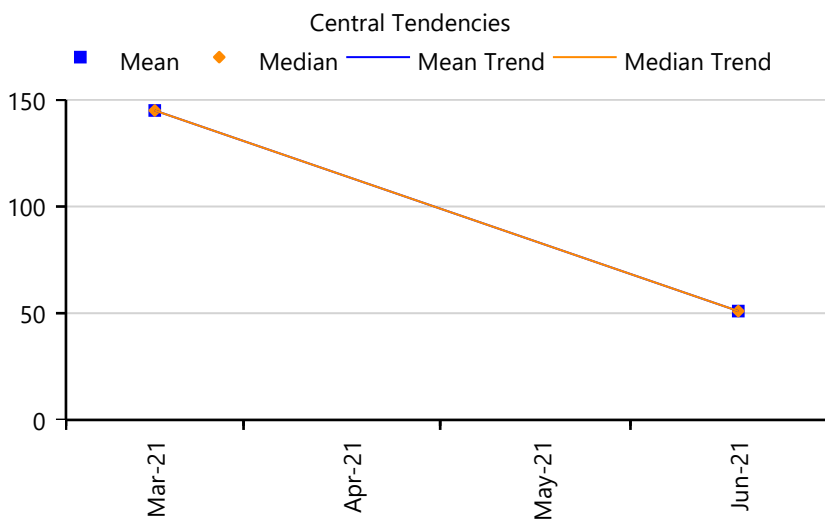
COLUMBIA County 2022 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	98	140
AD	47.00	67.50
COD	47.96	48.39
Mean	98	140
SD	66.47	95.46
COV	67.82	68.43
Wtd Mean	77	110
GeoMean	86	122
PRD	1.27	1.27
95% Confidence	92.12	132.30

50	1	0
60	0	0
70	0	1
80	0	0
90	0	0
100	0	0
110	0	0
120	0	0
130	0	0
140	1	0
150	0	0
160	0	0
170	0	0
180	0	0
190	0	0
200	0	1

Number Of Sales 2



Month	Mean	Median	Sales
Mar-21	145	145	1
Jun-21	51	51	1

COLUMBIA County 2022 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	03	000	100		33	4N4W04B D 08200	2021-6961	0.23	45,500	0	45,500	90,000	Jun-21	1	51
03	03	000	100		33	4N4W03BC 07102	2021-3287	0.30	50,620	0	50,620	35,000	Mar-21	2	145

COLUMBIA County 2022 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	03	000	2022	14	Vernonia							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 14

Population - Number of Accounts 285

Sales as a percentage of the Population 4.91%

Prior Year Population Values

	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	22,965,450	31.66%	32,840,594	31.70%
OSD RMV	8,022,280	11.06%	8,022,280	7.74%
Improvement RMV	40,486,010	55.82%	61,133,875	59.01%
Farm Improvement RMV	1,057,680	1.46%	1,597,097	1.54%

Selected Ratio From Sales 70

Time Trend Adjustment 16

Before Ratio 70

Overall Adjustment Factor 143

Land Adjustment Factor	143
OSD Adjustment Factor	100
Improvement Adjustment Factor	151
Farm Improvement Factor	151

After Ratio 100

Explanation

RMV Class 101: SA 03

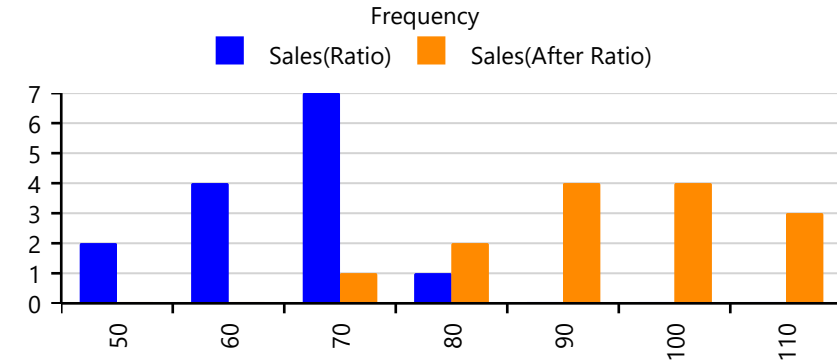
Improved land, City of Vernonia Floodway

This study area is comprised of improved properties located within the designated FEMA Floodway in the City of Vernonia. Once the time adjustment was applied to this analysis, the Mean (70), Weighted Mean (70), and Geometric Mean (70) returned the same indicator. The Mean was applied as the Selected Ratio resulting in an Overall Adjustment Factor of 143.

Performance History

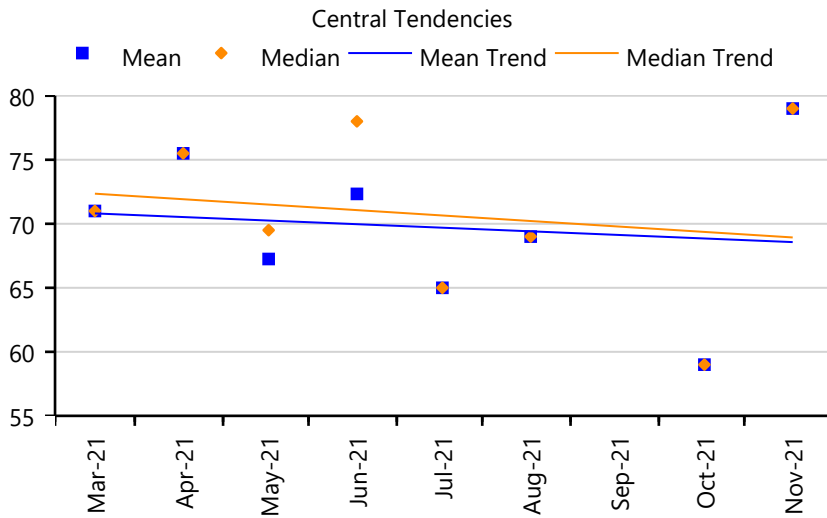
	2022	2021	2020	2019	2018
COD	9.12	10.45	14.01	12.47	9.00
PRD	1.00	1.00	0.99	1.00	0.99

COLUMBIA County 2022 Ratio Study



Number Of Sales 14

	Sales (Ratio)	Sales (After Ratio)
Median	71	100
AD	6.43	9.57
COD	9.12	9.62
Mean	70	99
SD	8.12	11.98
COV	11.61	12.13
Wtd Mean	70	99
GeoMean	70	98
PRD	1.00	.99
95% Confidence	4.26	6.27



Month	Mean	Median	Sales
Mar-21	71	71	1
Apr-21	76	76	2
May-21	67	70	4
Jun-21	72	78	3
Jul-21	65	65	1
Aug-21	69	69	1
Oct-21	59	59	1
Nov-21	79	79	1

COLUMBIA County 2022 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	03	000	101	131	33	4N4W03BC 08300	2021-6892	0.15	74,190	121,830	196,020	356,330	May-21	1	55
03	03	000	101	131	33	4N4W04B D 07201	2021-11732	0.11	72,810	91,580	164,390	279,693	Oct-21	2	59
03	03	000	101	131	33	4N4W04B D 02200	2021-7142	0.34	85,330	141,880	227,210	381,290	Jun-21	3	60
03	03	000	101	125	33	4N4W04B D 02400	2021-8829	0.11	72,810	89,020	161,830	247,756	Jul-21	4	65
03	03	000	101	121	33	4N4W04B D 04600	2021-5949	0.11	55,050	72,530	127,580	190,388	May-21	5	67
03	03	000	101	141	33	4N4W03B D 02102	2021-10278	0.20	76,420	204,720	281,140	407,099	Aug-21	6	69
03	03	000	101	131	30	4N4W03BC 05800	2021-5514	0.15	74,290	92,460	166,750	238,371	Apr-21	7	70
03	03	000	101	131	33	4N4W04B D 10100	2021-3218	0.11	72,810	122,350	195,160	276,140	Mar-21	8	71
03	03	000	101	136	33	4N4W03BC 03000	2021-6473	0.23	77,800	127,940	205,740	285,298	May-21	9	72
03	03	000	101	131	33	4N4W04BC 00600	2021-6538	0.11	72,810	92,520	165,330	219,120	May-21	10	75
03	03	000	101	143	33	4N4W03BB 02400	2021-7816	0.37	87,490	242,150	329,640	420,704	Jun-21	11	78
03	03	000	101	144	33	4N4W04B D 02500	2021-7809	0.11	72,810	249,080	321,890	406,238	Jun-21	12	79
03	03	000	101	135	33	4N4W04BC 01900	2021-13424	0.11	72,810	209,680	282,490	356,440	Nov-21	13	79
03	03	000	101	131	33	4N4W03BC 03200	2021-5033	0.37	119,950	101,570	221,520	272,824	Apr-21	14	81

COLUMBIA County 2022 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	03	03	000	2022	1	Vernonia							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	1			
Population - Number of Accounts	48			
Sales as a percentage of the Population	2.08%			
<i>Prior Year Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	3,467,730	34.39%	4,958,854	35.04%
OSD RMV	1,356,600	13.45%	1,356,600	9.59%
Improvement RMV	4,802,000	47.62%	7,154,980	50.56%
Farm Improvement RMV	457,190	4.53%	681,213	4.81%
Selected Ratio From Sales	70			
Time Trend Adjustment	0			
Before Ratio	70			
Overall Adjustment Factor	143			
Land Adjustment Factor	143			
OSD Adjustment Factor	100			
Improvement Adjustment Factor	149			
Farm Improvement Factor	149			
After Ratio	100			

Explanation

RMV Class 109: SA 03

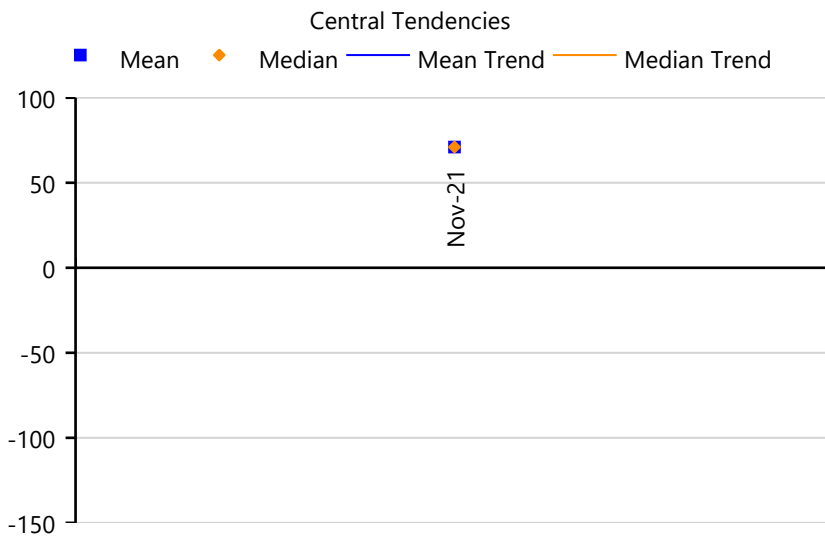
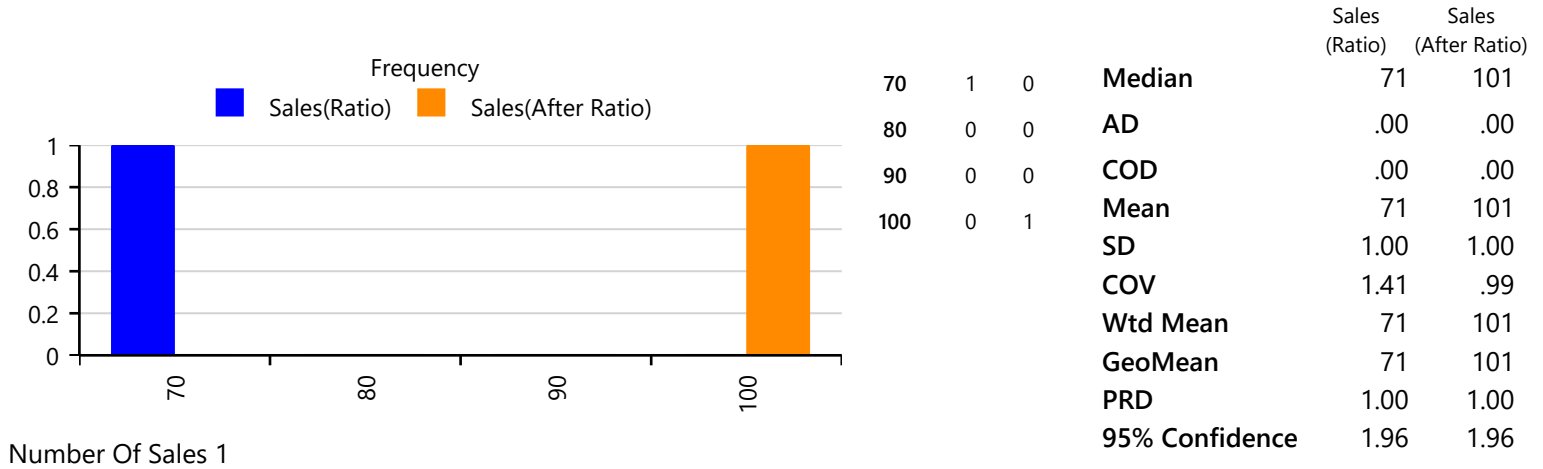
Improved Land – Manufactured Structure, City of Vernonia in the Fema floodway

Having only one sale available for this study of residential manufactured structures, it was decided to apply the Selected Ratio of 70 from the RMV 101 MA 03 SA 03 analysis and conclusion.

Performance History

	2022	2021	2020	2019	2018
COD	0.00	7.24	6.25	14.12	8.64
PRD	1.00	1.00	0.99	1.01	1.00

COLUMBIA County 2022 Ratio Study



Month	Mean	Median	Sales
Nov-21	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
03	03	000	109	452	33	4N4W03BC 02700	2021-13455	0.57	100,790	154,190	254,980	358,000	Nov-21	1	71

COLUMBIA County 2022 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	2022		Vernonia							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0			
Population - Number of Accounts	10			
Sales as a percentage of the Population	0.00%			
<i>Prior Year Population Values</i>	<i>Pre-Trend Values</i>	<i>Pre-Trend Brkdwn</i>	<i>Post Trend Values</i>	<i>Post Trend Brkdwn</i>
Land RMV	409,660	16.59%	540,751	16.62%
OSD RMV	463,600	18.78%	463,600	14.24%
Improvement RMV	1,591,230	64.44%	2,243,634	68.94%
Farm Improvement RMV	4,640	0.19%	6,542	0.20%
Selected Ratio From Sales	76			
Time Trend Adjustment	0			
Before Ratio	76			
Overall Adjustment Factor	132			
Land Adjustment Factor	132			
OSD Adjustment Factor	100			
Improvement Adjustment Factor	141			
Farm Improvement Factor	141			
After Ratio	100			

Explanation

RMV Class 101: SA 40

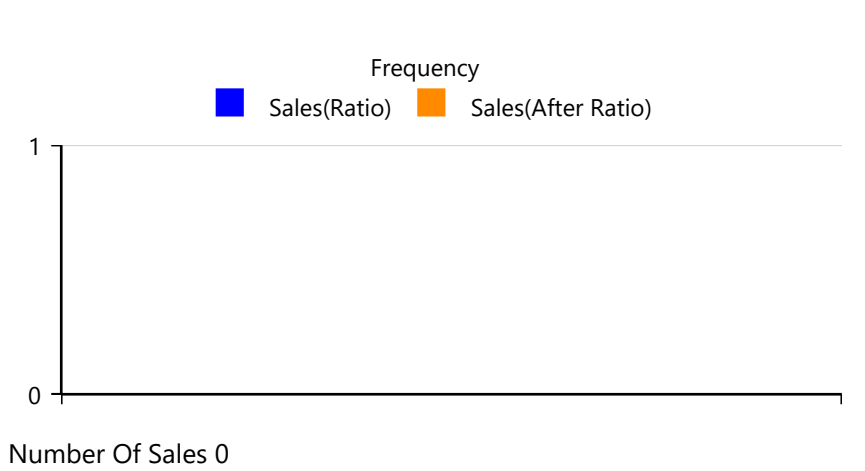
Improved land – Duplex/Triplex/Fourplex, City of Vernonia

There are no sales available to study for this population of 10 accounts. Therefore, it was deemed appropriate to apply the selected ratio of 76 from the RMV Class 101 study located in MA 03, SA 00 to this grouping of properties.

Performance History

	2022	2021
COD	-	25.11
PRD	-	1.03

COLUMBIA County 2022 Ratio Study



Sales (Ratio) Sales (After Ratio)

Median

AD

COD

Mean

SD

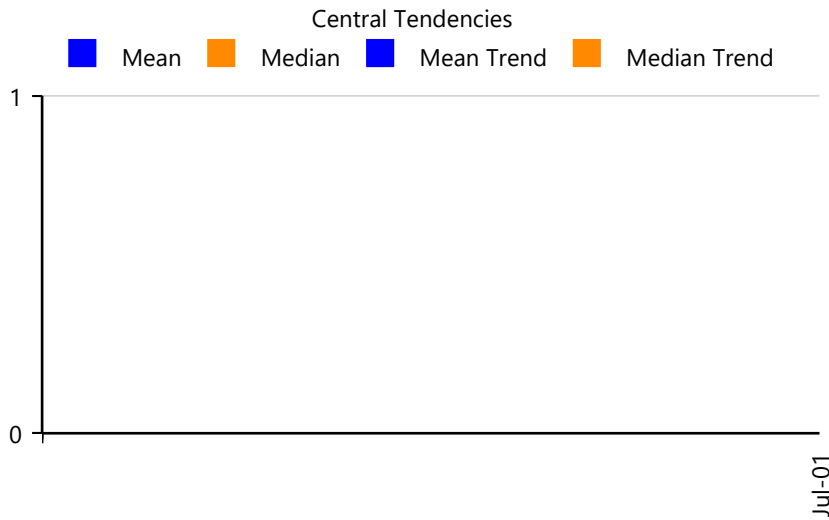
COV

Wtd Mean

GeoMean

PRD

95% Confidence



Month Mean Median Sales

COLUMBIA County 2022 Ratio Study

Study Definition

RMV				App	# of		RMV				App	# of	
Class	MA	SA	NH	Year	Sales	Location	Class	MA	SA	NH	Year	Sales	Location
400	03	21	000	2022	1								

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	1
Population - Number of Accounts	184
Sales as a percentage of the Population	0.54%

<i>Prior Year Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	60,633,727	100.00%	77,611,171	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	78
Time Trend Adjustment	0

Before Ratio	78
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Overall Adjustment Factor	128
Land Adjustment Factor	128
OSD Adjustment Factor	100
Improvement Adjustment Factor	100
Farm Improvement Factor	100

After Ratio	100
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Explanation

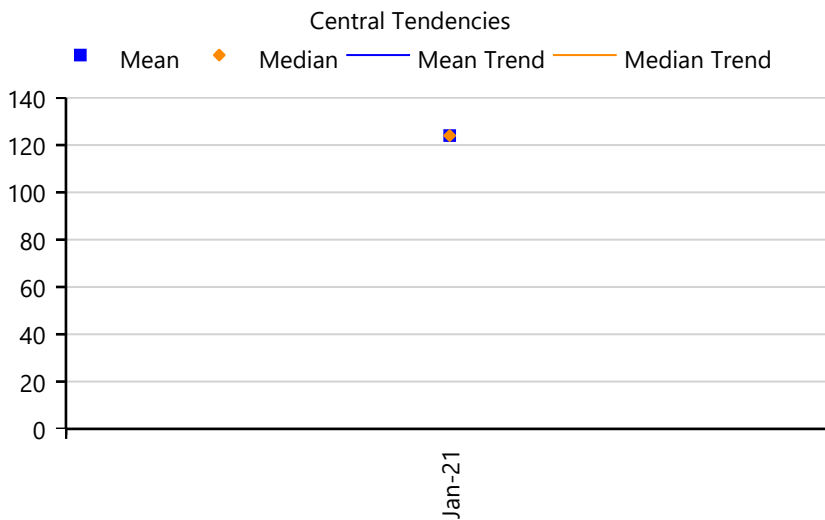
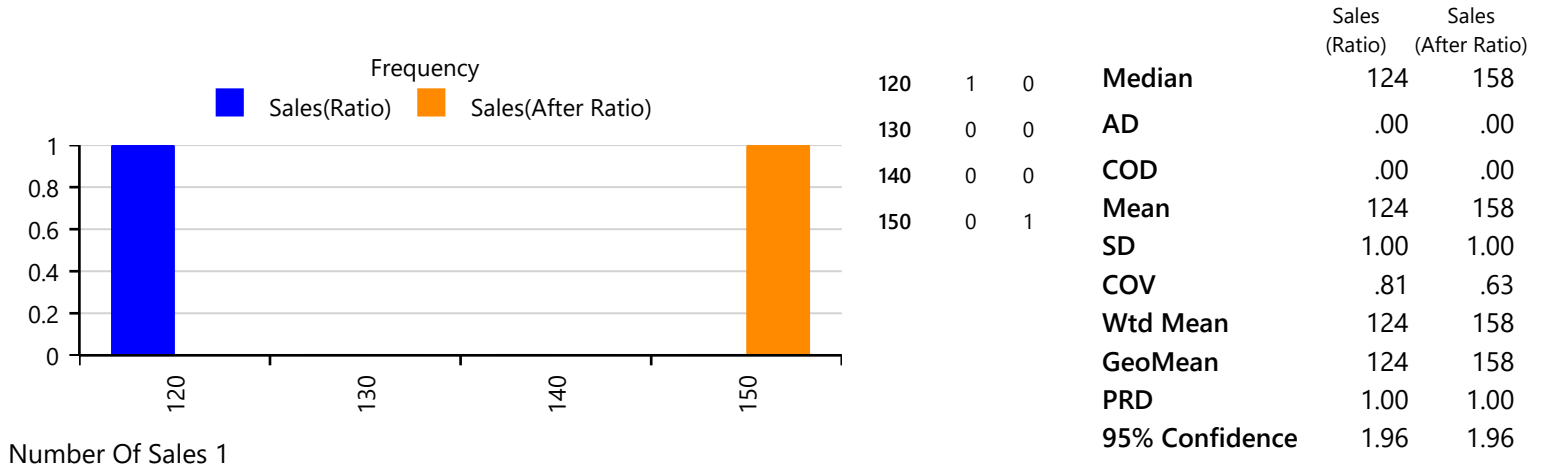
RMV Class 400: SA 21
Undeveloped land –Rural Vernonia

Due to having too few sales which resulted in a .54% of the population, the Selected Ratio (78) from the RMV 401 MA 03 SA 21 study was deemed appropriate and has been applied here.

Performance History

	2022
COD	0.00
PRD	1.00

COLUMBIA County 2022 Ratio Study



Month	Mean	Median	Sales
Jan-21	124	124	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	21	000	640		33	4N2W1600 02401	2021-963	4.50	179,130	0	179,130	145,000	Jan-21	1	124

COLUMBIA County 2022 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	21	000	2022	8								

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	8
Population - Number of Accounts	349
Sales as a percentage of the Population	2.29%

<i>Prior Year Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	58,610,250	34.66%	75,021,120	34.56%
OSD RMV	20,202,340	11.95%	20,202,340	9.31%
Improvement RMV	82,932,739	49.05%	111,959,198	51.57%
Farm Improvement RMV	7,348,630	4.35%	9,920,651	4.57%

Selected Ratio From Sales	78
Time Trend Adjustment	23

Before Ratio	78
---------------------	-----------

Overall Adjustment Factor	128
Land Adjustment Factor	128
OSD Adjustment Factor	100
Improvement Adjustment Factor	135
Farm Improvement Factor	135

After Ratio	100
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Explanation

RMV Class 401: SA 21
Improved land – Value Zone 1 (31) in Rural Vernonia

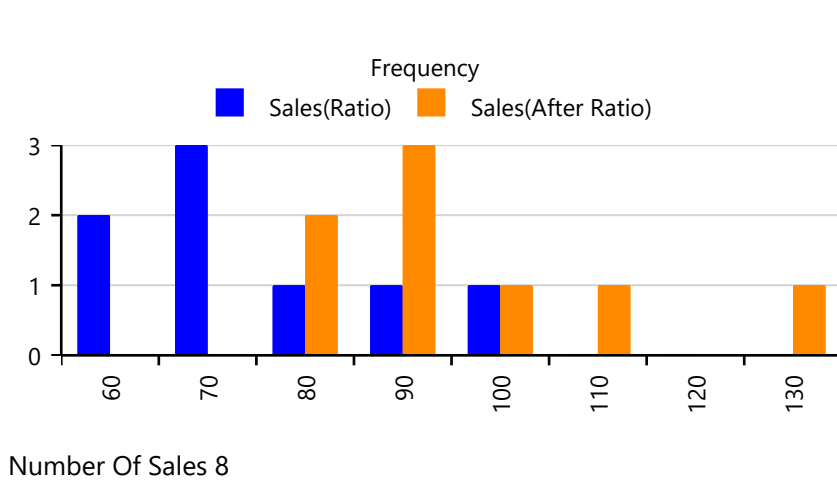
For this study of developed property 8 sales are available which are deemed adequate and sufficient for this analysis. After adjusting for time (23%), the Mean returned an indicator of 78. Once applied, the Overall Adjustment Factor of 128 was returned.

Note: This is a new Study Area for 2022 which is why the prior year certified population counts and pre/post trend values are not populated. For informational purposes only, the counts values noted above in the "Adjustment Calculation Summary" are reflecting the Base Setup Jan 1, 2022.

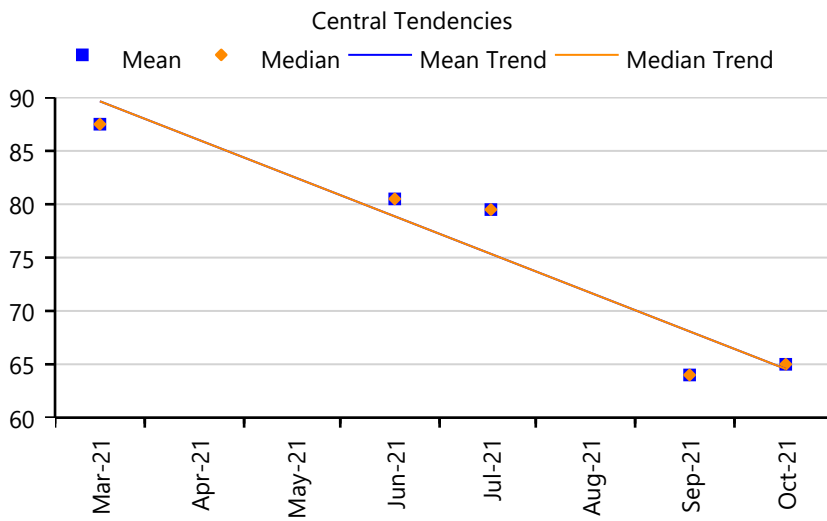
Performance History

	2022
COD	12.75
PRD	0.98

COLUMBIA County 2022 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	75	97
AD	9.50	13.38
COD	12.75	13.86
Mean	78	100
SD	12.63	17.56
COV	16.19	17.54
Wtd Mean	80	102
GeoMean	77	99
PRD	.98	.98
95% Confidence	8.75	12.17



Month	Mean	Median	Sales
Mar-21	88	88	2
Jun-21	81	81	2
Jul-21	80	80	2
Sep-21	64	64	1
Oct-21	65	65	1

COLUMBIA County 2022 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	21	000	641	131	33	4N2W21A0 01000	2021-11738	19.87	277,440	125,200	402,640	629,867	Sep-21	1	64
03	21	000	401	131	33	4N2W17D 0 01300	2021-11817	1.30	156,590	189,370	345,960	536,367	Oct-21	2	65
03	21	000	641	141	33	4N2W18C0 00700	2021-7388	5.03	279,980	247,220	527,200	741,906	Jun-21	3	71
03	21	000	401	132	33	4N2W18D 0 00800	2021-8117	2.24	198,100	275,260	473,360	639,113	Jul-21	4	74
03	21	000	641	153	33	4N2W0700 00402	2021-3115	4.25	262,940	450,790	713,730	946,016	Mar-21	5	75
03	21	000	641	145	33	4N2W1600 01702	2021-8121	10.23	340,120	243,540	583,660	689,564	Jul-21	6	85
03	21	000	401	156	33	4N2W21B0 00501	2021-6915	1.50	165,970	599,230	765,200	851,153	Jun-21	7	90
03	21	000	641	151	33	4N2W17D 0 00200	2021-3667	14.29	352,960	587,660	940,620	942,500	Mar-21	8	100

COLUMBIA County 2022 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	21	000	2022	2								

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 2

Population - Number of Accounts 147

Sales as a percentage of the Population 1.36%

Prior Year Population Values

	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	26,785,900	47.36%	34,285,952	48.29%
OSD RMV	9,963,750	17.62%	9,963,750	14.03%
Improvement RMV	16,140,462	28.54%	21,789,624	30.69%
Farm Improvement RMV	3,671,450	6.49%	4,956,458	6.98%

Selected Ratio From Sales 78

Time Trend Adjustment 0

Before Ratio 78

Overall Adjustment Factor 128

Land Adjustment Factor	128
OSD Adjustment Factor	100
Improvement Adjustment Factor	135
Farm Improvement Factor	135

After Ratio 100

Explanation

RMV Class 409: SA 21

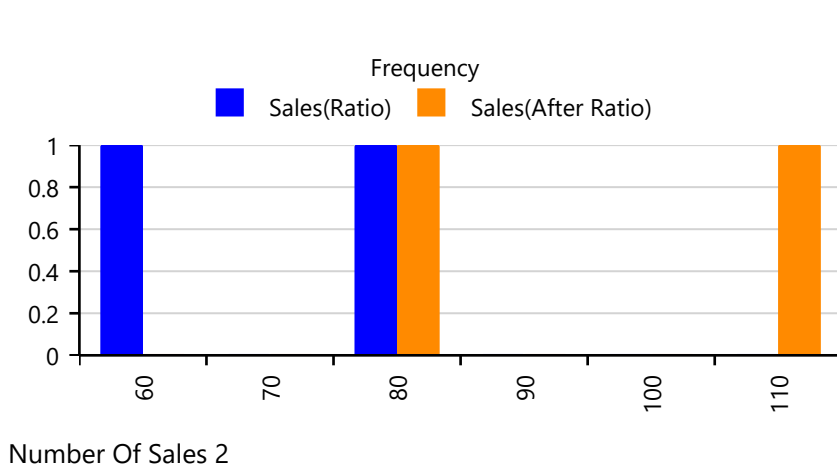
Improved land – Manufactured Structure in Rural Vernonia

This grouping of properties consists of those improved with manufactured structures located in the rural areas of Vernonia (SA 21). The sales within this array did not present a clear picture of the market. Therefore, the Selected Ratio (78) from the RMV 401 improved sales analysis within the same study areas has been applied here.

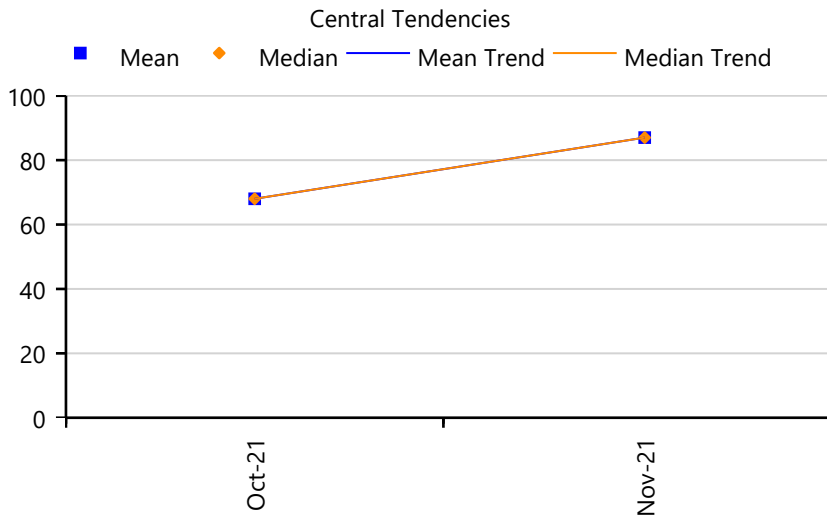
Performance History

	2022
COD	12.26
PRD	0.98

COLUMBIA County 2022 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	78	98
AD	9.50	13.00
COD	12.26	13.27
Mean	78	98
SD	13.44	18.38
COV	17.34	18.76
Wtd Mean	79	100
GeoMean	77	97
PRD	.98	.98
95% Confidence	18.62	25.48



Month	Mean	Median	Sales
Oct-21	68	68	1
Nov-21	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
03	21	000	409	452	33	4N2W0700 00204	2021-11480	1.53	167,370	130,110	297,480	438,000	Oct-21	1	68
03	21	000	409	463	33	4N2W2000 00604	2021-12997	5.00	279,400	236,080	515,480	590,900	Nov-21	2	87

COLUMBIA County 2022 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	2022	3	Vernonia							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	3			
Population - Number of Accounts	514			
Sales as a percentage of the Population	0.58%			
<i>Prior Year Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	194,465,020	100.00%	225,579,423	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	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 Class 400: SA 31

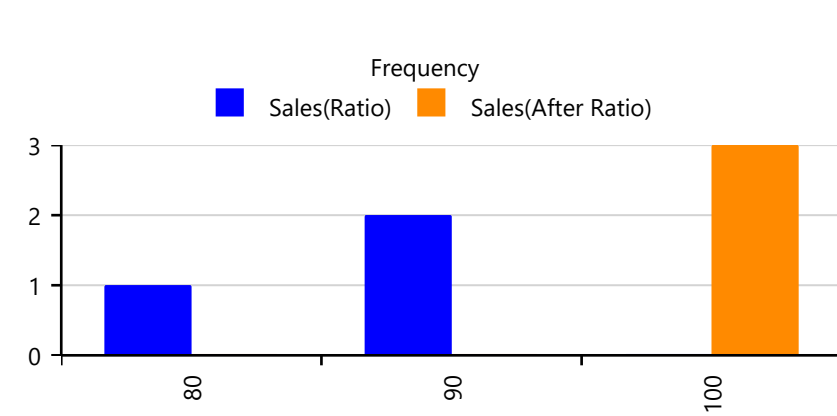
Undeveloped land – Value Zone 1 (31) in Rural Vernonia

Due to having too few sales which resulted in a 0.58% 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

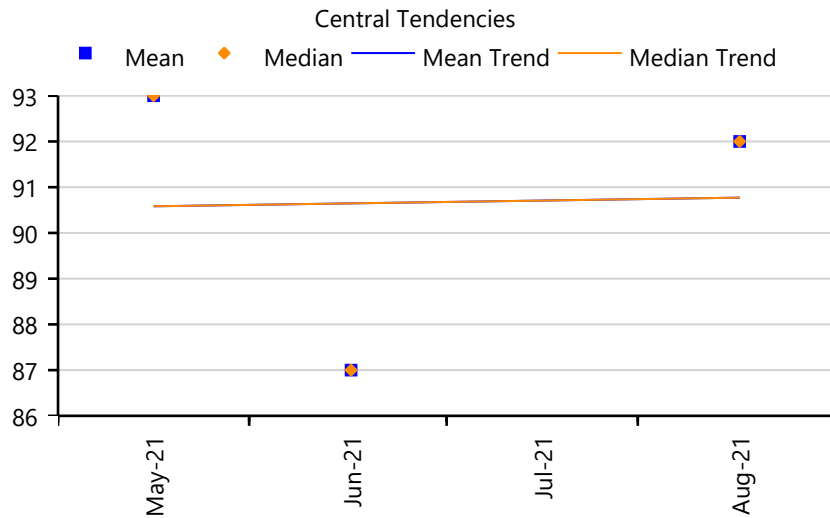
	2022	2021	2020	2019	2018
COD	2.17	25.58	27.89	14.18	9.11
PRD	0.98	1.11	1.10	1.02	1.04

COLUMBIA County 2022 Ratio Study



Number Of Sales 3

	Sales (Ratio)	Sales (After Ratio)
Median	92	107
AD	2.00	2.00
COD	2.17	1.87
Mean	91	105
SD	3.21	3.46
COV	3.55	3.30
Wtd Mean	92	107
GeoMean	91	105
PRD	.98	.98
95% Confidence	3.64	3.92



Month	Mean	Median	Sales
May-21	93	93	1
Jun-21	87	87	1
Aug-21	92	92	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	31	000	400		33	4N4W0300 01500	2021-7319	1.20	43,720	0	43,720	50,000	Jun-21	1	87
03	31	000	400		30	4N4W3100 00500	2021-9487	31.23	323,610	0	323,610	350,000	Aug-21	2	92
03	31	000	640		33	4N4W1800 01305	2021-6723	6.83	168,060	0	168,060	181,500	May-21	3	93

COLUMBIA County 2022 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	03	31	000	2022	12	Vernonia							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 12

Population - Number of Accounts 557

Sales as a percentage of the Population 2.15%

Prior Year Population Values

	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	88,583,110	37.18%	102,756,408	37.14%
OSD RMV	28,571,940	11.99%	28,571,940	10.33%
Improvement RMV	106,188,170	44.57%	127,425,804	46.06%
Farm Improvement RMV	14,926,312	6.26%	17,911,574	6.47%

Selected Ratio From Sales 86

Time Trend Adjustment 23

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 Class 401: SA 31

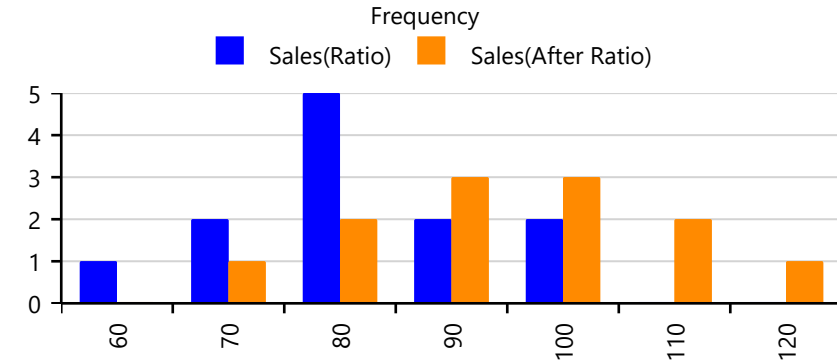
Improved land – Value Zone 1 (31) in Rural Vernonia

A total of 12 sales are available for this analysis and they have been considered good indicators of how the market is moving within improved rural residential property located in Vernonia. The time study conclusion of 23% was applied to the array and the Mean returned an indicator of 86. This central tendency indicator is also supported by the Weighted Mean (87). Once calculated, the Overall Adjustment Factor returned a ratio of 116.

Performance History

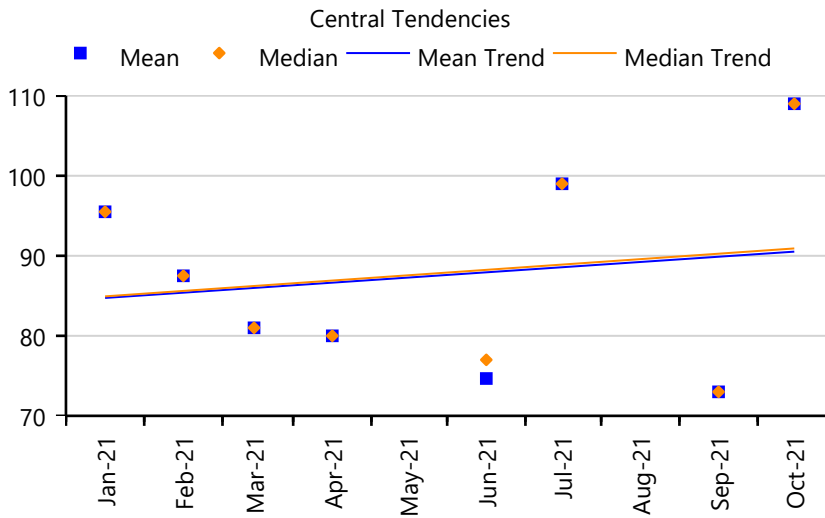
	2022	2021	2020	2019	2018
COD	11.58	9.52	11.27	10.21	11.72
PRD	0.99	1.01	0.99	1.01	1.00

COLUMBIA County 2022 Ratio Study



Number Of Sales 12

	Sales (Ratio)	Sales (After Ratio)
Median	84	97
AD	9.67	12.00
COD	11.58	12.44
Mean	86	100
SD	12.37	15.16
COV	14.39	15.18
Wtd Mean	87	101
GeoMean	85	99
PRD	.99	.99
95% Confidence	7.00	8.58



Month	Mean	Median	Sales
Jan-21	96	96	2
Feb-21	88	88	2
Mar-21	81	81	1
Apr-21	80	80	1
Jun-21	75	77	3
Jul-21	99	99	1
Sep-21	73	73	1
Oct-21	109	109	1

COLUMBIA County 2022 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	401	131	33	5N4W2300 01900	2021-7545	1.62	176,400	185,160	361,560	544,607	Jun-21	1	66
03	31	000	401	141	33	4N4W07D 0 01200	2021-10952	1.80	157,010	212,470	369,480	507,015	Sep-21	2	73
03	31	000	641	141	33	5N4W3600 00300	2021-7919	13.64	285,150	212,400	497,550	649,303	Jun-21	3	77
03	31	000	401	142	33	5N4W3300 00701	2021-5188	3.44	208,550	336,130	544,680	680,031	Apr-21	4	80
03	31	000	401	131	33	5N5W25CB 00800	2021-3706	0.27	121,400	163,150	284,550	351,047	Mar-21	5	81
03	31	000	641	133	33	4N4W1900 01301	2021-7320	17.44	300,610	220,080	520,690	646,695	Jun-21	6	81
03	31	000	401	141	33	4N4W0800 00101	2021-2312	12.43	404,000	314,350	718,350	836,710	Feb-21	7	86
03	31	000	401	132	33	5N4W3100 01000	2021-3136	4.23	224,420	302,710	527,130	589,797	Feb-21	8	89
03	31	000	641	142	33	5N4W23D 0 00101	2021-278	4.88	232,840	454,510	687,350	765,386	Jan-21	9	90
03	31	000	401	153	33	5N4W3300 01101	2021-8343	4.57	228,840	368,980	597,820	602,643	Jul-21	10	99
03	31	000	641	143	33	5N4W3100 00200	2021-440	23.70	338,410	348,470	686,880	679,154	Jan-21	11	101
03	31	000	641	156	33	4N4W0600 00803	2021-12016	4.50	227,930	625,790	853,720	782,101	Oct-21	12	109

COLUMBIA County 2022 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	2022	3	Vernonia							

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>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	21,276,520	42.42%	24,680,763	42.96%
OSD RMV	9,422,440	18.79%	9,422,440	16.40%
Improvement RMV	15,694,790	31.29%	18,833,748	32.78%
Farm Improvement RMV	3,759,110	7.50%	4,510,932	7.85%
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	120			
Farm Improvement Factor	120			
After Ratio	100			

Explanation

RMV Class 409: SA 31

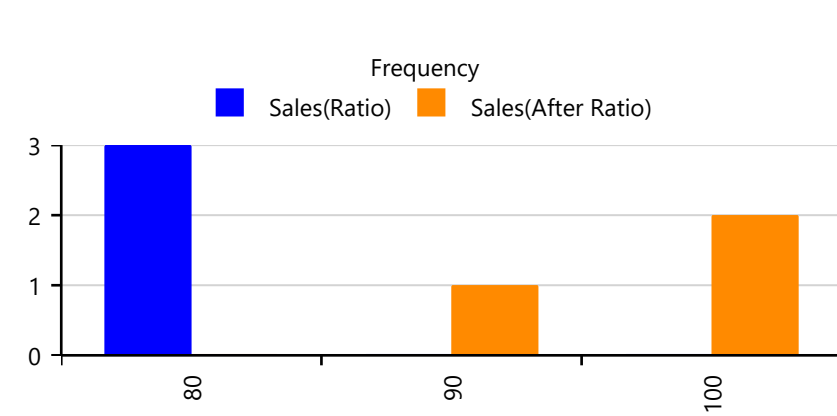
Improved land – Manufactured Structure in Rural Vernonia

This grouping of properties consists of those improved with manufactured structures located in the rural areas of Vernonia returned 3 sales. This array is too small to be an adequate sample for this analysis. Therefore, the Mean of 86 was used from the RMV 401 MA 03 SA 31 study.

Performance History

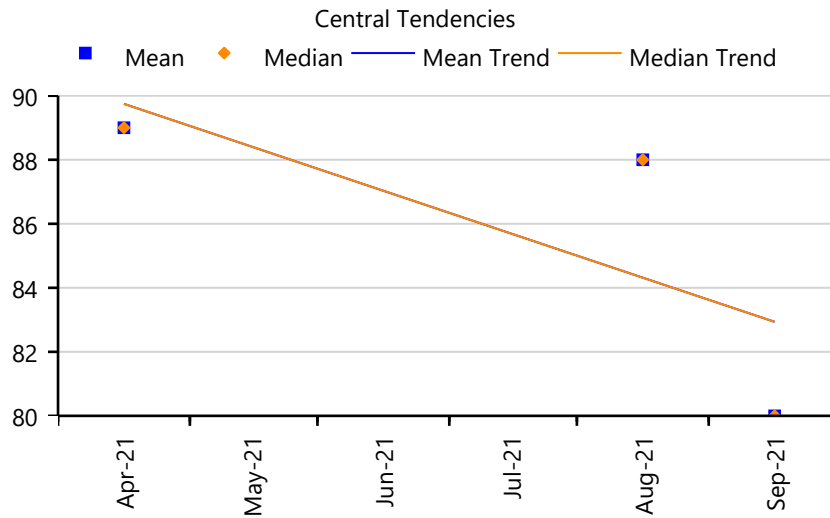
	2022	2021	2020	2019	2018
COD	3.41	13.05	8.33	9.82	14.55
PRD	0.99	1.03	0.99	0.98	1.01

COLUMBIA County 2022 Ratio Study



Number Of Sales 3

	Sales (Ratio)	Sales (After Ratio)
Median	88	102
AD	3.00	3.67
COD	3.41	3.59
Mean	86	98
SD	4.93	6.35
COV	5.76	6.46
Wtd Mean	86	99
GeoMean	86	98
PRD	.99	.99
95% Confidence	5.58	7.19



Month	Mean	Median	Sales
Apr-21	89	89	1
Aug-21	88	88	1
Sep-21	80	80	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	31	000	409	462	33	5N5W3200 00401	2021-10702	0.98	123,400	129,160	252,560	315,000	Sep-21	1	80
03	31	000	409	463	33	5N4W3100 01200	2021-10171	5.00	234,400	269,070	503,470	572,000	Aug-21	2	88
03	31	000	409	462	33	5N4W3400 00500	2021-4966	3.84	217,730	158,960	376,690	425,000	Apr-21	3	89

MAINTENANCE AREA 4

RAINIER & DEER ISLAND

COLUMBIA County 2022 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	2022	4	Rainier							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 4

Population - Number of Accounts 162

Sales as a percentage of the Population 2.47%

Prior Year Population Values

	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	30,924,802	100.00%	29,069,314	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 106

Time Trend Adjustment 16

Before Ratio 106

Overall Adjustment Factor 94

Land Adjustment Factor 94

OSD Adjustment Factor 100

Improvement Adjustment Factor 100

Farm Improvement Factor 100

After Ratio 100

Explanation

RMV Class 100: SA 00

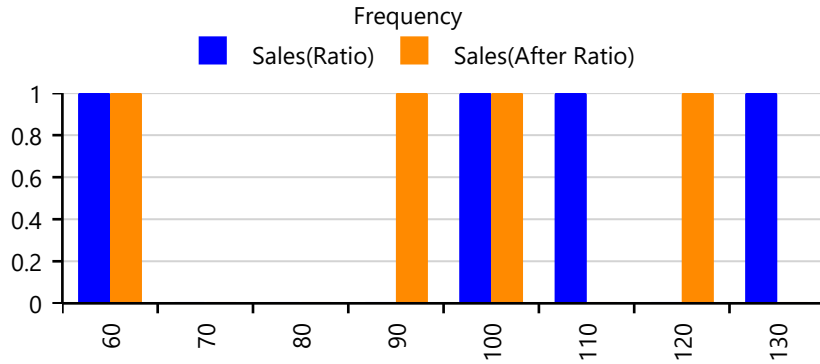
Undeveloped land, City of Rainier

This sales array returned 4 sales to analyze for this study of vacant land located in the City of Rainier. The sales price was adjusted by the time study conclusion (16%) which resulted in a Median of 106. This indicator was applied accordingly returning an Overall Adjustment Factor of 94.

Performance History

	2022	2020	2019	2018
COD	17.92	25.39	6.33	20.24
PRD	1.04	1.02	0.99	1.03

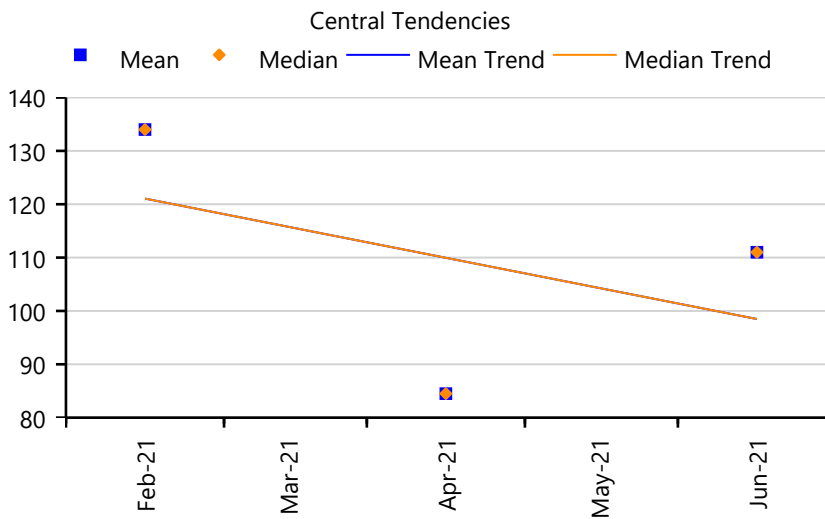
COLUMBIA County 2022 Ratio Study



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

	Sales (Ratio)	Sales (After Ratio)
Median	106	100
AD	19.00	17.75
COD	17.92	17.84
Mean	104	97
SD	27.40	25.71
COV	26.48	26.44
Wtd Mean	99	93
GeoMean	101	94
PRD	1.04	1.04
95% Confidence	26.86	25.19

Number Of Sales 4



Month	Mean	Median	Sales
Feb-21	134	134	1
Apr-21	85	85	2
Jun-21	111	111	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	7N2W16BC 04001	2021-4352	0.11	29,210	0	29,210	43,039	Apr-21	1	68
04	00	000	100		33	7N2W16D B 01503	2021-5087	0.89	150,000	0	150,000	148,861	Apr-21	2	101
04	00	000	100		30	7N2W17A C 01300	2021-7379	0.27	62,750	0	62,750	56,493	Jun-21	3	111
04	00	000	100		30	7N2W16D C 04000	2021-1830	0.28	19,800	0	19,800	14,817	Feb-21	4	134

COLUMBIA County 2022 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	2022	33	Rainier							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 33

Population - Number of Accounts 711

Sales as a percentage of the Population 4.64%

Prior Year Population Values

	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	49,955,990	25.45%	46,958,631	19.65%
OSD RMV	11,888,800	6.06%	11,888,800	4.97%
Improvement RMV	133,443,183	67.98%	178,813,865	74.81%
Farm Improvement RMV	1,006,840	0.51%	1,349,166	0.56%

Selected Ratio From Sales 82

Time Trend Adjustment 16

Before Ratio 82

Overall Adjustment Factor 122

Land Adjustment Factor 94

OSD Adjustment Factor 100

Improvement Adjustment Factor 134

Farm Improvement Factor 134

After Ratio 100

Explanation

RMV Class 101: SA 00

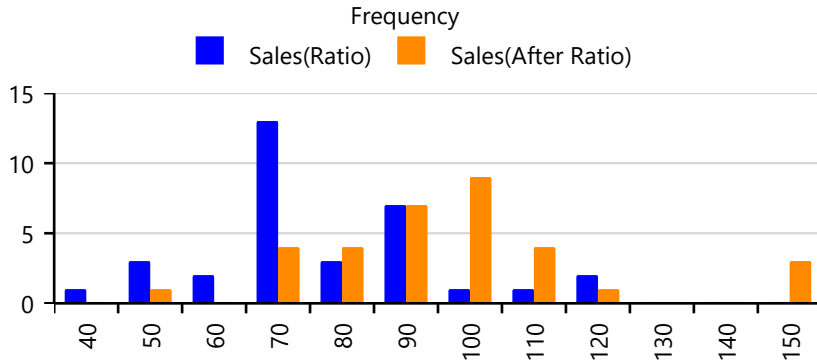
Improved property, City of Rainier

This analysis is comprised of 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

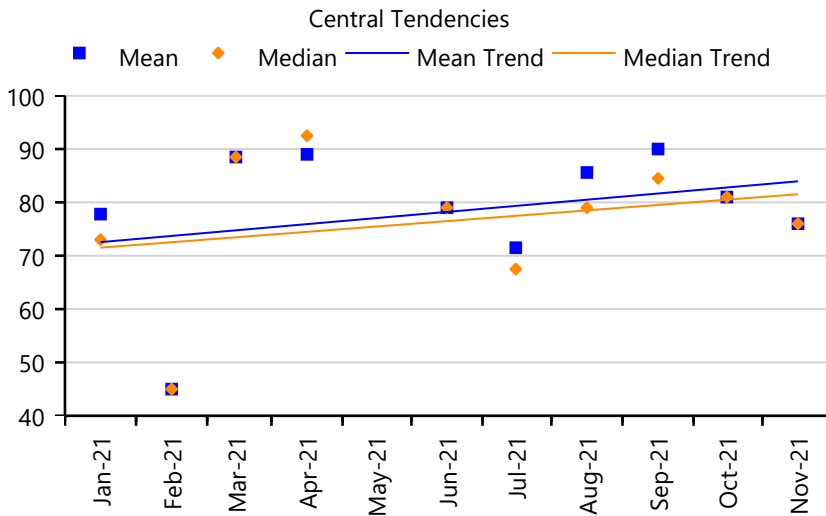
	2022	2021	2020	2019	2018
COD	17.30	19.19	12.86	10.56	17.52
PRD	0.99	0.97	0.98	1.00	1.00

COLUMBIA County 2022 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	79	100
AD	13.67	16.61
COD	17.30	16.61
Mean	82	102
SD	18.25	22.94
COV	22.16	22.52
Wtd Mean	83	103
GeoMean	80	99
PRD	.99	.99
95% Confidence	6.23	7.83
40	1	0
50	3	1
60	2	0
70	13	4
80	3	4
90	7	7
100	1	9
110	1	4
120	2	1
130	0	0
140	0	0
150	0	3

Number Of Sales 33



Month	Mean	Median	Sales
Jan-21	78	73	5
Feb-21	45	45	1
Mar-21	89	89	2
Apr-21	89	93	4
Jun-21	79	79	1
Jul-21	72	68	4
Aug-21	86	79	5
Sep-21	90	85	8
Oct-21	81	81	2
Nov-21	76	76	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	101	132	33	7N2W16D C 07800	2021-2301	0.08	39,730	97,730	137,460	306,801	Feb-21	1	45
04	00	000	101	131	33	7N2W16C A 05100	2021-9054	0.63	62,810	155,780	218,590	383,376	Jul-21	2	57
04	00	000	101	133	33	7N2W17A D 02500	2021-4004	0.23	62,030	118,960	180,990	310,766	Mar-21	3	58

COLUMBIA County 2022 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	136	33	7N2W16C A 05001	2021-8106	0.13	50,040	175,150	225,190	388,260	Jul-21	4	58
04	00	000	101	122	33	7N2W17A C 00900	2021-11546	0.26	73,200	80,530	153,730	228,976	Sep-21	5	67
04	00	000	101	136	30	7N2W16C A 02800	2021-551	0.18	56,180	246,710	302,890	447,914	Jan-21	6	68
04	00	000	101	142	33	7N2W17D A 00600	2021-10280	0.23	62,030	248,730	310,760	442,470	Sep-21	7	70
04	00	000	101	136	33	7N2W16C A 04400	2021-904	0.19	57,590	188,630	246,220	345,240	Jan-21	8	71
04	00	000	101	141	33	7N2W21AB 00601	2021-5168	0.22	60,530	234,320	294,850	410,404	Apr-21	9	72
04	00	000	101	143	33	7N2W16BB 03114	2021-558	0.12	49,120	266,160	315,280	432,863	Jan-21	10	73
04	00	000	101	132	33	7N2W16C A 06400	2021-9604	0.13	50,040	183,950	233,990	319,980	Aug-21	11	73
04	00	000	101	132	33	7N2W16D D 02600	2021-11274	0.14	51,720	122,490	174,210	239,683	Sep-21	12	73
04	00	000	101	131	33	7N2W16D C 10000	2021-12664	0.21	59,610	131,420	191,030	252,150	Nov-21	13	76
04	00	000	101	132	33	7N2W16C A 08700	2021-8832	0.12	48,740	140,570	189,310	245,496	Jul-21	14	77
04	00	000	101	143	30	7N2W16D C 03601	2021-12258	0.17	55,030	278,010	333,040	430,456	Oct-21	15	77
04	00	000	101	146	33	7N2W16BC 00400	2021-7279	0.82	81,590	400,670	482,260	607,521	Jun-21	16	79
04	00	000	101	143	33	7N2W16CC 00808	2021-9770	0.21	59,880	245,190	305,070	386,754	Aug-21	17	79
04	00	000	101	145	33	7N2W16BB 03000	2021-10123	0.07	38,520	195,700	234,220	297,341	Aug-21	18	79
04	00	000	101	145	33	7N2W16C D 02400	2021-11072	0.17	108,470	191,220	299,690	381,644	Sep-21	19	79
04	00	000	101	142	33	7N2W21AB 00106	2021-11873	0.15	53,510	257,550	311,060	366,766	Oct-21	20	85
04	00	000	101	132	33	7N2W16D C 03900	2021-274	0.28	67,100	192,310	259,410	295,137	Jan-21	21	88
04	00	000	101	142	33	7N2W21B0 00800	2021-1131	0.81	131,600	256,970	388,570	435,020	Jan-21	22	89
04	00	000	101	135	33	7N2W16C D 01500	2021-10628	0.56	75,590	84,290	159,880	178,500	Sep-21	23	90
04	00	000	101	133	33	7N2W17A D 00100	2021-10054	0.32	123,770	231,280	355,050	391,090	Aug-21	24	91
04	00	000	101	142	33	7N2W17D B 02600	2021-4729	0.28	67,130	409,870	477,000	518,801	Apr-21	25	92
04	00	000	101	131	33	7N2W17BA 00800	2021-5161	0.41	72,880	93,560	166,440	178,855	Apr-21	26	93
04	00	000	101	143	30	7N2W16BB 00100	2021-8586	0.10	100,870	230,280	331,150	351,714	Jul-21	27	94
04	00	000	101	133	30	7N2W16D D 01900	2021-10846	0.16	107,570	188,750	296,320	313,143	Sep-21	28	95
04	00	000	101	131	33	7N2W17BA 00700	2021-5158	0.39	72,450	126,850	199,300	201,073	Apr-21	29	99

COLUMBIA County 2022 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	144	33	7N2W16D B 05200	2021-9772	0.33	124,680	273,020	397,700	376,016	Aug-21	30	106
04	00	000	101	142	33	7N2W16CC 00309	2021-2809	0.27	66,240	430,920	497,160	418,174	Mar-21	31	119
04	00	000	101	152	33	7N2W16CB 02300	2021-11158	0.37	135,300	486,150	621,450	510,858	Sep-21	32	122
04	00	000	101	142	33	7N2W16C A 06600	2021-11205	0.25	117,290	397,080	514,370	413,345	Sep-21	33	124

COLUMBIA County 2022 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	2022	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>	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	1,254,040	100.00%	1,630,252	100.00%
Farm Improvement RMV	0	0.00%	0	0.00%
Selected Ratio From Sales	77			
Time Trend Adjustment	16			
Before Ratio	77			
Overall Adjustment Factor	130			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Improvement Adjustment Factor	130			
Farm Improvement Factor	130			
After Ratio	100			

Explanation

RMV Class 102: SA 00

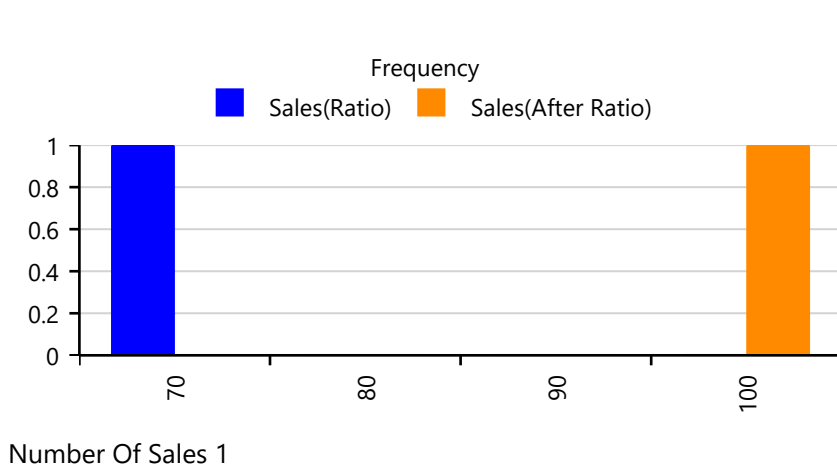
Improved land – Condominium, City of Rainier

A single sale was returned for this analysis of Condominiums located in the City of Rainier. The population percentage is 25% which is sufficient for this unique group of properties with a population of 4 accounts. Therefore, once the time adjustment was applied, the Median was selected. The Overall Adjustment Factor returned an indicator of 130 which is deemed valid and follows current market perception for this property classification.

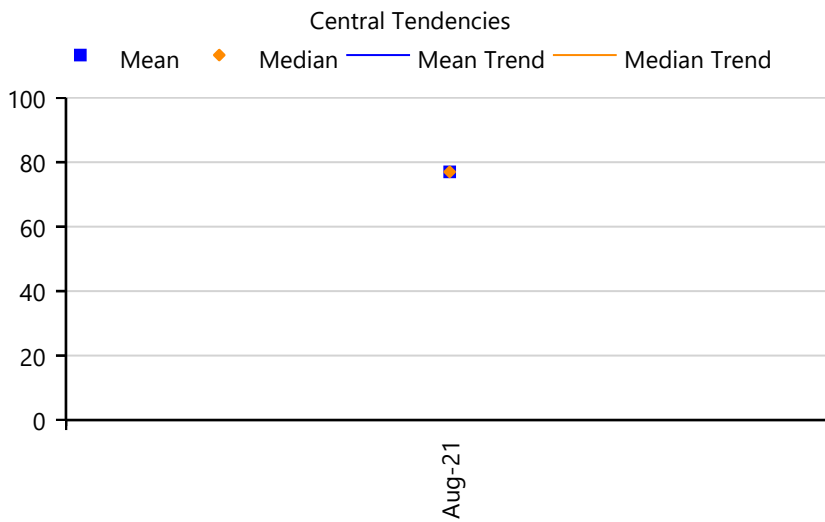
Performance History

	2022	2021
COD	0.00	0.00
PRD	1.01	1.00

COLUMBIA County 2022 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	77	100
AD	.00	.00
COD	.00	.00
Mean	77	100
SD	1.00	1.00
COV	1.30	1.00
Wtd Mean	77	100
GeoMean	77	100
PRD	1.01	1.00
95% Confidence	1.96	1.96



Month	Mean	Median	Sales
Aug-21	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	102	143	33	7N2W16D B 80004	2021-9155		0	323,300	323,300	422,215	Aug-21	1	77

COLUMBIA County 2022 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	2022	2	Rainier							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	2
Population - Number of Accounts	98
Sales as a percentage of the Population	2.04%

<i>Prior Year Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	6,136,760	32.10%	5,768,554	25.52%
OSD RMV	1,645,900	8.61%	1,645,900	7.28%
Improvement RMV	10,966,430	57.36%	14,695,016	65.01%
Farm Improvement RMV	368,940	1.93%	494,380	2.19%

Selected Ratio From Sales	82
Time Trend Adjustment	0

Before Ratio	82
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Overall Adjustment Factor	122
Land Adjustment Factor	94
OSD Adjustment Factor	100
Improvement Adjustment Factor	134
Farm Improvement Factor	134

After Ratio	100
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Explanation

RMV Class 109: SA 00

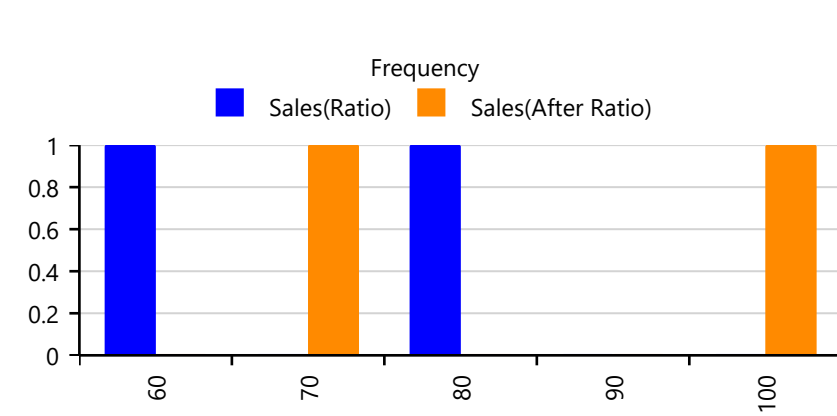
Improved land – Manufactured Structure, City of Rainier

There were only 2 usable sales available for this property classification which did not provide a significant sampling or a clear indication of the market. Therefore, the Selected Ratio of 82 from the improved rural properties study located in MA 04 SA 00 was applied here.

Performance History

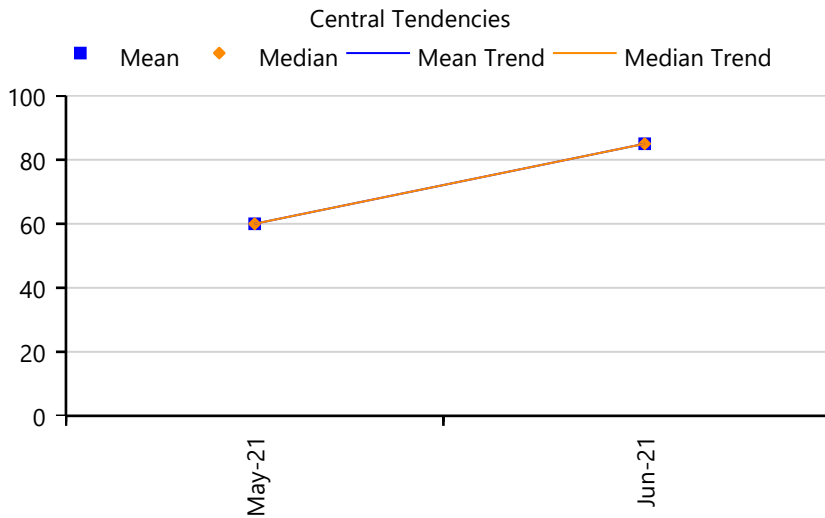
	2022	2021	2020	2018
COD	17.24	2.25	9.23	11.11
PRD	1.00	1.00	1.01	1.00

COLUMBIA County 2022 Ratio Study



Number Of Sales 2

	Sales (Ratio)	Sales (After Ratio)
Median	73	88
AD	12.50	17.00
COD	17.24	19.32
Mean	73	88
SD	17.68	24.04
COV	24.38	27.32
Wtd Mean	72	88
GeoMean	71	86
PRD	1.00	1.00
95% Confidence	24.50	33.32



Month	Mean	Median	Sales
May-21	60	60	1
Jun-21	85	85	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	7N2W21AB 00300	2021-6612	0.22	60,530	87,740	148,270	248,500	May-21	1	60
04	00	000	109	442	33	7N2W17D B 00301	2021-7332	0.23	61,780	151,040	212,820	250,000	Jun-21	2	85

COLUMBIA County 2022 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	2022	1	Rainier							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	1
Population - Number of Accounts	30
Sales as a percentage of the Population	3.33%

<i>Prior Year Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	2,037,240	21.43%	1,915,006	16.40%
OSD RMV	718,100	7.55%	718,100	6.15%
Improvement RMV	6,715,690	70.64%	8,999,025	77.05%
Farm Improvement RMV	35,580	0.37%	47,677	0.41%

Selected Ratio From Sales	82
Time Trend Adjustment	0

Before Ratio	82
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Overall Adjustment Factor	122
Land Adjustment Factor	94
OSD Adjustment Factor	100
Improvement Adjustment Factor	134
Farm Improvement Factor	134

After Ratio	100
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Explanation

RMV Class 101: SA 40

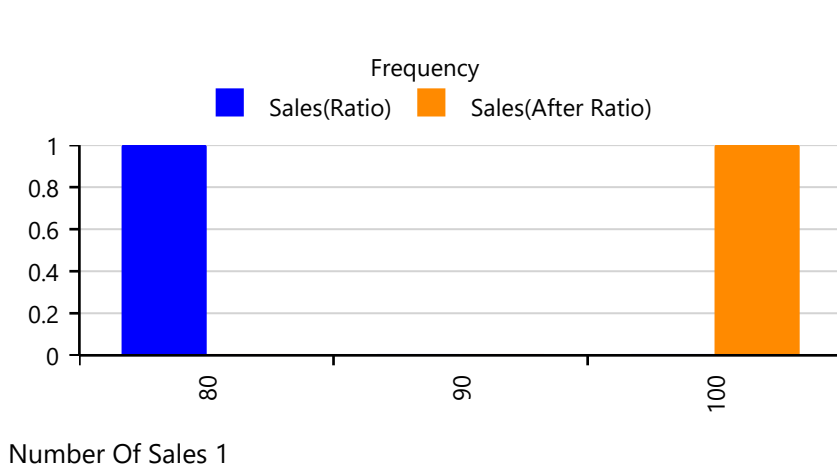
Improved land – Duplex/Triplex/Fourplex, City of Rainier

Only 1 sale was found for this property classification 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 MA 04 SA 00 (Mean of 82) is recommended.

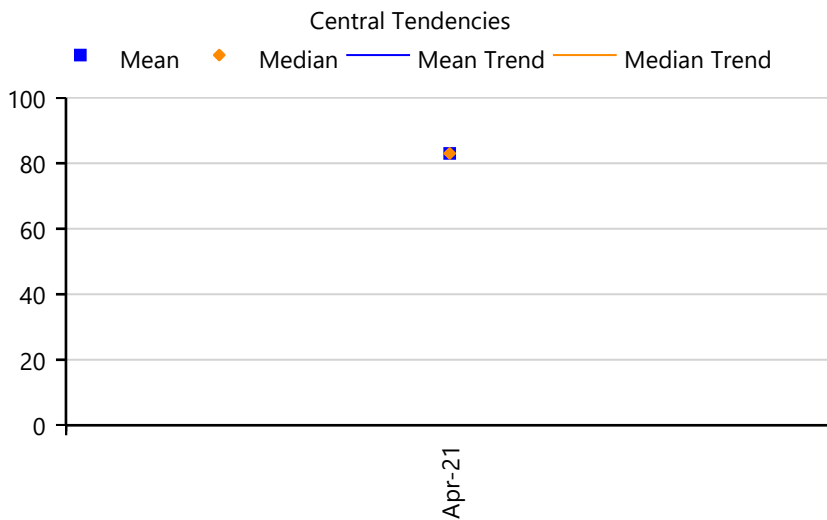
Performance History

	2022	2019	2018
COD	0.00	0.00	0.00
PRD	1.00	1.00	1.00

COLUMBIA County 2022 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	83	104
AD	.00	.00
COD	.00	.00
Mean	83	104
SD	1.00	1.00
COV	1.20	.96
Wtd Mean	83	104
GeoMean	83	104
PRD	1.00	1.00
95% Confidence	1.96	1.96



Month	Mean	Median	Sales
Apr-21	83	83	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	40	000	101	232	30	7N2W17A D 03101	2021-4643	0.09	45,150	146,100	191,250	230,000	Apr-21	1	83

COLUMBIA County 2022 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	41	000	2022	8	Rainier	400	04	44	000	2022		Rainier

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	8			
Population - Number of Accounts	556			
Sales as a percentage of the Population	1.44%			
<i>Prior Year Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	131,724,191	100.00%	139,627,642	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	94			
Time Trend Adjustment	23			
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 Class 400: SA 41

RMV Class 400: SA 44

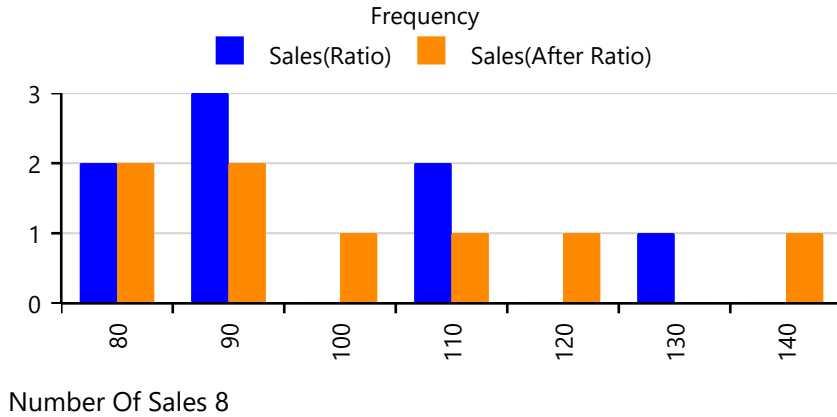
Unimproved land – Rural Rainier (Value Zone 1) and City of Prescott

The areas or rural Rainier (SA 41) and the City of Prescott (SA44) are comparable and move similarly on the market. After apply the time adjustment (23%), the Median (94) was selected based on the ratio distribution of the sales. After calculation, the Overall Adjustment Factor of 106 was applied.

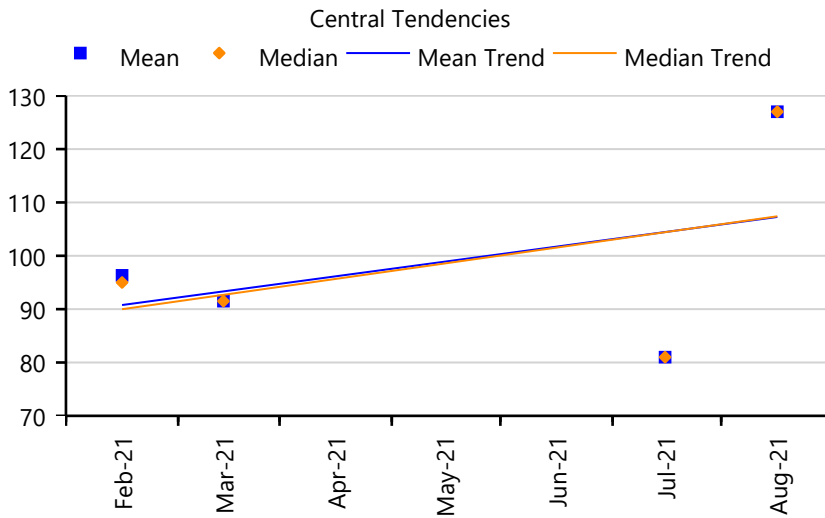
Performance History

	2022	2021	2020	2019	2018
COD	15.03	18.78	11.73	14.91	15.40
PRD	1.05	1.05	1.05	1.04	0.91

COLUMBIA County 2022 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
80	2	2
90	3	2
100	0	1
110	2	1
120	0	1
130	1	0
140	0	1
Median	94	100
AD	14.13	15.00
COD	15.03	15.00
Mean	101	107
SD	19.12	20.21
COV	18.95	18.89
Wtd Mean	96	102
GeoMean	99	105
PRD	1.05	1.05
95% Confidence	13.25	14.01



Month	Mean	Median	Sales
Feb-21	96	95	3
Mar-21	92	92	2
Jul-21	81	81	1
Aug-21	127	127	2

COLUMBIA County 2022 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	400		33	7N3W1200 00500	2021-8226	18.60	224,490	0	224,490	277,725	Jul-21	1	81
04	41	000	400		33	6N2W1100 00102	2021-2254	37.80	310,100	0	310,100	374,338	Feb-21	2	83
04	41	000	640		33	6N2W2800 02700	2021-3034	19.55	207,300	0	207,300	230,762	Mar-21	3	90
04	41	000	400		33	5N2W10A0 00303	2021-3989	5.02	160,150	0	160,150	172,231	Mar-21	4	93
04	41	000	640		33	6N2W1100 00100	2021-2020	39.37	306,540	0	306,540	322,746	Feb-21	5	95
04	41	000	640		33	6N2W16D 0 00103	2021-1868	7.52	160,370	0	160,370	144,000	Feb-21	6	111
04	41	000	640		33	7N3W11B0 00800	2021-9379	15.44	180,740	0	180,740	153,146	Aug-21	7	118
04	41	000	400		33	7N3W1400 01100	2021-9459	20.00	194,250	0	194,250	143,301	Aug-21	8	136

COLUMBIA County 2022 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	41	000	2022	27	Rainier	401	04	44	000	2022		Rainier

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	27
Population - Number of Accounts	1326
Sales as a percentage of the Population	2.04%

<i>Prior Year Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	211,050,431	37.54%	223,713,457	39.11%
OSD RMV	70,807,600	12.60%	70,807,600	12.38%
Improvement RMV	249,918,842	44.46%	247,419,654	43.26%
Farm Improvement RMV	30,351,133	5.40%	30,047,622	5.25%

Selected Ratio From Sales	99
Time Trend Adjustment	23

Before Ratio	99
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Overall Adjustment Factor	101
Land Adjustment Factor	106
OSD Adjustment Factor	100
Improvement Adjustment Factor	99
Farm Improvement Factor	99

After Ratio	100
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Explanation

RMV Class 401: SA 41

RMV Class 401: SA 44

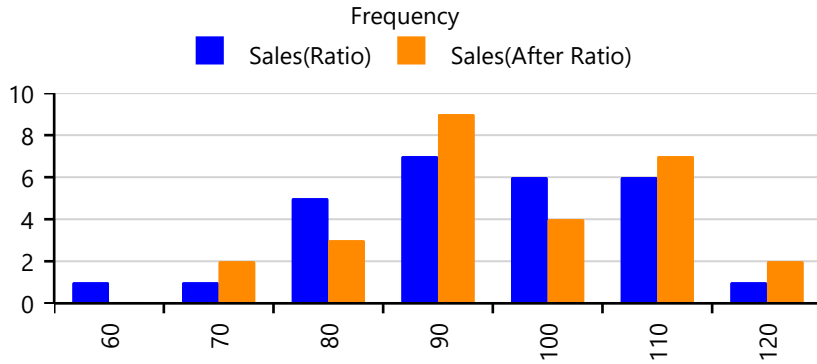
Improved land – Rural Rainier (Value Zone 1) and Prescott

Prescott, a former mill-town community, resembles a small subdivision located on the Columbia River in South Rural Rainier. 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. For this analysis, the Mean returned a ratio indicator of 99 after adjusting for change over time. This ratio was selected and applied, returning an Overall Adjustment Factor of 101.

Performance History

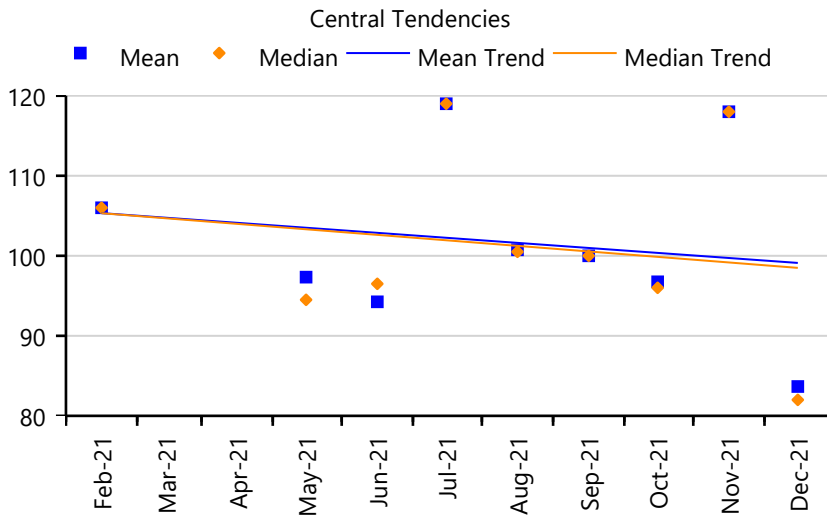
	2022	2021	2020	2019	2018
COD	11.46	12.46	10.21	-	17.73
PRD	1.01	1.00	0.99	-	1.01

COLUMBIA County 2022 Ratio Study



Number Of Sales 27

	Sales (Ratio)	Sales (After Ratio)
Median	96	97
AD	11.00	11.15
COD	11.46	11.49
Mean	99	100
SD	13.48	13.57
COV	13.66	13.60
Wtd Mean	98	99
GeoMean	98	99
PRD	1.01	1.01
95% Confidence	5.08	5.12



Month	Mean	Median	Sales
Feb-21	106	106	1
May-21	97	95	6
Jun-21	94	97	4
Jul-21	119	119	1
Aug-21	101	101	4
Sep-21	100	100	2
Oct-21	97	96	4
Nov-21	118	118	2
Dec-21	84	82	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	41	000	401	133	30	5N2W12A000600	2021-13919	1.55	166,620	233,240	399,860	577,777	Dec-21	1	69
04	41	000	401	134	33	6N2W280001701	2021-7552	9.76	227,290	181,200	408,490	561,450	Jun-21	2	73
04	41	000	401	143	33	6N2W21A001400	2021-13611	4.89	226,900	399,330	626,230	765,349	Dec-21	3	82
04	41	000	641	141	33	6N2W090000700	2021-6272	5.85	226,990	382,560	609,550	713,625	May-21	4	85
04	41	000	401	135	33	7N2W20C000600	2021-11015	1.95	184,560	161,910	346,470	400,538	Sep-21	5	87
04	41	000	401	142	33	7N2W23C000801	2021-6390	2.28	229,590	249,810	479,400	539,784	May-21	6	89
04	41	000	401	143	33	7N3W130001200	2021-7871	5.00	226,900	391,690	618,590	694,214	Jun-21	7	89

COLUMBIA County 2022 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	401	142	30	6N2W0300 00804	2021-9430	2.24	192,650	269,070	461,720	503,792	Aug-21	8	92
04	41	000	401	325	33	5N2W10A0 00202	2021-9961	2.50	198,860	271,370	470,230	513,618	Aug-21	9	92
04	41	000	401	142	33	7N2W18D 0 00102	2022-95	6.49	290,260	471,880	762,140	827,039	Oct-21	10	92
04	41	000	401	141	30	5N1W0600 00602	2021-6416	1.40	159,890	224,650	384,540	408,764	May-21	11	94
04	41	000	401	155	33	6N2W21A0 01101	2021-5567	6.59	227,070	475,410	702,480	737,216	May-21	12	95
04	41	000	641	142	30	6N2W16B0 00101	2021-12288	5.05	226,970	305,630	532,600	553,691	Oct-21	13	96
04	41	000	401	143	33	5N2W1100 01003	2021-12299	2.63	201,960	297,490	499,450	520,800	Oct-21	14	96
04	41	000	401	131	33	6N2W2500 01401	2021-14044	4.00	279,600	199,440	479,040	480,368	Dec-21	15	100
04	41	000	401	141	33	6N2W04B0 00101	2021-12165	14.11	315,420	273,610	589,030	571,826	Oct-21	16	103
04	41	000	401	142	33	7N2W17B D 05101	2021-7630	1.00	205,000	411,790	616,790	593,441	Jun-21	17	104
04	41	000	641	152	33	7N3W11B0 00700	2021-2264	15.55	248,180	561,120	809,300	764,244	Feb-21	18	106
04	41	000	401	143	30	7N2W2900 01503	2021-5943	19.00	270,810	281,250	552,060	506,836	May-21	19	109
04	41	000	401	162	33	7N2W18A0 01300	2021-10174	4.37	253,040	663,340	916,380	839,373	Aug-21	20	109
04	41	000	401	144	30	6N2W21D 0 00500	2021-9385	4.50	226,890	435,040	661,930	601,315	Aug-21	21	110
04	41	000	401	136	30	7N3W14A0 00600	2021-6788	2.40	196,470	255,130	451,600	407,389	Jun-21	22	111
04	41	000	401	151	33	7N2W19A0 00700	2021-5547	5.00	226,900	365,320	592,220	529,273	May-21	23	112
04	41	000	401	142	33	7N2W17C0 00400	2021-12968	1.01	205,600	228,290	433,890	385,875	Nov-21	24	112
04	41	000	401	145	33	7N2W20BA 01401	2021-10981	3.76	289,780	335,250	625,030	554,736	Sep-21	25	113
04	41	000	401	151	33	7N2W28BB 00700	2021-8542	5.03	226,960	433,650	660,610	553,439	Jul-21	26	119
04	41	000	401	133	33	7N2W21A0 02400	2021-12891	1.54	146,290	135,010	281,300	226,930	Nov-21	27	124

COLUMBIA County 2022 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	41	000	2022	9	Rainier	409	04	44	000	2022		Rainier

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	9
Population - Number of Accounts	410
Sales as a percentage of the Population	2.20%

<i>Prior Year Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	61,153,230	43.95%	64,822,424	42.83%
OSD RMV	24,636,190	17.71%	24,636,190	16.28%
Improvement RMV	43,743,150	31.44%	50,742,054	33.53%
Farm Improvement RMV	9,606,112	6.90%	11,143,090	7.36%

Selected Ratio From Sales	92
Time Trend Adjustment	23

Before Ratio	92
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Overall Adjustment Factor	109
Land Adjustment Factor	106
OSD Adjustment Factor	100
Improvement Adjustment Factor	116
Farm Improvement Factor	116

After Ratio	100
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Explanation

RMV Class 409: SA 41

RMV Class 409: S4 44

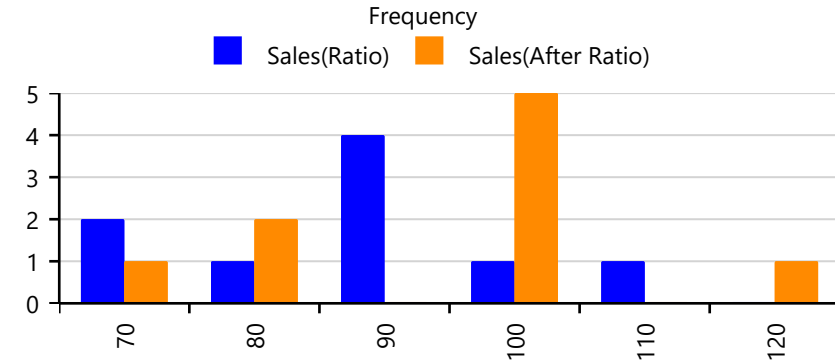
Improved land – Manufactured Structure, Rural Rainier (Value Zone 1) and Prescott

The sales returned for this analysis were adjusted by 23%, the conclusion from the time adjustment study. Next, the Mean returned a ratio of 92 for manufactured structures located in Rural Rainier, SA 41 and SA 44. Once applied, the Overall Adjustment Factor of 109 was returned and deemed appropriate for this classification of property.

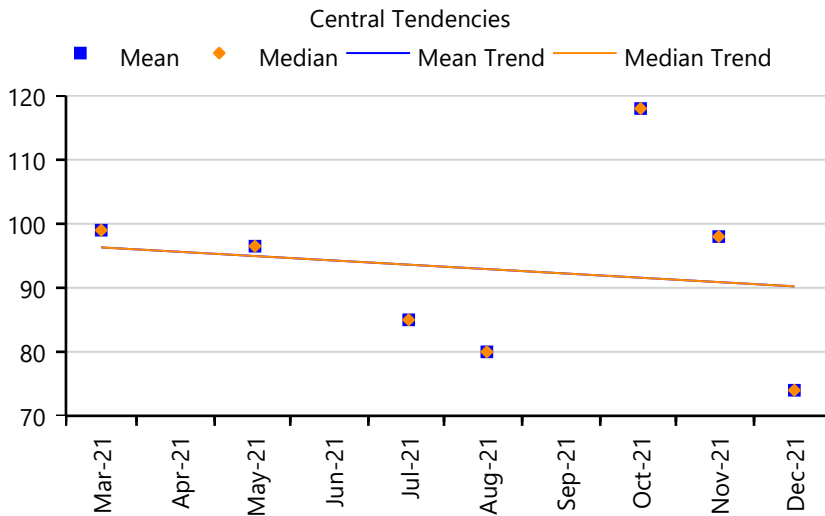
Performance History

	2022	2021	2020	2019	2018
COD	11.34	5.98	8.63	6.25	15.69
PRD	1.01	1.01	0.99	1.00	1.01

COLUMBIA County 2022 Ratio Study



Number Of Sales 9



	Sales (Ratio)	Sales (After Ratio)
70	2	1
80	1	2
90	4	0
100	1	5
110	1	0
120	0	1
Median	98	104
AD	11.11	11.44
COD	11.34	11.00
Mean	92	100
SD	14.99	15.98
COV	16.22	15.93
Wtd Mean	91	99
GeoMean	91	99
PRD	1.01	1.01
95% Confidence	9.80	10.44

Month	Mean	Median	Sales
Mar-21	99	99	1
May-21	97	97	2
Jul-21	85	85	2
Aug-21	80	80	1
Oct-21	118	118	1
Nov-21	98	98	1
Dec-21	74	74	1

COLUMBIA County 2022 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	409	452	33	5N1W08CB 00700	2021-8789	0.17	131,800	108,910	240,710	340,368	Jul-21	1	71
04	41	000	409	452	33	6N2W2500 01301	2021-13622	5.60	213,250	164,530	377,780	509,150	Dec-21	2	74
04	41	000	649	452	33	6N2W26B0 01600	2021-9557	5.03	226,960	136,700	363,660	455,662	Aug-21	3	80
04	41	000	649	473	30	6N2W2700 01900	2021-6093	9.46	227,310	354,790	582,100	630,740	May-21	4	92
04	41	000	409	453	33	6N2W1000 00608	2021-13019	3.45	218,050	224,100	442,150	451,468	Nov-21	5	98
04	41	000	649	452	33	6N2W1100 00702	2021-4566	3.90	225,210	25,260	250,470	252,668	Mar-21	6	99
04	41	000	649	452	33	5N2W1100 01600	2021-9038	20.68	393,840	205,130	598,970	606,485	Jul-21	7	99
04	41	000	649	452	33	6N2W1100 00301	2021-6252	20.12	277,470	76,570	354,040	351,859	May-21	8	101
04	41	000	409	441	33	6N2W16B0 00200	2021-12317	2.01	187,160	114,200	301,360	256,270	Oct-21	9	118

COLUMBIA County 2022 Ratio Study

Study Definition

RMV				App	# of		RMV				App	# of	
Class	MA	SA	NH	Year	Sales	Location	Class	MA	SA	NH	Year	Sales	Location
400	04	42	000	2022	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	105,237,130	100.00%	113,656,100	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 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 Class 400: SA 42

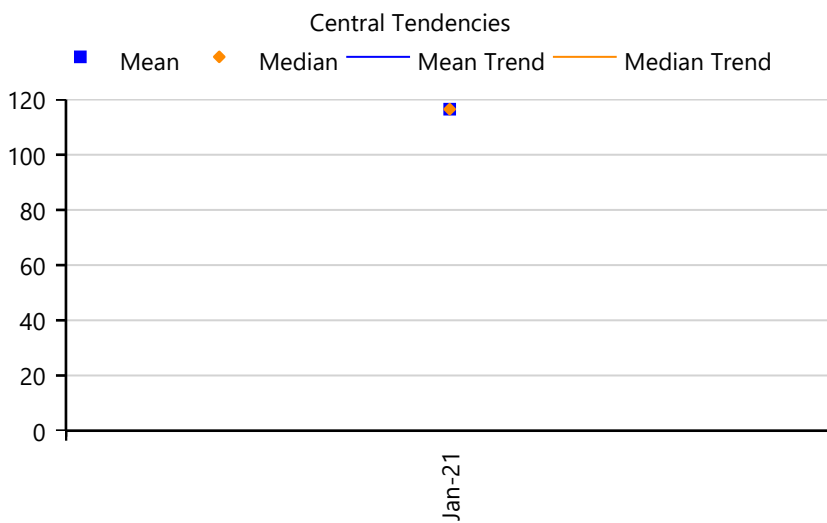
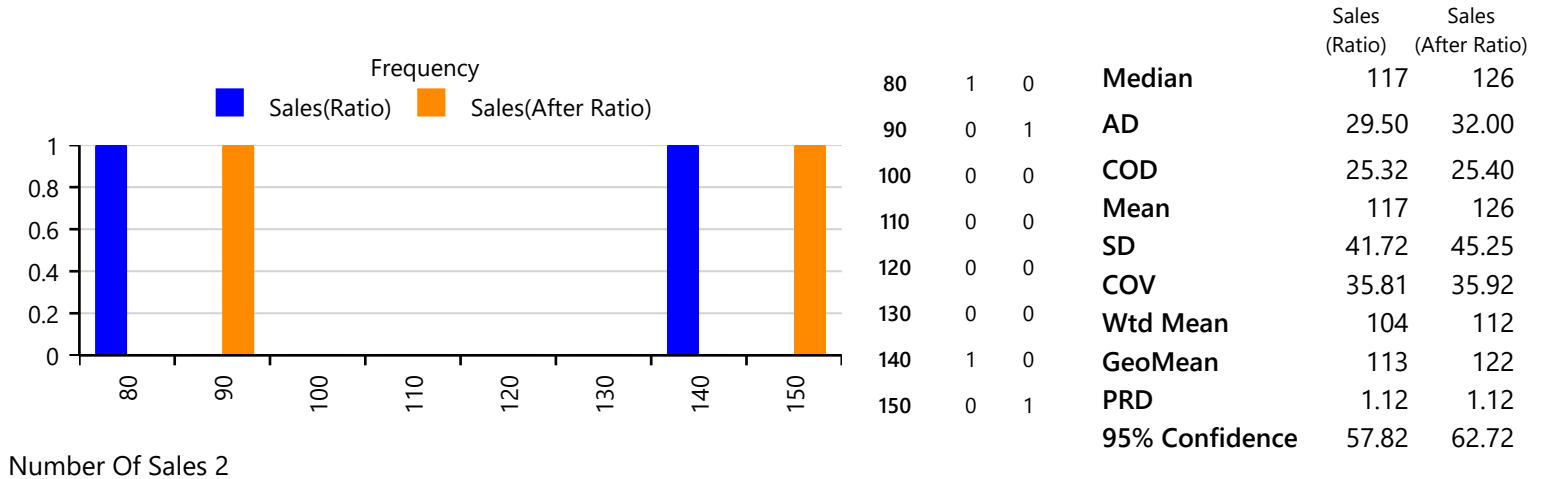
Unimproved land – Rural Rainier (Value Zone 2)

The data set is too small to perform a thorough analysis with having only 2 sales available out of a population of 235 accounts. Therefore, it was decided to use the conclusion of 93 from the improved property study in the same area.

Performance History

	2022	2021	2019	2018
COD	25.32	2.44	14.91	17.22
PRD	1.12	0.99	1.04	0.99

COLUMBIA County 2022 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	42	000	640		33	6N3W0100 01100	2021-1266	19.05	204,290	0	204,290	235,000	Jan-21	1	87
04	42	000	400		33	6N3W2400 01200	2021-1152	14.21	138,860	0	138,860	95,000	Jan-21	2	146

COLUMBIA County 2022 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	04	42	000	2022	7	Rainier							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 7

Population - Number of Accounts 322

Sales as a percentage of the Population 2.17%

Prior Year Population Values

	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	64,166,490	42.13%	69,299,809	42.33%
OSD RMV	18,500,920	12.15%	18,500,920	11.30%
Improvement RMV	61,398,980	40.31%	66,924,888	40.88%
Farm Improvement RMV	8,255,640	5.42%	8,998,648	5.50%

Selected Ratio From Sales 93

Time Trend Adjustment 23

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 Class 401: SA 42

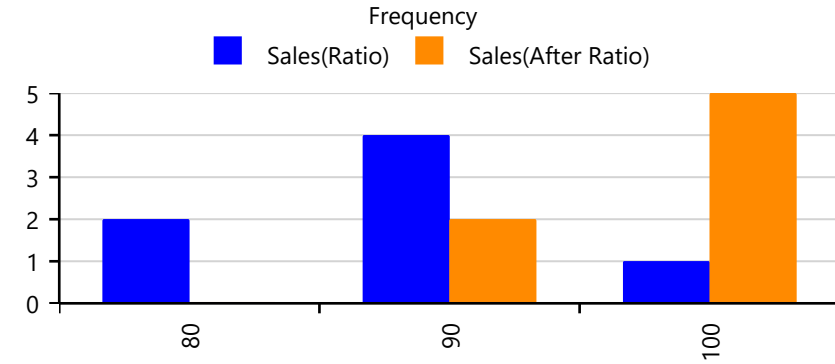
Unimproved land – Rural Rainier (Value Zone 2)

Seven sales were identified in this study period returning the following ratio indicators: Mean (93), Median (96), Weighted Mean (94) and Geometric Mean (93). After applying the conclusion from the time adjustment study, the Mean was applied to the array as the best indicator ratio distributions. The resulting Overall Adjustment Factor conclusion is 108.

Performance History

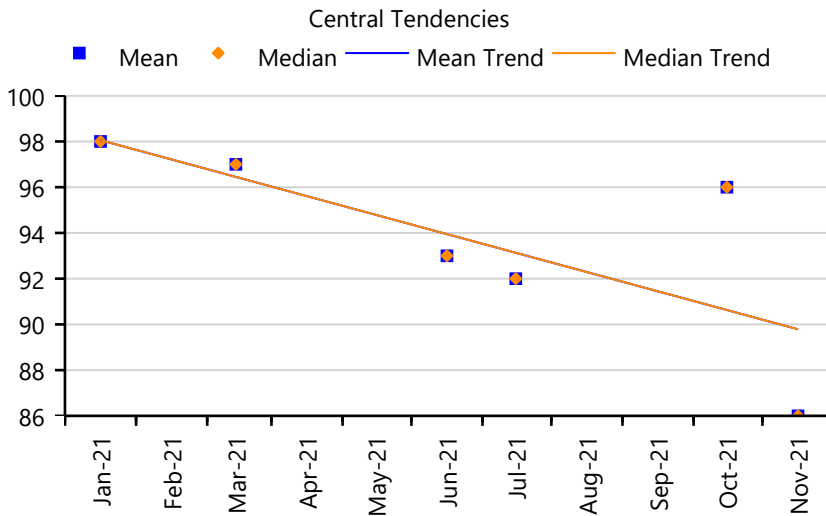
	2022	2021	2020	2019	2018
COD	4.76	8.28	19.12	11.29	9.58
PRD	1.00	1.01	0.99	1.00	1.00

COLUMBIA County 2022 Ratio Study



Number Of Sales 7

	Sales (Ratio)	Sales (After Ratio)
Median	96	103
AD	4.57	4.86
COD	4.76	4.72
Mean	93	100
SD	6.16	6.80
COV	6.59	6.77
Wtd Mean	94	101
GeoMean	93	100
PRD	1.00	1.00
95% Confidence	4.56	5.04



Month	Mean	Median	Sales
Jan-21	98	98	1
Mar-21	97	97	1
Jun-21	93	93	1
Jul-21	92	92	2
Oct-21	96	96	1
Nov-21	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
04	42	000	401	122	33	6N2W2900 01800	2021-8689	15.35	247,020	156,760	403,780	481,039	Jul-21	1	84
04	42	000	401	133	33	6N2W3100 00701	2021-13526	1.60	168,860	265,120	433,980	503,979	Nov-21	2	86
04	42	000	641	143	33	5N2W0600 01600	2021-7304	40.82	391,320	400,980	792,300	849,224	Jun-21	3	93
04	42	000	401	132	33	6N2W3100 00600	2021-11716	8.00	227,200	254,350	481,550	500,835	Oct-21	4	96
04	42	000	401	131	33	7N3W34A0 01300	2021-2828	5.00	226,900	183,570	410,470	421,456	Mar-21	5	97
04	42	000	641	125	33	6N3W0100 00200	2021-1237	54.50	462,050	89,720	551,770	563,766	Jan-21	6	98
04	42	000	401	142	33	6N3W0200 01500	2021-8588	9.99	227,300	412,260	639,560	636,985	Jul-21	7	100

COLUMBIA County 2022 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	2022	4	Rainier							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 4

Population - Number of Accounts 141

Sales as a percentage of the Population 2.84%

Prior Year Population Values

	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	21,640,340	45.97%	23,371,567	45.10%
OSD RMV	8,694,690	18.47%	8,694,690	16.78%
Improvement RMV	14,019,310	29.78%	16,542,786	31.92%
Farm Improvement RMV	2,723,620	5.79%	3,213,872	6.20%

Selected Ratio From Sales 91

Time Trend Adjustment 23

Before Ratio 91

Overall Adjustment Factor 110

Land Adjustment Factor	108
OSD Adjustment Factor	100
Improvement Adjustment Factor	118
Farm Improvement Factor	118

After Ratio 100

Explanation

RMV Class 409: SA 42

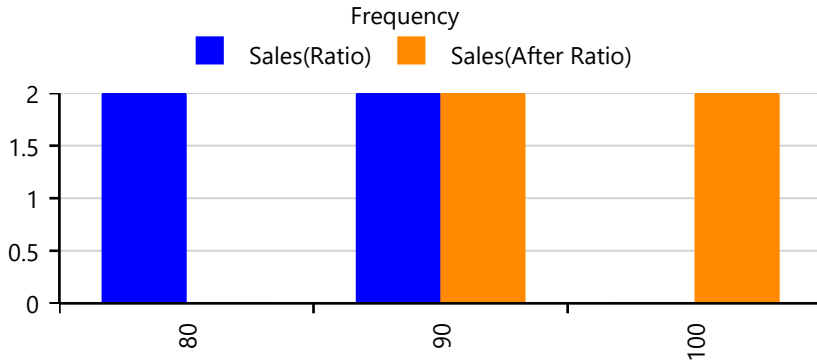
Improved land – Improved land – Manufactured Structure, Rural Rainier (Value Zone 2)

The Mean of 91 was selected as the best indicator for this grouping of properties. This selected central tendency is further supported by the Median (90), Weighted Mean (91), and the Geometric Mean (91). The resulting Overall Adjustment Factor is 110 for this study.

Performance History

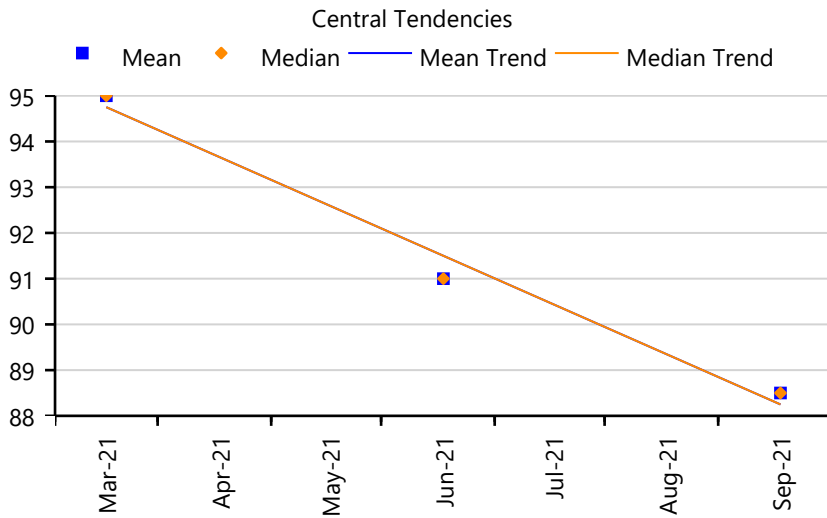
	2022	2021	2020	2019	2018
COD	2.50	6.44	16.57	6.25	13.19
PRD	1.00	1.00	1.01	1.00	0.99

COLUMBIA County 2022 Ratio Study



Number Of Sales 4

	Sales (Ratio)	Sales (After Ratio)
Median	90	99
AD	2.25	2.00
COD	2.50	2.02
Mean	91	100
SD	3.10	2.83
COV	3.41	2.83
Wtd Mean	91	100
GeoMean	91	100
PRD	1.00	1.00
95% Confidence	3.03	2.77



Month	Mean	Median	Sales
Mar-21	95	95	1
Jun-21	91	91	1
Sep-21	89	89	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	42	000	409	442	33	6N3W2300 01400	2021-11378	7.62	232,970	151,280	384,250	434,272	Sep-21	1	88
04	42	000	409	463	33	6N3W2500 01000	2021-10418	7.73	227,180	159,410	386,590	435,618	Sep-21	2	89
04	42	000	649	452	30	5N2W0600 01100	2021-7447	12.80	239,070	120,990	360,060	393,680	Jun-21	3	91
04	42	000	649	452	33	7N3W34A0 01200	2021-2926	5.00	226,900	126,410	353,310	373,748	Mar-21	4	95

COLUMBIA County 2022 Ratio Study

Study Definition

RMV				App	# of		RMV				App	# of	
Class	MA	SA	NH	Year	Sales	Location	Class	MA	SA	NH	Year	Sales	Location
400	04	45	000	2022		Rainier							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 0

Population - Number of Accounts 21

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	2,280,480	100.00%	2,417,309	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 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 Class 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 were no sales returned for this analysis. Therefore, it was decided to apply the conclusion from the RMV Class 400, SA 41 analysis here (Selected Ratio of 94).

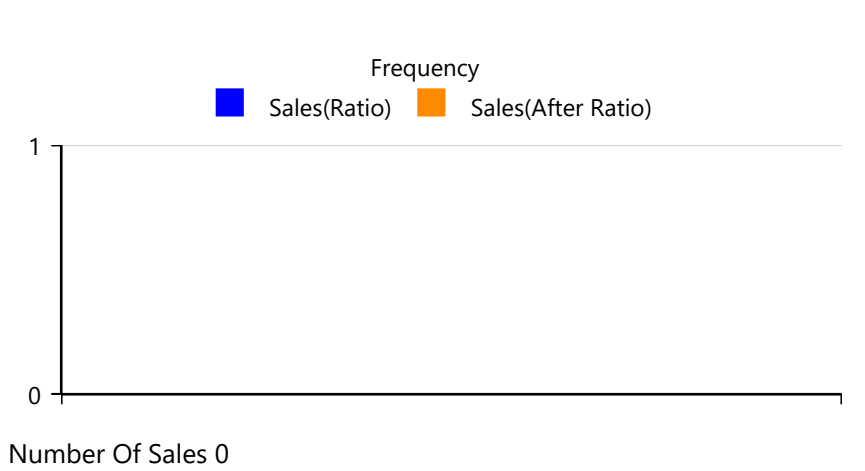
Performance History

2022

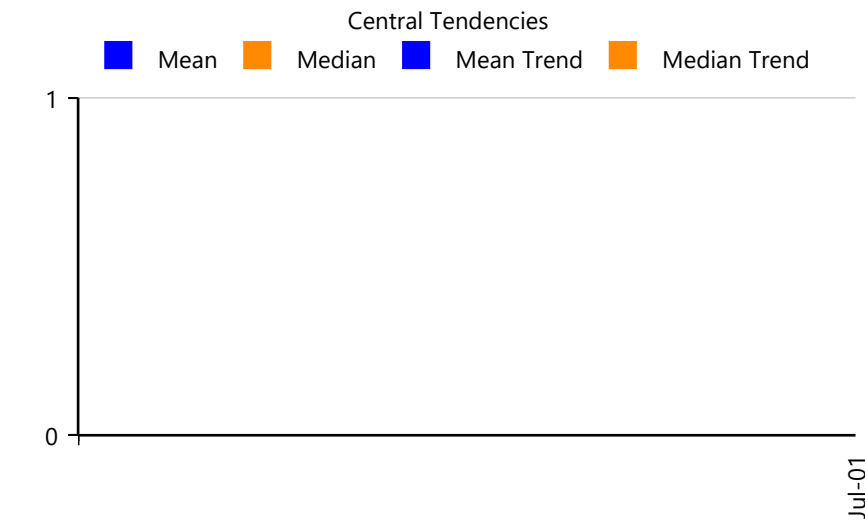
COD -

PRD -

COLUMBIA County 2022 Ratio Study



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



Month	Mean	Median	Sales
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COLUMBIA County 2022 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	2022	2	Rainier							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	2
Population - Number of Accounts	95
Sales as a percentage of the Population	2.11%

<i>Prior Year Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	21,613,600	54.36%	22,910,416	56.00%
OSD RMV	3,775,200	9.50%	3,775,200	9.23%
Improvement RMV	11,456,720	28.82%	11,342,153	27.72%
Farm Improvement RMV	2,912,460	7.33%	2,883,335	7.05%

Selected Ratio From Sales	99
Time Trend Adjustment	0

Before Ratio	99
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Overall Adjustment Factor	101
Land Adjustment Factor	106
OSD Adjustment Factor	100
Improvement Adjustment Factor	99
Farm Improvement Factor	99

After Ratio	100
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Explanation

RMV Class 401: SA 45

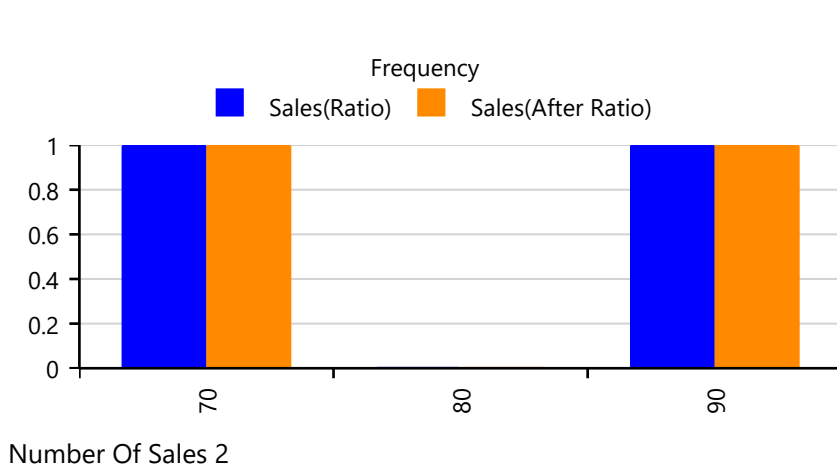
Improved land – Dike Land, Rural Rainier

There were only two "good" sales within the study period and these sales did not provide an adequate sampling with which an accurate conclusion could be made. Therefore, the conclusion from the improved properties in MA 04 SA 41 (99 Selected Ratio, 101 Overall Adjustment Factor) is recommended and has been applied here.

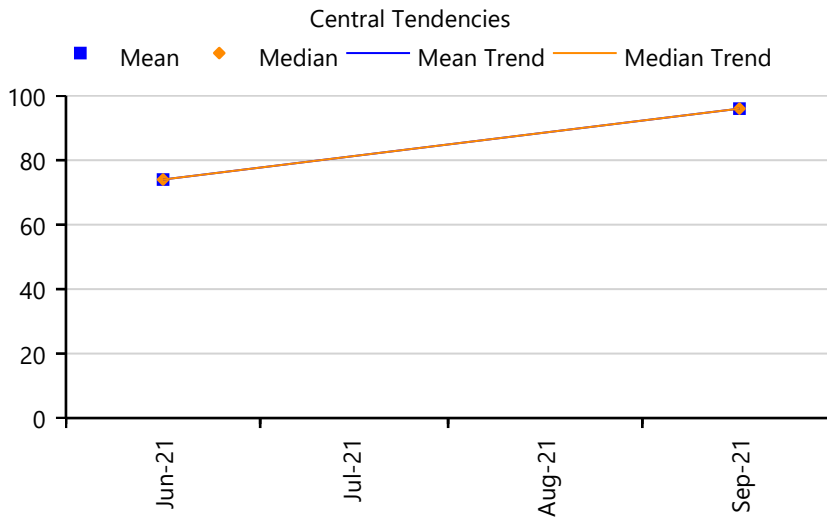
Performance History

	2022	2021	2019
COD	12.94	10.89	3.77
PRD	0.96	1.12	1.00

COLUMBIA County 2022 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	85	87
AD	11.00	11.50
COD	12.94	13.29
Mean	85	87
SD	15.56	16.26
COV	18.30	18.80
Wtd Mean	89	90
GeoMean	84	86
PRD	.96	.96
95% Confidence	21.56	22.54



Month	Mean	Median	Sales
Jun-21	74	74	1
Sep-21	96	96	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	541	131	33	7N3W12B0 00500	2021-7796	6.36	162,890	181,970	344,860	465,000	Jun-21	1	74
04	45	000	401	151	33	5N1W0600 00701	2021-11146	88.98	391,260	476,380	867,640	900,000	Sep-21	2	96

COLUMBIA County 2022 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	2022	1	Rainier							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 1

Population - Number of Accounts 11

Sales as a percentage of the Population 9.09%

Prior Year Population Values

	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	842,830	24.20%	893,400	23.34%
OSD RMV	801,600	23.01%	801,600	20.94%
Improvement RMV	1,097,740	31.52%	1,273,378	33.27%
Farm Improvement RMV	740,910	21.27%	859,456	22.45%

Selected Ratio From Sales 92

Time Trend Adjustment 0

Before Ratio 92

Overall Adjustment Factor 109

Land Adjustment Factor 106

OSD Adjustment Factor 100

Improvement Adjustment Factor 116

Farm Improvement Factor 116

After Ratio 100

Explanation

RMV Class 409: SA 45

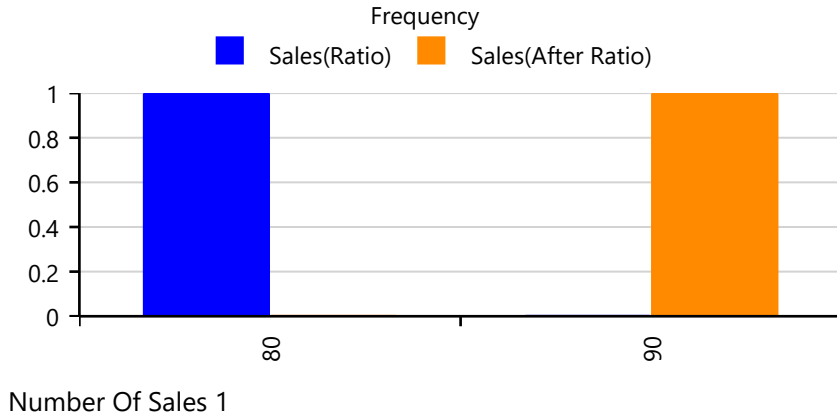
Improved land – Manufactured Structure, Dike Land, Rural Rainier

Due to having only a single sale available, the Selected Ratio (92) from the RMV Class 409 improved sales analysis within the same maintenance and study areas has been applied here.

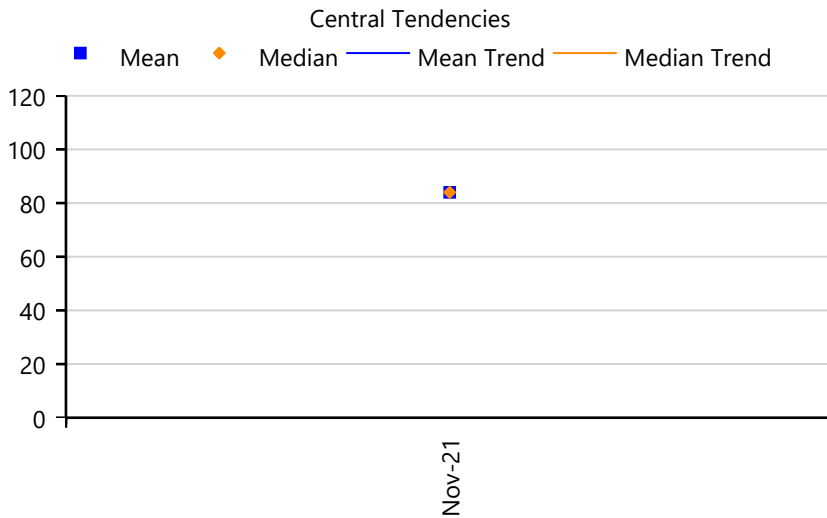
Performance History

	2022	2020
COD	0.00	16.57
PRD	1.00	1.01

COLUMBIA County 2022 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	84	91
AD	.00	.00
COD	.00	.00
Mean	84	91
SD	1.00	1.00
COV	1.19	1.10
Wtd Mean	84	91
GeoMean	84	91
PRD	1.00	1.00
95% Confidence	1.96	1.96



Month	Mean	Median	Sales
Nov-21	84	84	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	409	451	30	7N3W12A0 00100	2021-13119	1.38	120,880	69,010	189,890	225,000	Nov-21	1	84

COLUMBIA County 2022 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	2022		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%

Prior Year Population Values

	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	65,000	100.00%	68,900	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 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 Class 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 (94) from the RMV Class 400 MA 04 SA 41 and SA 44 analysis was applied here.

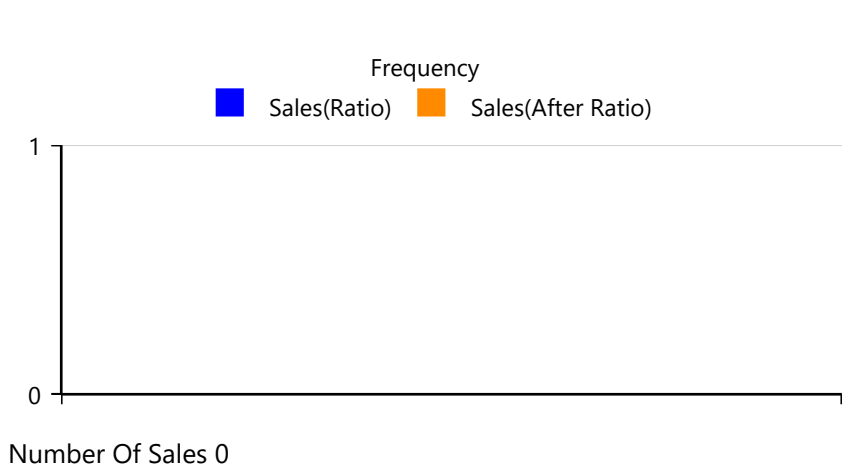
Performance History

2022

COD -

PRD -

COLUMBIA County 2022 Ratio Study



Sales (Ratio) Sales (After Ratio)

Median

AD

COD

Mean

SD

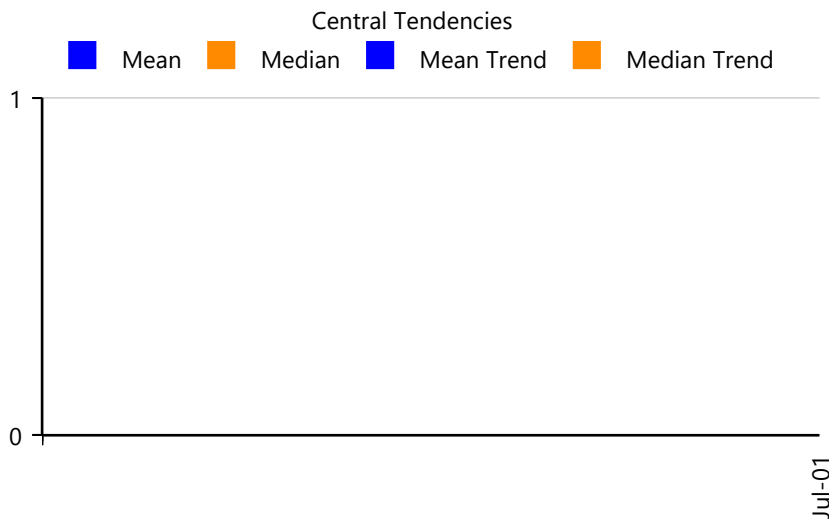
COV

Wtd Mean

GeoMean

PRD

95% Confidence



Month Mean Median Sales

COLUMBIA County 2022 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	56	000	2022		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%

Prior Year Population Values

	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	1,180,000	23.99%	1,250,800	23.19%
OSD RMV	1,202,400	24.45%	1,202,400	22.29%
Improvement RMV	2,346,380	47.71%	2,721,801	50.45%
Farm Improvement RMV	189,490	3.85%	219,808	4.07%

Selected Ratio From Sales 92

Time Trend Adjustment 0

Before Ratio 92

Overall Adjustment Factor 109

Land Adjustment Factor 106

OSD Adjustment Factor 100

Improvement Adjustment Factor 116

Farm Improvement Factor 116

After Ratio 100

Explanation

RMV Class 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 92 from MA 04 SA 41 and SA 44, RMV 409 analysis was applied here.

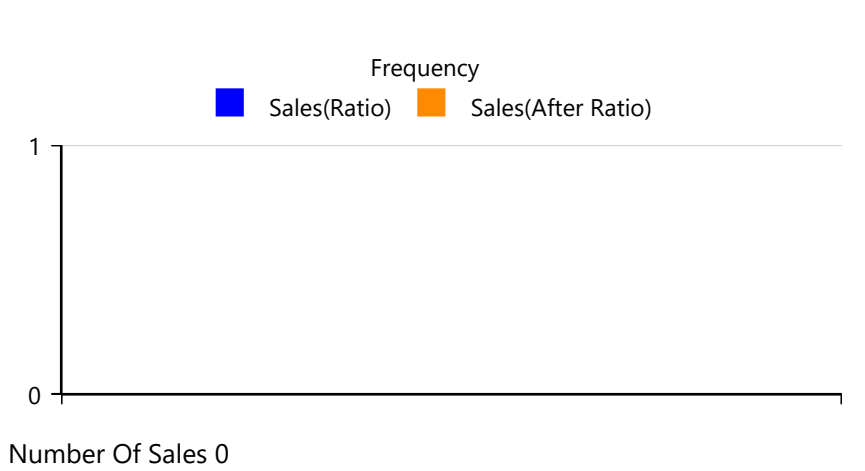
Performance History

2022

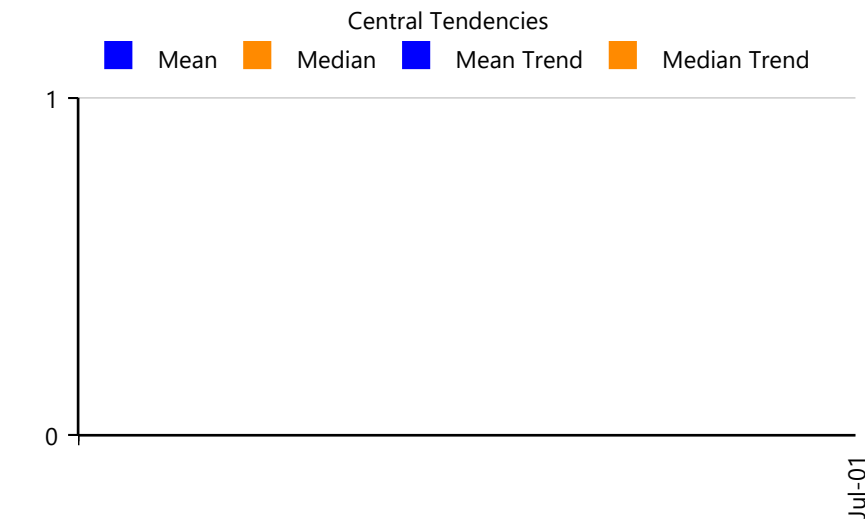
COD -

PRD -

COLUMBIA County 2022 Ratio Study



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



Month	Mean	Median	Sales
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MAINTENANCE AREA 5

CLATSKANIE

COLUMBIA County 2022 Ratio Study

Study Definition

RMV	MA	SA	NH	App	# of	Location	RMV	MA	SA	NH	App	# of	Location
Class				Year	Sales		Class				Year	Sales	
100	05	00	000	2022	6	Clatskanie							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	6			
Population - Number of Accounts	67			
Sales as a percentage of the Population	8.96%			
<i>Prior Year Population Values</i>	<i>Pre-Trend Values</i>	<i>Pre-Trend Brkdwn</i>	<i>Post Trend Values</i>	<i>Post Trend Brkdwn</i>
Land RMV	20,466,680	100.00%	24,150,682	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

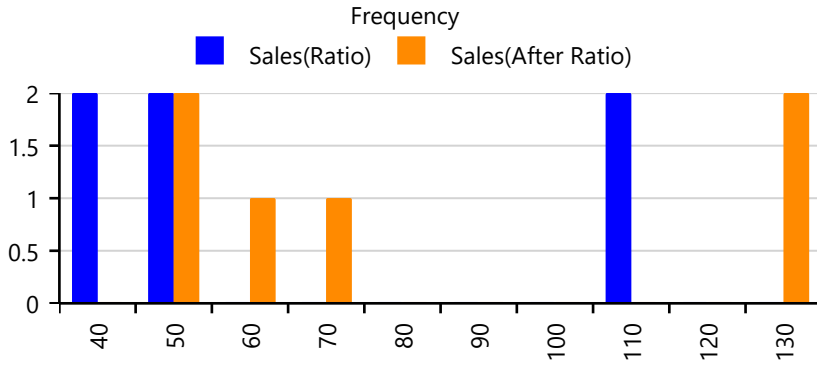
RMV Class 100: SA 00
Unimproved land, City of Clatskanie

For this analysis of vacant land in the City of Clatskanie, a total of 6 sales were returned. The sales returned 5 sales in the month of August with a single sale occurring July. The sales ratios are also dissimilar, with high and low indicators that inhibit the ability to determine a reasonable trend for this classification of properties. Therefore, the conclusion from the improved properties RMV Class 101 in MA 05 SA 00 is recommended, with a Selected Ratio of 85 and an Overall Adjustment Factor of 118.

Performance History

	2022	2021	2020	2019	2018
COD	35.90	8.96	0.52	0.49	7.27
PRD	1.15	1.01	1.00	1.00	1.01

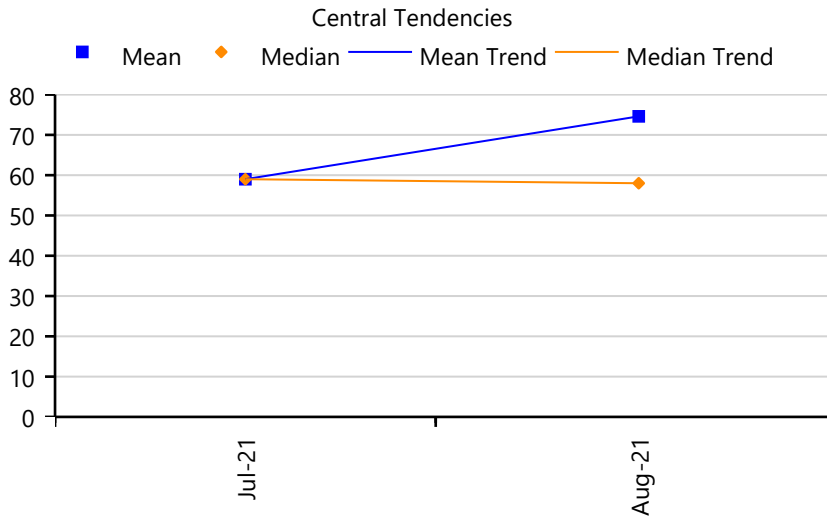
COLUMBIA County 2022 Ratio Study



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

	Sales (Ratio)	Sales (After Ratio)
Median	59	70
AD	21.00	24.83
COD	35.90	35.73
Mean	72	85
SD	29.86	35.26
COV	41.47	41.40
Wtd Mean	62	74
GeoMean	67	80
PRD	1.15	1.16
95% Confidence	23.89	28.21

Number Of Sales 6



Month	Mean	Median	Sales
Jul-21	59	59	1
Aug-21	75	58	5

COLUMBIA County 2022 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	100		33	7N4W09C A 00149	2021-9403	0.39	60,250	0	60,250	130,000	Aug-21	1	46
05	00	000	100		33	7N4W08B D 02100	2021-10100	0.64	67,950	0	67,950	140,000	Aug-21	2	49
05	00	000	100		33	7N4W09C A 00148	2021-9176	0.31	58,300	0	58,300	100,000	Aug-21	3	58
05	00	000	100		33	7N4W09C A 00150	2021-8153	0.54	64,810	0	64,810	110,000	Jul-21	4	59
05	00	000	100		33	7N4W09C A 00103	2021-9076	0.23	55,450	0	55,450	50,500	Aug-21	5	110
05	00	000	100		33	7N4W09C A 00102	2021-9074	0.24	55,700	0	55,700	50,500	Aug-21	6	110

COLUMBIA County 2022 Ratio Study

Study Definition

RMV	MA	SA	NH	App	# of	Location	RMV	MA	SA	NH	App	# of	Location
Class				Year	Sales		Class				Year	Sales	
101	05	00	000	2022	39	Clatskanie							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	39			
Population - Number of Accounts	534			
Sales as a percentage of the Population	7.30%			
<i>Prior Year Population Values</i>		Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values
Land RMV	34,037,840	22.45%	40,164,651	22.37%
OSD RMV	8,779,950	5.79%	8,779,950	4.89%
Improvement RMV	107,845,680	71.12%	129,414,816	72.09%
Farm Improvement RMV	966,500	0.64%	1,159,800	0.65%
Selected Ratio From Sales	85			
Time Trend Adjustment	16			
Before Ratio	85			
Overall Adjustment Factor	118			
Land Adjustment Factor	118			
OSD Adjustment Factor	100			
Improvement Adjustment Factor	120			
Farm Improvement Factor	120			
After Ratio	100			

Explanation

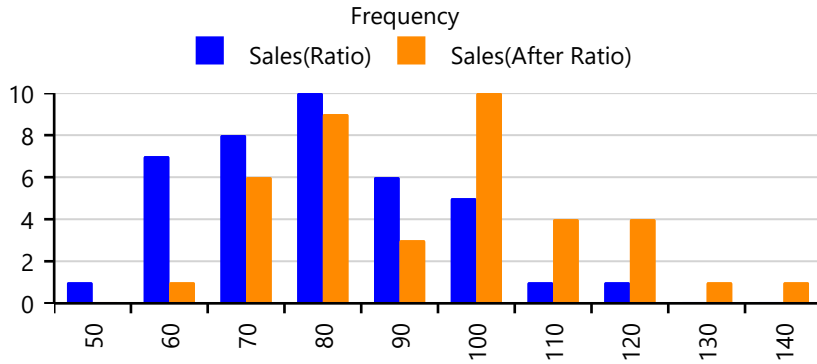
RMV Class 101: SA 00
Improved property, City of Clatskanie

All single-family site built residential properties located in the City of Clatskanie. The time adjustment of 16% was applied to the sales array. The ratios returned were the Median (85), Mean (84), Weighted Mean (85), and the Geometric Mean (82). The Median was selected as the best indicator and applied here, returning an Overall Adjustment Factor of 118.

Performance History

	2022	2021	2020	2019	2018
COD	15.23	14.90	10.73	11.18	12.28
PRD	0.98	1.00	0.99	0.99	1.00

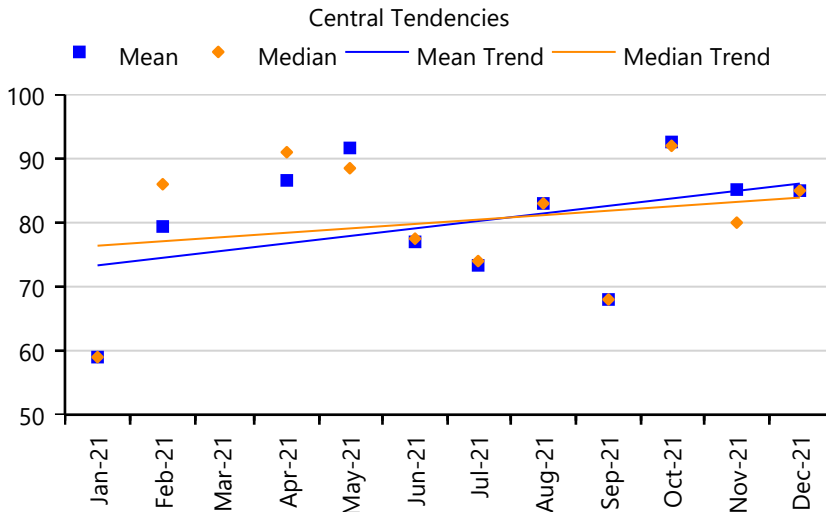
COLUMBIA County 2022 Ratio Study



50	1	0
60	7	1
70	8	6
80	10	9
90	6	3
100	5	10
110	1	4
120	1	4
130	0	1
140	0	1

	Sales (Ratio)	Sales (After Ratio)
Median	85	100
AD	12.95	15.67
COD	15.23	15.67
Mean	84	99
SD	16.01	19.31
COV	19.15	19.53
Wtd Mean	85	101
GeoMean	82	97
PRD	.98	.98
95% Confidence	5.02	6.06

Number Of Sales 39



Month	Mean	Median	Sales
Jan-21	59	59	1
Feb-21	79	86	5
Mar-21			
Apr-21	87	91	5
May-21	92	89	6
Jun-21	77	78	4
Jul-21	73	74	3
Aug-21	83	83	2
Sep-21	68	68	1
Oct-21	93	92	5
Nov-21	85	80	6
Dec-21	85	85	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	101	135	33	7N4W08C D 00900	2021-1053	0.13	62,430	69,790	132,220	224,055	Jan-21	1	59
05	00	000	101	131	33	7N4W08D A 01000	2021-1775	0.06	40,100	79,460	119,560	200,323	Feb-21	2	60
05	00	000	101	131	33	7N4W08CB 05700	2021-5701	0.31	76,040	124,410	200,450	334,556	Apr-21	3	60
05	00	000	101	135	33	7N4W08D A 01200	2021-8363	0.11	60,070	107,450	167,520	274,788	Jul-21	4	61
05	00	000	101	131	33	7N4W08BC 02500	2021-12547	0.19	70,910	129,620	200,530	313,022	Nov-21	5	64

COLUMBIA County 2022 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	131	33	7N4W08D C 05300	2021-7851	0.16	68,600	124,520	193,120	298,018	Jun-21	6	65
05	00	000	101	132	33	7N4W08CB 07100	2021-13006	0.16	68,710	154,350	223,060	331,565	Nov-21	7	67
05	00	000	101	131	33	7N4W08CB 06800	2021-10834	0.17	69,530	133,250	202,780	297,575	Sep-21	8	68
05	00	000	101	131	33	7N4W17BB 00900	2021-10043	0.26	74,370	207,230	281,600	401,812	Aug-21	9	70
05	00	000	101	141	33	7N4W08CB 05200	2021-5906	0.18	70,250	197,290	267,540	374,884	May-21	10	71
05	00	000	101	142	33	7N4W08B D 03000	2021-7201	0.28	75,170	215,470	290,640	397,011	Jun-21	11	73
05	00	000	101	132	33	7N4W08D A 01100	2021-7971	0.14	66,810	171,320	238,130	322,591	Jul-21	12	74
05	00	000	101	136	33	7N4W08C A 04400	2021-1754	0.12	60,180	181,070	241,250	322,615	Feb-21	13	75
05	00	000	101	134	33	7N4W08C D 02700	2021-12320	0.11	60,010	166,060	226,070	302,644	Oct-21	14	75
05	00	000	101	141	33	7N4W08B D 00400	2021-12788	0.20	71,090	184,420	255,510	340,513	Nov-21	15	75
05	00	000	101	131	33	7N4W09CB 03500	2021-5954	0.27	74,830	199,420	274,250	363,079	May-21	16	76
05	00	000	101	136	33	7N4W08B D 02000	2021-5148	0.34	77,080	256,740	333,820	416,738	Apr-21	17	80
05	00	000	101	142	33	7N4W09C A 00104	2021-6385	0.25	74,200	353,370	427,570	536,580	May-21	18	80
05	00	000	101	142	33	7N4W09CB 00500	2021-7301	0.40	78,590	335,890	414,480	507,940	Jun-21	19	82
05	00	000	101	132	30	7N4W08CB 07300	2021-7987	0.23	72,940	184,430	257,370	302,456	Jul-21	20	85
05	00	000	101	131	33	7N4W08B D 00600	2021-13017	0.55	82,910	210,130	293,040	346,392	Nov-21	21	85
05	00	000	101	136	33	7N4W08C D 06200	2021-13943	0.10	56,250	171,140	227,390	268,712	Dec-21	22	85
05	00	000	101	132	33	7N4W09CB 01401	2021-1721	0.29	75,500	209,010	284,510	329,156	Feb-21	23	86
05	00	000	101	142	33	7N4W07A D 01500	2021-1455	0.21	61,160	322,330	383,490	435,288	Feb-21	24	88
05	00	000	101	141	30	7N4W09C0 00500	2021-1852	0.28	75,170	263,330	338,500	382,570	Feb-21	25	88
05	00	000	101	142	33	7N4W08C D 07700	2021-7434	0.40	78,590	322,540	401,130	455,700	Jun-21	26	88
05	00	000	101	136	33	7N4W08A C 00500	2021-4549	0.17	69,330	264,700	334,030	367,158	Apr-21	27	91
05	00	000	101	144	33	7N4W09C A 00101	2021-12402	0.36	77,620	344,930	422,550	459,062	Oct-21	28	92
05	00	000	101	132	33	7N4W08B D 00300	2021-12385	0.20	71,140	281,780	352,920	385,688	Oct-21	29	92
05	00	000	101	143	33	7N4W08D A 00800	2021-5558	0.18	70,050	248,350	318,400	343,631	Apr-21	30	93
05	00	000	101	142	33	7N4W09CB 01100	2021-9971	0.34	77,080	302,020	379,100	396,525	Aug-21	31	96

COLUMBIA County 2022 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	143	30	7N4W08C A 04300	2021-5759	0.12	60,530	170,570	231,100	237,532	May-21	32	97
05	00	000	101	151	33	7N4W09C A 00147	2021-11984	0.53	131,580	427,980	559,560	558,468	Oct-21	33	100
05	00	000	101	142	33	7N4W08BC 02100	2021-12821	0.52	119,780	390,950	510,730	496,883	Nov-21	34	103
05	00	000	101	136	33	7N4W08D A 04700	2021-6405	0.14	64,660	299,310	363,970	350,432	May-21	35	104
05	00	000	101	152	33	7N4W08A D 02300	2021-12156	0.23	73,140	363,020	436,160	418,992	Oct-21	36	104
05	00	000	101	142	33	7N4W08A D 00600	2021-5137	0.24	73,900	385,140	459,040	422,142	Apr-21	37	109
05	00	000	101	142	33	7N4W08BC 03200	2021-13175	0.18	69,980	363,180	433,160	369,457	Nov-21	38	117
05	00	000	101	142	33	7N4W08D A 00700	2021-6376	0.30	75,840	360,580	436,420	358,473	May-21	39	122

COLUMBIA County 2022 Ratio Study

Study Definition

RMV	MA	SA	NH	App	# of	Location	RMV	MA	SA	NH	App	# of	Location
Class				Year	Sales		Class				Year	Sales	
109	05	00	000	2022	2	Clatskanie							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 2

Population - Number of Accounts 54

Sales as a percentage of the Population 3.70%

Prior Year Population Values

	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	6,724,750	49.48%	7,935,205	49.63%
OSD RMV	930,800	6.85%	930,800	5.82%
Improvement RMV	5,744,730	42.27%	6,893,676	43.12%
Farm Improvement RMV	189,850	1.40%	227,820	1.42%

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	120
Farm Improvement Factor	120

After Ratio 100

Explanation

RMV Class 109: SA 00

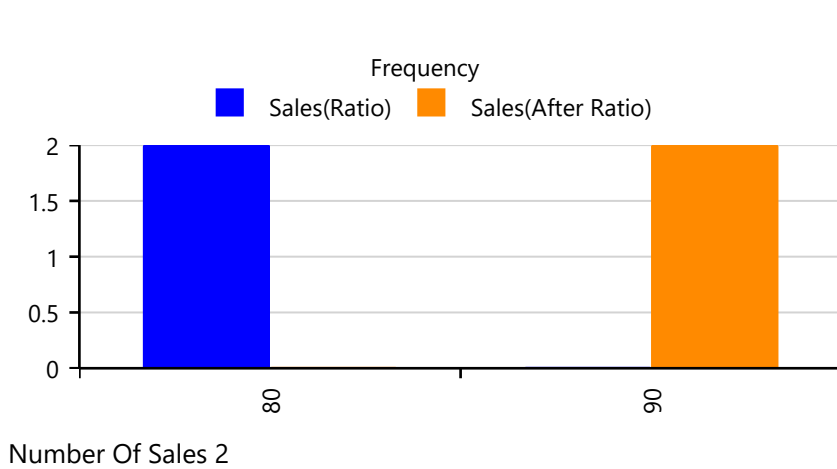
Improved property – Manufactured Structures, City of Clatskanie

With having only two sales returned for the city residential manufactured structure property analysis, it was deemed appropriate to apply the Selected Ratio of 85 from the analysis located in MA 05 SA 00 RMV Class 101.

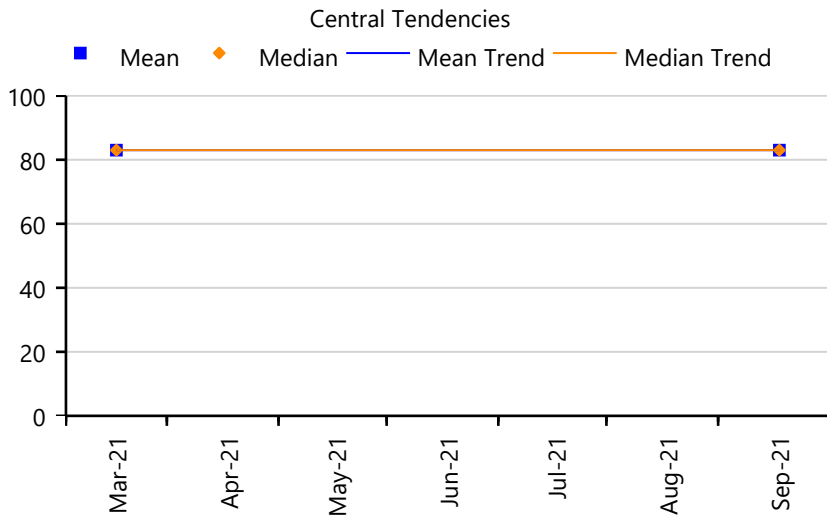
Performance History

	2022	2020	2019	2018
COD	0.00	18.11	16.02	0.00
PRD	1.00	1.05	0.99	1.00

COLUMBIA County 2022 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	83	98
AD	.00	.00
COD	.00	.00
Mean	83	98
SD	.00	.00
COV	.00	.00
Wtd Mean	83	98
GeoMean	83	98
PRD	1.00	1.00
95% Confidence	.00	.00



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	452	33	7N4W08B D 01600	2021-2848	0.30	75,830	193,480	269,310	325,000	Mar-21	1	83
05	00	000	109	462	33	7N4W08B D 01000	2021-11769	0.26	74,500	203,700	278,200	335,000	Sep-21	2	83

COLUMBIA County 2022 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	2022	3	Clatskanie							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	3
Population - Number of Accounts	20
Sales as a percentage of the Population	15.00%

<i>Prior Year Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	1,081,670	18.78%	1,276,371	18.67%
OSD RMV	475,800	8.26%	475,800	6.96%
Improvement RMV	4,194,990	72.84%	5,075,938	74.25%
Farm Improvement RMV	6,560	0.11%	7,938	0.12%

Selected Ratio From Sales	84
Time Trend Adjustment	16

Before Ratio	84
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Overall Adjustment Factor	119
Land Adjustment Factor	118
OSD Adjustment Factor	100
Improvement Adjustment Factor	121
Farm Improvement Factor	121

After Ratio	100
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Explanation

RMV Class 101: SA 40

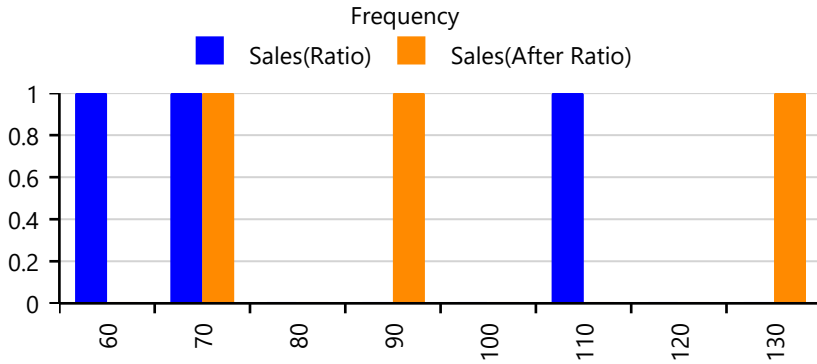
Improved land – Duplex/Triplex/Fourplex, City of Clatskanie

Although the query returned 3 sales for this analysis of Duplex/Triplex/Fourplex properties, the sales array is 15% of the total population and deemed adequate and sufficient. The time adjustment of 16% was applied to the array and the Mean (84) was selected as the best indicator.

Performance History

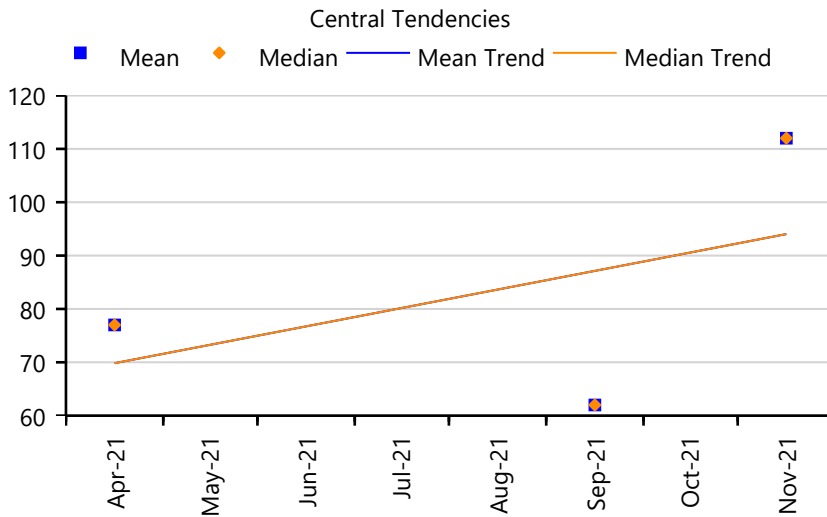
	2022
COD	21.65
PRD	1.01

COLUMBIA County 2022 Ratio Study



Number Of Sales 3

	Sales (Ratio)	Sales (After Ratio)
Median	77	92
AD	16.67	19.67
COD	21.65	21.38
Mean	84	100
SD	25.66	30.24
COV	30.67	30.34
Wtd Mean	83	98
GeoMean	81	97
PRD	1.01	1.01
95% Confidence	29.03	34.22



Month	Mean	Median	Sales
Apr-21	77	77	1
Sep-21	62	62	1
Nov-21	112	112	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	40	000	101	232	33	7N4W08D C 03302	2021-11376	0.23	74,470	139,660	214,130	343,728	Sep-21	1	62
05	40	000	101	234	33	7N4W08D C 03301	2021-4734	0.24	78,070	359,980	438,050	568,140	Apr-21	2	77
05	40	000	101	242	33	7N4W08C D 00300	2021-13317	0.19	72,190	313,670	385,860	345,950	Nov-21	3	112

COLUMBIA County 2022 Ratio Study

Study Definition

RMV				App	# of		RMV				App	# of	
Class	MA	SA	NH	Year	Sales	Location	Class	MA	SA	NH	Year	Sales	Location
400	05	36	000	2022	2	Clatskanie							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	2
Population - Number of Accounts	25
Sales as a percentage of the Population	8.00%

<i>Prior Year Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	917,990	100.00%	1,129,128	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	81
Time Trend Adjustment	23

Before Ratio	81
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Overall Adjustment Factor	123
Land Adjustment Factor	123
OSD Adjustment Factor	100
Improvement Adjustment Factor	100
Farm Improvement Factor	100

After Ratio	100
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Explanation

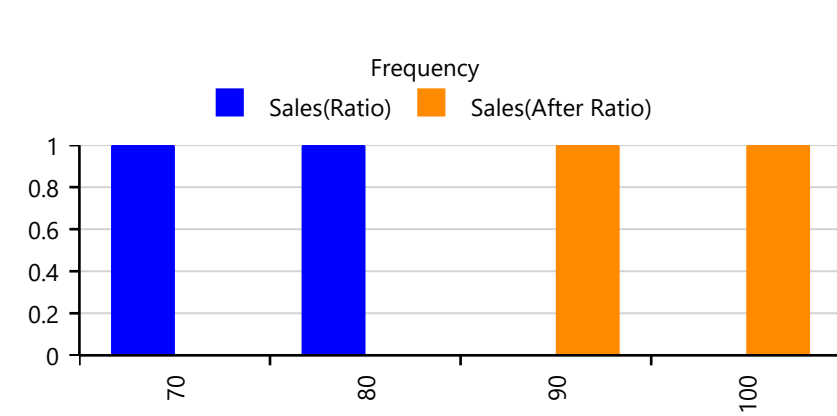
RMV Class 400: SA 36
Unimproved land – Fishhawk Lake in Rural Clatskanie

Even though there are two sales available for this analysis, they comprise 8% of the population of accounts. Therefore, this sales array is deemed sufficient and adequate for this classification of property located at Fishhawk Lake. Once the array was time adjusted by 23%, all the central tendencies returned the same ratio indicator of 81. The Mean was selected and once applied returned an Overall Adjustment Factor of 123.

Performance History

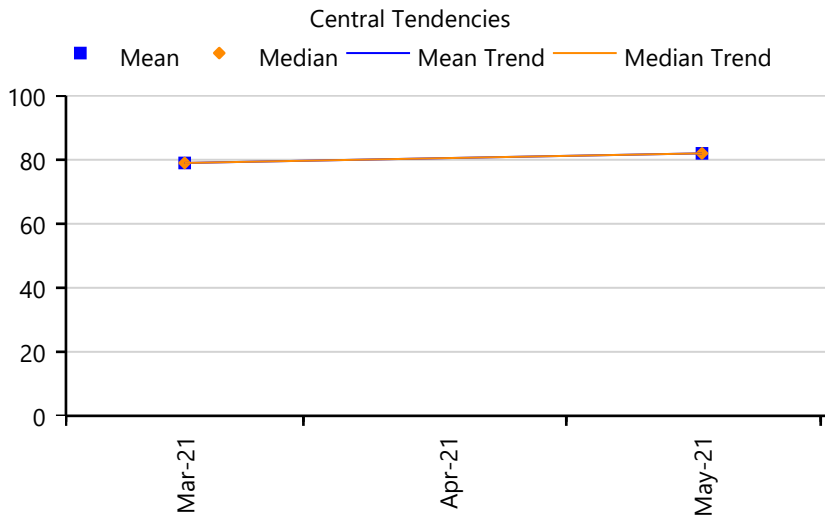
	2022	2019
COD	1.86	5.33
PRD	1.00	0.98

COLUMBIA County 2022 Ratio Study



Number Of Sales 2

	Sales (Ratio)	Sales (After Ratio)
Median	81	100
AD	1.50	1.50
COD	1.86	1.51
Mean	81	100
SD	2.12	2.12
COV	2.64	2.13
Wtd Mean	80	99
GeoMean	80	99
PRD	1.00	1.01
95% Confidence	2.94	2.94



Month	Mean	Median	Sales
Mar-21	79	79	1
May-21	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
05	36	000	400		33	6N5W06BC 04200	2021-3014	0.44	188,600	0	188,600	237,560	Mar-21	1	79
05	36	000	400		33	6N5W06BC 04100	2021-5757	0.21	94,300	0	94,300	115,060	May-21	2	82

COLUMBIA County 2022 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	36	000	2022	9	Clatskanie							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 9

Population - Number of Accounts 61

Sales as a percentage of the Population 14.75%

Prior Year Population Values

	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	2,868,200	16.52%	3,527,886	16.70%
OSD RMV	2,076,800	11.96%	2,076,800	9.83%
Improvement RMV	12,345,540	71.11%	15,431,925	73.05%
Farm Improvement RMV	71,310	0.41%	89,138	0.42%

Selected Ratio From Sales 82

Time Trend Adjustment 23

Before Ratio 82

Overall Adjustment Factor 122

Land Adjustment Factor 123

OSD Adjustment Factor 100

Improvement Adjustment Factor 125

Farm Improvement Factor 125

After Ratio 100

Explanation

RMV Class 401: SA 36

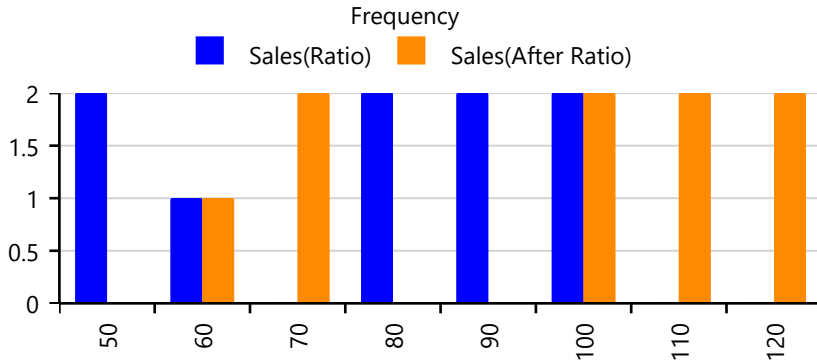
Improved land – Fishhawk Lake in Rural Clatskanie

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, 9 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 82 (Mean) was applied to this population of accounts.

Performance History

	2022	2021	2020	2019	2018
COD	17.86	14.70	4.59	8.98	14.77
PRD	1.02	0.98	0.99	0.98	1.01

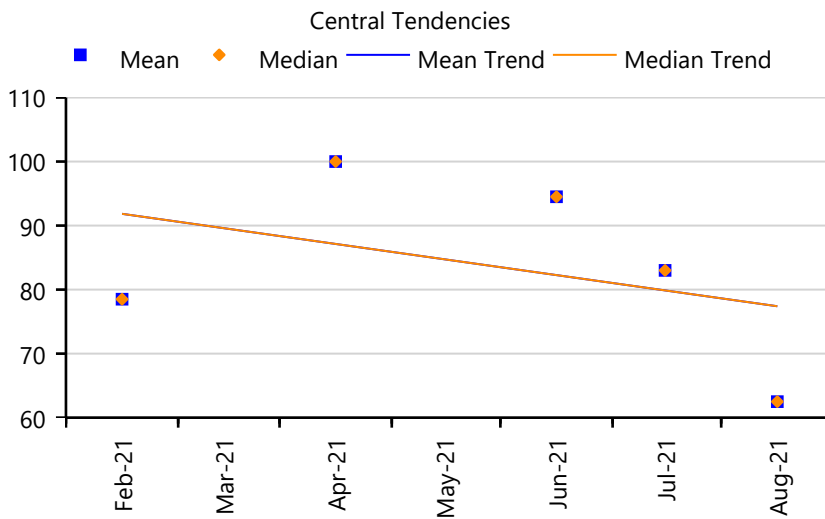
COLUMBIA County 2022 Ratio Study



50	2	0
60	1	1
70	0	2
80	2	0
90	2	0
100	2	2
110	0	2
120	0	2

	Sales (Ratio)	Sales (After Ratio)
Median	84	103
AD	15.00	18.44
COD	17.86	17.91
Mean	82	100
SD	18.89	23.24
COV	23.07	23.32
Wtd Mean	80	97
GeoMean	80	97
PRD	1.02	1.02
95% Confidence	12.34	15.18

Number Of Sales 9



Month	Mean	Median	Sales
Feb-21	79	79	2
Apr-21	100	100	1
Jun-21	95	95	2
Jul-21	83	83	2
Aug-21	63	63	2

COLUMBIA County 2022 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	641	131	33	6N5W06BC 00101	2021-2157	2.58	129,500	127,530	257,030	490,606	Feb-21	1	52
05	36	000	401	131	33	6N5W06B D 02500	2021-9955	0.22	59,500	146,560	206,060	347,008	Aug-21	2	59
05	36	000	401	135	33	6N5W06BC 01500	2021-9099	0.23	77,000	106,840	183,840	279,582	Aug-21	3	66
05	36	000	401	141	33	6N5W06B D 00500	2021-8621	0.24	59,500	194,830	254,330	309,988	Jul-21	4	82
05	36	000	401	141	33	6N5W06BC 01400	2021-8852	0.26	77,000	253,600	330,600	393,406	Jul-21	5	84
05	36	000	401	146	33	6N5W06BC 04700	2021-7519	0.89	78,940	285,520	364,460	388,470	Jun-21	6	94
05	36	000	401	141	33	6N5W06BC 03900	2021-7144	0.24	129,500	179,620	309,120	326,137	Jun-21	7	95
05	36	000	401	141	33	6N5W06B D 00700	2021-4976	0.21	59,500	222,930	282,430	281,116	Apr-21	8	100
05	36	000	401	141	33	6N5W06B D 00300	2021-1311	0.20	59,500	231,940	291,440	278,415	Feb-21	9	105

COLUMBIA County 2022 Ratio Study

Study Definition

RMV				App	# of		RMV				App	# of	
Class	MA	SA	NH	Year	Sales	Location	Class	MA	SA	NH	Year	Sales	Location
400	05	51	000	2022	2	Clatskanie							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 2

Population - Number of Accounts 801

Sales as a percentage of the Population 0.25%

Prior Year Population Values

	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	307,061,380	100.00%	325,485,063	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 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 Class 400: SA 51

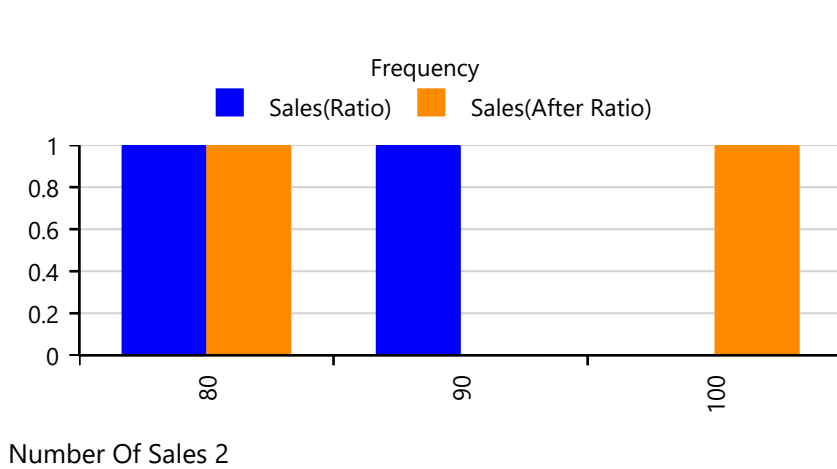
Unimproved land, Rural Clatskanie (Value Zone 1)

This dataset returned 2 sales for use in this analysis of vacant land located in rural Clatskanie, Value Zone 1. The sample size is insufficient to adequately draw a conclusion of market trends. Therefore, the Selected Ratio of 94 from the RMV 401 MA 05 SA 51 study was applied here.

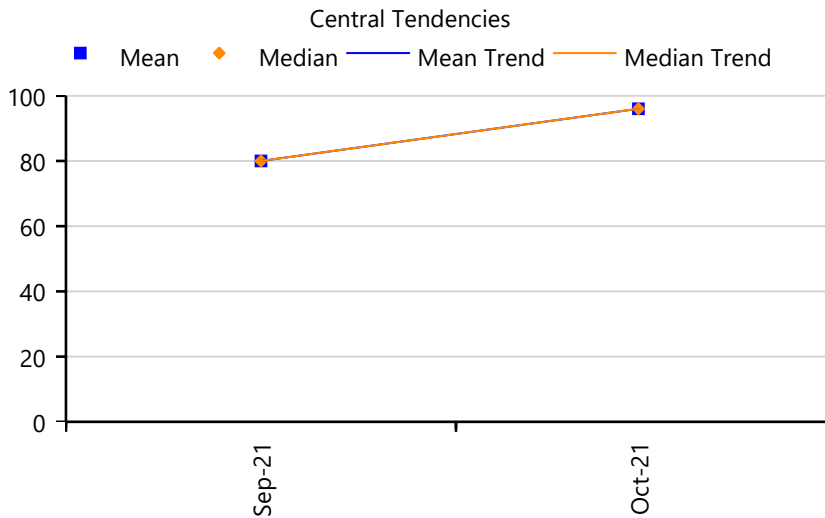
Performance History

	2022	2021	2020	2019	2018
COD	9.09	19.44	11.02	11.83	16.00
PRD	1.00	1.06	1.03	1.05	1.01

COLUMBIA County 2022 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	88	94
AD	8.00	8.50
COD	9.09	9.09
Mean	88	94
SD	11.31	12.02
COV	12.86	12.86
Wtd Mean	88	93
GeoMean	88	93
PRD	1.00	1.00
95% Confidence	15.68	16.66



Month	Mean	Median	Sales
Sep-21	80	80	1
Oct-21	96	96	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	51	000	640		33	8N3W30A0 00300	2021-10619	9.36	144,440	0	144,440	179,900	Sep-21	1	80
05	51	000	400		33	6N4W2800 01106	2021-12000	5.27	160,170	0	160,170	165,999	Oct-21	2	96

COLUMBIA County 2022 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	51	000	2022	37	Clatskanie							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 37

Population - Number of Accounts 1492

Sales as a percentage of the Population 2.48%

Prior Year Population Values

	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	230,635,832	36.35%	244,473,982	36.26%
OSD RMV	80,460,610	12.68%	80,460,610	11.93%
Improvement RMV	288,636,520	45.49%	311,727,442	46.23%
Farm Improvement RMV	34,830,550	5.49%	37,616,994	5.58%

Selected Ratio From Sales 94

Time Trend Adjustment 23

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 Class 401: SA 51

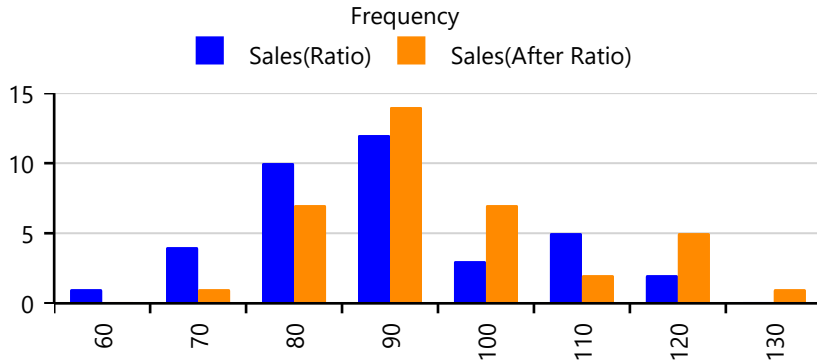
Improved property, Rural Clatskanie (Value Zone 1)

For this sales array of improved property within rural Clatskanie, the Mean, Weighted Mean, and the Geometric Mean returned a ratio of 94 after adjusting for time. The Mean was selected and applied to the array resulting in an Overall Adjustment Factor of 106.

Performance History

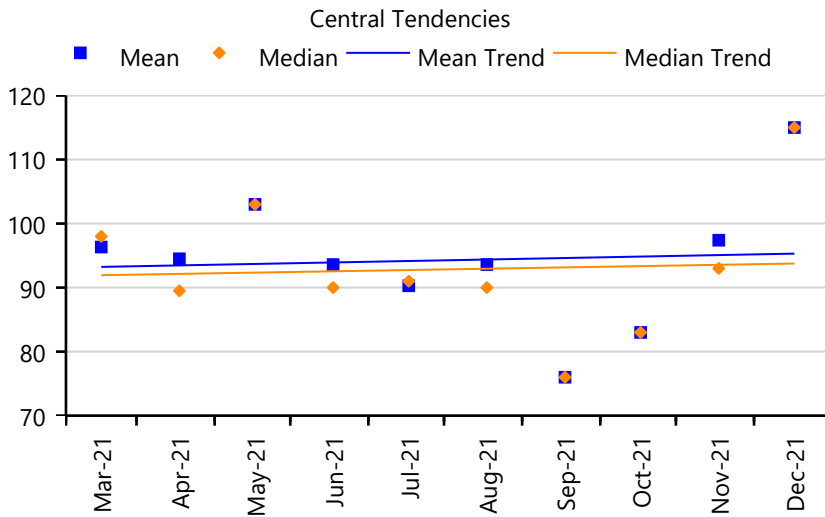
	2022	2021	2020	2019	2018
COD	11.38	12.48	10.04	15.65	10.08
PRD	1.01	1.00	1.01	1.03	1.00

COLUMBIA County 2022 Ratio Study



Number Of Sales 37

	Sales (Ratio)	Sales (After Ratio)
Median	91	96
AD	10.35	11.05
COD	11.38	11.51
Mean	94	100
SD	13.82	14.80
COV	14.62	14.74
Wtd Mean	94	100
GeoMean	94	99
PRD	1.01	1.01
95% Confidence	4.45	4.77



Month	Mean	Median	Sales
Mar-21	96	98	3
Apr-21	95	90	4
May-21	103	103	3
Jun-21	94	90	5
Jul-21	90	91	7
Aug-21	94	90	5
Sep-21	76	76	2
Oct-21	83	83	1
Nov-21	97	93	5
Dec-21	115	115	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
05	51	000	641	133	33	7N4W2800 00500	2021-10294	19.61	272,060	232,270	504,330	726,908	Sep-21	1	69
05	51	000	401	131	33	7N4W17B D 00500	2021-6126	1.03	140,900	170,540	311,440	410,487	Apr-21	2	76
05	51	000	401	146	33	8N4W34C0 00300	2021-8254	12.84	236,680	404,790	641,470	839,513	Jul-21	3	76
05	51	000	641	131	33	7N4W2400 01500	2021-9381	7.64	224,770	184,270	409,040	531,344	Aug-21	4	77
05	51	000	641	133	33	7N4W1800 00900	2021-9842	4.98	224,500	177,330	401,830	515,090	Aug-21	5	78
05	51	000	401	141	33	8N4W2500 02101	2021-7625	1.99	183,960	257,970	441,930	533,985	Jun-21	6	83
05	51	000	401	131	33	7N4W16BA 00700	2021-10787	0.34	129,400	220,320	349,720	420,235	Sep-21	7	83

COLUMBIA County 2022 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	641	131	33	7N4W2500 00500	2021-11652	39.79	383,450	184,000	567,450	685,230	Oct-21	8	83
05	51	000	401	143	33	7N4W09BA 01000	2021-4591	0.36	129,400	327,980	457,380	526,005	Apr-21	9	87
05	51	000	641	135	33	7N4W03A0 01000	2021-12758	20.21	275,570	150,590	426,160	491,150	Nov-21	10	87
05	51	000	641	131	33	7N4W0700 01701	2021-13048	3.23	212,140	197,910	410,050	472,742	Nov-21	11	87
05	51	000	401	141	33	7N4W2700 00301	2021-7711	2.12	187,380	255,960	443,340	503,865	Jun-21	12	88
05	51	000	401	141	33	7N4W09BA 00600	2021-6293	0.32	129,400	299,470	428,870	480,354	May-21	13	89
05	51	000	641	143	33	7N3W0900 00800	2021-8356	22.89	290,300	347,050	637,350	712,192	Jul-21	14	89
05	51	000	401	141	33	7N3W16C0 01800	2021-8166	2.30	191,680	243,290	434,970	489,060	Jul-21	15	89
05	51	000	401	135	33	7N5W10A A 00500	2021-7153	0.20	129,400	159,020	288,420	321,822	Jun-21	16	90
05	51	000	401	136	33	7N3W10B0 01000	2021-7557	4.65	224,490	182,410	406,900	452,005	Jun-21	17	90
05	51	000	401	141	33	7N3W15B0 01701	2021-9207	5.16	224,570	281,680	506,250	563,359	Aug-21	18	90
05	51	000	401	142	33	7N3W08C0 01500	2021-2701	7.18	224,740	350,530	575,270	631,177	Mar-21	19	91
05	51	000	401	131	33	8N3W19B0 01000	2021-9116	2.20	189,300	129,350	318,650	351,456	Jul-21	20	91
05	51	000	641	142	33	8N3W30A0 00400	2021-4577	5.27	224,560	276,040	500,600	542,051	Apr-21	21	92
05	51	000	401	141	33	7N3W08A0 01400	2021-13421	4.63	224,500	262,170	486,670	521,322	Nov-21	22	93
05	51	000	541	135	33	7N3W0800 00400	2021-8529	69.71	565,150	296,600	861,750	911,295	Jul-21	23	95
05	51	000	401	141	33	7N4W09B0 00301	2021-9836	4.29	208,480	343,660	552,140	583,106	Jul-21	24	95
05	51	000	641	134	33	7N5W0600 02101	2021-8967	3.17	211,190	195,320	406,510	420,276	Jul-21	25	97
05	51	000	401	141	33	7N3W30A0 00700	2021-2595	2.50	196,460	291,720	488,180	500,472	Mar-21	26	98
05	51	000	401	143	33	8N4W27A0 01300	2021-12573	2.80	250,580	275,610	526,190	528,972	Nov-21	27	99
05	51	000	641	132	33	7N4W2100 01000	2021-3174	30.05	399,070	239,680	638,750	639,036	Mar-21	28	100
05	51	000	401	143	33	7N3W21C0 00605	2021-6514	2.47	195,750	248,190	443,940	432,668	May-21	29	103
05	51	000	401	152	33	8N4W26C0 00100	2021-9742	2.71	201,470	521,110	722,580	682,093	Aug-21	30	106
05	51	000	401	141	33	7N3W0300 00702	2021-13415	3.83	221,690	460,420	682,110	611,700	Dec-21	31	112
05	51	000	401	141	33	6N5W2300 00100	2021-6419	1.40	157,490	290,400	447,890	382,905	May-21	32	117
05	51	000	401	141	30	8N4W34D 0 00200	2021-7849	0.69	134,400	257,130	391,530	335,160	Jun-21	33	117

COLUMBIA County 2022 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	146	33	6N5W13C0 00800	2021-9531	0.64	127,400	325,790	453,190	386,524	Aug-21	34	117
05	51	000	401	144	33	8N3W2800 01700	2021-13512	21.16	280,790	470,730	751,520	637,456	Dec-21	35	118
05	51	000	641	142	33	8N4W3500 00701	2021-14159	17.04	255,690	428,090	683,780	567,325	Nov-21	36	121
05	51	000	401	143	33	8N4W34A0 00400	2021-4845	2.59	198,610	397,590	596,200	482,977	Apr-21	37	123

COLUMBIA County 2022 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	05	51	000	2022	12	Clatskanie							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 12

Population - Number of Accounts 501

Sales as a percentage of the Population 2.40%

Prior Year Population Values

	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	73,773,320	44.96%	78,199,719	42.74%
OSD RMV	30,098,630	18.34%	30,098,630	16.45%
Improvement RMV	48,859,669	29.77%	60,585,990	33.11%
Farm Improvement RMV	11,366,650	6.93%	14,094,646	7.70%

Selected Ratio From Sales 89

Time Trend Adjustment 23

Before Ratio 89

Overall Adjustment Factor 112

Land Adjustment Factor	106
OSD Adjustment Factor	100
Improvement Adjustment Factor	124
Farm Improvement Factor	124

After Ratio 100

Explanation

RMV Class 409: SA 51

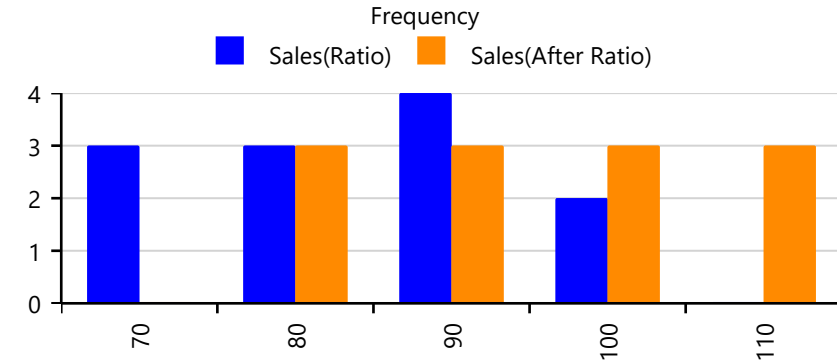
Improved property – Manufactured Structure, Rural Clatskanie (Value Zone 1)

For this grouping of rural Clatskanie properties improved with manufactured structures, the sales array returned a sample of 12 sales. After applying the time adjustment of 23%, the Mean (89) was selected and applied as the best indicator for this classification of properties.

Performance History

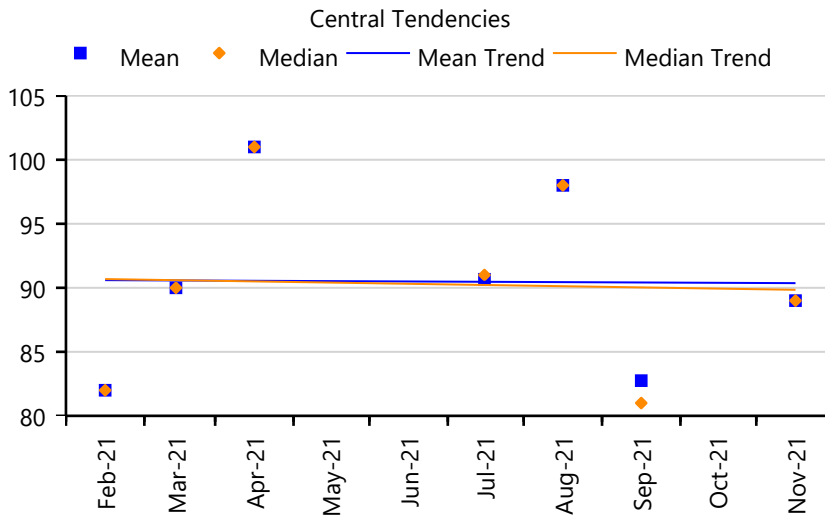
	2022	2021	2020	2019	2018
COD	9.03	17.19	17.24	25.92	13.92
PRD	1.02	1.03	1.04	0.97	1.01

COLUMBIA County 2022 Ratio Study



Number Of Sales 12

	Sales (Ratio)	Sales (After Ratio)
Median	90	101
AD	8.08	9.00
COD	9.03	8.96
Mean	89	100
SD	10.41	11.18
COV	11.76	11.18
Wtd Mean	87	99
GeoMean	88	99
PRD	1.02	1.01
95% Confidence	5.89	6.33



Month	Mean	Median	Sales
Feb-21	82	82	1
Mar-21	90	90	1
Apr-21	101	101	1
Jul-21	91	91	3
Aug-21	98	98	1
Sep-21	83	81	4
Nov-21	89	89	1

COLUMBIA County 2022 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	7N4W2700 00907	2021-8899	5.18	224,570	128,690	353,260	484,924	Jul-21	1	73
05	51	000	409	462	33	7N3W04B0 00800	2021-10670	1.39	157,040	145,330	302,370	391,682	Sep-21	2	77
05	51	000	409	462	33	7N3W04D 0 00400	2021-10655	1.95	182,160	211,150	393,310	505,532	Sep-21	3	78
05	51	000	409	452	33	7N3W15A0 00900	2021-2554	0.95	139,400	153,920	293,320	358,731	Feb-21	4	82
05	51	000	409	452	33	7N5W0900 00101	2021-11474	8.19	196,670	182,790	379,460	450,458	Sep-21	5	84
05	51	000	409	452	33	7N3W21C0 00606	2021-14189	3.00	208,400	118,690	327,090	369,573	Nov-21	6	89
05	51	000	649	463	33	7N3W05D 0 00100	2021-3178	4.97	224,500	186,650	411,150	455,840	Mar-21	7	90
05	51	000	409	452	30	7N3W08A0 01101	2021-8136	3.05	209,280	265,610	474,890	522,651	Jul-21	8	91
05	51	000	649	452	33	7N4W2200 00102	2021-11619	4.81	224,490	224,360	448,850	487,232	Sep-21	9	92
05	51	000	409	452	33	7N4W0900 00200	2021-9063	10.29	226,600	179,730	406,330	416,404	Aug-21	10	98
05	51	000	409	452	33	7N5W1100 00205	2021-5017	1.07	142,690	118,980	261,670	260,109	Apr-21	11	101
05	51	000	409	441	33	8N4W34A0 01000	2021-9193	0.28	129,400	71,460	200,860	186,813	Jul-21	12	108

COLUMBIA County 2022 Ratio Study

Study Definition

RMV				App	# of		RMV				App	# of	
Class	MA	SA	NH	Year	Sales	Location	Class	MA	SA	NH	Year	Sales	Location
400	05	55	000	2022	1	Clatskanie							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 1

Population - Number of Accounts 119

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	15,626,770	100.00%	16,564,376	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 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 Class 400: SA 55

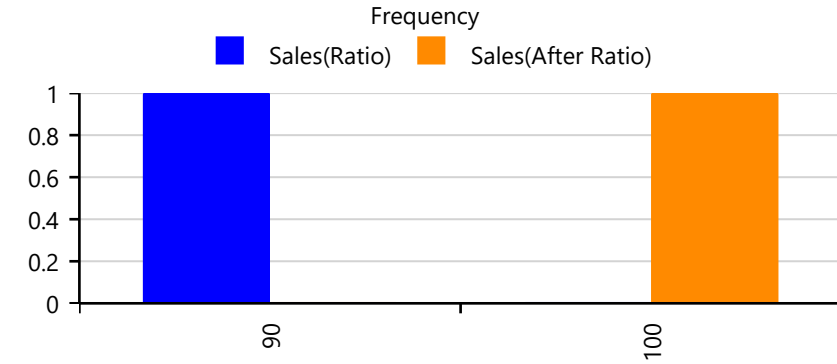
Unimproved Land – Dike Land, Rural Clatskanie

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

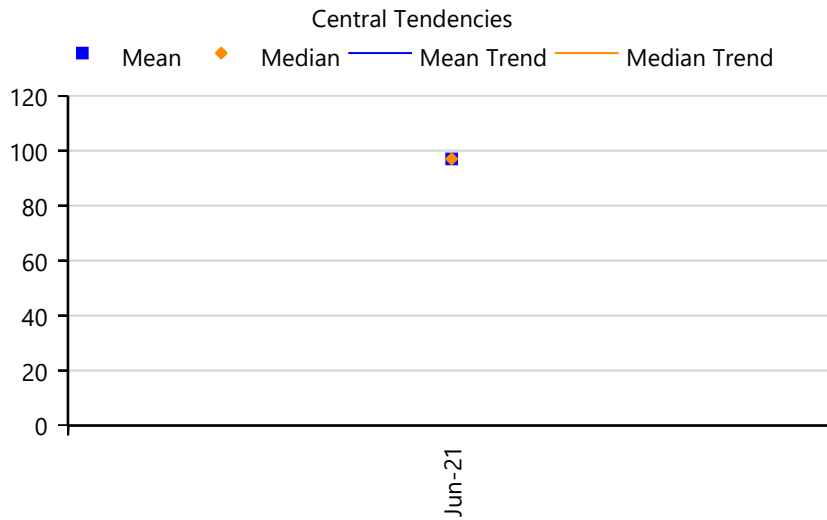
	2022
COD	0.00
PRD	1.00

COLUMBIA County 2022 Ratio Study



Number Of Sales 1

	Sales (Ratio)	Sales (After Ratio)
90	1	0
100	0	1
Median	97	103
AD	.00	.00
COD	.00	.00
Mean	97	103
SD	1.00	1.00
COV	1.03	.97
Wtd Mean	97	103
GeoMean	97	103
PRD	1.00	1.00
95% Confidence	1.96	1.96



Month	Mean	Median	Sales
Jun-21	97	97	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		33	8N5W36D 0 00401	2021-7442	6.93	97,420	0	97,420	100,000	Jun-21	1	97

COLUMBIA County 2022 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	2022	3	Clatskanie							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	3
Population - Number of Accounts	265
Sales as a percentage of the Population	1.13%

<i>Prior Year Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	33,674,950	41.37%	35,695,447	41.31%
OSD RMV	10,442,670	12.83%	10,442,670	12.08%
Improvement RMV	29,603,220	36.36%	31,971,478	37.00%
Farm Improvement RMV	7,688,090	9.44%	8,303,137	9.61%

Selected Ratio From Sales	94
Time Trend Adjustment	0

Before Ratio	94
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Overall Adjustment Factor	106
Land Adjustment Factor	106
OSD Adjustment Factor	100
Improvement Adjustment Factor	108
Farm Improvement Factor	108

After Ratio	100
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Explanation

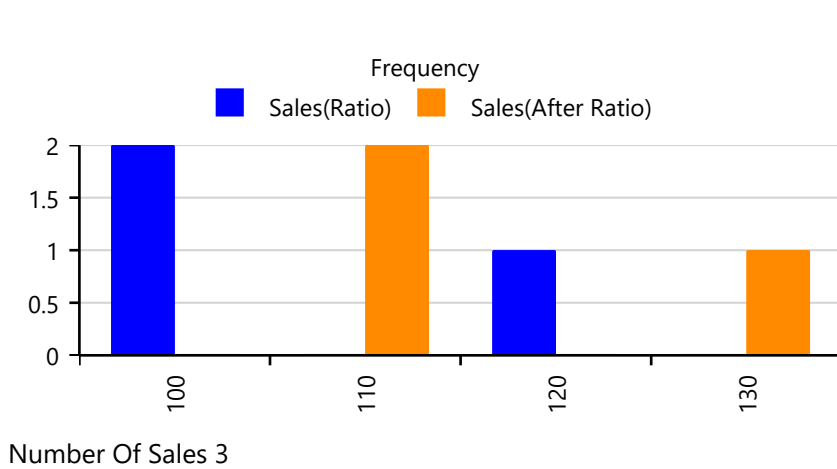
RMV Class 401: SA 55
Improved Land – Dike Land, Rural Clatskanie

Three sales were identified in this study period, which is a sample of 1.13% of the population and deemed 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 94).

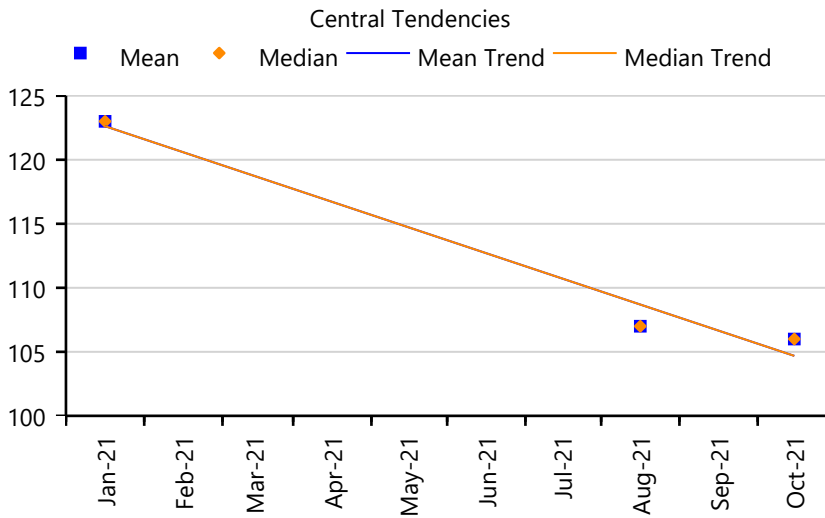
Performance History

	2022	2020	2019	2018
COD	5.30	10.51	8.34	8.47
PRD	1.00	1.02	1.02	1.00

COLUMBIA County 2022 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	107	114
AD	5.67	6.67
COD	5.30	5.85
Mean	112	119
SD	9.54	11.02
COV	8.52	9.23
Wtd Mean	112	120
GeoMean	112	119
PRD	1.00	1.00
95% Confidence	10.79	12.46



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	401	134	33	7N5W0200 00300	2021-11925	2.65	145,740	172,380	318,120	300,000	Oct-21	1	106
05	55	000	581	136	33	7N5W0100 01400	2021-10934	15.39	184,250	312,100	496,350	465,000	Aug-21	2	107
05	55	000	551	136	33	7N5W0200 01301	2021-1083	3.33	152,150	360,270	512,420	415,000	Jan-21	3	123

COLUMBIA County 2022 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	05	55	000	2022	1	Clatskanie							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 1

Population - Number of Accounts 33

Sales as a percentage of the Population 3.03%

Prior Year Population Values

	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	3,399,840	34.90%	3,603,830	32.75%
OSD RMV	1,932,000	19.83%	1,932,000	17.56%
Improvement RMV	3,207,420	32.93%	3,977,201	36.14%
Farm Improvement RMV	1,202,140	12.34%	1,490,654	13.55%

Selected Ratio From Sales 89

Time Trend Adjustment 0

Before Ratio 89

Overall Adjustment Factor 112

Land Adjustment Factor 106

OSD Adjustment Factor 100

Improvement Adjustment Factor 124

Farm Improvement Factor 124

After Ratio 100

Explanation

RMV Class 409: SA 55

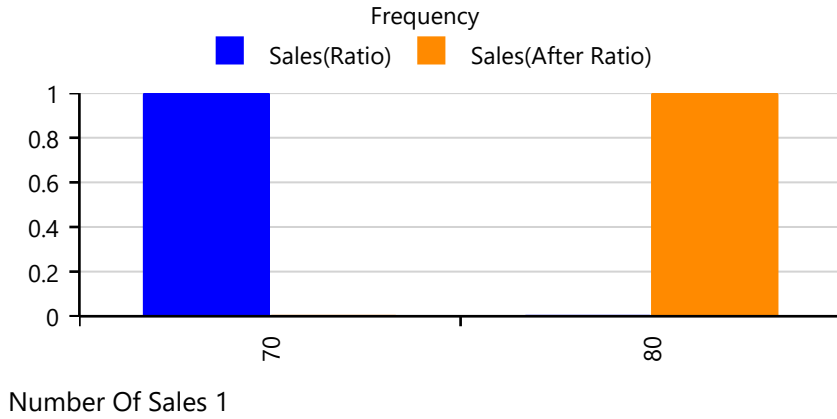
Improved Land – Dike Land - Manufactured Structure, Rural Clatskanie

The dataset is inadequate due to having only one sale during the collection year. Therefore, it was deemed appropriate to apply the Selected Ratio (Mean, 89) from the MA 05 SA 51 RMV Class 409 analysis.

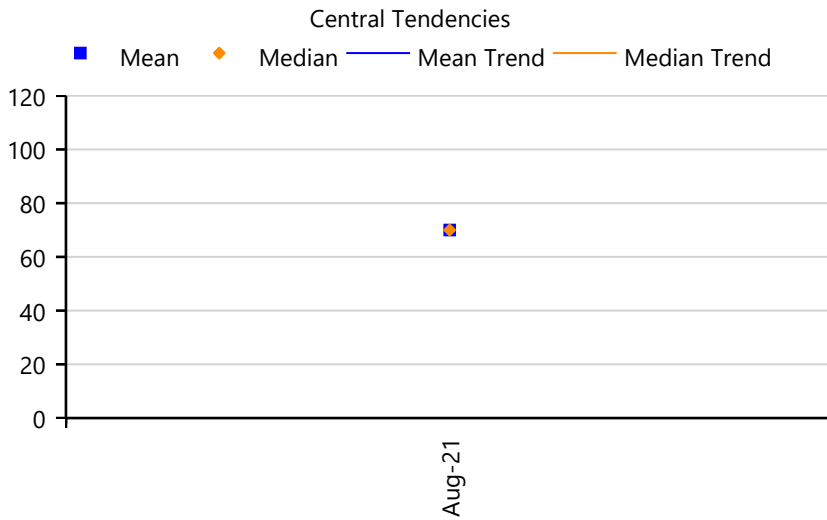
Performance History

	2022	2020	2019	2018
COD	0.00	0.72	5.28	7.65
PRD	1.01	0.99	1.00	1.02

COLUMBIA County 2022 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	70	80
AD	.00	.00
COD	.00	.00
Mean	70	80
SD	1.00	1.00
COV	1.43	1.25
Wtd Mean	70	80
GeoMean	70	80
PRD	1.01	1.01
95% Confidence	1.96	1.96



Month	Mean	Median	Sales
Aug-21	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
05	55	000	409	452	33	8N4W31B0 01600	2021-9412	4.88	157,120	172,890	330,010	474,000	Aug-21	1	70

MAINTENANCE AREA 6

RURAL ST. HELENS,
CITY OF COLUMBIA CITY
& WARREN

COLUMBIA County 2022 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	2022		Columbia City							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	29
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	5,033,250	100.00%	5,939,235	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
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Overall Adjustment Factor	118
Land Adjustment Factor	118
OSD Adjustment Factor	100
Improvement Adjustment Factor	100
Farm Improvement Factor	100

After Ratio	100
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Explanation

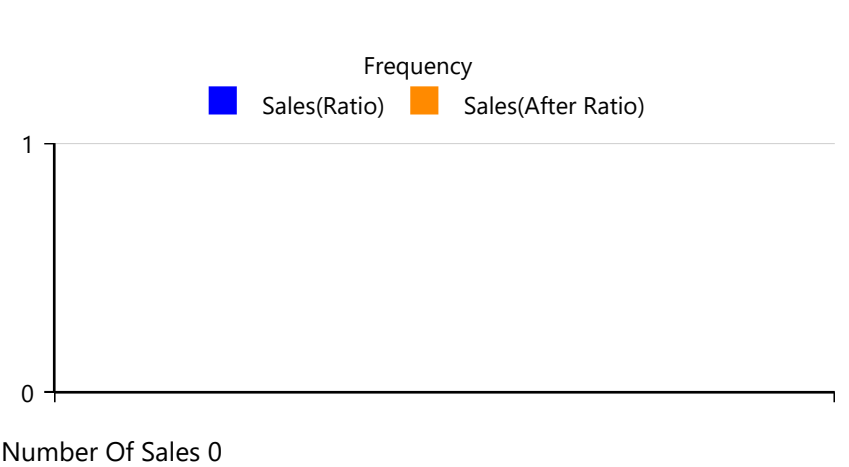
RMV Class 100: SA 01
Unimproved land, City of Columbia City General Area

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 85 from the Improved RMV Class 101 MA 06 SA 01 study.

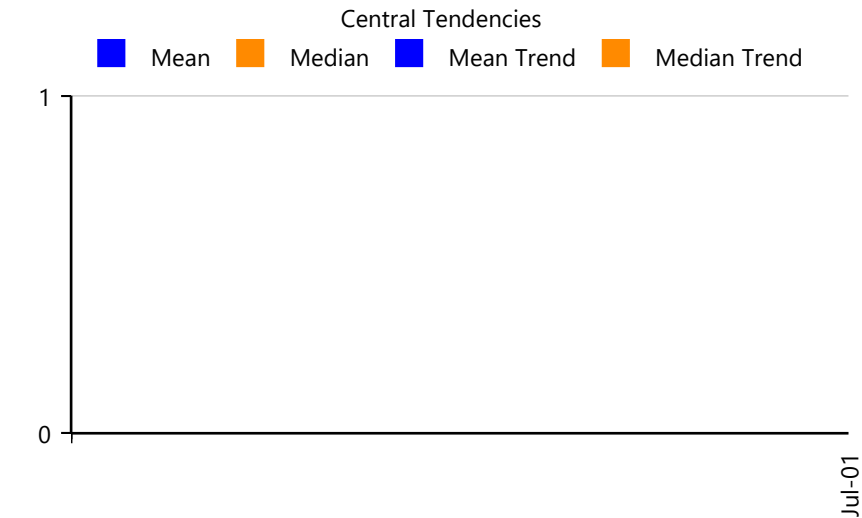
Performance History

	2022	2019	2018
COD	-	19.39	0.00
PRD	-	0.95	1.00

COLUMBIA County 2022 Ratio Study



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



Month Mean Median Sales

COLUMBIA County 2022 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	2022	41	Columbia City							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	41
Population - Number of Accounts	744
Sales as a percentage of the Population	5.51%

<i>Prior Year Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	81,469,670	26.55%	96,134,211	26.62%
OSD RMV	27,534,800	8.97%	27,534,800	7.63%
Improvement RMV	196,969,440	64.19%	236,363,328	65.46%
Farm Improvement RMV	884,550	0.29%	1,061,460	0.29%

Selected Ratio From Sales	85
Time Trend Adjustment	16

Before Ratio	85
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Overall Adjustment Factor	118
Land Adjustment Factor	118
OSD Adjustment Factor	100
Improvement Adjustment Factor	120
Farm Improvement Factor	120

After Ratio	100
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Explanation

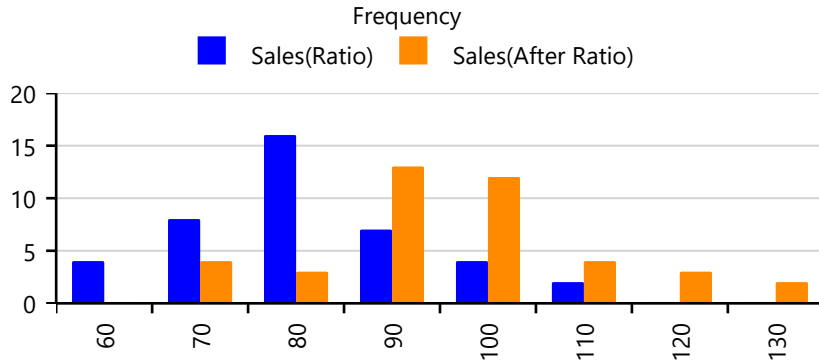
RMV Class 101: SA 01
Improved land, City of Columbia City General Area

The central tendencies of the Median, Mean, Weighted Mean and Geometric Mean returned the same ratio indicator of 85 after adjusting for time. Therefore, the Median of 85 was selected and applied to the dataset for improved property located in Columbia City.

Performance History

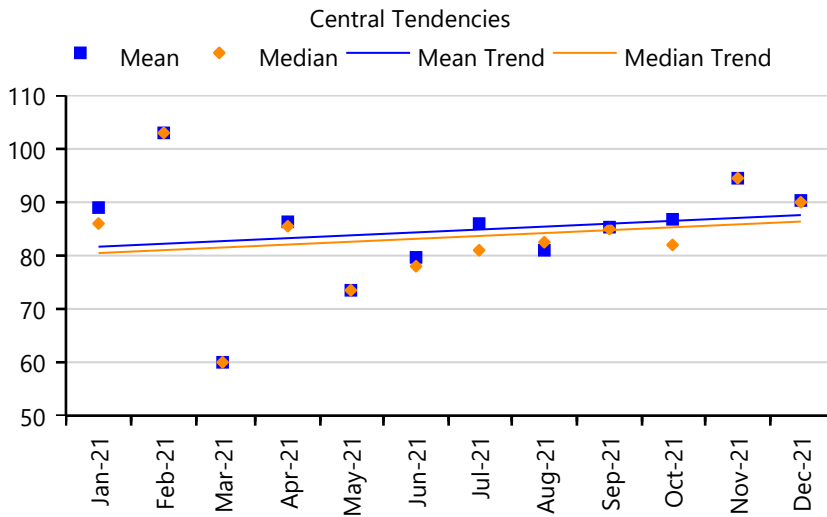
	2022	2021	2020	2019	2018
COD	10.53	10.38	11.74	14.27	11.78
PRD	1.00	0.99	0.99	0.99	0.99

COLUMBIA County 2022 Ratio Study



Number Of Sales 41

	Sales (Ratio)	Sales (After Ratio)
Median	85	100
AD	8.95	10.66
COD	10.53	10.66
Mean	85	100
SD	12.08	14.44
COV	14.15	14.42
Wtd Mean	85	100
GeoMean	85	99
PRD	1.00	1.00
95% Confidence	3.70	4.42



Month	Mean	Median	Sales
Jan-21	89	86	5
Feb-21	103	103	1
Mar-21	60	60	1
Apr-21	86	86	6
May-21	74	74	2
Jun-21	80	78	3
Jul-21	86	81	6
Aug-21	81	83	4
Sep-21	85	85	3
Oct-21	87	82	5
Nov-21	95	95	2
Dec-21	90	90	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
06	01	000	101	141	33	5N1W28A D 05500	2021-3658	0.11	114,240	187,070	301,310	499,343	Mar-21	1	60
06	01	000	101	131	30	5N1W28A C 01001	2021-5680	0.11	113,700	100,740	214,440	337,086	May-21	2	64
06	01	000	101	132	33	5N1W28A C 02900	2021-10031	0.21	127,570	105,730	233,300	365,549	Aug-21	3	64
06	01	000	101	132	33	5N1W28BA 01300	2021-8845	0.17	120,770	181,850	302,620	455,558	Jul-21	4	66
06	01	000	101	131	33	5N1W21C D 01603	2021-7670	0.21	127,570	139,740	267,310	371,709	Jun-21	5	72
06	01	000	101	132	33	5N1W28D B 01100	2021-12198	0.14	115,710	137,100	252,810	340,560	Oct-21	6	74

COLUMBIA County 2022 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	5N1W21C A 04900	2021-5134	0.23	132,260	252,520	384,780	511,198	Apr-21	7	75
06	01	000	101	141	33	5N1W21B D 01900	2021-9189	0.25	136,190	228,930	365,120	475,327	Jul-21	8	77
06	01	000	101	132	33	5N1W21C D 02101	2021-8632	0.13	114,890	166,590	281,480	364,752	Jul-21	9	77
06	01	000	101	136	33	5N1W28D A 03500	2021-5230	0.14	171,250	256,180	427,430	550,362	Apr-21	10	78
06	01	000	101	142	33	5N1W28D B 03800	2021-7512	0.23	132,600	249,470	382,070	487,202	Jun-21	11	78
06	01	000	101	143	33	5N1W28D D 04400	2021-11536	0.15	122,500	240,380	362,880	466,511	Oct-21	12	78
06	01	000	101	131	30	5N1W28A D 03900	2021-10208	0.23	132,040	113,910	245,950	305,515	Sep-21	13	81
06	01	000	101	143	33	5N1W21C A 05000	2021-9647	0.23	132,260	251,400	383,660	467,192	Aug-21	14	82
06	01	000	101	141	33	5N1W21C A 06200	2021-11600	0.24	133,200	245,930	379,130	461,955	Oct-21	15	82
06	01	000	101	141	33	5N1W21D C 00116	2021-1026	0.25	136,140	220,510	356,650	430,875	Jan-21	16	83
06	01	000	101	141	33	5N1W21C A 00200	2021-6786	0.24	133,900	246,660	380,560	459,224	May-21	17	83
06	01	000	101	141	33	5N1W28D B 01900	2021-9767	0.23	187,740	367,480	555,220	667,548	Aug-21	18	83
06	01	000	101	141	33	5N1W21BC 02500	2021-4448	0.24	133,350	271,450	404,800	481,084	Apr-21	19	84
06	01	000	101	144	30	5N1W28D B 00103	2021-13812	0.11	114,240	313,070	427,310	509,090	Dec-21	20	84
06	01	000	101	141	33	5N1W21C D 05200	2021-9523	0.23	132,660	230,070	362,730	427,149	Jul-21	21	85
06	01	000	101	153	33	5N1W28D A 01300	2021-10614	0.23	132,040	426,630	558,670	658,350	Sep-21	22	85
06	01	000	101	141	33	5N1W28D D 03800	2021-783	0.12	120,110	204,030	324,140	375,993	Jan-21	23	86
06	01	000	101	131	30	5N1W28BA 00400	2021-1172	0.17	120,770	132,080	252,850	293,939	Jan-21	24	86
06	01	000	101	142	33	5N1W21CB 02300	2021-4863	0.27	140,100	290,140	430,240	493,482	Apr-21	25	87
06	01	000	101	141	33	5N1W21D C 00120	2021-13461	0.23	132,240	223,950	356,190	411,764	Nov-21	26	87
06	01	000	101	141	33	5N1W21C A 05500	2021-12774	0.23	132,060	280,890	412,950	471,053	Oct-21	27	88
06	01	000	101	143	33	5N1W21C D 05400	2021-7381	0.23	132,730	254,400	387,130	434,560	Jun-21	28	89
06	01	000	101	121	33	5N1W28A A 01800	2021-80	0.14	115,550	81,660	197,210	218,900	Jan-21	29	90
06	01	000	101	151	33	5N1W28B D 00609	2021-10471	0.32	118,430	430,630	549,060	613,373	Sep-21	30	90
06	01	000	101	141	33	5N1W21CB 04500	2021-13687	0.27	140,520	212,530	353,050	394,189	Dec-21	31	90
06	01	000	101	142	33	5N1W21C A 04600	2021-5176	0.23	132,910	229,680	362,590	400,421	Apr-21	32	91

COLUMBIA County 2022 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	155	33	5N1W28D D 01700	2021-9526	0.26	199,150	378,100	577,250	605,967	Aug-21	33	95
06	01	000	101	142	33	5N1W28D A 00500	2021-9550	0.18	207,280	225,260	432,540	447,130	Jul-21	34	97
06	01	000	101	143	33	5N1W21C D 00201	2022-384	0.11	114,240	314,460	428,700	442,094	Dec-21	35	97
06	01	000	101	144	33	5N1W28D B 00100	2021-1827	0.11	95,140	338,550	433,690	434,171	Jan-21	36	100
06	01	000	101	142	33	5N1W28A C 02200	2021-12617	0.12	114,630	245,970	360,600	352,910	Nov-21	37	102
06	01	000	101	143	30	5N1W21C A 03700	2021-2306	0.25	135,960	328,670	464,630	452,610	Feb-21	38	103
06	01	000	101	144	33	5N1W28D B 03303	2021-4036	0.28	142,220	316,080	458,300	445,959	Apr-21	39	103
06	01	000	101	142	30	5N1W28D B 03702	2021-12075	0.23	132,040	222,830	354,870	317,857	Oct-21	40	112
06	01	000	101	152	33	5N1W28D A 03300	2021-8567	0.34	207,150	445,430	652,580	572,506	Jul-21	41	114

COLUMBIA County 2022 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	2022	1	Columbia City							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 1

Population - Number of Accounts 8

Sales as a percentage of the Population 12.50%

Prior Year Population Values

	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	888,520	40.75%	1,048,454	41.32%
OSD RMV	305,600	14.02%	305,600	12.04%
Improvement RMV	986,290	45.23%	1,183,548	46.64%
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 120

Farm Improvement Factor 120

After Ratio 100

Explanation

RMV Class 109: SA 01

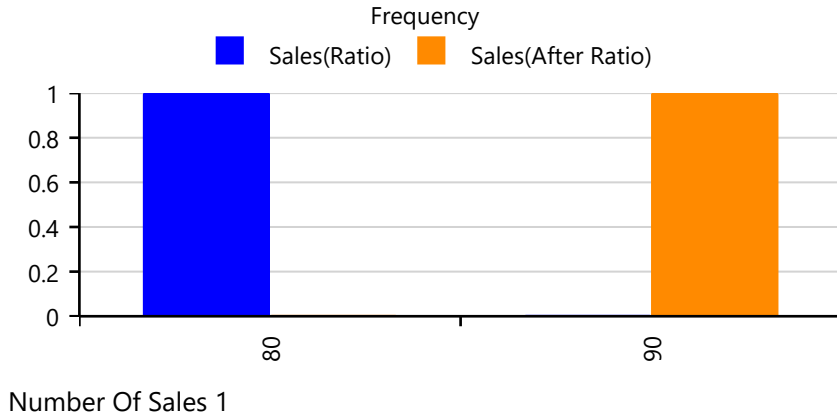
Improved land - Manufactured Structure - City of Columbia City General Area

Due to having a single sale 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 85 resulting in an Overall Adjustment of 118.

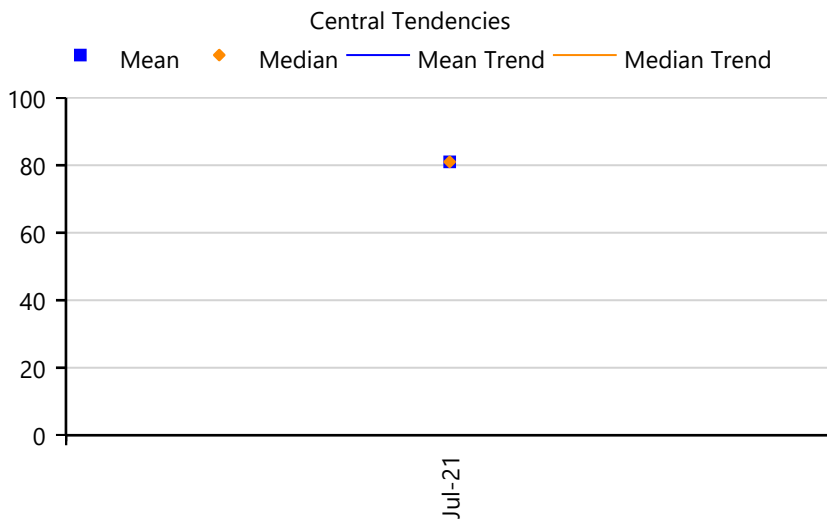
Performance History

	2022	2019
COD	0.00	18.15
PRD	0.99	0.99

COLUMBIA County 2022 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	81	95
AD	.00	.00
COD	.00	.00
Mean	81	95
SD	1.00	1.00
COV	1.23	1.05
Wtd Mean	81	95
GeoMean	81	95
PRD	.99	1.00
95% Confidence	1.96	1.96



Month	Mean	Median	Sales
Jul-21	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
06	01	000	109	452	33	5N1W28A C 00900	2021-7968	0.19	124,190	148,700	272,890	335,000	Jul-21	1	81

COLUMBIA County 2022 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	2022		Columbia City							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 0

Population - Number of Accounts 5

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	1,047,930	100.00%	1,236,557	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 Class 100: SA 15

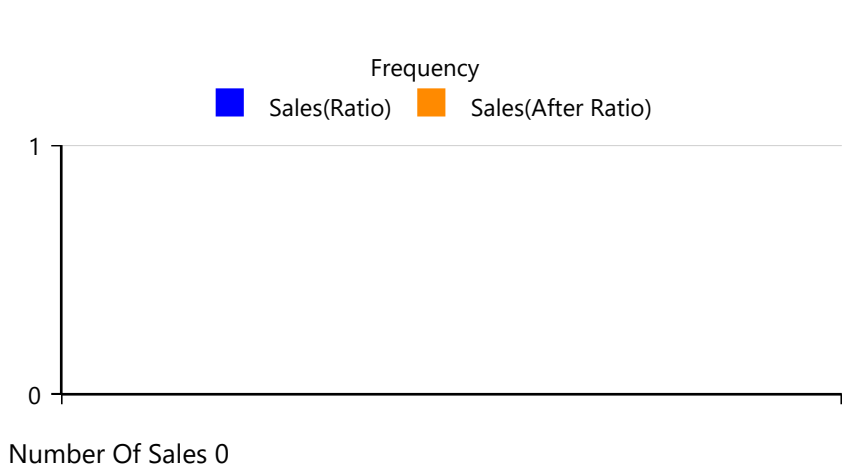
Unimproved land, City of Columbia City River Front

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 conclusion from the RMV 100 study located in MA 06 SA 01 was deemed appropriate and applied to this population of accounts.

Performance History

	2022	2019	2018
COD	-	0.00	0.00
PRD	-	1.00	1.00

COLUMBIA County 2022 Ratio Study



Sales (Ratio) Sales (After Ratio)

Median

AD

COD

Mean

SD

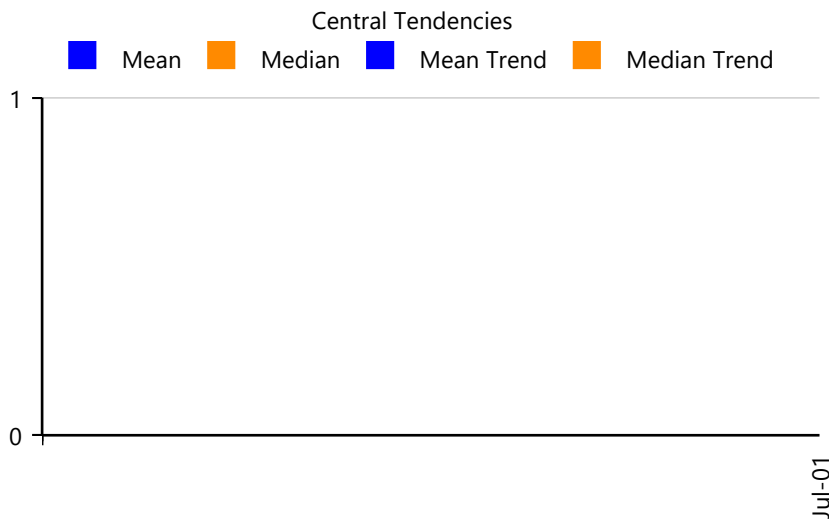
COV

Wtd Mean

GeoMean

PRD

95% Confidence



Month Mean Median Sales

COLUMBIA County 2022 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	2022	1	Columbia City							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	1			
Population - Number of Accounts	22			
Sales as a percentage of the Population	4.55%			
<i>Prior Year Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	7,665,490	41.83%	9,045,278	41.74%
OSD RMV	833,000	4.55%	833,000	3.84%
Improvement RMV	9,825,710	53.62%	11,790,852	54.41%
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	120			
Farm Improvement Factor	120			
After Ratio	100			

Explanation

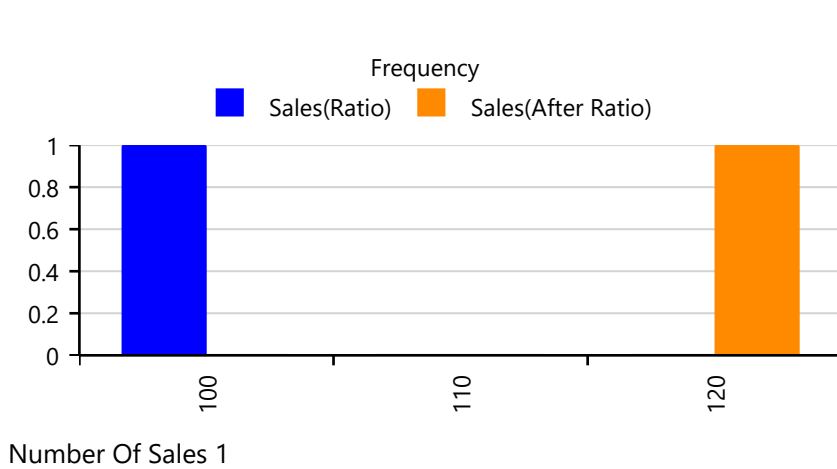
RMV Class 101: SA 15
Improved land, City of Columbia City River Front

For this analysis of River Front property located in the bedroom community of Columbia City, only one sale was found. Due to the sales sample being insufficient, it was decided to follow the conclusion from the improved property in Columbia City, Study Area 01, and to apply the Selected Ratio of 85.

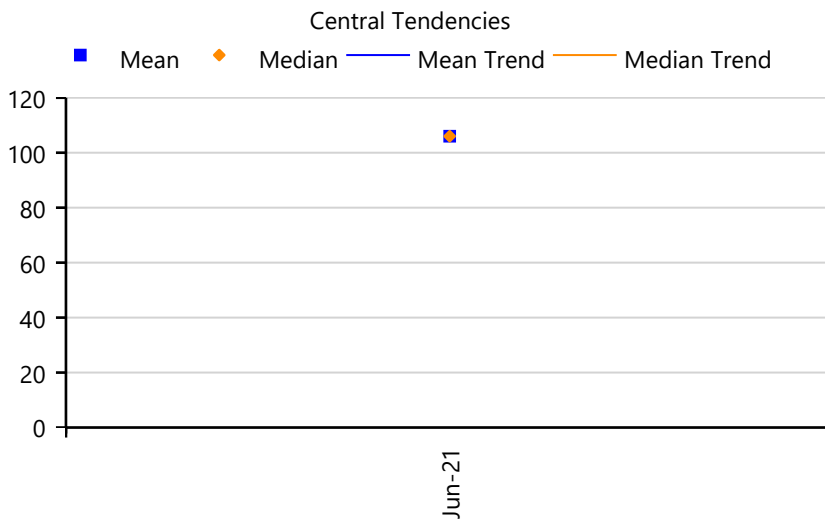
Performance History

	2022	2021	2018
COD	0.00	12.71	11.78
PRD	1.00	0.97	0.99

COLUMBIA County 2022 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	106	125
AD	.00	.00
COD	.00	.00
Mean	106	125
SD	1.00	1.00
COV	.94	.80
Wtd Mean	106	125
GeoMean	106	125
PRD	1.00	1.00
95% Confidence	1.96	1.96



Month	Mean	Median	Sales
Jun-21	106	106	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	132	33	5N1W28A A 02100	2021-7845	0.24	379,660	300,550	680,210	640,000	Jun-21	1	106

COLUMBIA County 2022 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	2022		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	730,020	66.61%	861,424	67.03%
OSD RMV	76,400	6.97%	76,400	5.94%
Improvement RMV	289,460	26.41%	347,352	27.03%
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 120

Farm Improvement Factor 120

After Ratio 100

Explanation

RMV Class 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 85 from the MA 06 SA 15 RMV Class 101 was applied here.

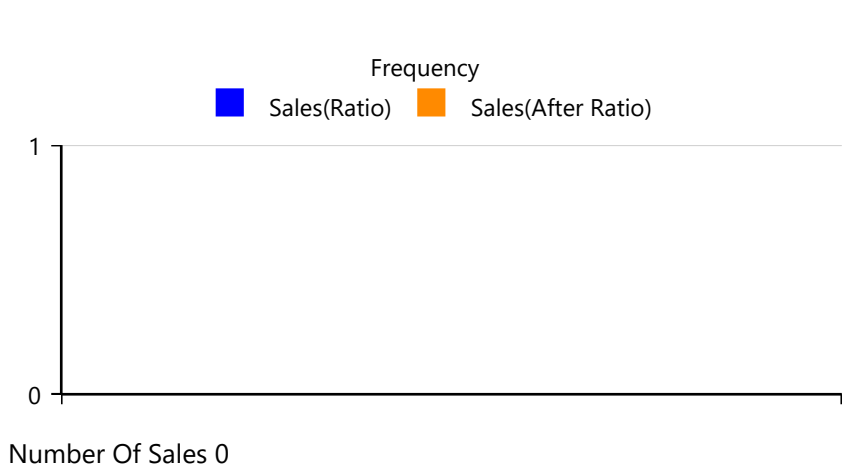
Performance History

2022

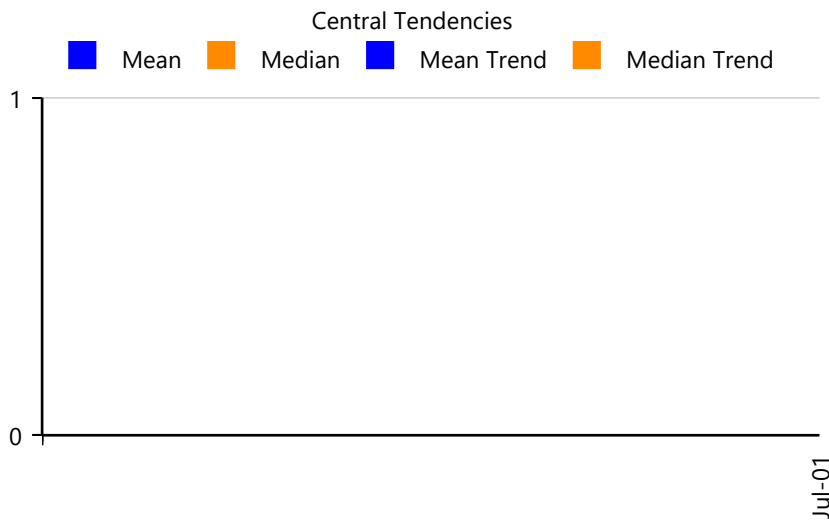
COD -

PRD -

COLUMBIA County 2022 Ratio Study



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



Month	Mean	Median	Sales
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COLUMBIA County 2022 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	2022		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%

Prior Year Population Values

	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	1,060,570	27.84%	1,251,473	28.10%
OSD RMV	482,400	12.66%	482,400	10.83%
Improvement RMV	2,249,910	59.06%	2,699,892	60.62%
Farm Improvement RMV	16,830	0.44%	20,196	0.45%

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 120

Farm Improvement Factor 120

After Ratio 100

Explanation

RMV Class 101: SA 31

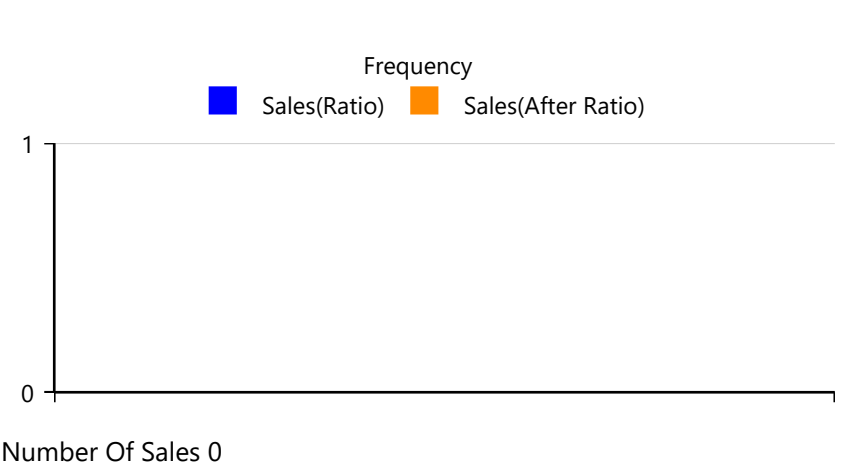
Improved study of Duplex/Triplex/Fourplex properties located in the City of Columbia City

The population of this study area is 9 and there are no sales available for this study period. Therefore, the Median of 85 from the RMV Class 101 MA 06 SA 01 analysis applied here.

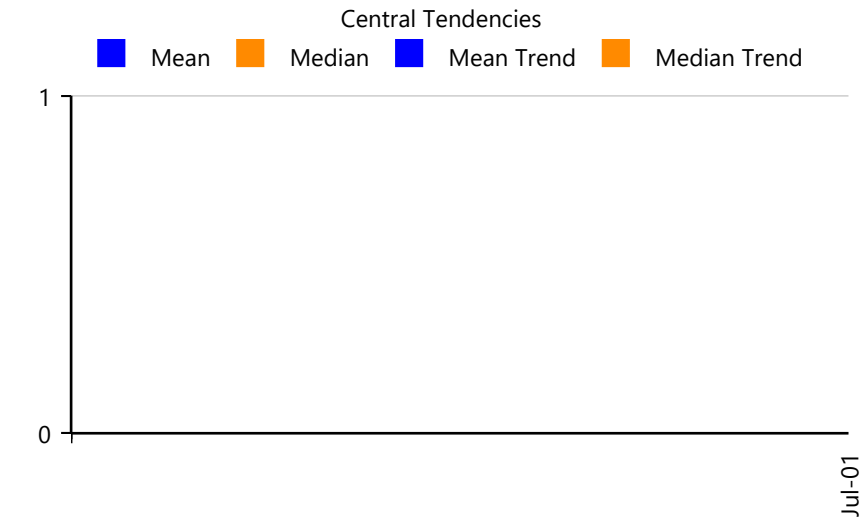
Performance History

	2022	2019
COD	-	0.00
PRD	-	1.00

COLUMBIA County 2022 Ratio Study



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



Month Mean Median Sales

COLUMBIA County 2022 Ratio Study

Study Definition

RMV	MA	SA	NH	App	# of	Location	RMV	MA	SA	NH	App	# of	Location
Class				Year	Sales		Class				Year	Sales	
400	06	61	000	2022	10	Rural St Helens							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 10

Population - Number of Accounts 223

Sales as a percentage of the Population 4.48%

Prior Year Population Values

	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	48,193,560	100.00%	51,085,174	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 94

Time Trend Adjustment 23

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 Class 400: SA 61

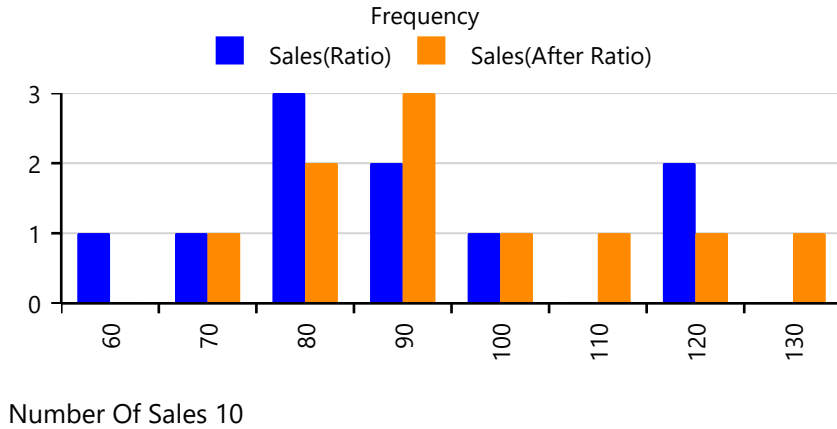
Unimproved land, Rural St. Helens and Warren (Value Zone 1) - North County

This area is comprised of undeveloped rural properties surrounding the City of St. Helens and Warren. For this analysis, the time adjustment conclusion of 23% was applied to the data set. Once applied the Mean was selected and applied as the best indicator for this classification of properties, resulting in a trend factor of 106.

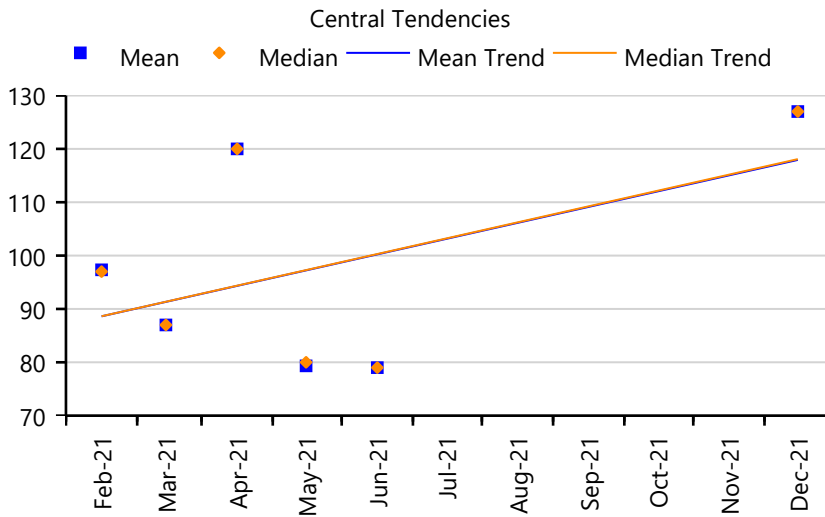
Performance History

	2022	2021	2020	2019	2018
COD	16.20	12.39	15.38	21.68	16.13
PRD	1.04	1.00	1.04	1.09	0.99

COLUMBIA County 2022 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	90	95
AD	14.50	15.60
COD	16.20	16.42
Mean	94	100
SD	19.08	20.36
COV	20.23	20.36
Wtd Mean	91	96
GeoMean	93	98
PRD	1.04	1.04
95% Confidence	11.83	12.62



Month	Mean	Median	Sales
Feb-21	97	97	3
Mar-21	87	87	1
Apr-21	120	120	1
May-21	79	80	3
Jun-21	79	79	1
Dec-21	127	127	1

COLUMBIA County 2022 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	4N1W06C0 02803	2021-6512	5.40	261,970	0	261,970	398,300	May-21	1	66
06	61	000	640		33	5N1W3000 02100	2021-7743	20.00	247,350	0	247,350	311,866	Jun-21	2	79
06	61	000	640		33	4N2W13B0 00400	2021-6134	19.00	241,870	0	241,870	303,743	May-21	3	80
06	61	000	640		33	5N1W31CC 00601	2021-2006	5.01	261,740	0	261,740	302,173	Feb-21	4	87
06	61	000	400		33	4N2W12D D 00200	2021-3264	1.97	199,860	0	199,860	230,763	Mar-21	5	87
06	61	000	640		33	5N1W1900 01200	2021-5833	27.12	300,660	0	300,660	326,770	May-21	6	92
06	61	000	400		33	4N2W12D D 00205	2021-2155	1.79	186,940	0	186,940	191,856	Feb-21	7	97
06	61	000	640		33	5N1W3000 02700	2021-1745	10.00	239,600	0	239,600	221,393	Feb-21	8	108
06	61	000	640		33	5N1W3000 01100	2021-5098	11.70	263,700	0	263,700	220,286	Apr-21	9	120
06	61	000	640		30	5N1W3000 01300	2021-14273	5.00	261,650	0	261,650	206,169	Dec-21	10	127

COLUMBIA County 2022 Ratio Study

Study Definition

RMV	MA	SA	NH	App	# of	Location	RMV	MA	SA	NH	App	# of	Location
Class				Year	Sales		Class				Year	Sales	
401	06	61	000	2022	33	Rural St Helens							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 33

Population - Number of Accounts 1310

Sales as a percentage of the Population 2.52%

Prior Year Population Values

	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	236,031,970	33.31%	250,193,888	32.52%
OSD RMV	84,040,590	11.86%	84,040,590	10.92%
Improvement RMV	358,733,022	50.63%	401,780,985	52.23%
Farm Improvement RMV	29,724,814	4.20%	33,291,792	4.33%

Selected Ratio From Sales 92

Time Trend Adjustment 23

Before Ratio 92

Overall Adjustment Factor 109

Land Adjustment Factor 106

OSD Adjustment Factor 100

Improvement Adjustment Factor 112

Farm Improvement Factor 112

After Ratio 100

Explanation

RMV Class 401: SA 61

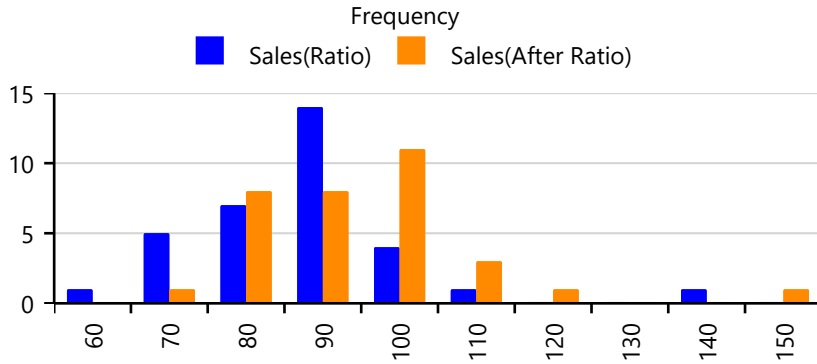
Improved land, Rural St. Helens and Warren (Value Zone 1) - North County

For this analysis of property improved with conventionally built dwellings, the Median (92) was selected as the best ratio indicator. This central tendency is further supported by the Mean (92), Weighted Mean (91), and the Geometric Mean (91). The Median was applied, resulting in an Overall Adjustment Factor of 109.

Performance History

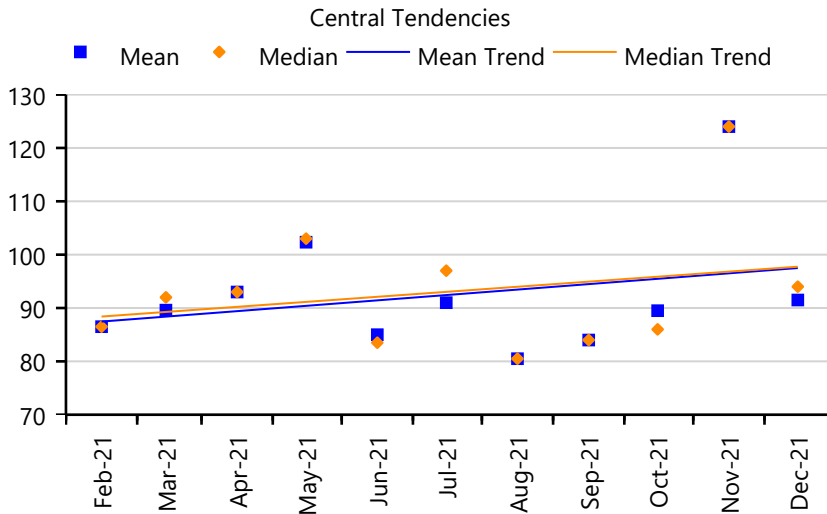
	2022	2021	2020	2019	2018
COD	10.34	8.31	8.33	11.59	7.92
PRD	1.01	1.00	1.00	1.01	1.01

COLUMBIA County 2022 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	92	99
AD	9.52	10.67
COD	10.34	10.77
Mean	92	99
SD	14.06	15.36
COV	15.33	15.44
Wtd Mean	91	99
GeoMean	91	98
PRD	1.01	1.01
95% Confidence	4.80	5.24

Number Of Sales 33



Month	Mean	Median	Sales
Feb-21	87	87	2
Mar-21	90	92	5
Apr-21	93	93	1
May-21	102	103	3
Jun-21	85	84	4
Jul-21	91	97	4
Aug-21	81	81	2
Sep-21	84	84	2
Oct-21	90	86	4
Nov-21	124	124	2
Dec-21	92	94	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	551	154	33	5N2W36C00100	2021-8970	19.59	256,320	412,650	668,970	981,318	Jul-21	1	68
06	61	000	401	141	33	4N1W07A C 00602	2021-10895	1.11	207,370	353,690	561,060	747,670	Sep-21	2	75
06	61	000	401	131	33	4N2W0200 01802	2021-7334	2.01	271,790	192,610	464,400	607,014	Jun-21	3	77
06	61	000	401	143	33	4N2W12A0 00503	2021-2178	2.04	272,920	358,470	631,390	804,670	Feb-21	4	78
06	61	000	401	131	33	4N1W05BA 04100	2021-10232	0.65	191,290	209,320	400,610	512,890	Aug-21	5	78

COLUMBIA County 2022 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	142	33	4N1W07AB 03400	2021-8012	0.51	183,150	290,320	473,470	600,056	Jun-21	6	79
06	61	000	401	141	30	4N2W13A0 00100	2021-11595	0.99	199,200	228,070	427,270	530,263	Oct-21	7	81
06	61	000	401	131	33	4N1W07B D 00103	2021-14065	1.13	208,820	130,760	339,580	418,943	Dec-21	8	81
06	61	000	401	136	33	5N1W31D 0 00300	2021-12379	2.29	271,700	194,840	466,540	571,838	Oct-21	9	82
06	61	000	401	135	33	4N1W18B0 00400	2021-2552	2.00	271,200	215,230	486,430	582,692	Mar-21	10	83
06	61	000	401	141	33	4N1W07A D 01601	2021-10435	1.17	211,680	335,700	547,380	658,800	Aug-21	11	83
06	61	000	641	141	33	4N2W0200 02400	2021-3104	7.02	331,830	307,570	639,400	742,750	Mar-21	12	86
06	61	000	401	131	30	4N1W08CC 01100	2021-6794	0.51	183,150	167,050	350,200	396,760	Jun-21	13	88
06	61	000	401	134	33	4N1W05BC 07700	2021-5517	1.05	203,080	240,230	443,310	490,068	May-21	14	90
06	61	000	401	135	33	4N1W08BB 00800	2021-12318	0.43	183,150	133,730	316,880	353,509	Oct-21	15	90
06	61	000	401	141	30	4N1W08BB 02700	2021-13484	0.96	199,200	274,710	473,910	518,569	Dec-21	16	91
06	61	000	401	132	33	4N1W06D 0 01200	2021-4084	0.49	183,150	157,800	340,950	371,574	Mar-21	17	92
06	61	000	401	143	33	4N2W0200 01803	2021-2407	2.00	271,200	412,350	683,550	733,572	Mar-21	18	93
06	61	000	401	153	33	4N2W12C0 02500	2021-5075	2.00	271,200	495,230	766,430	823,174	Apr-21	19	93
06	61	000	401	142	33	4N1W08C D 04100	2021-11867	0.98	199,200	353,690	552,890	595,280	Sep-21	20	93
06	61	000	401	151	33	4N2W0100 03506	2021-4090	2.04	328,620	429,490	758,110	803,488	Mar-21	21	94
06	61	000	401	142	33	4N1W06C0 02600	2021-1484	0.80	191,290	361,820	553,110	580,128	Feb-21	22	95
06	61	000	401	151	33	4N2W0100 03509	2021-7550	2.04	272,920	489,360	762,280	790,305	Jun-21	23	96
06	61	000	401	152	33	5N1W31CC 00400	2021-8910	6.18	331,620	692,130	1,023,750	1,055,616	Jul-21	24	97
06	61	000	401	141	30	4N1W08B D 04000	2021-8906	0.59	183,150	275,450	458,600	472,527	Jul-21	25	97
06	61	000	401	142	33	4N1W17CB 02300	2021-13541	0.87	199,200	345,050	544,250	562,254	Dec-21	26	97
06	61	000	401	142	33	4N1W07AB 00400	2021-13833	0.34	183,150	316,430	499,580	516,785	Dec-21	27	97
06	61	000	401	142	33	4N1W05AB 00400	2021-13264	1.73	307,540	372,640	680,180	676,632	Nov-21	28	101
06	61	000	541	142	33	5N1W3100 00303	2021-8210	3.04	310,140	554,190	864,330	849,839	Jul-21	29	102
06	61	000	401	142	33	4N1W06B0 01500	2021-6614	1.17	211,680	316,510	528,190	512,100	May-21	30	103
06	61	000	401	142	33	4N2W12C0 02600	2021-12441	2.10	330,890	377,120	708,010	676,650	Oct-21	31	105

COLUMBIA County 2022 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	131	30	4N1W09BB 01501	2021-6548	0.37	183,150	207,620	390,770	341,580	May-21	32	114
06	61	000	401	142	33	4N1W08C D 03900	2021-13086	3.26	426,310	317,960	744,270	505,435	Nov-21	33	147

COLUMBIA County 2022 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	2022	5	Rural St Helens							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	5			
Population - Number of Accounts	148			
Sales as a percentage of the Population	3.38%			
<i>Prior Year Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	29,054,330	46.67%	30,797,590	45.18%
OSD RMV	10,059,600	16.16%	10,059,600	14.76%
Improvement RMV	18,538,530	29.78%	21,875,465	32.09%
Farm Improvement RMV	4,604,110	7.40%	5,432,850	7.97%
Selected Ratio From Sales	91			
Time Trend Adjustment	23			
Before Ratio	91			
Overall Adjustment Factor	110			
Land Adjustment Factor	106			
OSD Adjustment Factor	100			
Improvement Adjustment Factor	118			
Farm Improvement Factor	118			
After Ratio	100			

Explanation

RMV Class 409: SA 61

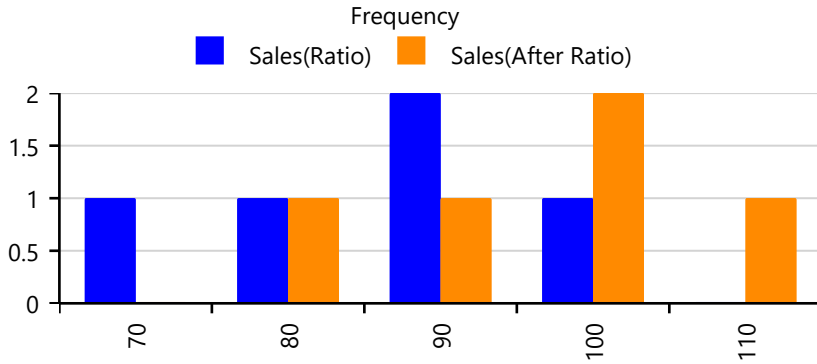
Improved land - Manufactured Structure - Rural St. Helens and Warren (Value Zone 1) - North County

For this grouping of rural St Helens and Warren properties Mean and Weighted Mean returned a ratio of 91. After applying the Mean central tendency, the Overall Adjustment Factor of 110 was returned for this property type.

Performance History

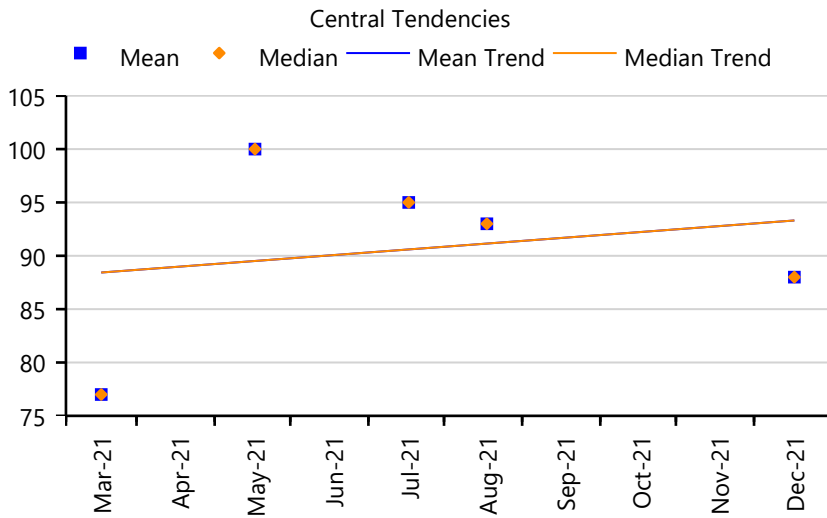
	2022	2021	2020	2019	2018
COD	6.45	5.78	7.23	6.33	10.18
PRD	0.99	1.00	1.00	1.00	1.01

COLUMBIA County 2022 Ratio Study



Number Of Sales 5

	Sales (Ratio)	Sales (After Ratio)
Median	93	104
AD	6.00	6.80
COD	6.45	6.54
Mean	91	100
SD	8.74	9.94
COV	9.64	9.90
Wtd Mean	91	101
GeoMean	90	100
PRD	.99	1.00
95% Confidence	7.66	8.71



Month	Mean	Median	Sales
Mar-21	77	77	1
May-21	100	100	1
Jul-21	95	95	1
Aug-21	93	93	1
Dec-21	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
06	61	000	409	452	33	4N1W07A A 00300	2021-2758	0.92	199,200	135,470	334,670	433,766	Mar-21	1	77
06	61	000	409	473	33	5N2W35A D 00600	2021-14161	0.74	191,290	188,810	380,100	434,085	Dec-21	2	88
06	61	000	409	453	33	4N1W07A C 00603	2021-10230	1.17	211,680	215,760	427,440	457,938	Aug-21	3	93
06	61	000	409	452	33	4N1W07D A 00100	2021-8491	1.84	259,730	211,010	470,740	495,455	Jul-21	4	95
06	61	000	409	463	30	4N1W06A D 03200	2021-5689	1.18	268,090	218,590	486,680	484,302	May-21	5	100

COLUMBIA County 2022 Ratio Study

Study Definition

RMV	MA	SA	NH	App	# of		RMV	MA	SA	NH	App	# of	
Class				Year	Sales	Location	Class				Year	Sales	Location
400	06	62	000	2022	3	Rural St Helens							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 3

Population - Number of Accounts 105

Sales as a percentage of the Population 2.86%

Prior Year Population Values

	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	33,892,700	100.00%	37,959,824	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 23

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 Class 400: SA 62

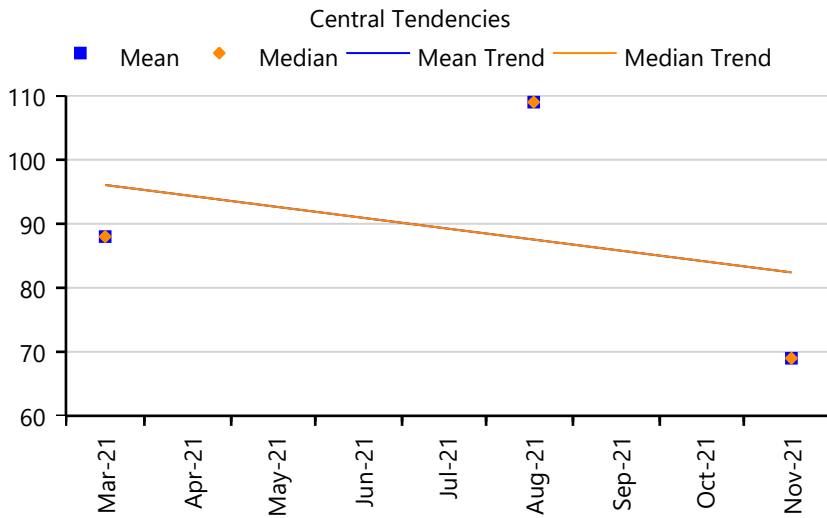
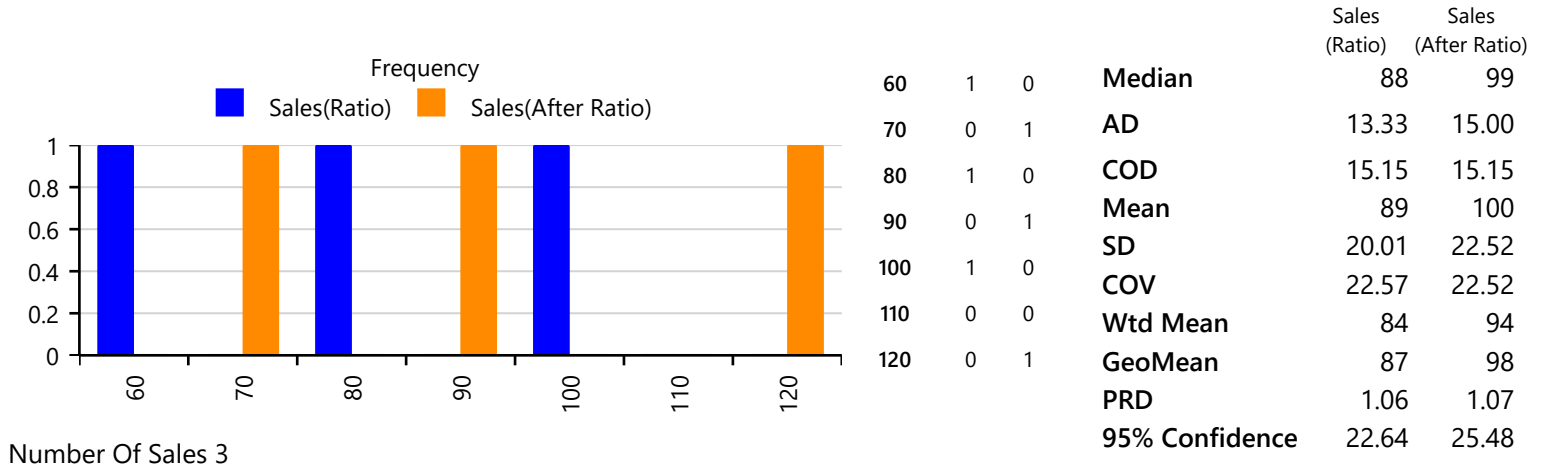
Unimproved land, Rural St. Helens, Warren (Value Zone 2)

For this grouping of rural St Helens and Warren properties, the Mean returned a ratio of 89 after the time adjustment conclusion (23%) was applied. The Mean central tendency was selected and the calculated Overall Adjustment Factor of 112 was returned for this property type.

Performance History

	2022	2021	2019	2018
COD	15.15	14.74	0.00	0.00
PRD	1.06	1.00	1.00	1.00

COLUMBIA County 2022 Ratio Study



Month	Mean	Median	Sales
Mar-21	88	88	1
Aug-21	109	109	1
Nov-21	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
06	62	000	640		33	5N2W26D 0 00600	2021-13459	41.51	247,640	0	247,640	357,280	Nov-21	1	69
06	62	000	640		33	5N2W27B0 00800	2021-4600	20.97	160,580	0	160,580	181,955	Mar-21	2	88
06	62	000	550		33	5N2W25C0 00101	2021-9725	4.01	184,100	0	184,100	168,284	Aug-21	3	109

COLUMBIA County 2022 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	2022	6	Rural St Helens							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	6
Population - Number of Accounts	259
Sales as a percentage of the Population	2.32%

<i>Prior Year Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	43,892,090	32.99%	49,159,141	32.43%
OSD RMV	15,562,940	11.70%	15,562,940	10.27%
Improvement RMV	64,546,140	48.51%	76,164,445	50.25%
Farm Improvement RMV	9,052,000	6.80%	10,681,360	7.05%

Selected Ratio From Sales	88
Time Trend Adjustment	23

Before Ratio	88
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Overall Adjustment Factor	114
Land Adjustment Factor	112
OSD Adjustment Factor	100
Improvement Adjustment Factor	118
Farm Improvement Factor	118

After Ratio	100
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Explanation

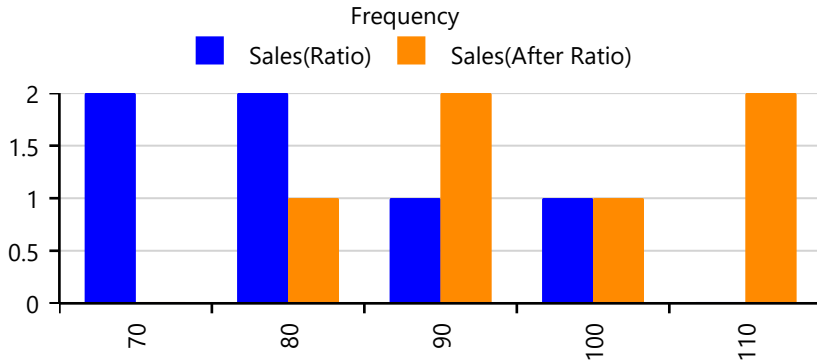
RMV Class 401: SA 62
Improved land, Rural St. Helens and Warren (Value Zone 2)

This sales analysis returned 6 sales which was deemed appropriate for this classification of properties. The Mean of 88 was selected after the time adjustment of 23% was applied. The result is an Overall Adjustment of 114.

Performance History

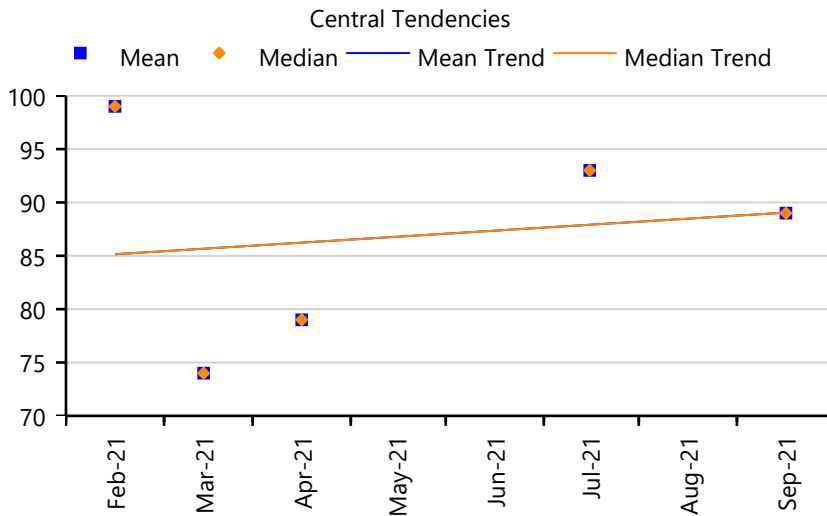
	2022	2021	2020	2018
COD	9.33	25.10	10.00	8.63
PRD	1.01	1.03	1.02	1.01

COLUMBIA County 2022 Ratio Study



Number Of Sales 6

	Sales (Ratio)	Sales (After Ratio)
Median	88	99
AD	8.17	9.50
COD	9.33	9.60
Mean	88	100
SD	10.46	12.15
COV	11.91	12.21
Wtd Mean	87	99
GeoMean	87	99
PRD	1.01	1.01
95% Confidence	8.37	9.72



Month	Mean	Median	Sales
Feb-21	99	99	1
Mar-21	74	74	1
Apr-21	79	79	1
Jul-21	93	93	2
Sep-21	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
06	62	000	641	141	33	5N2W2400 01101	2021-4025	5.80	257,410	245,640	503,050	682,718	Mar-21	1	74
06	62	000	401	141	33	4N2W03C0 00301	2021-5282	4.79	254,010	309,450	563,460	716,100	Apr-21	2	79
06	62	000	641	134	33	4N2W03D 0 00300	2021-9367	2.24	212,200	235,650	447,850	522,595	Jul-21	3	86
06	62	000	401	141	33	4N2W03D 0 00102	2021-11099	2.03	205,310	239,900	445,210	497,662	Sep-21	4	89
06	62	000	541	142	33	5N2W25C0 00200	2021-1513	5.45	256,030	242,970	499,000	502,944	Feb-21	5	99
06	62	000	541	144	33	5N2W2400 01203	2021-8735	4.85	254,080	335,080	589,160	590,266	Jul-21	6	100

COLUMBIA County 2022 Ratio Study

Study Definition

RMV	MA	SA	NH	App	# of	Location	RMV	MA	SA	NH	App	# of	Location
Class				Year	Sales		Class				Year	Sales	
409	06	62	000	2022	1	Rural St Helens							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	1
Population - Number of Accounts	80
Sales as a percentage of the Population	1.25%
<i>Prior Year Population Values</i>	
Land RMV	13,299,760
OSD RMV	5,138,100
Improvement RMV	8,126,590
Farm Improvement RMV	1,777,500
Selected Ratio From Sales	88
Time Trend Adjustment	0
Before Ratio	88
Overall Adjustment Factor	114
Land Adjustment Factor	112
OSD Adjustment Factor	100
Improvement Adjustment Factor	118
Farm Improvement Factor	118
After Ratio	100

Explanation

RMV Class 409: SA 62

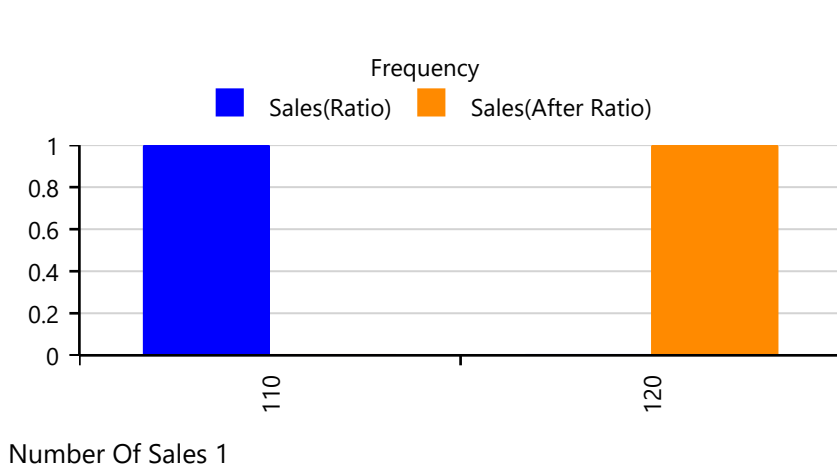
Improved land - Manufactured Structure - Rural St. Helens, Warren, (Value Zone 2)

The dataset is inadequate due to having only one sale available for this study of manufactured structures located in Rural St. Helens and Warren. Therefore, the conclusion from the improved properties in the MA 06 SA 62 analysis is recommended, with a Selected Ratio indicator of 88.

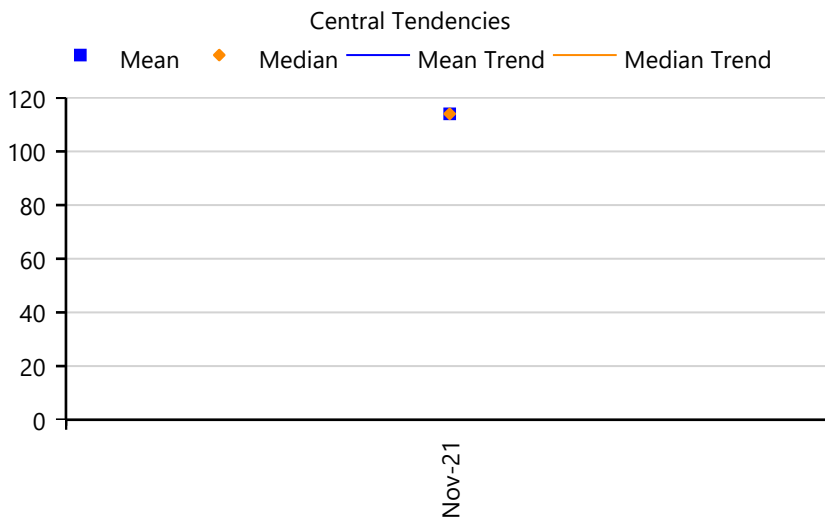
Performance History

	2022	2021	2020	2019	2018
COD	0.00	1.57	9.21	3.21	0.00
PRD	1.00	1.00	1.01	1.00	1.00

COLUMBIA County 2022 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
110	1	0
120	0	1
Median	114	127
AD	.00	.00
COD	.00	.00
Mean	114	127
SD	1.00	1.00
COV	.88	.79
Wtd Mean	114	127
GeoMean	114	127
PRD	1.00	1.00
95% Confidence	1.96	1.96



Month	Mean	Median	Sales
Nov-21	114	114	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	649	452	33	5N2W26D 0 00400	2021-12757	6.60	262,420	107,970	370,390	325,000	Nov-21	1	114

COLUMBIA County 2022 Ratio Study

Study Definition

RMV	MA	SA	NH	App	# of		RMV	MA	SA	NH	App	# of	
Class				Year	Sales	Location	Class				Year	Sales	Location
400	06	67	000	2022	6	Warren							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 6

Population - Number of Accounts 88

Sales as a percentage of the Population 6.82%

Prior Year Population Values

	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	21,328,260	100.00%	29,219,716	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 73

Time Trend Adjustment 23

Before Ratio 73

Overall Adjustment Factor 137

Land Adjustment Factor 137

OSD Adjustment Factor 100

Improvement Adjustment Factor 100

Farm Improvement Factor 100

After Ratio 100

Explanation

RMV Class 400: SA 67

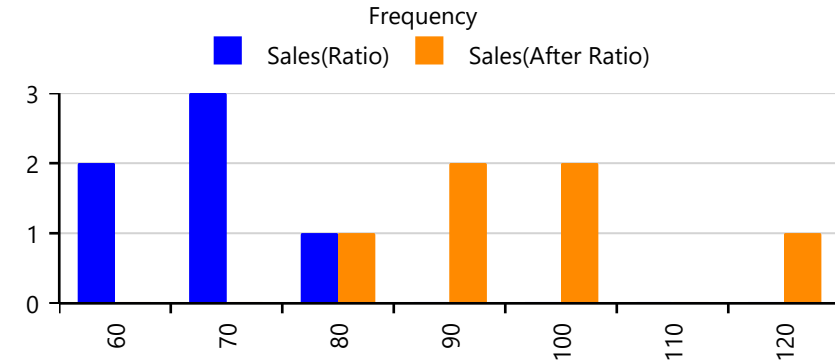
Unimproved land, Rural St. Helens and Warren (Value Zone 1) - South County

After adjusting for change over time, this analysis of rural properties located in South County returned ratio indicator of 73 (Mean). The Mean was selected and applied to the dataset. Once applied, the Overall Adjustment Factor returned a ratio of 137 which is deemed appropriate for this grouping of properties.

Performance History

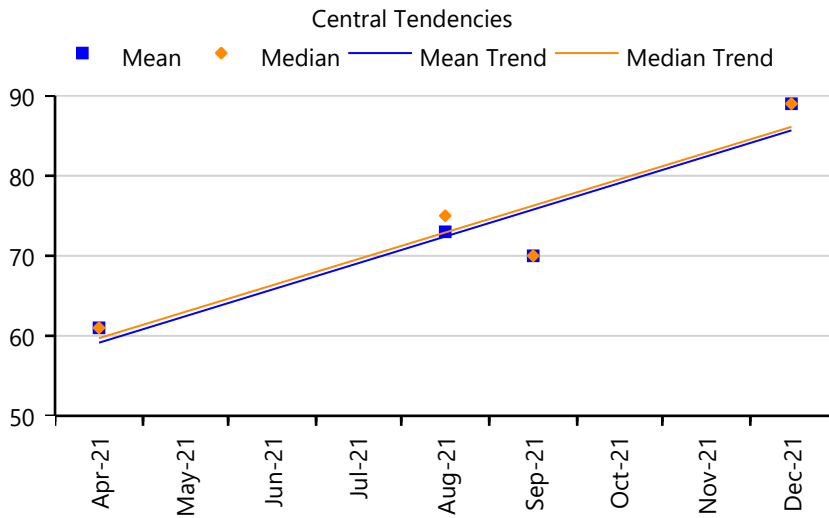
	2022	2021	2020
COD	8.97	1.55	15.38
PRD	1.01	1.00	1.04

COLUMBIA County 2022 Ratio Study



Number Of Sales 6

	Sales (Ratio)	Sales (After Ratio)
Median	73	99
AD	6.50	8.50
COD	8.97	8.59
Mean	73	100
SD	9.30	12.56
COV	12.72	12.54
Wtd Mean	72	99
GeoMean	73	100
PRD	1.01	1.01
95% Confidence	7.44	10.05



Month	Mean	Median	Sales
Apr-21	61	61	1
Aug-21	73	75	3
Sep-21	70	70	1
Dec-21	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
06	67	000	400		33	4N2W24AB 00601	2021-4367	2.01	202,580	0	202,580	330,969	Apr-21	1	61
06	67	000	400		30	4N2W24B0 00903	2021-10293	2.00	202,000	0	202,000	291,087	Aug-21	2	69
06	67	000	400		33	4N2W24B0 00904	2021-11262	2.00	202,000	0	202,000	287,403	Sep-21	3	70
06	67	000	400		30	4N2W24B0 00902	2021-9857	2.00	202,000	0	202,000	270,625	Aug-21	4	75
06	67	000	400		30	4N2W24B0 00901	2021-9855	2.02	202,970	0	202,970	271,987	Aug-21	5	75
06	67	000	540		33	4N2W24C0 01202	2021-14117	2.00	202,000	0	202,000	227,273	Dec-21	6	89

COLUMBIA County 2022 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	2022	26	Warren							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	26
Population - Number of Accounts	863
Sales as a percentage of the Population	3.01%

<i>Prior Year Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	168,421,720	33.95%	230,737,756	41.53%
OSD RMV	54,472,880	10.98%	54,472,880	9.80%
Improvement RMV	246,344,432	49.66%	243,880,988	43.89%
Farm Improvement RMV	26,800,260	5.40%	26,532,257	4.78%

Selected Ratio From Sales	89
Time Trend Adjustment	23

Before Ratio	89
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Overall Adjustment Factor	112
Land Adjustment Factor	137
OSD Adjustment Factor	100
Improvement Adjustment Factor	99
Farm Improvement Factor	99

After Ratio	100
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Explanation

RMV Class 401: SA 67

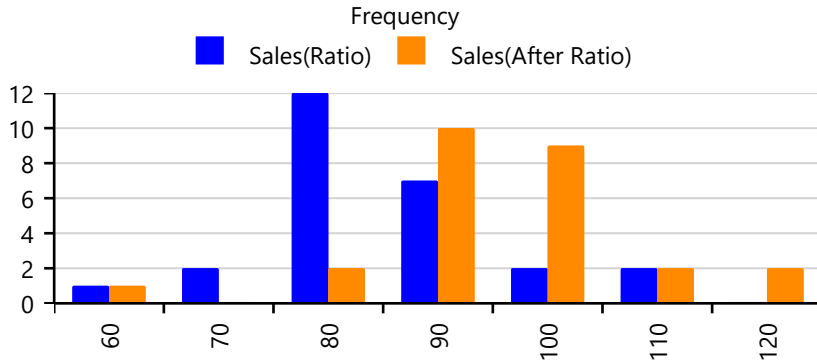
Improved land, Rural St. Helens and Warren (Value Zone 1) – South County

The Mean returned an indicator of 89 and is bracketed by the Median (88) and the Weighted Mean (90). This ratio is also supported by the Geometric Mean (88). Therefore, the time adjusted Mean of 89 was selected and applied to the dataset for improved property located in Rural St. Helens and Warren.

Performance History

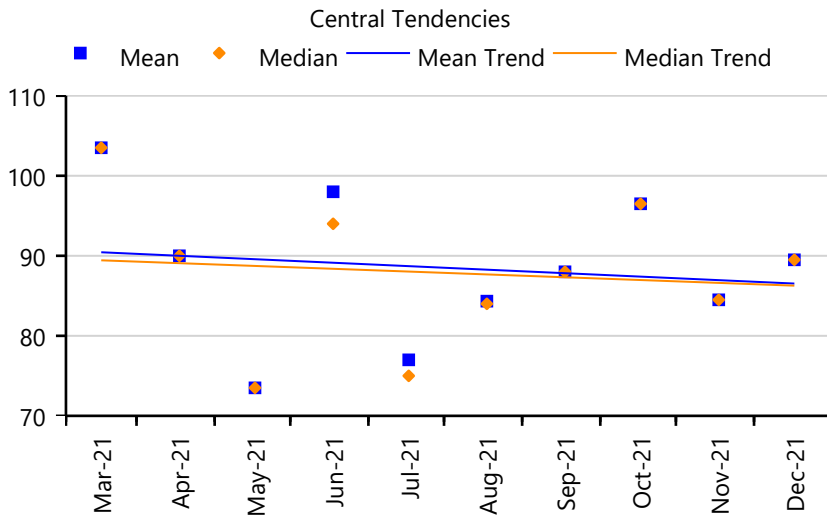
	2022	2021	2020
COD	9.19	9.67	8.33
PRD	0.99	1.01	1.00

COLUMBIA County 2022 Ratio Study



Number Of Sales 26

	Sales (Ratio)	Sales (After Ratio)
Median	88	100
AD	8.04	8.73
COD	9.19	8.73
Mean	89	100
SD	11.28	12.14
COV	12.68	12.12
Wtd Mean	90	101
GeoMean	88	99
PRD	.99	1.00
95% Confidence	4.33	4.67



Month	Mean	Median	Sales
Mar-21	104	104	2
Apr-21	90	90	2
May-21	74	74	2
Jun-21	98	94	5
Jul-21	77	75	3
Aug-21	84	84	3
Sep-21	88	88	3
Oct-21	97	97	2
Nov-21	85	85	2
Dec-21	90	90	2

COLUMBIA County 2022 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	133	33	4N2W25A0 03300	2021-6359	0.93	199,200	224,840	424,040	682,013	May-21	1	62
06	67	000	401	135	33	4N2W13D 0 00500	2021-8415	1.98	269,770	142,490	412,260	553,550	Jul-21	2	74
06	67	000	401	134	33	4N1W19AB 01300	2021-8444	0.93	199,200	240,690	439,890	587,452	Jul-21	3	75
06	67	000	401	325	33	4N2W25D 0 00900	2021-6987	1.95	267,610	22,710	290,320	355,698	Jun-21	4	82
06	67	000	401	136	33	4N1W19C0 01803	2021-8388	2.14	276,700	265,540	542,240	665,040	Jul-21	5	82
06	67	000	641	141	33	4N2W25C0 01101	2021-13194	5.00	330,860	355,770	686,630	836,074	Nov-21	6	82
06	67	000	541	146	33	4N1W18D 0 01800	2021-9056	1.38	226,740	197,190	423,930	509,547	Aug-21	7	83
06	67	000	401	141	33	4N2W25B0 00900	2021-10599	2.65	295,980	353,500	649,480	770,847	Aug-21	8	84
06	67	000	401	141	33	4N2W25A D 02300	2021-5707	0.30	183,150	277,760	460,910	543,942	May-21	9	85
06	67	000	401	146	33	4N1W19D 0 01101	2021-10832	2.18	278,210	320,600	598,810	704,669	Sep-21	10	85
06	67	000	401	142	33	4N2W23A0 01600	2021-13766	2.00	271,200	369,970	641,170	750,803	Dec-21	11	85
06	67	000	401	141	33	4N2W24C0 02501	2021-10059	1.84	259,730	310,240	569,970	665,000	Aug-21	12	86
06	67	000	641	141	33	4N2W1300 02101	2021-12989	5.00	304,680	282,490	587,170	678,744	Nov-21	13	87
06	67	000	401	141	33	4N1W19B0 01400	2021-10561	1.91	264,750	375,840	640,590	729,708	Sep-21	14	88
06	67	000	401	141	33	4N1W30C0 00900	2021-5258	3.20	313,320	303,550	616,870	692,624	Apr-21	15	89
06	67	000	401	141	33	4N1W30C0 00700	2021-7186	2.48	289,540	379,190	668,730	739,168	Jun-21	16	90
06	67	000	641	141	33	4N2W23B0 00505	2021-5223	4.00	329,200	378,600	707,800	781,313	Apr-21	17	91
06	67	000	401	141	33	4N2W25D 0 01300	2021-11478	1.87	261,880	312,780	574,660	634,101	Sep-21	18	91
06	67	000	401	142	33	4N2W25A0 03400	2021-12404	1.98	269,770	392,270	662,040	726,067	Oct-21	19	91
06	67	000	401	141	33	4N1W19C A 01200	2021-7517	1.15	313,150	229,250	542,400	579,867	Jun-21	20	94
06	67	000	541	136	30	4N1W19C0 01800	2021-13521	5.01	330,940	242,780	573,720	611,700	Dec-21	21	94
06	67	000	401	141	30	4N2W25A D 01900	2021-3869	0.38	183,150	233,310	416,460	421,779	Mar-21	22	99
06	67	000	401	153	33	4N2W24B0 00607	2021-11812	2.00	326,900	459,310	786,210	773,000	Oct-21	23	102
06	67	000	401	153	33	4N1W19D 0 01100	2021-3777	5.23	331,070	708,140	1,039,210	960,315	Mar-21	24	108
06	67	000	541	144	33	4N2W25B0 02000	2021-7792	5.89	331,460	459,480	790,940	720,256	Jun-21	25	110
06	67	000	641	142	33	4N2W26A0 00300	2021-7638	6.89	340,010	522,650	862,660	756,675	Jun-21	26	114

COLUMBIA County 2022 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	2022	1	Warren							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	1			
Population - Number of Accounts	87			
Sales as a percentage of the Population	1.15%			
<i>Prior Year Population Values</i>	<i>Pre-Trend Values</i>	<i>Pre-Trend Brkdwn</i>	<i>Post Trend Values</i>	<i>Post Trend Brkdwn</i>
Land RMV	17,157,120	46.67%	23,505,254	54.69%
OSD RMV	6,055,000	16.47%	6,055,000	14.09%
Improvement RMV	10,831,520	29.46%	10,723,205	24.95%
Farm Improvement RMV	2,719,980	7.40%	2,692,780	6.27%
Selected Ratio From Sales	89			
Time Trend Adjustment	0			
Before Ratio	89			
Overall Adjustment Factor	112			
Land Adjustment Factor	137			
OSD Adjustment Factor	100			
Improvement Adjustment Factor	99			
Farm Improvement Factor	99			
After Ratio	100			

Explanation

RMV Class 409: SA 67

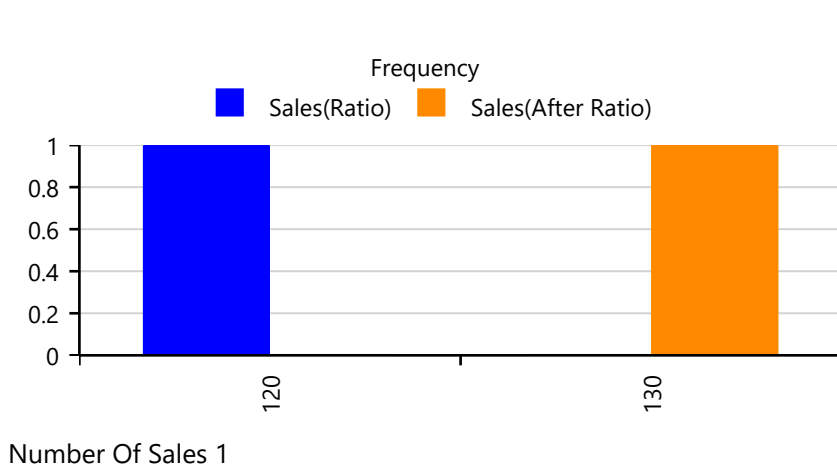
Improved land - Manufactured Structure - Rural St. Helens and Warren (Value Zone 1) – South County

The dataset is inadequate due to having only one sale available for this study. Therefore, the conclusion from the improved properties in the MA 06 SA 67 analysis is recommended, with a Selected Ratio indicator of 89.

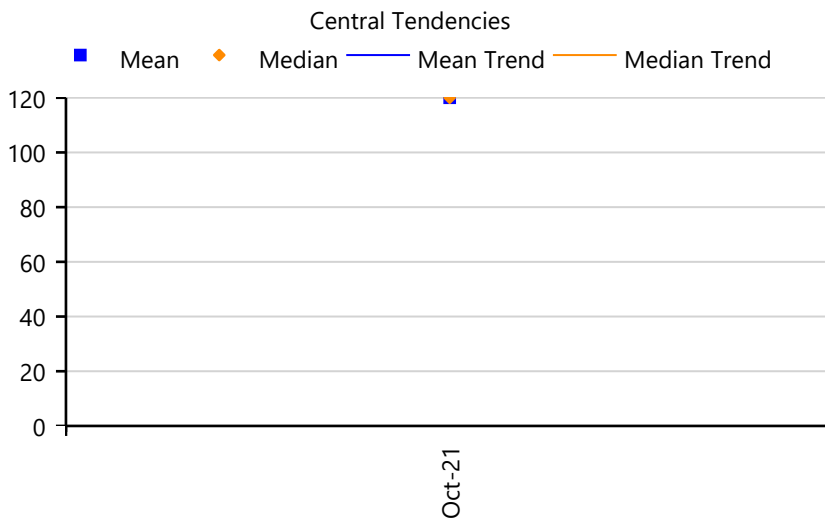
Performance History

	2022	2021	2020
COD	0.00	0.50	7.23
PRD	1.00	1.00	1.00

COLUMBIA County 2022 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	120	139
AD	.00	.00
COD	.00	.00
Mean	120	139
SD	1.00	1.00
COV	.83	.72
Wtd Mean	120	139
GeoMean	120	139
PRD	1.00	1.00
95% Confidence	1.96	1.96



Month	Mean	Median	Sales
Oct-21	120	120	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	441	33	4N2W24A A 00200	2021-11670	0.33	183,150	75,250	258,400	215,000	Oct-21	1	120

MAINTENANCE AREA 7

PERSONAL PROPERTY

MANUFACTURED

STRUCTURES

COLUMBIA County 2022 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	2022		Maintenance Area 1	019	07	02	000	2022	6	Maintenance Area 2
019	07	06	000	2022	3	Maintenance Area 6							

Adjustment Calculation Summary

Sample - Number of Sales	9
Population - Number of Accounts	352
Sales as a percentage of the Population	2.56%
<i>Prior Year Population Values</i>	
Land RMV	0.00%
OSD RMV	0.00%
Improvement RMV	12,735,390
Farm Improvement RMV	0.00%
Selected Ratio From Sales	55
Time Trend Adjustment	72
Before Ratio	55
Overall Adjustment Factor	182
Land Adjustment Factor	100
OSD Adjustment Factor	100
Improvement Adjustment Factor	182
Farm Improvement Factor	100
After Ratio	100

Explanation

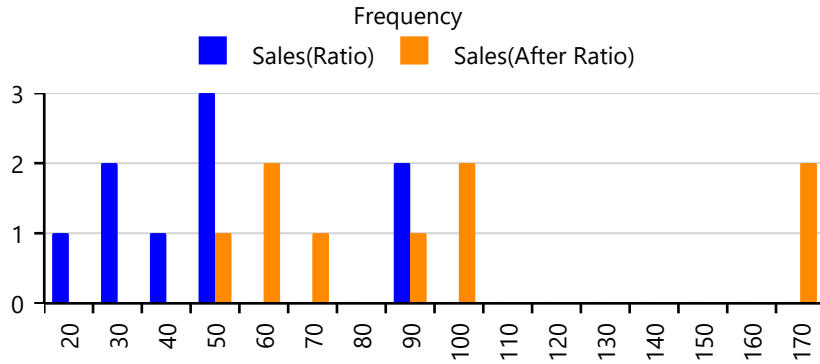
RMV Class 019: MA 07 SA 01, SA 02, SA 06
 Personal Property Manufactured Structures - South Columbia County

This analysis is comprised of personal property manufactured structures (PPMS) located throughout South Columbia County. After review of the sale dataset and applying the time adjustment conclusion, it was found that the Mean (55) was the best indicator for this grouping of properties. Once applied, an Overall adjustment Factor of 182 was returned.

Performance History

	2022	2021	2020	2019
COD	36.89	29.03	21.34	59.45
PRD	1.27	1.08	1.25	1.35

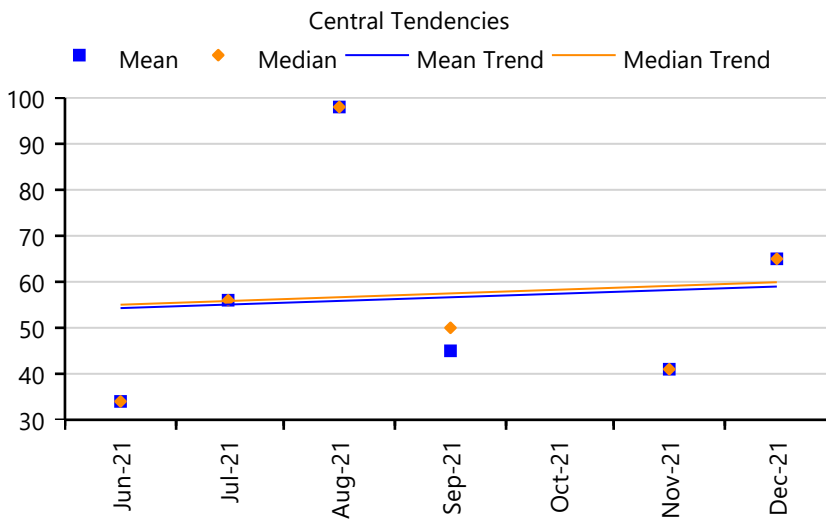
COLUMBIA County 2022 Ratio Study



20	1	0
30	2	0
40	1	0
50	3	1
60	0	2
70	0	1
80	0	0
90	2	1
100	0	2
110	0	0
120	0	0
130	0	0
140	0	0
150	0	0
160	0	0
170	0	2

	Sales (Ratio)	Sales (After Ratio)
Median	50	90
AD	18.44	33.67
COD	36.89	37.41
Mean	55	100
SD	25.47	46.53
COV	46.40	46.58
Wtd Mean	43	79
GeoMean	50	92
PRD	1.27	1.27
95% Confidence	16.64	30.40

Number Of Sales 9



Month	Mean	Median	Sales
Jun-21	34	34	1
Jul-21	56	56	1
Aug-21	98	98	1
Sep-21	45	50	3
Nov-21	41	41	1
Dec-21	65	65	2

COLUMBIA County 2022 Ratio Study

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	LOCATION	ACCT NO.	IMP RMV	TOTAL RMV	SALE PRICE	SALE DATE	#	RATIO
07	02	000	019	452	30	GENERAL AREA SOUTH	440770	118,430	118,430	351,526	06/28/2021	1	34
07	02	000	019	451	30	GENERAL AREA SOUTH	368	7,430	7,430	13,274	7/20/2021	2	56
07	02	000	019	451	30	GENERAL AREA SOUTH	433	26,540	26,540	27,208	8/5/2021	3	98
07	06	000	019	452	33	GENERAL AREA SOUTH	1473	33,470	33,470	115,963	9/15/2021	4	29
07	02	000	019	452	33	GENERAL AREA SOUTH	137	81,000	81,000	163,463	9/30/2021	5	50
07	06	000	019	441	33	GENERAL AREA SOUTH	809	13,300	13,300	23,690	9/30/2021	6	56
07	02	000	019	451	30	GENERAL AREA SOUTH	376	18,570	18,570	45,311	11/9/2021	7	41
07	02	000	019	442	33	GENERAL AREA SOUTH	514	41,940	41,940	120,020	12/10/2021	8	35
07	06	000	019	442	33	GENERAL AREA SOUTH	819	58,260	58,260	61,071	12/23/2021	9	95

COLUMBIA County 2022 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	2022		Maintenance Area 3	019	07	04	000	2022	16	Maintenance Area 4
019	07	05	000	2022	3	Maintenance Area 5	019	07	35	000	2022	1	Riverside Meadows

Adjustment Calculation Summary

Sample - Number of Sales	20
Population - Number of Accounts	510
Sales as a percentage of the Population	3.92%

<i>Prior Year Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	0.00	0.00%	0.00	0.00%
OSD RMV	0.00	0.00%	0.00	0.00%
Improvement RMV	14,761,550	100.00%	18747,169	100.00%
Farm Improvement RMV	0.00	0.00%	0.00	0.00%

Selected Ratio From Sales	79
Time Trend Adjustment	72

Before Ratio	79
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Overall Adjustment Factor	127
Land Adjustment Factor	100
OSD Adjustment Factor	100
Improvement Adjustment Factor	127
Farm Improvement Factor	100

After Ratio	100
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Explanation

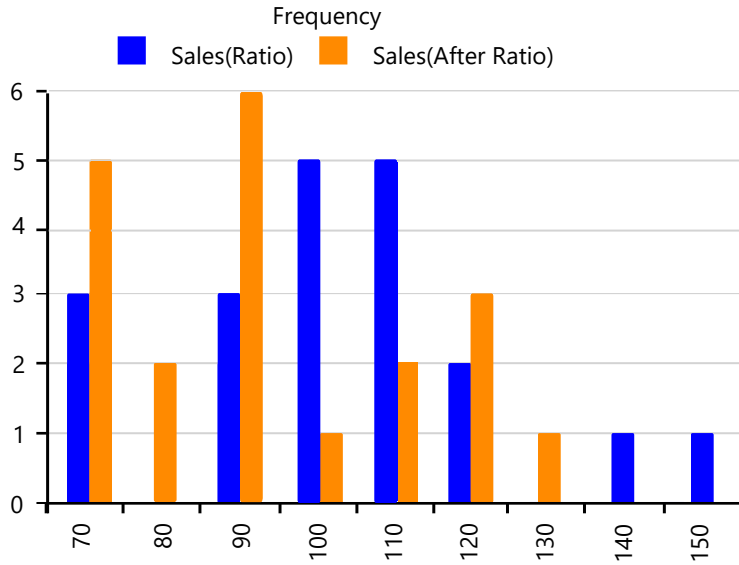
RMV Class 019: MA 07 SA 03, SA 04, SA 05, SA 35
 Personal Property Manufactured Structures – North Columbia County

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 510 with 20 sales available for analysis. The Mean returned indicator of 79 resulting in an Overall Adjustment Factor of 127 which was applied accordingly.

Performance History

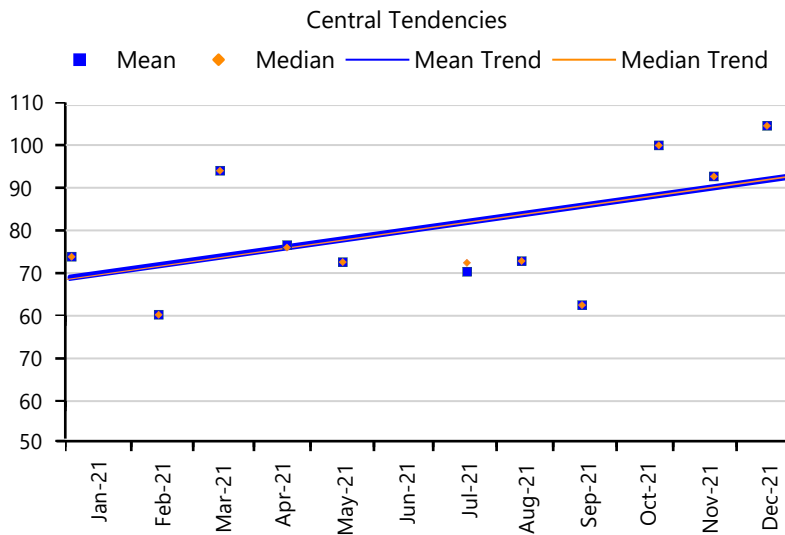
	2022	2021	2020	2019
COD	16.70	25.91	22.08	24.78
PRD	106	0.96	1.07	1.07

COLUMBIA County 2022 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	77	98
AD	12.86	16.35
COD	16.70	16.68
Mean	79	101
SD	15.73	20.02
COV	19.82	19.86
Wtd Mean	75	95
GeoMean	78	98
PRD	1.06	1.06
95% Confidence	6.89	8.78

Number Of Sales 20



Month	Mean	Median	Sales
Jan-21	74	74	1
Feb-21	61	61	1
Mar-21	94	94	1
Apr-21	77	75	5
May-21	74	74	2
Jul-21	71	75	3
Aug-21	73	73	2
Sep-21	64	64	1
Oct-21	100	100	1
Nov-21	94	94	1
Dec-21	105	105	2

COLUMBIA County 2022 Ratio Study

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	LOCATION	ACCT NO.	IMP RMV	TOTAL RMV	SALE PRICE	SALE DATE	#	RATIO
07	04	000	019	451	33	GENERAL NORTH	440238	31,570	31,570	42,757	1/8/2021	1	74
07	35	000	019	442	30	RIVERSIDE MEADOWS	436970	37,150	37,150	61,296	2/26/2021	2	61
07	04	000	019	441	33	GENERAL NORTH	1475	10,280	10,280	10,916	3/25/2021	3	94
07	04	000	019	451	33	GENERAL NORTH	1876	30,680	30,680	31,237	4/12/2021	4	98
07	04	000	019	452	33	GENERAL NORTH	440813	128,480	128,480	170,218	4/14/2021	6	75
07	04	000	019	452	30	GENERAL NORTH	1798	17,900	17,900	22,767	4/15/2021	7	79
07	04	000	019	452	33	GENERAL NORTH	440847	139,970	139,970	208,799	4/16/2021	8	67
07	04	000	019	452	33	GENERAL NORTH	440844	127,960	127,960	201,999	4/23/2021	9	63
07	04	000	019	452	33	GENERAL NORTH	440846	122,750	122,750	179,458	5/6/2021	10	68
07	05	000	019	442	30	GENERAL NORTH	2539	67,070	67,070	84,697	5/14/2021	11	79
07	04	000	019	452	33	GENERAL NORTH	440819	125,350	125,350	158,807	7/22/2021	12	79
07	04	000	019	452	33	GENERAL NORTH	441009	96,360	96,360	163,194	7/23/2021	13	59
07	04	000	019	451	33	GENERAL NORTH	440975	76,200	76,200	102,141	7/29/2021	14	75
07	04	000	019	441	33	GENERAL NORTH	1763	11,460	11,460	19,524	8/2/2021	15	59
07	04	000	019	452	30	GENERAL NORTH	1825	41,930	41,930	47,801	8/24/2021	16	88
07	04	000	019	441	30	GENERAL NORTH	1386	26,570	26,570	41,755	9/17/2021	17	64
07	04	000	019	452	33	GENERAL NORTH	440815	121,820	121,820	121,249	10/15/2021	18	100
07	05	000	019	452	30	GENERAL NORTH	2512	36,190	36,190	38,472	11/12/2021	19	94
07	04	000	019	441	30	GENERAL NORTH	1125	32,680	32,680	31,738	12/20/2021	20	103
07	05	000	019	451	30	GENERAL NORTH	436567	51,790	51,790	48,119	12/20/2021	21	108

COLUMBIA County 2022 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	2022	6	St. Helens							

Adjustment Calculation Summary

Sample - Number of Sales	6			
Population - Number of Accounts	125			
Sales as a percentage of the Population	4.80%			
<i>Prior Year Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	0.00	0.00%	0.00	0.00%
OSD RMV	0.00	0.00%	0.00	0.00%
Improvement RMV	9,013,550	100.00%	16,134,255	100.00%
Farm Improvement RMV	0.00	0.00%	0.00	0.00%
Selected Ratio From Sales	56			
Time Trend Adjustment	72			
Before Ratio	56			
Overall Adjustment Factor	179			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Improvement Adjustment Factor	179			
Farm Improvement Factor	100			
After Ratio	100			

Explanation

RMV Class 019: MA 07 SA 27

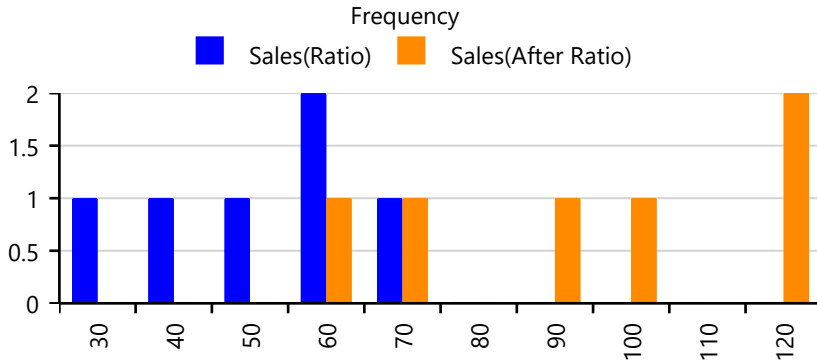
Personal Property Manufactured Structures - Crestwood Village, City of St. Helens

For this study, 6 sales were available for analysis. The dataset of sales comprises 4.80% of the total population for this classification of property. After review, the time adjusted Median of 56 was selected as the best indicator. Once applied, the Overall Trend Factor returned a ratio of 179.

Performance History

	2022	2021	2020	2019	2018
COD	18.98	13.67	34.24	12.62	14.87
PRD	1.01	0.99	1.12	1.05	1.01

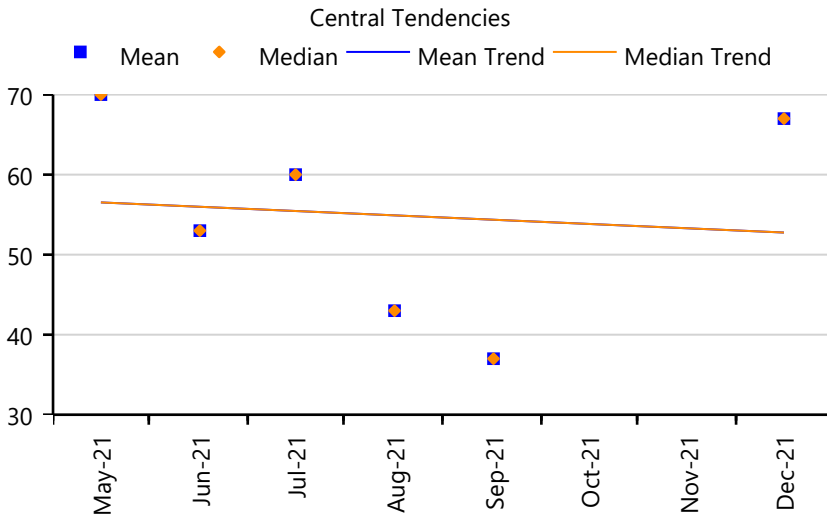
COLUMBIA County 2022 Ratio Study



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

	Sales (Ratio)	Sales (After Ratio)
Median	56	100
AD	10.64	19.00
COD	18.98	19.00
Mean	55	98
SD	13.16	23.49
COV	24.04	23.97
Wtd Mean	54	97
GeoMean	51	91
PRD	1.01	1.01
95% Confidence	10.53	18.79

Number Of Sales 6



Month	Mean	Median	Sales
May-21	70	70	1
Jun-21	53	53	1
Jul-21	59	59	1
Aug-21	43	43	1
Sep-21	37	37	1
Dec-21	67	67	1

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	LOCATION	ACCT NO.	IMP RMV	TOTAL RMV	SALE PRICE	SALE DATE	#	RATIO
07	27	000	019	442	30	CRESTWOOD VILLAGE	1124	72,140	72,140	70,000	5/5/2021	1	70
07	27	000	019	442	33	CRESTWOOD VILLAGE	440766	96,650	96,650	130,000	6/8/2021	2	53
07	27	000	019	452	30	CRESTWOOD VILLAGE	1038	79,770	79,770	102,250	7/28/2021	3	59
07	27	000	019	442	30	CRESTWOOD VILLAGE	1053	69,530	69,530	124,250	8/1/2021	4	43
07	27	000	019	442	33	CRESTWOOD VILLAGE	1082	54,070	54,070	147,379	9/8/2021	5	37
07	27	000	019	452	33	CRESTWOOD VILLAGE	439044	120,420	120,420	179,781	12/3/2021	6	67

COLUMBIA County 2022 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	2022	3	Columbia City							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	3			
Population - Number of Accounts	42			
Sales as a percentage of the Population	7.14%			
<i>Prior Year Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	0.00	0.00%	0.00	0.00%
OSD RMV	0.00	0.00%	0.00	0.00%
Improvement RMV	2,766,300	100.00%	4,841,025	100.00%
Farm Improvement RMV	0.00	0.00%	0.00	0.00%
Selected Ratio From Sales	57			
Time Trend Adjustment	72			
Before Ratio	57			
Overall Adjustment Factor	175			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Improvement Adjustment Factor	175			
Farm Improvement Factor	100			
After Ratio	100			

Explanation

RMV Class 019: MA 07 SA 28

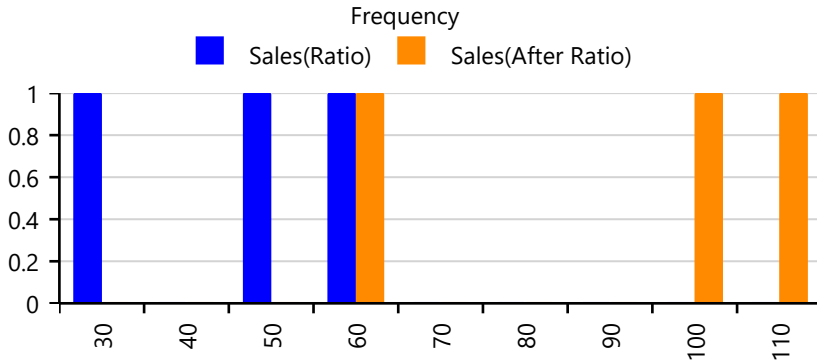
Personal Property Manufactured Structures – Columbia City Estates, City of Columbia City

There were three sales available which is 7.14% of the total population for this grouping of personal property manufactured structures located in Columbia City Estates. After applying the time adjustment conclusion, the Median returned an indicator of 57. Once this central tendency was applied, the trend factor returned for the improvement is 175.

Performance History

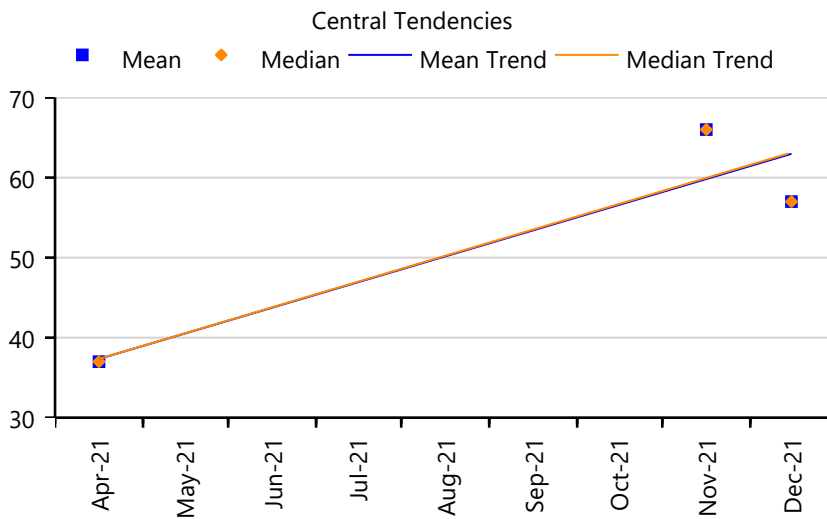
	2022	2021	2020	2019
COD	17.34	-	11.82	12.44
PRD	1.05	-	1.01	1.01

COLUMBIA County 2022 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	57	100
AD	9.95	17.33
COD	17.34	17.33
Mean	53	93
SD	15.30	26.63
COV	28.32	28.54
Wtd Mean	51	89
GeoMean	62	108
PRD	1.05	1.05
95% Confidence	17.31	30.14

Number Of Sales 3



Month	Mean	Median	Sales
Apr-21	37	37	1
Nov-21	66	66	1
Dec-21	57	57	1

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	LOCATION	ACCOUNT	RMV IMP	TOTAL RMV	ADJ SALE PRICE	SALE DATE	#	RT
07	28	000	019	452	33	COLUMBIA CITY ESTATES	1279	85,920	85,920	234,955	4/16/2021	1	37
07	28	000	019	452	33	COLUMBIA CITY ESTATES	1275	113,140	113,140	170,376	11/12/2021	2	66
07	28	000	019	442	33	COLUMBIA CITY ESTATES	1282	70,960	70,960	123,745	12/31/2021	3	57

COLUMBIA County 2022 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	2022	8	Scappoose							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	8			
Population - Number of Accounts	146			
Sales as a percentage of the Population	5.48%			
<i>Prior Year Population Values</i>	<i>Pre-Trend Values</i>	<i>Pre-Trend Brkdwn</i>	<i>Post Trend Values</i>	<i>Post Trend Brkdwn</i>
Land RMV	0	0.00%	0	0.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	25,761,060	100.00%	50,491,678	100.00%
Farm Improvement RMV	0	0.00%	0	0.00%
Selected Ratio From Sales	51			
Time Trend Adjustment	16			
Before Ratio	51			
Overall Adjustment Factor	196			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Improvement Adjustment Factor	196			
Farm Improvement Factor	100			
After Ratio	100			

Explanation

RMV Class 019: MA 07 SA 30

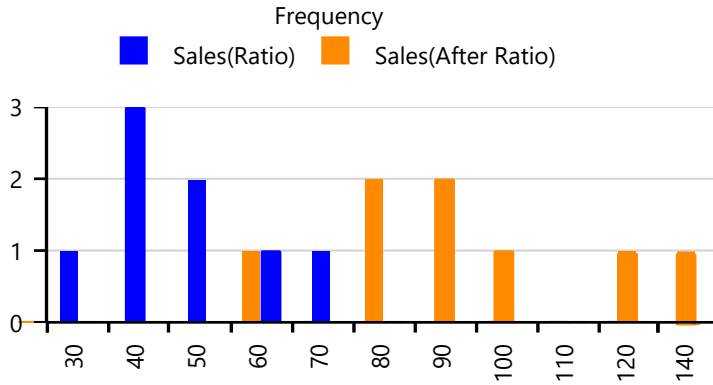
Personal Property Manufactured Structures – Springlake Park, City of Scappoose

This study is comprised of personal manufactured structures located in an exclusive park called "Springlake Community". This is a unique community in the City of Scappoose for those who are age 55 and older. There is a large lake in the center of the park surrounded by striking landscaping and the park itself is in close proximity to shopping, medical facilities and the Portland Metropolitan area. There is a large demand for these homes especially with the current housing scarcity. It has been found that these properties sell similarly to manufactured structures not located in a park. Due to how these homes sell on the open market, it was decided to apply the time adjustment conclusion from the RMV 1XX study (16%). The Mean was selected (51) and applied to the population as a good and sufficient indicator of the current market. Once applied, this returned an Overall Adjustment of 196.

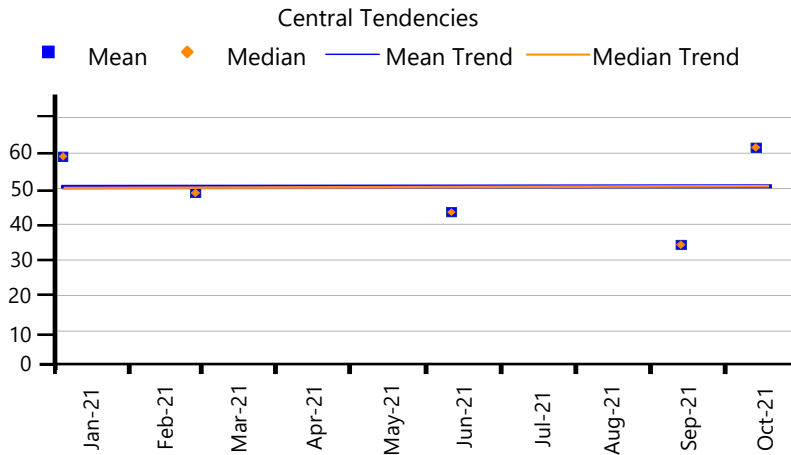
Performance History

	2022	2021	2020	2019
COD	17.18	17.18	11.82	12.44
PRD	1.01	1.02	1.01	1.01

COLUMBIA County 2022 Ratio Study



Number Of Sales 8



	Sales (Ratio)	Sales (After Ratio)
Median	49	96
AD	8.37	16.50
COD	17.18	17.28
Mean	51	100
SD	11.30	22.22
COV	22.21	22.27
Wtd Mean	50	99
GeoMean	47	93
PRD	1.01	1.01
95% Confidence	7.83	15.40
30	1	0
40	3	0
50	2	0
60	1	1
70	0	0
80	0	2
90	0	2
100	0	1
110	0	0
120	0	1
130	0	0
140	0	1

Month	Mean	Median	Sales
Jan-21	59	59	2
Feb-21	55	55	1
Mar-21	47	47	2
Jun-21	44	44	1
Sep-21	34	34	1
Oct-21	62	62	1

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	LOCATION	ACCT NO.	RMV IMP	TOTAL RMV	ADJ SALE PRICE	SALE DATE	#	RATIO
07	30	000	019	462	33	SPRINGLAKE PARK	30252	214,830	304,622	264,000	1/21/2021	1	71
07	30	000	019	452	33	SPRINGLAKE PARK	112	111,900	235,995	205,000	1/27/2021	2	47
07	30	000	019	442	33	SPRINGLAKE PARK	433877	84,500	153,722	134,000	2/5/2021	3	55
07	30	000	019	442	33	SPRINGLAKE PARK	117	110,260	248,595	219,000	3/4/2021	4	44
07	30	000	019	442	33	SPRINGLAKE PARK	101	81,480	162,689	162,689	3/16/2021	5	50
07	30	000	019	452	33	SPRINGLAKE PARK	429796	110,490	250,550	250,550	6/4/2021	6	44
07	30	000	019	452	33	SPRINGLAKE PARK	215	104,600	305,671	305,671	9/14/2021	7	34
07	30	000	019	462	33	SPRINGLAKE PARK	107	108,220	175,934	175,934	10/1/2021	8	62

*FLOATING HOMES,
BOAT HOUSES AND
COMBINATIONS*

COLUMBIA County 2022 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	2022		St. Helens	111	02	95	000	2022		Scappoose
111	05	95	000	2022		Clatskanie	111	06	95	000	2022		Rural St Helens

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	5
Population - Number of Accounts	174
Sales as a percentage of the Population	2.87%
<i>Prior Year Population Values</i>	<i>Pre-Trend Values</i>
Land RMV	0.00
OSD RMV	0.00
Improvement RMV	26,589,540
Farm Improvement RMV	0.00
	<i>Pre-Trend Brkdwn</i>
	0.00%
	0.00%
	100.00%
	0.00%
	<i>Post Trend Values</i>
	0.00
	0.00
	33,236,925
	0.00
	<i>Post Trend Brkdwn</i>
	0.00%
	0.00%
	100.00%
	0.00%
Selected Ratio From Sales	80
Time Trend Adjustment	16
Before Ratio	80
Overall Adjustment Factor	125
Land Adjustment Factor	100
OSD Adjustment Factor	100
Improvement Adjustment Factor	125
Farm Improvement Factor	100
After Ratio	100

Explanation

RMV Class 111: SA 95 MA 01, MA 02, MA 05 and MA 06

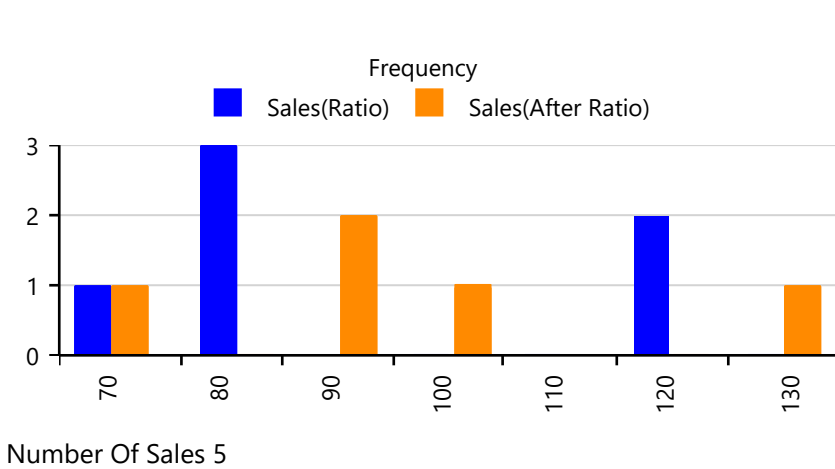
Floating Homes and Combinations - St. Helens, Scappoose, Clatskanie, Warren and Columbia City

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, MA 05 and MA 06). Five sales were found for this population of 174 accounts and the time adjustment from the RMV 1XX study was applied to the sales array. After adjusting for time, the Mean (80) was selected which resulted in an improvement trend of 125.

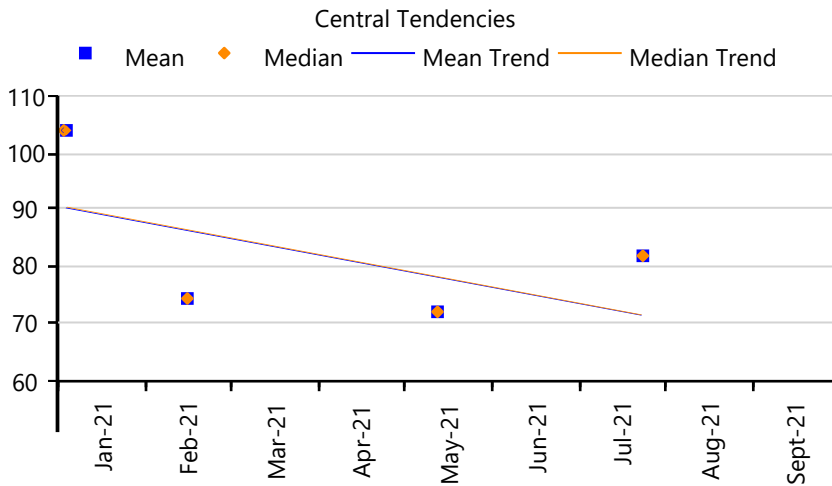
Performance History

	2022	2021	2020	2019	2018
COD	13.35	36.49	31.19	11.33	11.00
PRD	107	1.19	1.09	99	1.02

COLUMBIA County 2022 Ratio Study



				Sales (Ratio)	Sales (After Ratio)
70	1	1	Median	77	97
80	3	0	AD	10.33	12.60
90	0	2	COD	13.35	12.99
100	0	1	Mean	80	100
			SD	15.52	19.06
110	0	0	COV	19.48	19.14
120	1	0	Wtd Mean	75	93
130	0	1	GeoMean	73	92
			PRD	1.07	1.067
			95% Confidence	13.60	16.71



Month	Mean	Median	Sales
Jan-21	104	104	1
Feb-21	74	74	2
May-21	63	63	1
Jul-21	82	82	1

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	921	33	RR&D	441001	43,090	43,090	41,279	1/1/2021	1	104
01	95	000	111	942	33	DILLARDS		284,600	284,600	367,958	2/5/2021	2	77
06	95	000	111	942	33	SCAPPOOSE BAY	432282	199,990	199,990	279,150	2/12/2021	3	72
02	95	000	111	931	33	MCCUDDYS	440362	153,160	153,160	243,058	5/11/2021	4	63
02	95	000	111	941	33	MCUDDYS	432177	144,900	144,900	176,922	7/23/2021	5	82

COLUMBIA County 2022 Ratio Study

Study Definition

RMV	MA	SA	NH	App	# of	Location	RMV	MA	SA	NH	App	# of	Location
Class				Year	Sales		Class				Year	Sales	
111	01	97	000	2022		St. Helens	111	02	97	000	2022		Scappoose
111	04	97	000	2022		Rainier	111	05	97	000	2022		Clatskanie
111	06	97	000	2022		Rural St Helens							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	3
Population - Number of Accounts	144
Sales as a percentage of the Population	2.08%
<i>Prior Year Population Values</i>	<i>Pre-Trend Values</i>
Land RMV	0.00
OSD RMV	0.00
Improvement RMV	5,941,450
Farm Improvement RMV	0.00

<i>Pre-Trend Brkdwn</i>	<i>Post Trend Values</i>	<i>Post Trend Brkdwn</i>
0.00%	0.00	0.00%
0.00%	0.00	0.00%
100.00%	5,228,476	100.00%
0.00%	0.00	0.00%

Selected Ratio From Sales	113
Time Trend Adjustment	16
Before Ratio	113
Overall Adjustment Factor	88
Land Adjustment Factor	100
OSD Adjustment Factor	100
Improvement Adjustment Factor	88
Farm Improvement Factor	100
After Ratio	100

Explanation

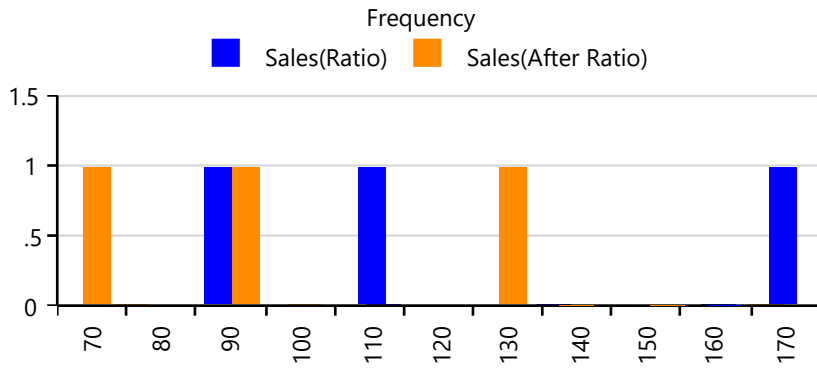
RMV Class 111: SA 97
Boathouses – Countywide

These boathouse structures located along the Columbia River are used to store boats or seaplanes. There are very little amenities to the construction of boat houses and the way in which they move on the open market can be quite unique. Rarely listed with a realtor, they are primarily sold by the owner directly. This analysis returned 3 sales which were deemed sufficient and adequate. After applying the time adjustment, the Mean returned an indicator of 113 which returned an Overall Adjustment Factor of 88.

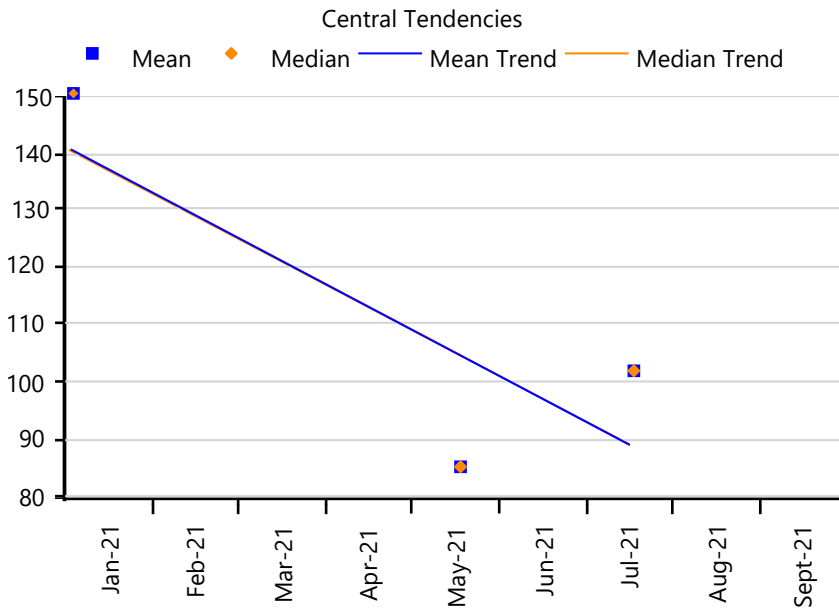
Performance History

	2022
COD	22.02
PRD	99

COLUMBIA County 2022 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	103	90
AD	22.61	20.00
COD	22.02	22.22
Mean	113	99
SD	35.12	31.07
COV	31.02	31.28
Wtd Mean	115	101
GeoMean	93	82
PRD	0.99	0.98
95% Confidence	39.74	35.16



Month	Mean	Median	Sales
Jan-21	152	152	1
May-21	85	85	1
Aug-21	103	103	1

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	LOCATION	ACCT NO.	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RATIO
02	97	000	111	933	33	St. Helens	436997	79,120	79,120	51,924	1/21/2021	1	152
01	97	000	111	923	33	Scappoose	432171	37,110	37,110	43,889	5/25/2021	2	85
02	97	000	111	933	33	Scappoose	432264	54,830	54,830	53,412	08/1/2021	3	103

COMMERCIAL

PROPERTY

COLUMBIA County 2022 Ratio Study

Study Definition

RMV	MA	SA	NH	App	# of	Location	RMV	MA	SA	NH	App	# of	Location
Class				Year	Sales		Class				Year	Sales	
200	01	00	000	2022	1	St Helens	200	02	00	000	2022		Scappoose
200	06	00	000	2022	1	Rural St Helens							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	2
Population - Number of Accounts	195
Sales as a percentage of the Population	1.03%

<i>Prior Year Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	16,934,390	100.00%	16,934,390	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
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Overall Adjustment Factor	100
Land Adjustment Factor	100
OSD Adjustment Factor	100
Improvement Adjustment Factor	100
Farm Improvement Factor	100

After Ratio	100
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Explanation

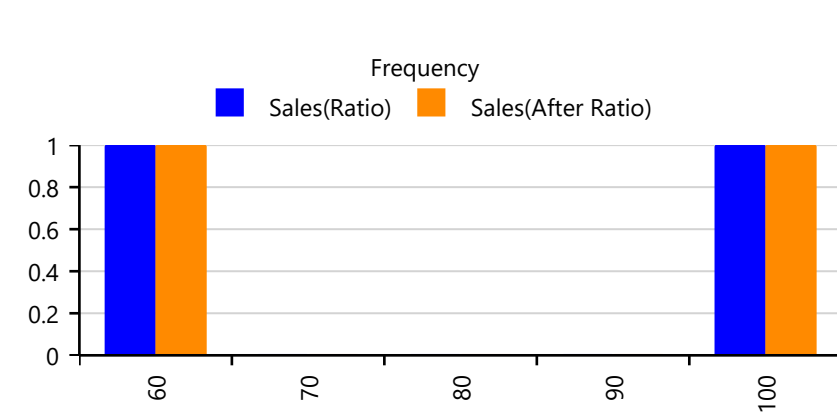
RMV Class 200: MA 01, MA 02 and MA 06; Study Area 00
 Unimproved land – Commercial, South County (St. Helens, Warren and Scappoose)

For this analysis of Commercial land in South County, there were only two 'good' sales returned. This sales array is too few and inadequate to determine a reasonable trend for this classification of properties. Therefore, it was decided to apply no adjustment to this grouping of properties.

Performance History

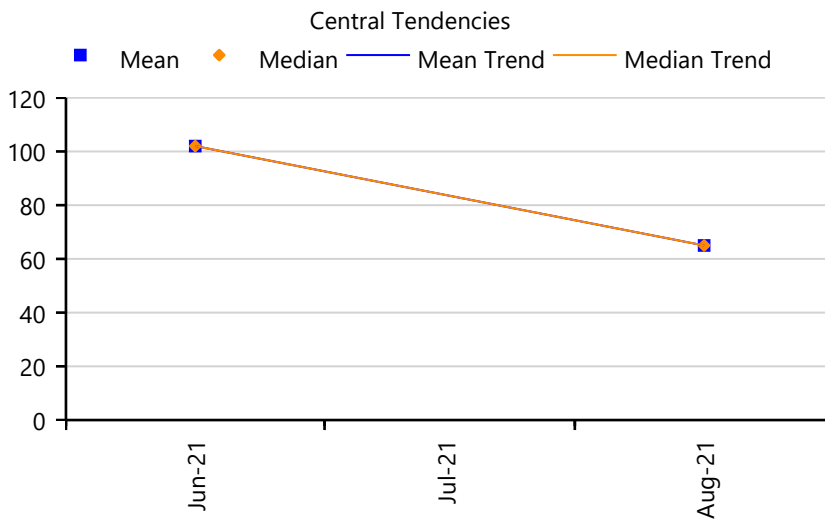
	2022	2019	2018
COD	22.16	19.62	9.09
PRD	0.99	1.37	1.05

COLUMBIA County 2022 Ratio Study



Number Of Sales 2

	Sales (Ratio)	Sales (After Ratio)
Median	84	84
AD	18.50	18.50
COD	22.16	22.16
Mean	84	84
SD	26.16	26.16
COV	31.33	31.33
Wtd Mean	84	84
GeoMean	81	81
PRD	.99	.99
95% Confidence	36.26	36.26



Month	Mean	Median	Sales
Jun-21	102	102	1
Aug-21	65	65	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	200		30	4N1W05D D 00701	2021-10478	0.50	446,380	0	446,380	685,000	Aug-21	1	65
06	00	000	200		30	5N1W2100 00430	2021-7127	4.03	764,410	0	764,410	750,000	Jun-21	2	102

COLUMBIA County 2022 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	2022	6	St Helens	201	02	00	000	2022	1	Scappoose
201	06	00	000	2022		Rural St Helens							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	7
Population - Number of Accounts	597
Sales as a percentage of the Population	1.17%

<i>Prior Year Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	134,294,997	42.30%	134,294,997	40.22%
OSD RMV	69,400	0.02%	69,400	0.02%
Improvement RMV	182,976,870	57.64%	199,444,788	59.73%
Farm Improvement RMV	129,050	0.04%	129,050	0.04%

Selected Ratio From Sales	100
RMV Adjustment	100

Before Ratio	100
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Overall Adjustment Factor	100
Land Adjustment Factor	100
OSD Adjustment Factor	100
Improvement Adjustment Factor	109
Farm Improvement Factor	100

After Ratio	100
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Explanation

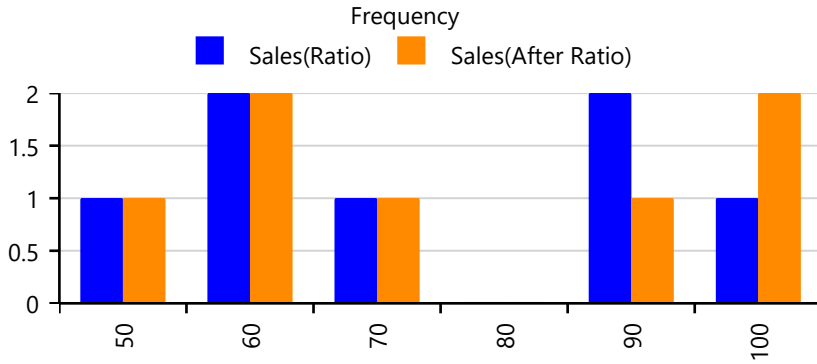
RMV Class 201: MA 01, MA 02 and MA 06; Study Area 00
Improved land – Commercial, South County (St. Helens, Warren and Scappoose)

There are 7 sales available for this analysis which represent 1.17% of the population. The sales sample is too small and does not provide ample indicators of market trends for Improved Commercial property located in South Columbia County. Therefore, no adjustment was applied to the land. The improvements were adjusted by 109. This trend factor was determined by conducting a comprehensive analysis between the 2015 Marshall and Swift book (current book used during reappraisal) and the 2021 Marshall and Swift book. The findings from this study demonstrated that an adjustment of 109 is sound and reliable for commercial improvements (RMV Class 201). No adjustment for time was warranted.

Performance History

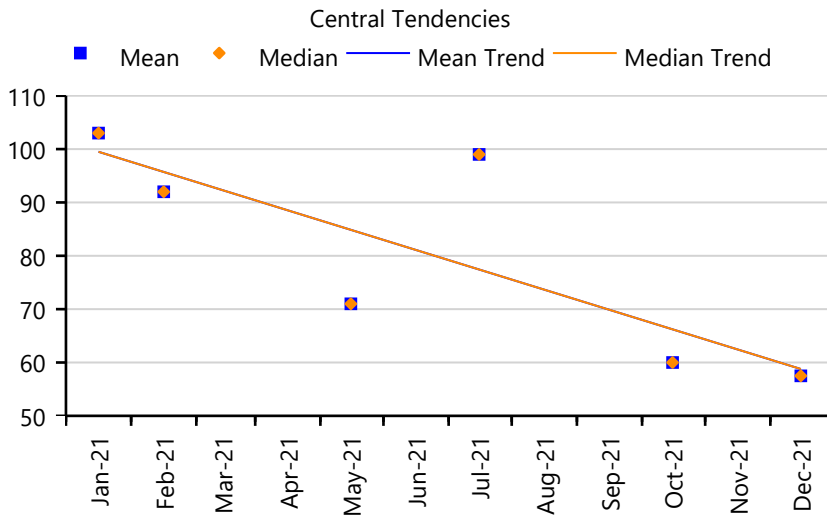
	2022	2021	2020	2019	2018
COD	23.94	19.12	21.13	22.15	15.58
PRD	1.07	1.06	1.01	0.94	1.00

COLUMBIA County 2022 Ratio Study



Number Of Sales 7

	Sales (Ratio)	Sales (After Ratio)
Median	71	77
AD	17.00	18.14
COD	23.94	23.56
Mean	77	81
SD	20.64	21.83
COV	26.75	26.81
Wtd Mean	72	76
GeoMean	75	79
PRD	1.07	1.07
95% Confidence	15.29	16.17



Month	Mean	Median	Sales
Jan-21	103	103	1
Feb-21	92	92	1
May-21	71	71	1
Jul-21	99	99	1
Oct-21	60	60	1
Dec-21	58	58	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
01	00	000	201	574	33	4N1W08A C 00300	2021-14301	2.62	1,315,030	850,350	2,165,380	4,250,000	Dec-21	1	51
01	00	000	201	594	33	4N1W04A C 07200	2021-12020	0.26	128,050	244,570	372,620	625,000	Oct-21	2	60
01	00	000	201	529	33	4N1W04A C 05700	2021-14145	0.16	92,670	161,930	254,600	400,000	Dec-21	3	64
01	00	000	208	542	30	4N1W04BC 00600	2021-6107	2.63	552,330	2,306,600	2,858,930	4,000,000	May-21	4	71
01	00	000	201	576	33	4N1W04A C 09300	2021-1402	0.13	80,550	181,600	262,150	285,000	Feb-21	5	92
01	00	000	201	541	33	4N1W04A C 04800	2021-8658	0.35	155,630	1,674,050	1,829,680	1,850,000	Jul-21	6	99
02	00	000	201	594	30	3N1W1900 01001	2021-394	8.53	1,264,970	379,670	1,644,640	1,600,000	Jan-21	7	103

COLUMBIA County 2022 Ratio Study

Study Definition

RMV	MA	SA	NH	App	# of	Location	RMV	MA	SA	NH	App	# of	Location
Class				Year	Sales		Class				Year	Sales	
200	03	00	000	2022		Vernonia	200	04	00	000	2022		Rainier
200	05	00	000	2022		Clatskanie							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	258
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	22,684,808	100.00%	22,684,808	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
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Overall Adjustment Factor	100
Land Adjustment Factor	100
OSD Adjustment Factor	100
Improvement Adjustment Factor	100
Farm Improvement Factor	100

After Ratio	100
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Explanation

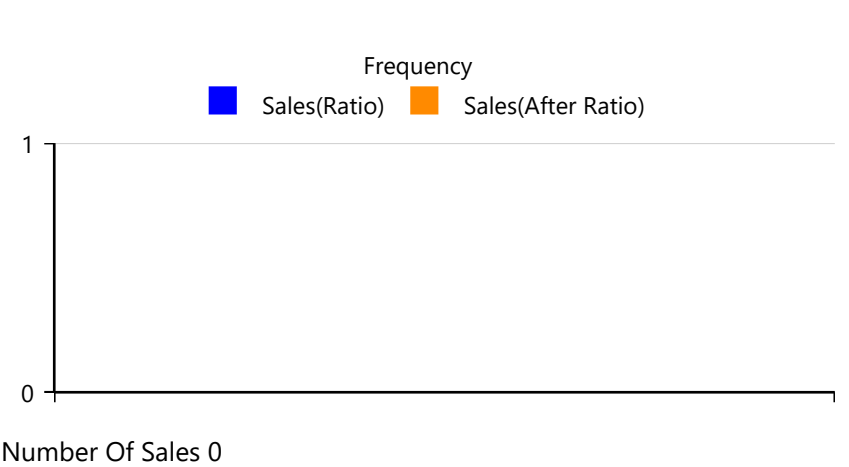
RMV Class 200: MA 03, MA 04 and MA 05; Study Area 00
 Unimproved land – Commercial, North County (Vernonia, Rainier and Clatskanie)

No sales were identified in this area with a population of 258 accounts for the study period. Due to not having enough data to warrant applying an adjustment, it was decided to leave the Selected Ratio at 100.

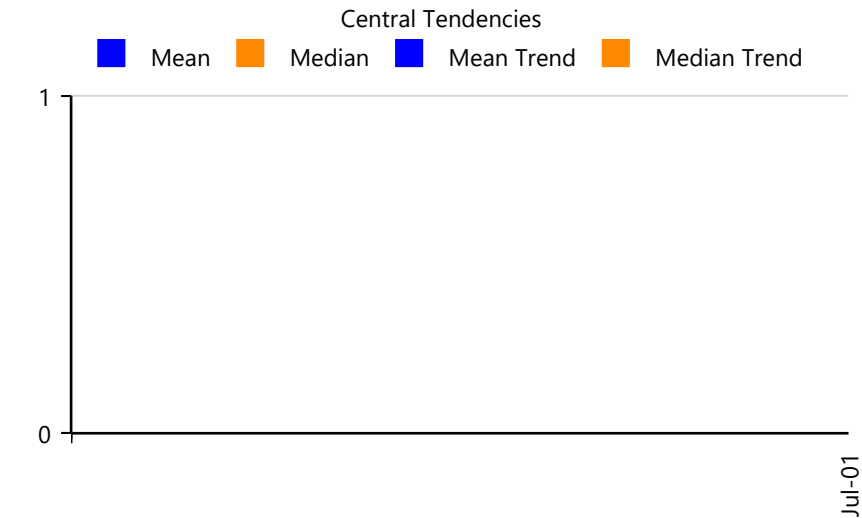
Performance History

	2022	2018
COD	-	0.00
PRD	-	1.00

COLUMBIA County 2022 Ratio Study



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



Month Mean Median Sales

COLUMBIA County 2022 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	2022		Vernonia	201	04	00	000	2022	1	Rainier
201	05	00	000	2022	1	Clatskanie							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	2
Population - Number of Accounts	436
Sales as a percentage of the Population	0.46%

<i>Prior Year Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	70,089,087	55.65%	70,089,087	53.52%
OSD RMV	120,950	0.10%	120,950	0.09%
Improvement RMV	55,597,872	44.14%	60,601,680	46.28%
Farm Improvement RMV	136,837	0.11%	136,837	0.10%

Selected Ratio From Sales	100
Time Trend Adjustment	0

Before Ratio	100
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Overall Adjustment Factor	100
Land Adjustment Factor	100
OSD Adjustment Factor	100
Improvement Adjustment Factor	109
Farm Improvement Factor	100

After Ratio	100
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Explanation

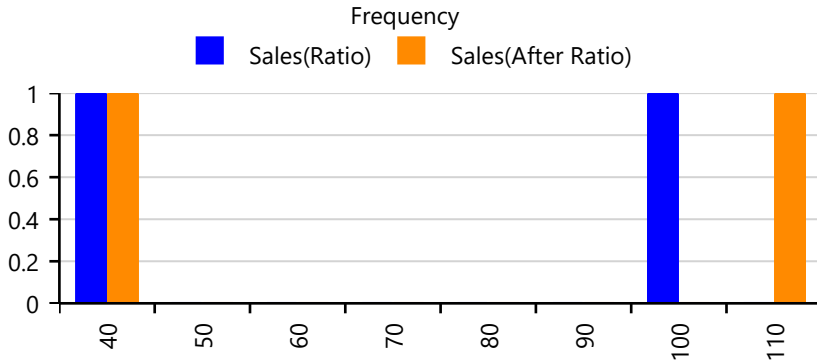
RMV Class 201: MA 03, MA 04 and MA 05; Study Area 00
Improved land – Commercial, North County (Vernonia, Rainier and Clatskanie)

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 (0.46%) to determine an accurate conclusion. Therefore, no adjustment was applied to the land and the trend factor of 109 was applied to the improvements. This trend factor was determined by conducting a comprehensive analysis between the 2015 Marshall and Swift book (current book used during reappraisal) and the 2021 Marshall and Swift book. The findings from this study demonstrated that an adjustment of 109 is sound and reliable for commercial improvements (RMV Class 201).

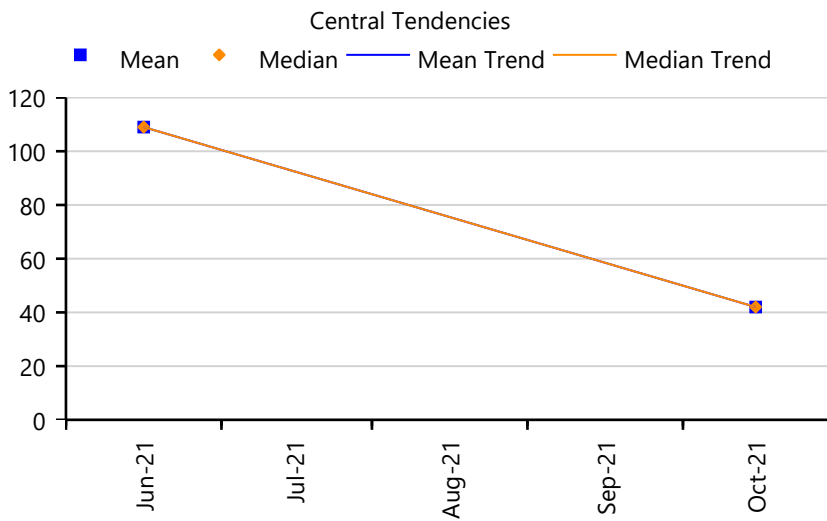
Performance History

	2022	2021	2020	2019	2018
COD	44.37	18.60	36.32	16.55	26.27
PRD	0.87	0.99	1.09	1.27	0.92

COLUMBIA County 2022 Ratio Study



Number Of Sales 2



	Sales (Ratio)	Sales (After Ratio)
Median	76	77
AD	33.50	33.00
COD	44.37	42.86
Mean	76	77
SD	47.38	46.67
COV	62.75	60.61
Wtd Mean	87	89
GeoMean	68	70
PRD	.87	.87
95% Confidence	65.66	64.68

Month	Mean	Median	Sales
Jun-21	109	109	1
Oct-21	42	42	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	201	576	33	7N4W08D B 05000	2021-11931	0.06	42,890	58,380	101,270	240,000	Oct-21	1	42
04	00	000	201	581	30	7N2W16C A 02900	2021-7595	0.53	466,510	77,080	543,590	500,000	Jun-21	2	109

COLUMBIA County 2022 Ratio Study

Study Definition

RMV	MA	SA	NH	App	# of	Location	RMV	MA	SA	NH	App	# of	Location
Class				Year	Sales		Class				Year	Sales	
200	01	73	000	2022		St Helens/Col City	200	02	73	000	2022		Scappoose
201	01	73	000	2022		St Helens/Col City	201	02	73	000	2022		Scappoose
201	06	73	000	2022		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	13,025,030	50.49%	13,025,030	48.34%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	12,770,750	49.51%	13,920,118	51.66%
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	109
Farm Improvement Factor	100

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

Explanation

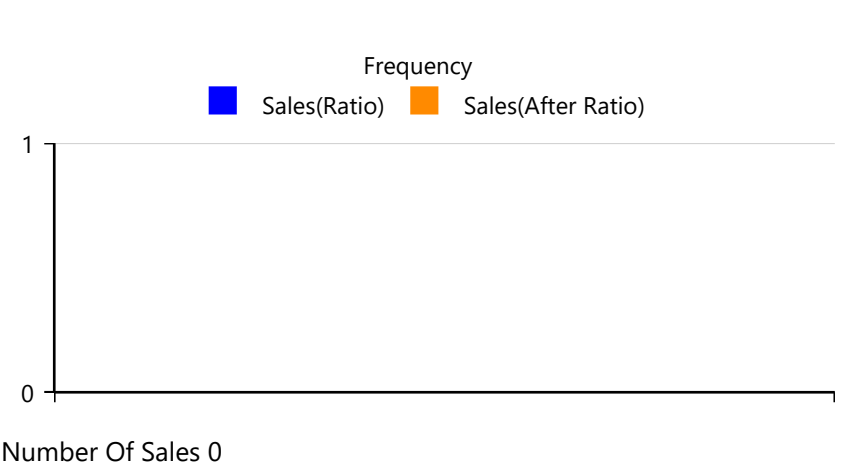
RMV Class 200 and RMV 201: MA 01, MA 02 and MA 06; Study Area 73
 Unimproved land – Commercial, South County (St. Helens, Warren and Scappoose)

No sales were identified in this area with a population of 62 accounts for the study period. Due to not having enough data to warrant applying an adjustment, it was decided to apply no adjustment to the land. The conclusion of 109 from the Marshall and Swift evaluation was applied to the improvements only.

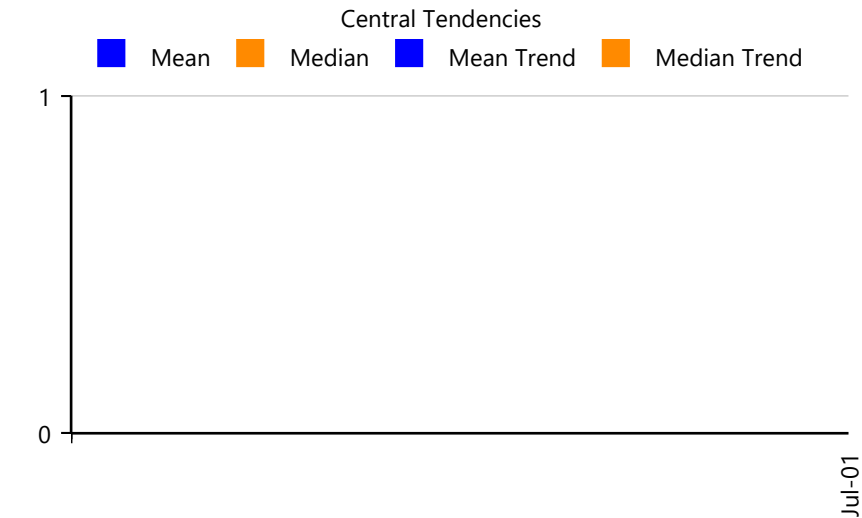
Performance History

	2022	2019	2018
COD	-	-	-
PRD	-	-	-

COLUMBIA County 2022 Ratio Study



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



Month Mean Median Sales

COLUMBIA County 2022 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	2022		Vernonia	201	03	73	000	2022		Vernonia

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	12
Sales as a percentage of the Population	0.00%
<i>Prior Year Population Values</i>	
Land RMV	1,221,220
OSD RMV	0
Improvement RMV	1,041,650
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	109
Farm Improvement Factor	100
After Ratio	100

Explanation

RMV Class 200 and RMV 201: MA 03 Study Area 73

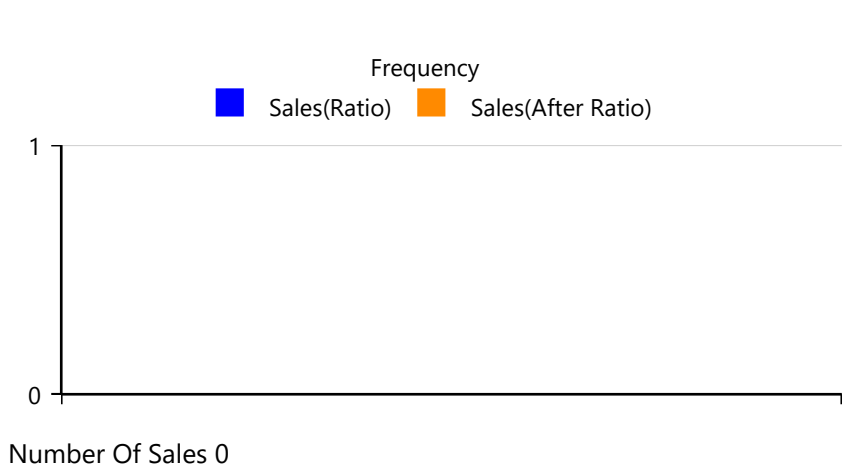
Unimproved land – Commercial, North County (Vernonia, Rainier and Clatskanie)

The dataset is inadequate due to having no sales available for this study. Therefore, the conclusion from the Marshall and Swift analysis is recommended, with an improvement trend factor of 109. The land was not adjusted due to no market data being available.

Performance History

	2022	2019	2018
COD	-	-	-
PRD	-	-	-

COLUMBIA County 2022 Ratio Study



Sales (Ratio) Sales (After Ratio)

Median

AD

COD

Mean

SD

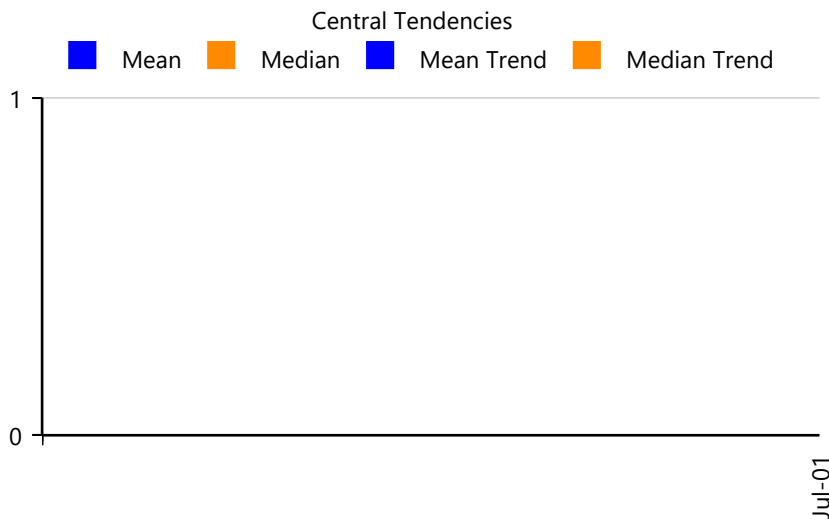
COV

Wtd Mean

GeoMean

PRD

95% Confidence



Month Mean Median Sales

COLUMBIA County 2022 Ratio Study

Study Definition

RMV	Class	MA	SA	NH	App Year	# of Sales	Location	RMV	Class	MA	SA	NH	App Year	# of Sales	Location
	207	01	00	000	2022		St Helens		207	02	00	000	2022		Scappoose
	207	02	21	000	2022		Scappoose		207	03	00	000	2022		Vernonia
	207	04	00	000	2022		Rainier		207	05	00	000	2022	1	Clatskanie
	207	06	00	000	2022	1	Rural St Helens								

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	2
Population - Number of Accounts	37
Sales as a percentage of the Population	5.41%

Prior Year Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	17,719,956	28.10%	17,719,956	28.10%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	45,272,810	71.80%	45,272,810	71.80%
Farm Improvement RMV	65,660	0.10%	65,660	0.10%

Selected Ratio From Sales	100
RMV Adjustment	100

Before Ratio	100
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Overall Adjustment Factor	100
Land Adjustment Factor	100
OSD Adjustment Factor	100
Improvement Adjustment Factor	100
Farm Improvement Factor	100

After Ratio	100
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Explanation

RMV Class 207

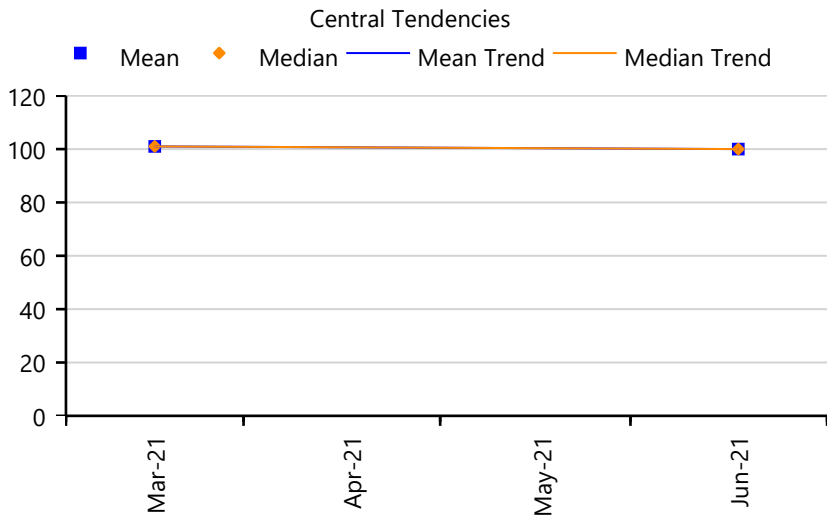
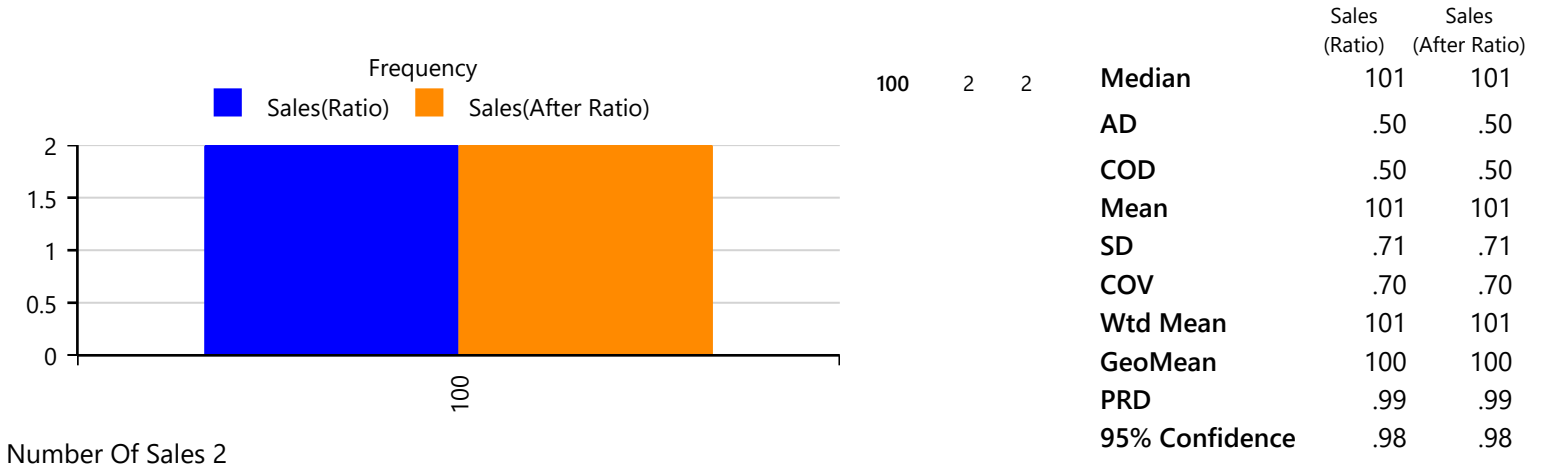
Improved land – Manufactured Home Parks, Countywide

This property grouping is appraised annually based on the income approach so a ratio analysis was not performed. Therefore, no adjustment was applied.

Performance History

	2022	2020	2018
COD	0.50	1.82	0.00
PRD	0.99	1.00	1.00

COLUMBIA County 2022 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	00	000	207	592	33	4N1W07D D 00100 A1	2021-7618	17.84	529,180	525,830	1,055,010	1,050,000	Jun-21	1	100
05	00	000	207	592	33	7N3W15B0 01900	2021-7933	18.77	870,360	1,284,000	2,154,360	2,125,000	Mar-21	2	101

INDUSTRIAL

PROPERTY

COLUMBIA County 2022 Ratio Study

Study Definition

RMV				App	# of		RMV				App	# of	
Class	MA	SA	NH	Year	Sales	Location	Class	MA	SA	NH	Year	Sales	Location
003	01	00	000	2022		St Helens	003	02	00	000	2022		Scappoose
003	03	00	000	2022		Vernonia	003	04	00	000	2022		Rainier
003	04	41	000	2022		Rainier	003	05	00	000	2022		Clatskanie
003	06	00	000	2022		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		0.00%		0.00%
OSD RMV		0.00%		0.00%
Improvement RMV		0.00%		0.00%
Farm Improvement RMV		0.00%		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
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Explanation

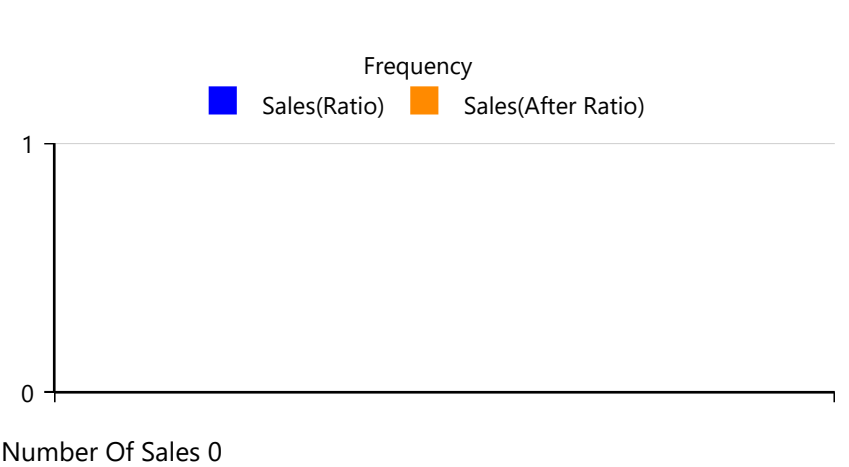
RMV 003
Centrally Assessed, Countywide

This property grouping is centrally assessed. Therefore, no adjustment was applied.

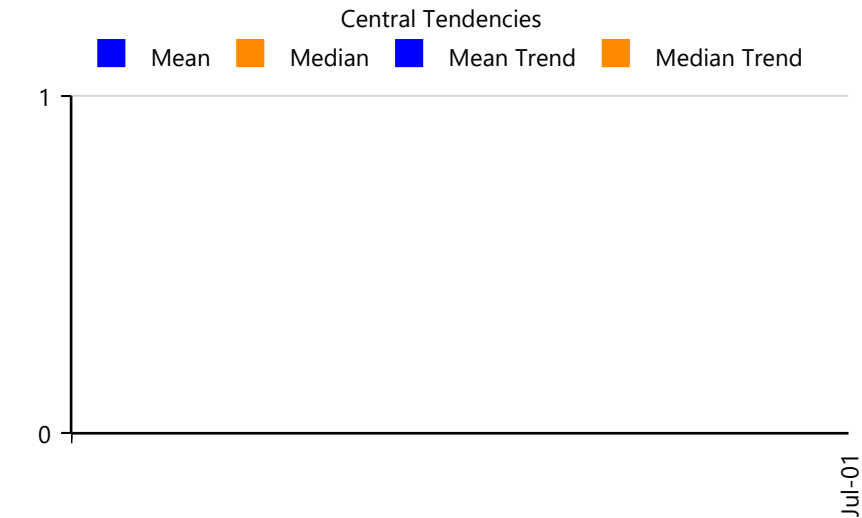
Performance History

	2022
COD	-
PRD	-

COLUMBIA County 2022 Ratio Study



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



Month Mean Median Sales

COLUMBIA County 2022 Ratio Study

Study Definition

RMV				App	# of		RMV				App	# of	
Class	MA	SA	NH	Year	Sales	Location	Class	MA	SA	NH	Year	Sales	Location
008	01	00	000	2022		St Helens	008	01	90	000	2022		St Helens/Col City
008	02	00	000	2022		Scappoose	008	02	90	000	2022		Scappoose
008	04	00	000	2022		Rainier	008	04	90	000	2022		Rainier
008	05	00	000	2022		Clatskanie	008	06	90	000	2022		Rural St Helens

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	41
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	260,799,690	100.00%	260,799,690	100.00%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	100
Time Trend Adjustment	0

Before Ratio	100
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Overall Adjustment Factor	100
Land Adjustment Factor	100
OSD Adjustment Factor	100
Improvement Adjustment Factor	100
Farm Improvement Factor	100

After Ratio	100
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Explanation

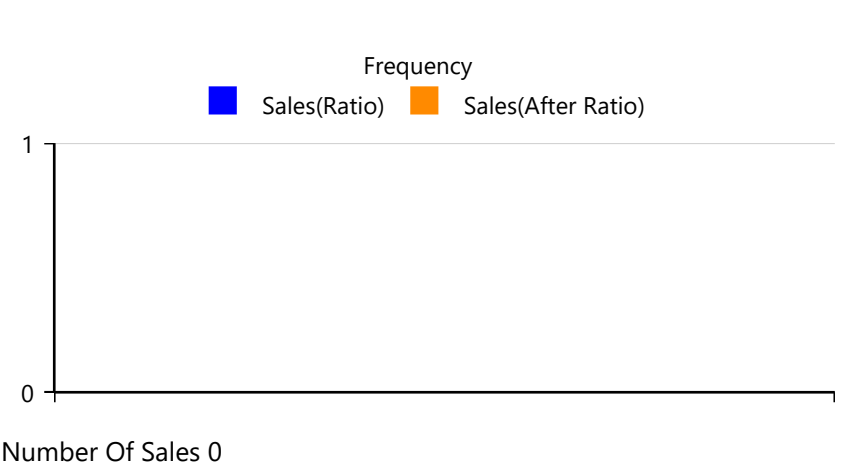
RMV 008
Machinery and Equipment – Industrial, Countywide

This population of accounts consists of machinery and equipment which are valued through a State IPR and County RPR reporting process. Therefore, this property classification will not have an adjustment applied.

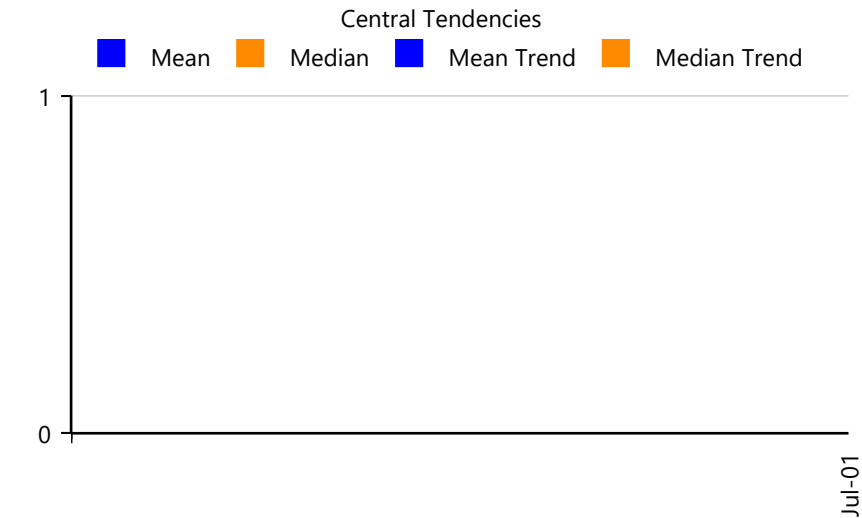
Performance History

	2022
COD	-
PRD	-

COLUMBIA County 2022 Ratio Study



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



Month Mean Median Sales

COLUMBIA County 2022 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
032	03	00	000	2022		Vernonia	032	05	00	000	2022		Clatskanie

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>	
Land RMV	1,000
OSD RMV	0
Improvement RMV	0
Farm Improvement RMV	0
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 Class 032

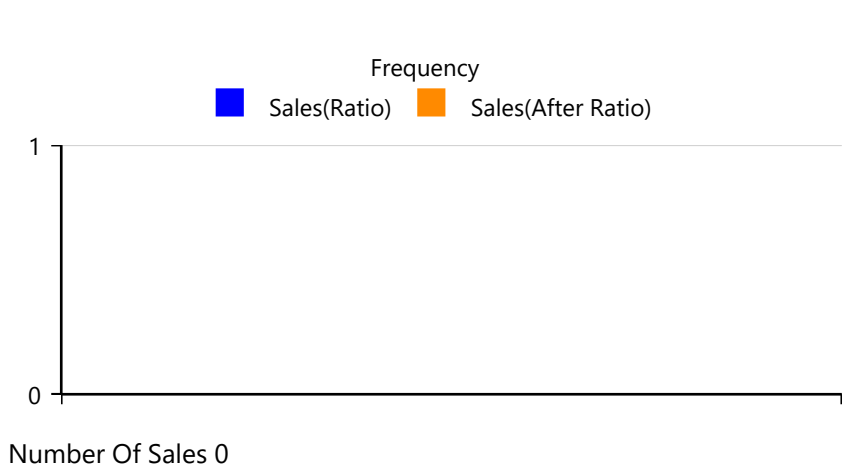
Industrial Minerals, Countywide

This property type is for mineral rights only. Therefore, for this population of 5 accounts it was decided to apply no adjustment.

Performance History

	2022
COD	-
PRD	-

COLUMBIA County 2022 Ratio Study



Sales (Ratio) Sales (After Ratio)

Median

AD

COD

Mean

SD

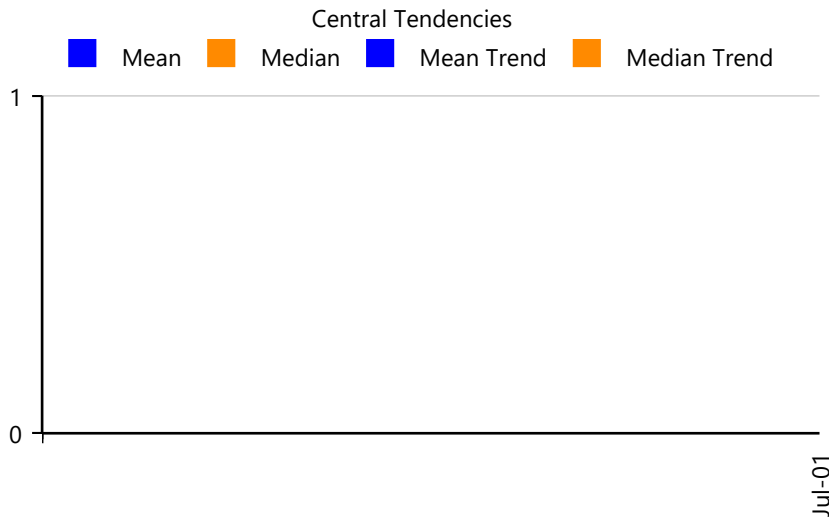
COV

Wtd Mean

GeoMean

PRD

95% Confidence



Month Mean Median Sales

COLUMBIA County 2022 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	2022		St Helens	300	02	00	000	2022		Scappoose
300	02	74	000	2022		Scappoose	300	03	00	000	2022		Vernonia
300	04	00	000	2022		Rainier	300	05	00	000	2022		Clatskanie
300	06	00	000	2022		Rural St Helens	301	01	00	000	2022		St Helens
301	02	00	000	2022		Scappoose	301	02	74	000	2022		Scappoose
301	03	00	000	2022		Vernonia	301	04	00	000	2022		Rainier
301	04	74	000	2022		Rainier	301	05	00	000	2022		Clatskanie
301	06	00	000	2022		Rural St Helens							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	173
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	44,221,790	88.77%	44,221,790	88.77%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	5,594,150	11.23%	5,594,150	11.23%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	100
RMV Adjustment	100

Before Ratio	100
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Overall Adjustment Factor	100
Land Adjustment Factor	100
OSD Adjustment Factor	100
Improvement Adjustment Factor	100
Farm Improvement Factor	100

After Ratio	100
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Explanation

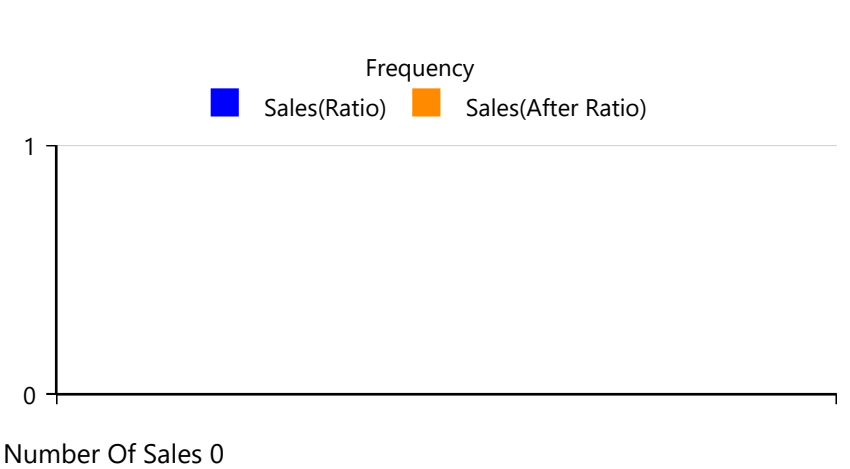
RMV Class 300: All Maintenance Areas, SA 00 and SA 74
 RMV Class 301: All Maintenance Areas, SA 00 and SA 74
 Unimproved and Improved land – Industrial - Countywide

For this study of industrial property, no sales data available. Due to this lack of sales data, it was deemed appropriate to apply the Selected Ratio of 100. No adjustment for time was made.

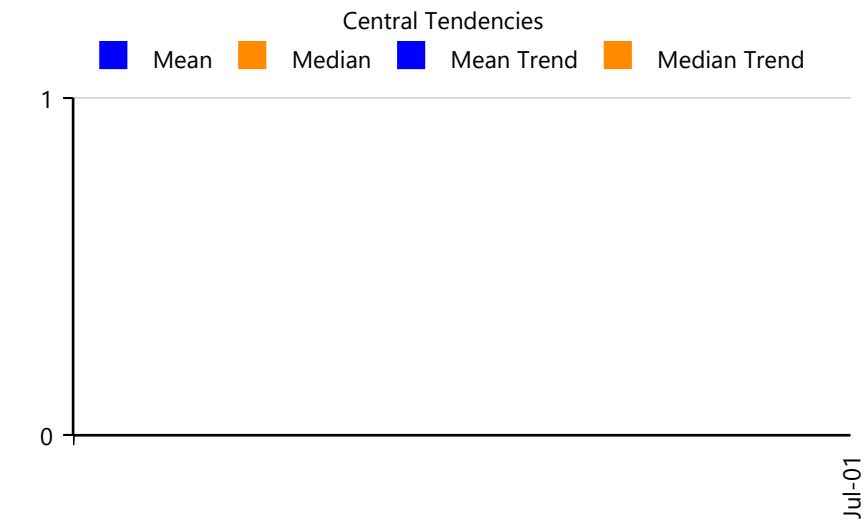
Performance History

	2022	2018
COD	-	0.00
PRD	-	1.00

COLUMBIA County 2022 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 2022 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	2022		Scappoose	301	02	77	000	2022		Scappoose

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0			
Population - Number of Accounts	30			
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	38,149,070	76.78%	38,149,070	76.78%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	11,536,870	23.22%	11,536,870	23.22%
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 Class 300: MA 02 SA 77

RMV Class 301: MA 02 SA 77

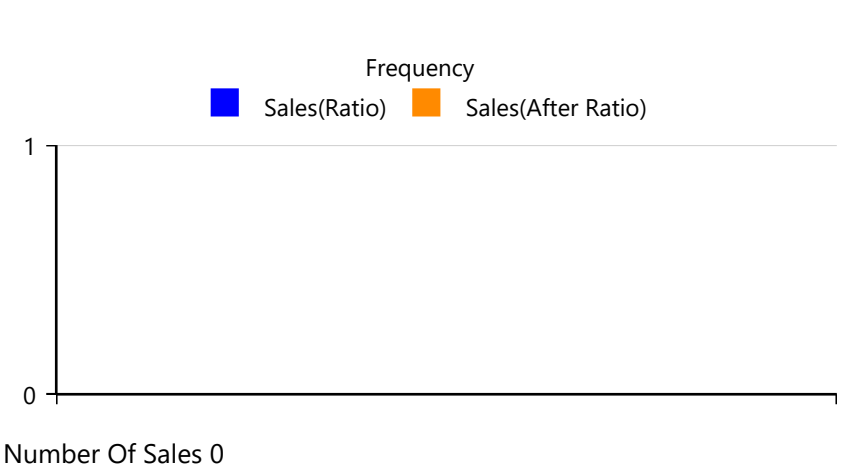
Unimproved and Improved land – Industrial, Scappoose Industrial Air Park

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 properties. No time adjustment was applied.

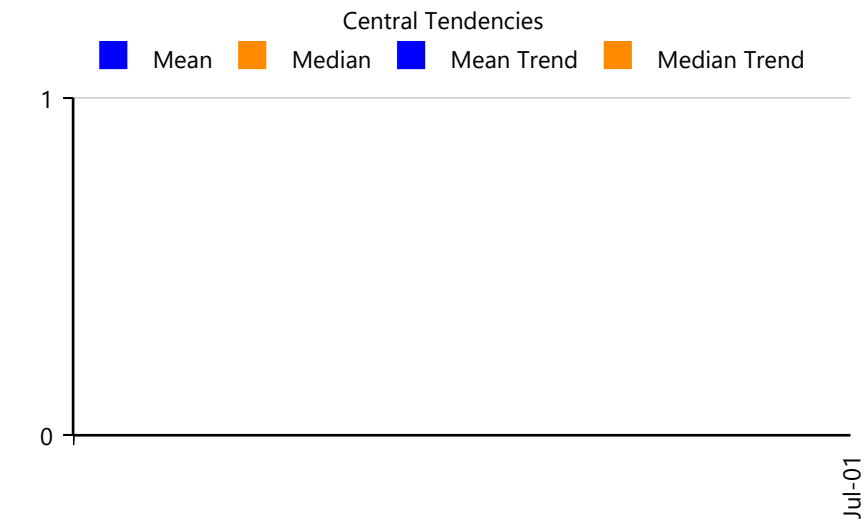
Performance History

	2022	2019	2018
COD	-	0.00	0.00
PRD	-	1.00	1.00

COLUMBIA County 2022 Ratio Study



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



Month Mean Median Sales

COLUMBIA County 2022 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	2022		St Helens	303	02	00	000	2022		Scappoose
303	02	77	000	2022		Scappoose	303	04	00	000	2022		Rainier
303	05	00	000	2022		Clatskanie							

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	21,447,360	17.39%	21,447,360	17.39%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	101,855,830	82.60%	101,855,830	82.60%
Farm Improvement RMV	4,670	0.00%	4,670	0.00%

Selected Ratio From Sales	100
RMV Adjustment	100

Before Ratio	100
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Overall Adjustment Factor	100
Land Adjustment Factor	100
OSD Adjustment Factor	100
Improvement Adjustment Factor	100
Farm Improvement Factor	100

After Ratio	100
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Explanation

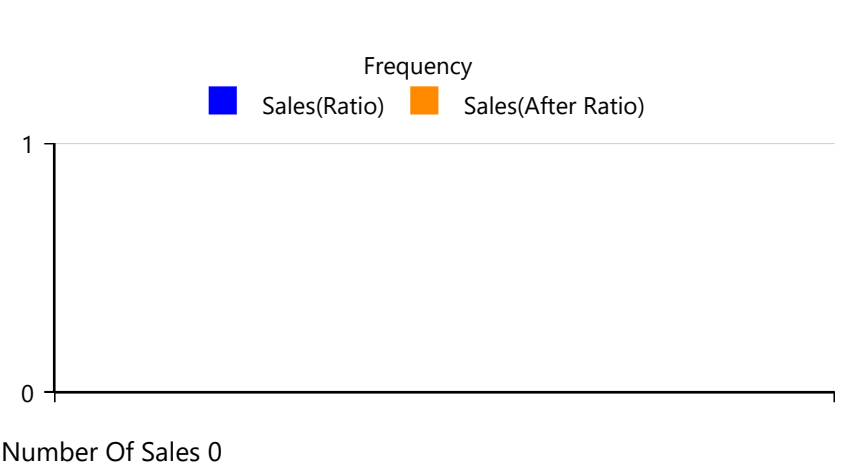
RMV Class 303:
Industrial, Countywide

Since this classification of properties is processed via an IPR at the State level, no adjustment is warranted.

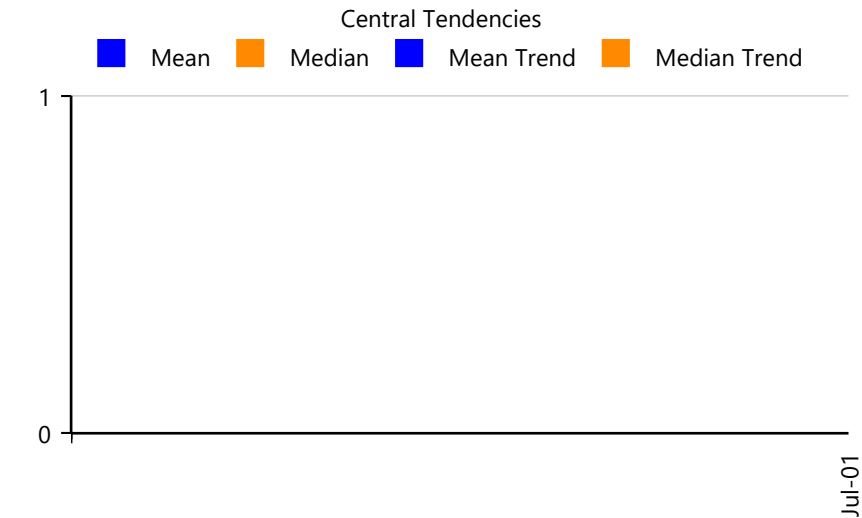
Performance History

	2022
COD	-
PRD	-

COLUMBIA County 2022 Ratio Study



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



Month Mean Median Sales

COLUMBIA County 2022 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	2022		St Helens/Col City	308	02	90	000	2022		Scappoose
308	04	90	000	2022		Rainier	308	06	00	000	2022		Rural St Helens

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	32
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	6,847,180	22.18%	6,847,180	22.18%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	24,030,210	77.82%	24,030,210	77.82%
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
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Explanation

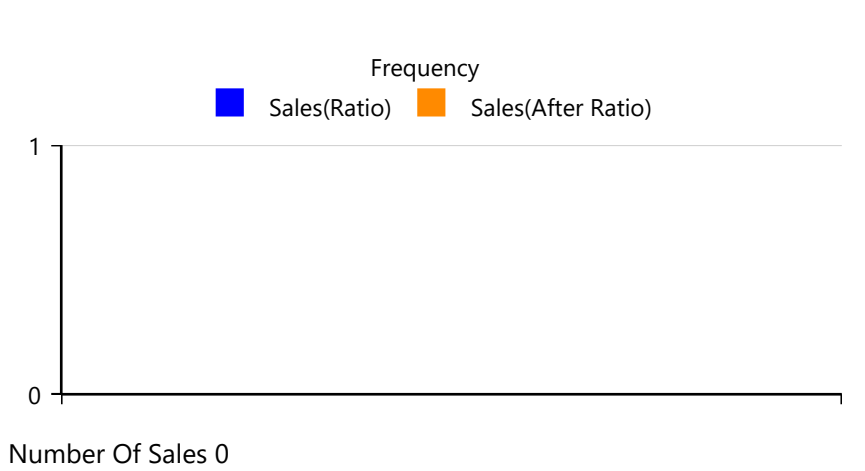
RMV Class 308
Industrial, Countywide

Since this classification of properties is processed via an RPR at the County level, no adjustment is warranted.

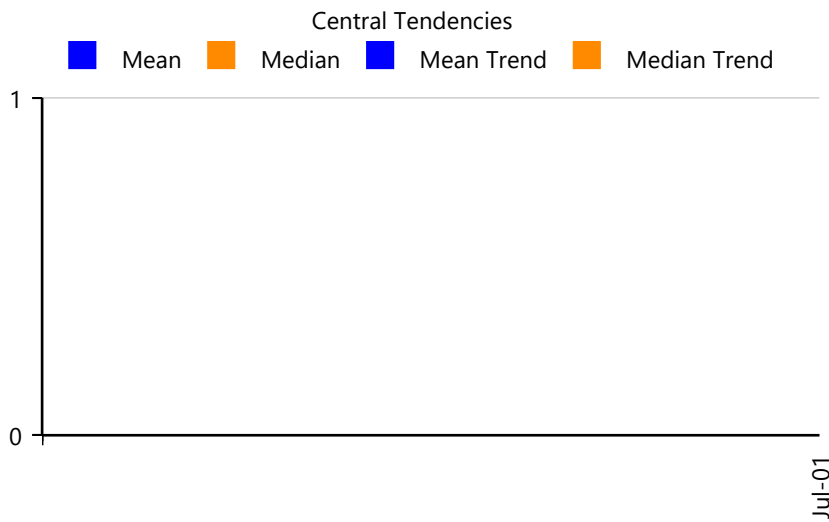
Performance History

	2022
COD	-
PRD	-

COLUMBIA County 2022 Ratio Study



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



Month	Mean	Median	Sales
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COLUMBIA County 2022 Ratio Study

Study Definition

RMV	MA	SA	NH	App	# of	Location	RMV	MA	SA	NH	App	# of	Location
Class				Year	Sales		Class				Year	Sales	
333	02	00	000	2022		Scappoose							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 0

Population - Number of Accounts 1

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	2,294,160	100.00%	2,294,160	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 Class 333: MA 02 SA 00

Industrial Improved, Countywide

Valuation of this property type is performed at the State level. No adjustment is warranted.

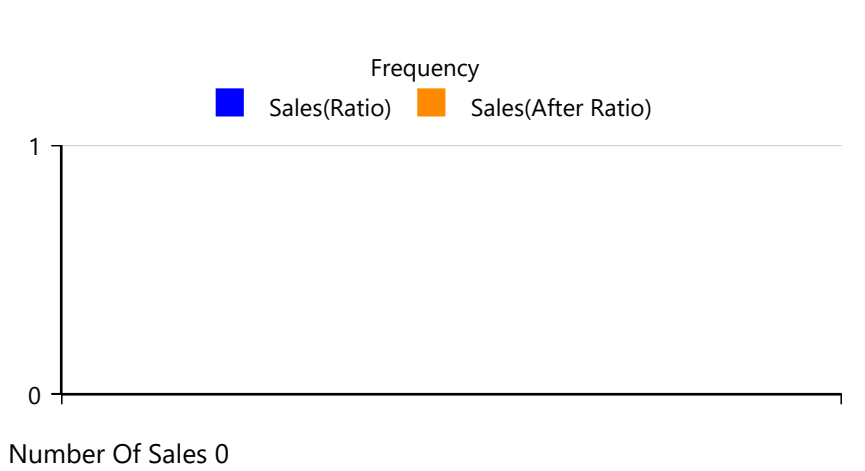
Performance History

2022

COD -

PRD -

COLUMBIA County 2022 Ratio Study



Sales (Ratio) Sales (After Ratio)

Median

AD

COD

Mean

SD

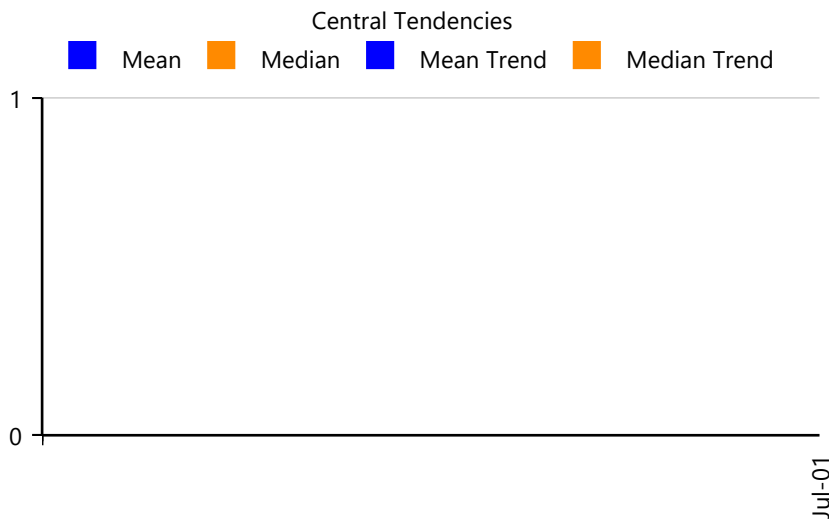
COV

Wtd Mean

GeoMean

PRD

95% Confidence



Month Mean Median Sales

*HIGHEST AND BEST
USE FORESTLAND*

COLUMBIA County 2022 Ratio Study

Study Definition

RMV				App	# of		RMV				App	# of	
Class	MA	SA	NH	Year	Sales	Location	Class	MA	SA	NH	Year	Sales	Location
600	02	06	000	2022		Scappoose	600	03	06	000	2022		Vernonia
600	04	06	000	2022		Rainier	600	05	06	000	2022		Clatskanie
601	04	06	000	2022		Rainier							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	603
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	113,350,560	100.00%	113,350,560	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	2,490	0.00%	2,490	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 Class 600: SA 06

RMV Class 601: SA 06

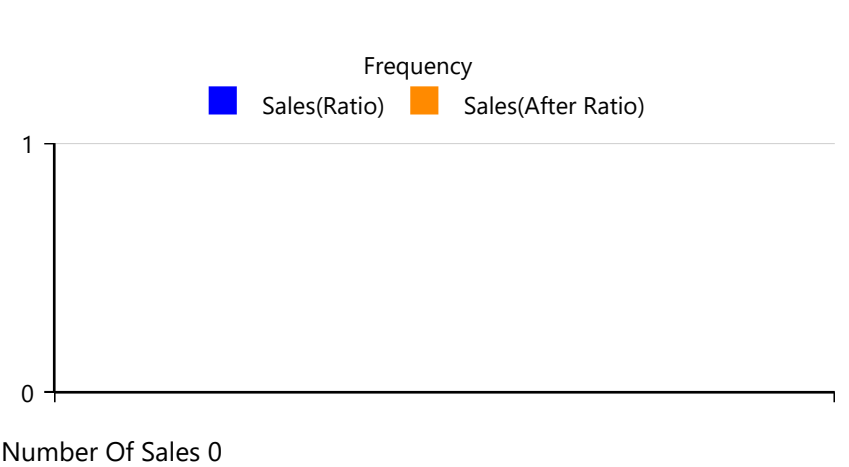
Highest & Best Use Forestland

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.

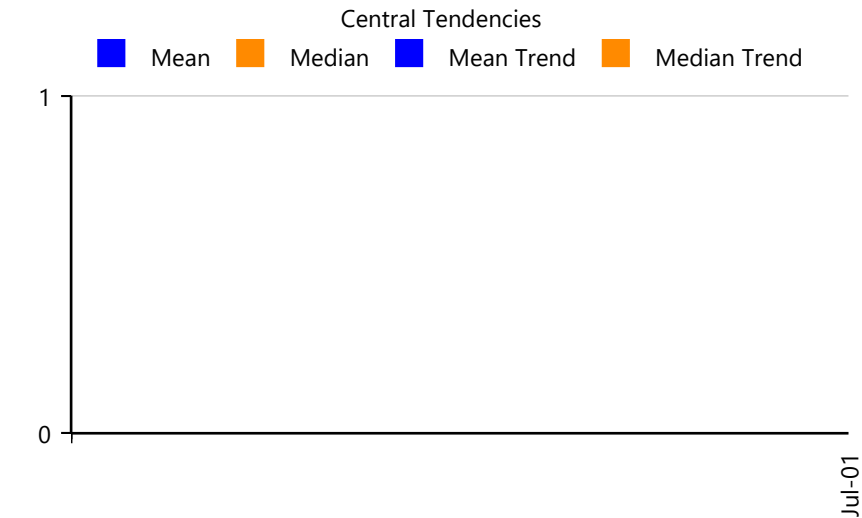
Performance History

	2022
COD	-
PRD	-

COLUMBIA County 2022 Ratio Study



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



Month Mean Median Sales

APARTMENTS
MULTI FAMILY
(five or more units)

COLUMBIA County 2022 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	2022		St Helens	701	02	00	000	2022		Scappoose
701	03	00	000	2022		Vernonia	701	04	00	000	2022		Rainier
701	05	00	000	2022		Clatskanie	701	06	00	000	2022		Rural St Helens

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	88
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	19,700,330	21.38%	19,700,330	19.97%
OSD RMV	17,900	0.02%	17,900	0.02%
Improvement RMV	72,428,620	78.60%	78,947,196	80.02%
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	109
Farm Improvement Factor	100

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

Explanation

RMV Class 701

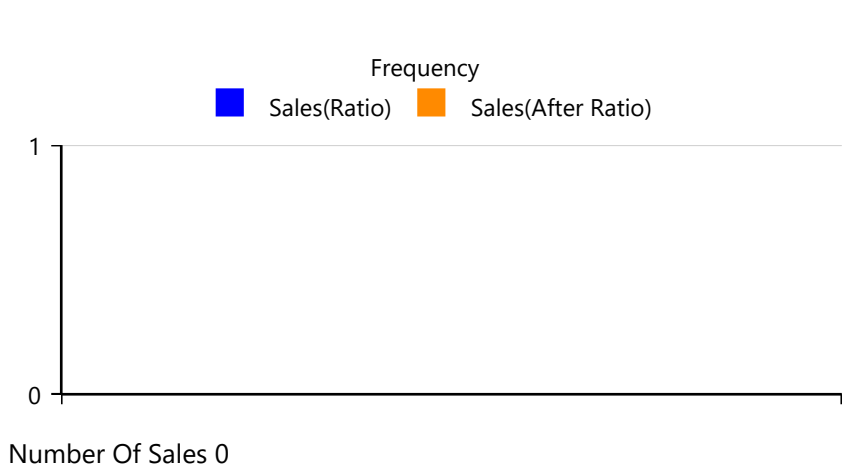
Improved land – H & B Use Multi-Family (Apartments), Countywide

This study consists of Multi-Family units (apartments) located throughout Columbia County. The dataset did not return any sales for this analysis. Due to the lack of sales data, it was decided to apply a trend factor of 100 to the land and a trend factor of 109 to the improvements. The improvement trend factor was determined by conducting a comprehensive analysis between the 2015 Marshall and Swift book (current book used during reappraisal year) and the 2021 Marshall and Swift book. The findings from this study demonstrated that an adjustment of 109 is sound and reliable for Commercial (RMV Class 201), Small Industrial (RMV Class 301) and Multi-Family (RMV Class 701) improvements. These property classifications share the same land table and improvement valuation using the 2015 Marshall and Swift book.

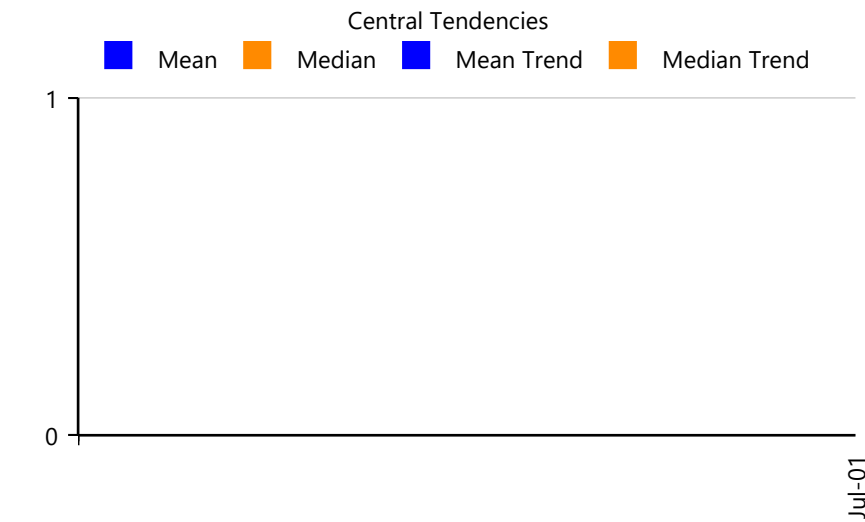
Performance History

	2022	2021	2020	2019
COD	-	0.00	16.55	0.00
PRD	-	1.00	1.17	1.00

COLUMBIA County 2022 Ratio Study



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



Month	Mean	Median	Sales
-------	------	--------	-------

*RECREATIONAL
LAND*

COLUMBIA County 2022 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	2022		St Helens	800	01	15	000	2022		St Helens
800	02	00	000	2022		Scappoose	800	02	73	000	2022		Scappoose
800	04	00	000	2022		Rainier	800	04	44	000	2022		Rainier
800	05	51	000	2022		Clatskanie	800	05	55	000	2022		Clatskanie
800	06	00	000	2022		Rural St Helens	801	01	00	000	2022		St Helens
801	02	00	000	2022		Scappoose	801	03	31	000	2022		Vernonia
801	04	00	000	2022		Rainier	801	05	36	000	2022		Clatskanie

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	30
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	874,345	91.20%	874,345	91.20%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	84,330	8.80%	84,330	8.80%
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 Class 800

RMV Class 801

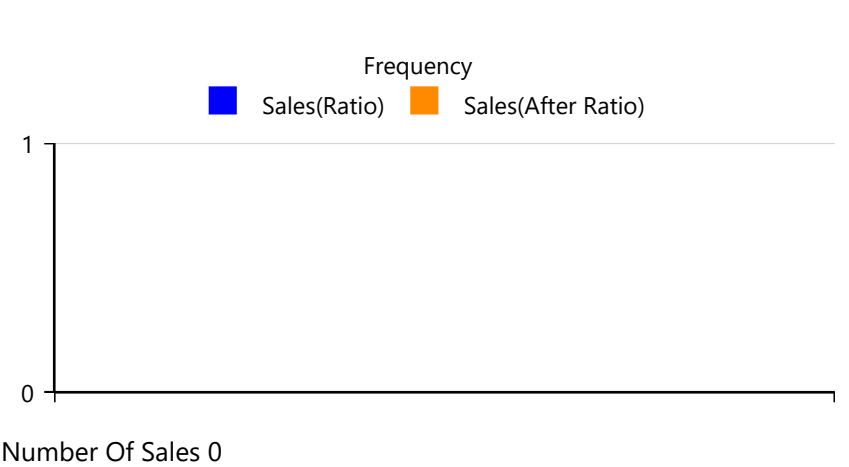
Improved and Unimproved Recreational Land – Countywide

These are properties that are categorized as recreational land. Many are parks that are non-assessable and owned by varying agencies. Due to the unique nature of these grouping of properties, it is recommended to make no adjustment at this time.

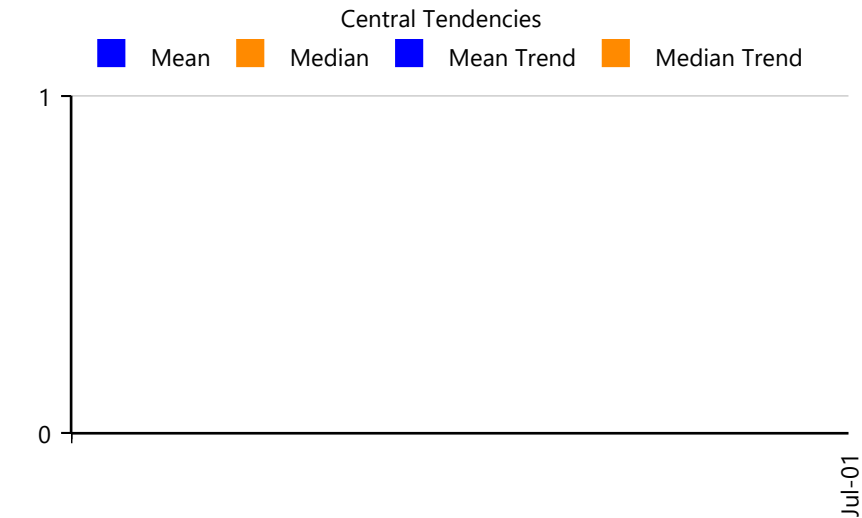
Performance History

	2022
COD	-
PRD	-

COLUMBIA County 2022 Ratio Study



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



Month Mean Median Sales

ISLANDS STUDY

COLUMBIA County 2022 Ratio Study

Study Definition

RMV				App	# of		RMV				App	# of	
Class	MA	SA	NH	Year	Sales	Location	Class	MA	SA	NH	Year	Sales	Location
400	02	60	000	2022		Scappoose	400	05	60	000	2022		Clatskanie
800	02	60	000	2022		Scappoose	800	04	60	000	2022		
800	05	60	000	2022		Clatskanie							

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	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

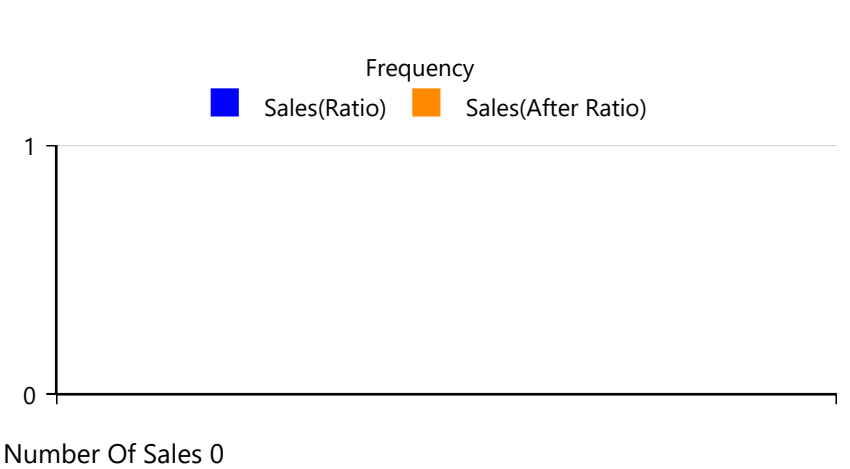
RMV Class 400 and 800, SA 60
Islands located Countywide

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.

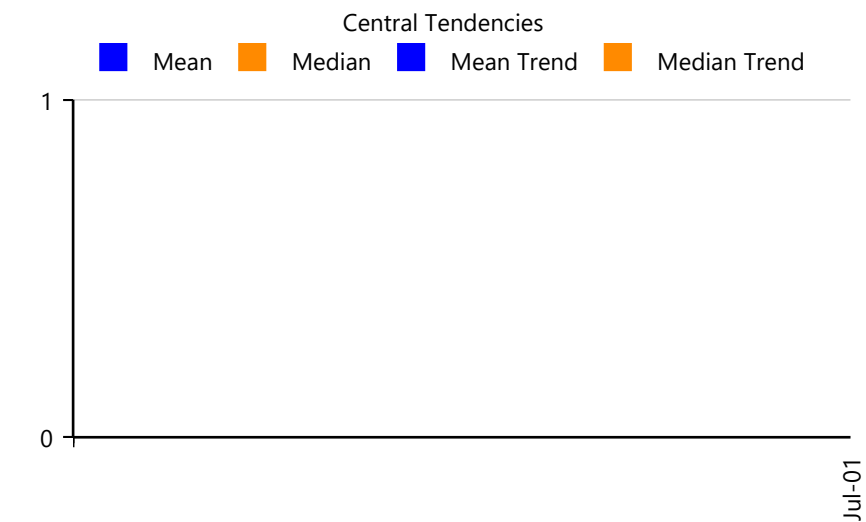
Performance History

	2022
COD	-
PRD	-

COLUMBIA County 2022 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 COD maximum 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 maximum standards for the 2022 ratio year. However, the COD's listed in this Ratio Study are not valid indicators of appraisal valuations. The A&T software in use calculates a COD by using the Before Ratio instead of the After Ratio (after the trending factors have been applied). The developers of the A&T software have created a patch to correct the COD calculation. Unfortunately, the fix will not be implemented until the 2023 Ratio Study year due to the timing of the patches release. (See Appendix A)

RMV Class	MA	SA	Location	Accounts Affected	Current Year COD based off the Before Ratio	Prior Year COD based off the Before Ratio				Sales used in Study
						2021	2020	2019	2018	
019	07	01, 02, 06	South County	352	36.89	29.03	21.34	59.45	-	
100	03	03	Vernonia	98	47.96	-	-	-	-	No
100	05	00	Clatskanie	67	35.90	-	-	-	-	No
101	01	30	St. Helens	236	16.42	10.71	22.55	9.72	4.67	
101	04	00	Rainier	711	17.30	19.19	12.86	10.56	17.52	
101	05	00	Clatskanie	534	15.23	14.90	10.73	11.18	12.28	
101	05	40	Clatskanie	20	21.65	-	-	-	-	
109	01	00	St. Helens	92	25.42	8.99	1.99	14.17	11.59	
200	01, 02, 06	00	South County	195	22.16	-	-	-	-	No
201	03, 04, 05	00	North County	436	44.37	-	-	-	-	No
400	02	21	Scappoose	180	20.56	2.53	24.21	32.76	20.16	
400	02	64	Scappoose	9	28.99	-	31.49	-	8.19	
400	04	42	Rainier	237	25.32	-	-	-	-	No
401	05	36	Clatskanie	61	17.86	14.70	4.59	8.98	14.77	

Explanation for properties out of the COD range:

*Note: Helion developers are correcting the COD issue and it has been stated that for the next Ratio Study Year the COD will be calculated using the After Ratio. This correction will provide effective indicators for RMV uniformity as required under Oregon Administrative Rule 150-308-0380. See Appendix A for documentation.

RMV Class 019 located in MA 07 SA 01, 02, 06 (South County) - this RMV Class is designated as personal property manufactured structures. All personal property manufactured structures are undergoing a reappraisal at the time of producing this study. During this reappraisal, classing, benchmarks, local cost modifiers and depreciation schedules will be analyzed and updated.

MA 01, SA 30, RMV Class 101 – This classification of properties of “Duplex, Tri-plex and Four-plex” properties have seen a large increase in sales price this year. Mainly, this is due to investors buying at high prices in order to secure rental income. Due to housing shortages, rentals have become a highly sought-after income generating asset.

MA 04, SA 00, RMV Class 101 – This area continues to see large growth as the surrounding areas become more saturated. Because of this growth, city residential properties in Rainier are becoming difficult to find making the demand higher. It is anticipated that sales will continue to rise in this area until supply becomes limited and the market levels out.

MA 05, SA 00, RMV Class 101 – the COD is just slightly over the maximum standard of 15. As the market continues to be influenced by the shortages in the surrounding areas, an increase in sales is expected in the City of Clatskanie. We will continue to monitor this area and anticipate an appropriate COD range in the coming year.

MA 01, SA 00, RMV 109 – This grouping of manufactured structures located in the City of St. Helens have been greatly impacted by an overzealous market. The large increase in sales price is a direct result of too few residential properties found in the city limits. The hope is the market will soon level out and the “bidding wars” will end.

MA 02, SA 21 and SA 64, RMV Class 400 - These areas are comprised of vacant land located in rural Scappoose. As the population moves further in to the rural areas of the County due to the lack of available land, we have noticed higher demand and higher pricing.

Another area seeing an increase in sales price is RMV 401 MA 05, SA 36 (Fishhawk Lake). Sales have increased significantly in this area over the past year due to the influence from Hillsboro and Forest Grove. As growth continues, we will continue to monitor this area.

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, 2021 through December 31, 2021 and has been used in the 2022 Ratio Report.

RMV Class	MA	SA	PRD	Under .98	Over 1.03	Sales used in Ratio Study
019	07	01, 02, 06	1.27		X	
019	07	03, 04 05, 35	1.06		X	
019	07	28	1.05		X	
100	03	03	1.27		X	No
100	04	00	1.04		X	
100	05	00	1.15		X	No
111	01,02,05,06	95	1.07		X	
201	01,02,06	00	1.07		X	
201	03,04.05	00	.87	X		
400	02	21	1.09		X	
400	02	64	1.10		X	
400	04	41,44	1.05		X	
400	04	42	1.12		X	No
400	06	61	1.04		X	
400	06	62	1.06		X	
400	06	61	1.04		X	
401	04	45	.96	X		No

APPENDIX A

[ORCATS Assessment Group] Ratio Study Patch After ORCATS 2022.03.004

orcatsassess@googlegroups.com <orcatsassess@googlegroups.com>

on behalf of

Andy Walz <andyw@helionsoft.com>

Thu 6/9/2022 1:01 PM

To: orcatsassess@googlegroups.com orcatsassess@googlegroups.com

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you are expecting this email and/or know the content is safe.

Hi Everyone,

The 2021.03.004 version of ORCATS was meant to have an update to the Ratio Study application to display the After Ratio COD and PRD. It has come to our attention that the fix was not fully in place in that version. It will be in place with the next version that is due out later this month, but we also have a patch available, although it will require applying the patch on a station-by-station basis.

If you have already received 004, and you need to run your ratio study before the next release, please send an email to support@helionsoft.com and let us know: who at the County will be running the Ratio Study report and what their workstation name is. We will then find a time to patch the Ratio Study application on that station.

If you have not received 004, when you are contacted to install 004, your Service Team rep will discuss with you about who you would like the patch installed for.

Thank you very much and we apologize for the inconvenience.

Andy Walz

✉ andyw@helionsoft.com

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www.helionsoftware.com

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