

**COLUMBIA COUNTY ASSESSOR'S
CERTIFIED RATIO STUDY
JANUARY 1, 2023**



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



Oregon

Tina Kotek, Governor

Department of Revenue
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Salem, OR 97301-2555
www.oregon.gov/dor

August 21, 2023

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

Columbia County 2023 Assessor's Certified Ratio Study Acceptance

The Department's Mass Appraisal Review team has completed its required review of your *2023 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, 2023.

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

7/5/2023
Date

Joelle Leach, Senior Data Analyst
Preparer/Contact Person

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INTRODUCTION

Ratio Study Purpose

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 2023, 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). Within each maintenance area, properties are grouped further for market analysis and adjustments by using Study Area (SA), Property Class, or RMV Class designations.

In addition to the six Maintenance Areas, there is a MA 7 that is designated for personal property manufactured structures located throughout Columbia County. This MA is not illustrated on the County Map but is referenced on the area list.

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 explanation of the adjustment.

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 "Setup" study. The conclusion from this study is the Jan 1st Base Real Market Value before the ratio study 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 used for *trending* purposes. Also, this grouping represents how knowledgeable sellers and buyers perceive properties as well as how those properties move on the open market.

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 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 in Columbia County which shows a difference between PC 4XX, 5XX and 6XX properties, these 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 a farm or forest operation.

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

Summary of Ratio Indicators

This summarizes the adjustments by MA, 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 using one of the approved methods 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 ratio analysis and trending purposes.

Time Study Purpose

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 Floating Properties (RMV Class 111), Commercial (RMV Class 2XX), and Industrial (RMV Class 3XX) properties, no time adjustment study was performed due to the lack of sales data available.

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.

A Ratio Study Report

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

Market grouping

The current assessment system in use allows 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 gather market groupings for organizing sales data for trending purposes. 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.

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. A separate ratio report is completed for most County assessed properties and a trend conclusion is determined regardless of the sales data available.

Elements of each ratio study report

1. Study Definition. The upper portion of the report identifies the market grouping for the study. After selecting the RMV class, the market groupings are further defined by Maintenance Area (MA) and Study Area (SA) followed by a general description.
2. The Adjustment Calculation Summary. This section includes the January 1st base recalculation values and population counts. The following are identified:
 - a. The number of sales used.

- b. The total size of the population in the study.
- c. The Sales as a percentage of the population.
- d. The Population Values area identifies 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 values are shown as dollar amounts and as a percentage of the total RMV both before and after adjustment.
Note: the heading "Prior Year Population Values" is not an accurate title for this section and a request to fix this heading has been submitted to our software developer.
 - i. Pre-Trend Values – the total of the Jan 1st base recalculation values by fragment 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.
- e. The "Selected Ratio from Sales" is the chosen central tendency after the time adjustment conclusion has been applied to the sales price, bringing the sales price to the Jan 1st assessment date. This ratio is either the mean, median, weighted mean or geometric mean. The 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 ratio 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.
- f. The "Time Trend Adjustment" is the conclusion from the time study as an annual percent adjustment. To arrive at a time adjustment conclusion, the prior year certified real market value and the collected sales by property class are used.
- g. The "Before Ratio" is the selected time adjusted central tendency.
- h. The "Overall Adjustment Factor" is needed to bring the current year 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 line fragments:
 - 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 a separate component for improved properties however will be an adjustment of 100 for this year.
 - 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.
- 3. 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.
- 4. 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.
- 5. Performance History. The following are historical displays of performance and valuation (See also Statistical Data and Measures):
 - a. Coefficient of Dispersion (COD). The COD is calculated using the central tendencies Sales After Ratio. 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 may have a valuation problem.
 - b. Price Related Differential (PRD). The PRD history measures the 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.
- 6. Statistical Data and Measures: 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 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: Also referred to as the “before ratio”, this column reflects the ratios determined by taking the base RMV divided by the time-adjusted sale price.
 - Median: the middle ratio of an array. It is a positional ratio and if gaps are present near the center of the data set then the Median may be an unreliable measurement.
 - Mean: traditionally referred to as the “average”, the mean is the sum of all the ratios divided by the number of ratios. Because it uses all the ratios in an array, it is easily distorted by extreme high and low ratios.
 - Weighted Mean: the sum of the total RMV divided by the sum or the total Sale 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 represent the adjusted ratios by using the calculation of 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 Sale 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.
- 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. 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.
 - iii. Average Deviation (AD) – the average of the differences between each ratio and the Median for the entire grouping.

- iv. 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). As outlined in OAR 150-308-0380, the current “working” COD standards are:

Type of Property	Maximum COD
Vacant land RMV Class, 100, 400	20%
Real MS and PPMS RMV Class XX9	25%
Urban Improved RMV Class 101	
Homogenous	10%
Non-Homogenous	15%
Rural Improved RMV Class 401	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

- v. 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.
- vi. Coefficient of Variance (COV) – the standard deviation from the Mean, converted to a percentage. This is a measure of uniformity.
- vii. 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%
- viii. 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.
7. List of “Included Sales” used in the analysis. The sales data reflects the Jan 1st assessment date and are listed as follows:
- 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 properties. Next, a ratio is determined for each sale then statistical data is calculated for the entire grouping and displayed. The major components are as follows:

- i. Maintenance Area (MA): one of the seven appraisal areas.
- ii. Study Area (SA): market identification code.
- iii. Neighborhood (NH): this identifier is not used at this time and the current designation is "000".
- iv. Property Class (PRP CLS): a three-digit number identifying the type of property based on Highest and Best Use (except for specially assessed property).
- v. Stat Class (ST CLS): the building type of main structure included in the sale.
- vi. 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
28	Sales Rev Performed-Not Useable for Ratio
30	Unconfirmed but usable
33	Confirmed and usable sale
35	Assessment clerk question
43	Sale requires additional analysis
50	Special size change code for tracking only
80	Segregation

- vii. Map Number (MAP NO.): The Assessor's map and tax lot number (more than one tax lot may be involved in the sale but not displayed).

- viii. Document Number (DOC NUM.): The calendar year in which the title transfer document was recorded and the recording number of the title transfer document.
- ix. Acres (AC): the total land size expressed as acreage.
- x. RMV Land: the Jan 1 base setup land value plus the on-site development value that is determined during the annual appraisal setup study.
- xi. RMV Imp: the Jan 1 base setup value using the current DOR factor book. The local cost modifier and depreciation schedule conclusions are then applied. These items are determined by the annual setup analysis.
- xii. Total RMV: the sum of the base setup RMV Land and the base setup RMV Imp.
- xiii. Sale Price: the time adjusted sale price of the property as of the date of sale.
- xiv. Sale Date: the month and the year that the property sold.
- xv. Sale Number (#): the sale data is arrayed in ascending order by ratio.
- xvi. Ratio (RT): a comparison of the total Jan 1 appraised value to the adjusted sale price and expressed as a percentage without a decimal point (total sales file RMV/ time adjusted sales price = Adjusted Ratio).

Specially Processed Values

Not all assessed values are adjusted in the manner described in this report. Specially assessed values, certain personal property values, and many industrial property values are recalculated or specifically processed annually. The ratio study does indicate how the RMV of farm and forest deferred properties will be adjusted but does not document the specially assessed values.

Annual Setup, Reappraisal, and Recalculation

Establishing annual base values - Every year, the 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 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 this study.

Total number of arms-length sales

The sale counts below show the number of code 21, 30 and 33 sales that are arm lengths transactions for the 2022 sales collection year. The code 30 and 33 sale counts are considered to have sold the same as the certified roll value and not the Jan 1st base value.

Area	Number of Arm's Length Sales (Code 21, 30, & 33)	Sales used in the Ratio Study (Code 30 and 33)	Number of Confirmed Sales (Code 33)	Percent Confirmed
MA 1	216	205	195	95%
MA 2	153	141	133	94%
MA 3	66	58	54	93%
MA 4	80	60	55	92%
MA 5	86	61	53	87%
MA 6	124	115	103	90%
MA 7 PPMS	66	28	26	93%
Comm/Ind	22	12	6	50%
Apartment	3	3	2	67%
Floating Property	16	7	7	100%
Total:	832	690	634	92%

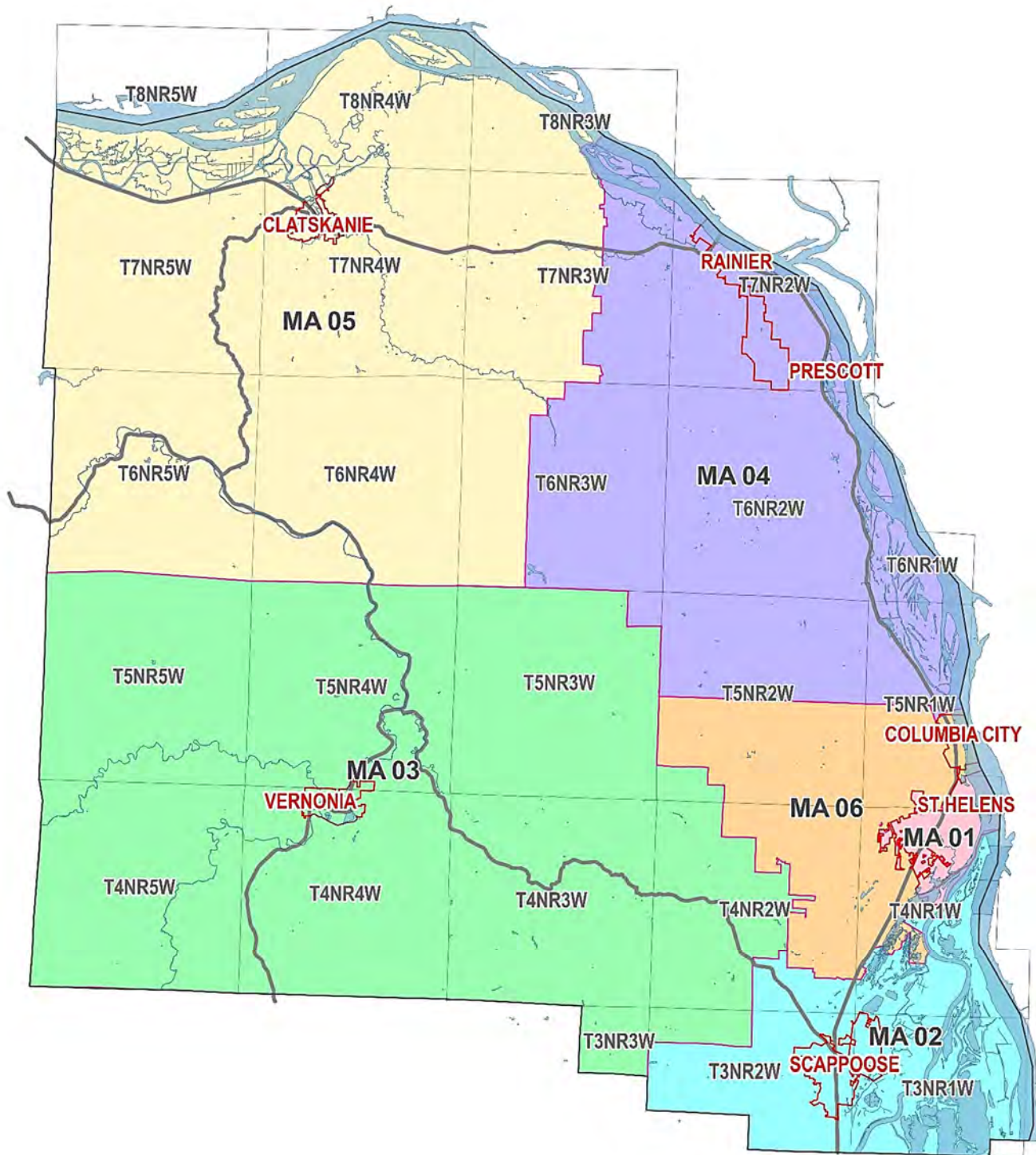
92% of usable sales used have been confirmed for the current study

*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:	City of Columbia City Rural St. Helens Warren
Maintenance Area 7:	Personal Property Manufactured Structures

Maintenance Area Map



*GROUPING
ANALYSIS and
STUDY AREA
DESCRIPTIONS*

Grouping Analysis

When performing an analysis, some study areas 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.

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		

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		

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.

Study Area descriptions continued

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		

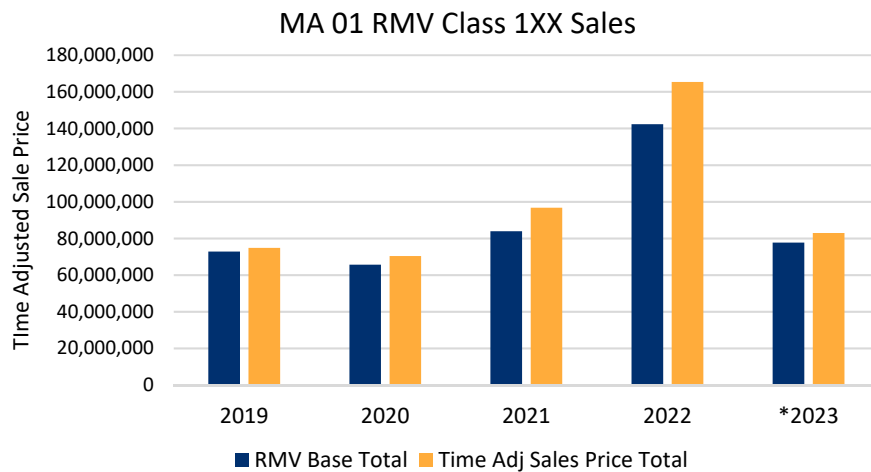
*RESIDENTIAL
SALES COMPARISON*

Sales Comparison

For the 2023 ratio year, the following illustrates the percent difference between the certified real market value of residential property and the adjusted sales price for the collection year. Prior to 2023, the Jan 1st base value was used to determine the percent difference from the adjusted sales price for each ratio year.

The data depicts arms-length transactions over a span of 5 years. The chart diagrams, and the subsequent information of current market trends, are for market studies and appraisal purposes.

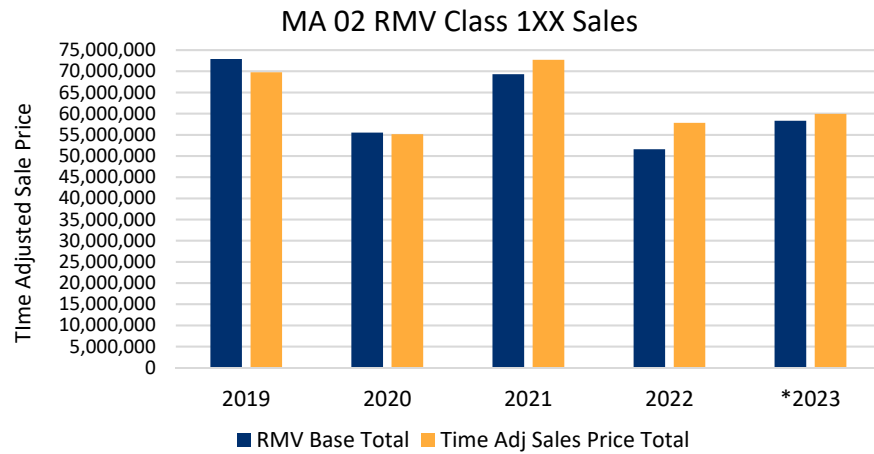
Maintenance Area 1 – St. Helens



Ratio Year	# of Sales	Total RMV	Time Adjusted Sales Price Total	Difference	% difference from RMV to Adj Sales Price
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%
*2023	205	77,739,860	82,971,497	5,231,637	6.73%

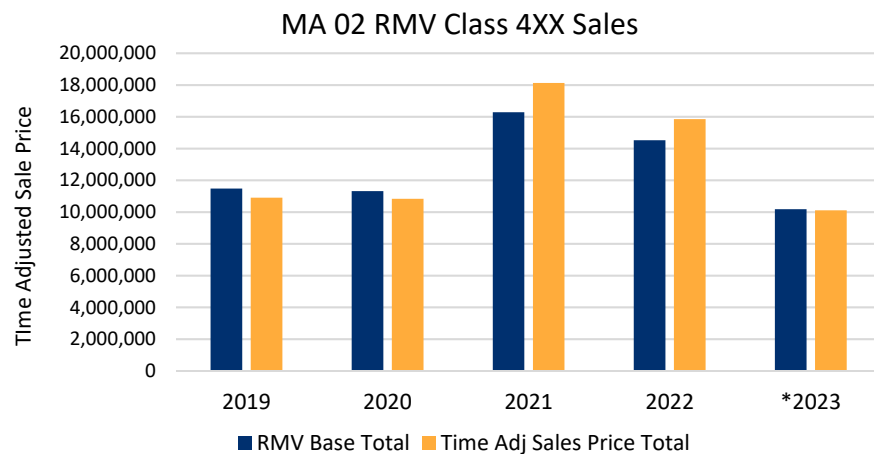
*Total RMV is the prior year Certified RMV

Maintenance Area 2 – Scappoose



Ratio Year	# of Sales	Total RMV	Time Adjusted Sales Price Total	Difference	% difference from RMV to Adj Sales Price
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%
*2023	124	58,312,800	59,931,829	1,619,029	2.78%

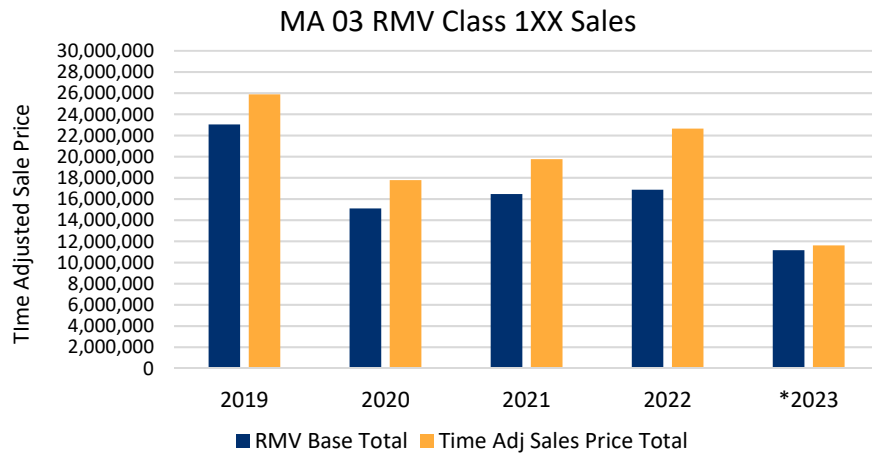
*Total RMV is the prior year Certified RMV



Ratio Year	# of Sales	Total RMV	Time Adjusted Sales Price Total	Difference	% difference from RMV to Adj Sales Price
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%
*2023	17	10,180,260	10,106,133	-74,127	-0.73%

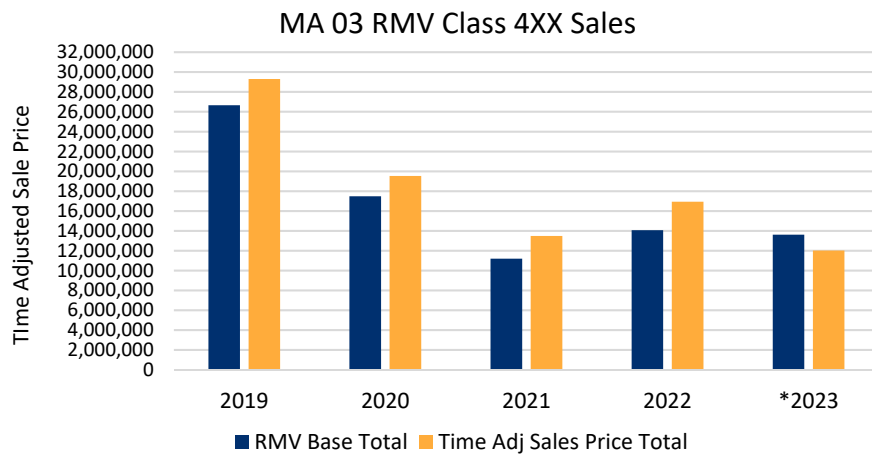
*Total RMV is the prior year Certified RMV

Maintenance Area 3 – Vernonia



Ratio Year	# of Sales	Total RMV	Time Adjusted Sales Price Total	Difference	% difference from RMV to Adj Sales Price
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%
*2023	37	11,157,410	11,613,664	456,254	4.09%

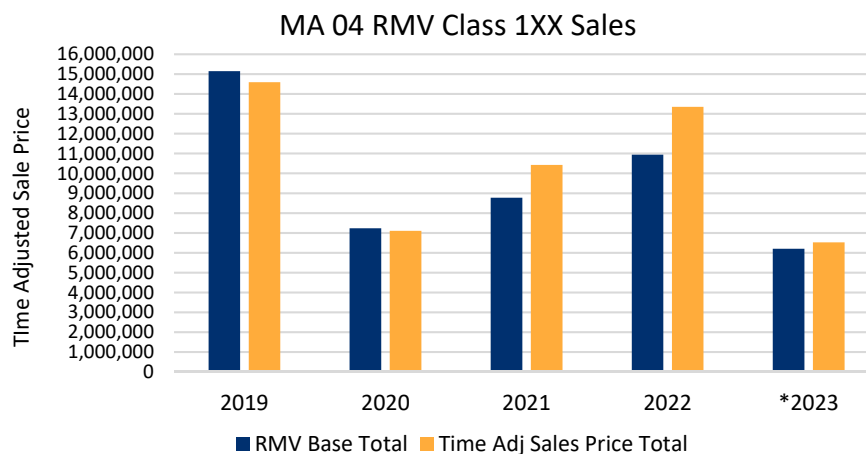
*Total RMV is the prior year Certified RMV



Ratio Year	# of Sales	Total RMV	Time Adjusted Sales Price Total	Difference	% difference from RMV to Adj Sales Price
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%
*2023	21	13,610,570	12,015,198	-1,595,372	-11.72%

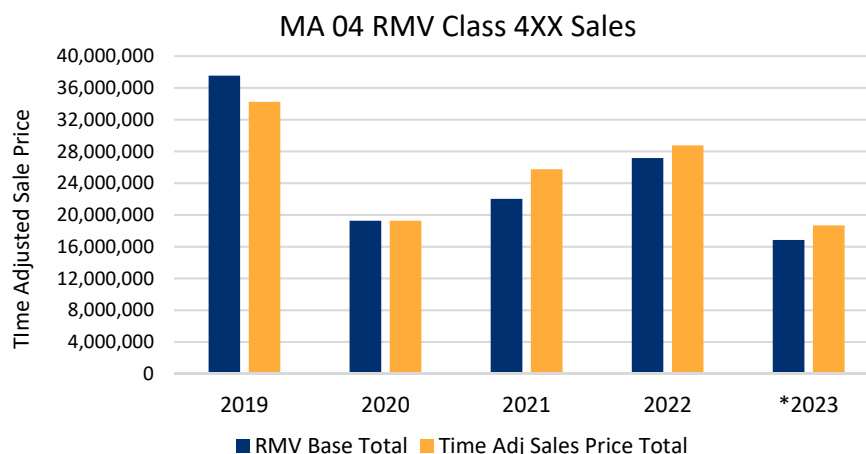
*Total RMV is the prior year Certified RMV

Maintenance Area 4 – Rainier and Deer Island



Ratio Year	# of Sales	Total RMV	Time Adjusted Sales Price Total	Difference	% difference from RMV to Adj Sales Price
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%
*2023	21	6,199,400	6,520,683	321,283	5.18%

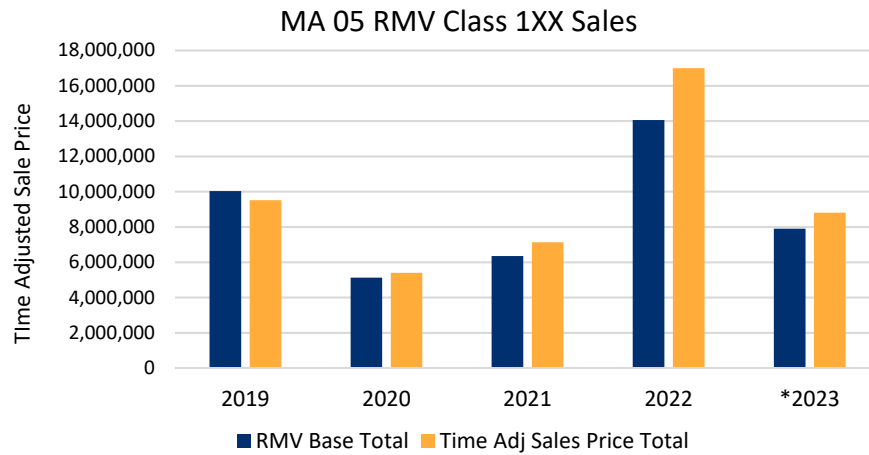
*Total RMV is the prior year Certified RMV



Ratio Year	# of Sales	Total RMV	Time Adjusted Sales Price Total	Difference	% difference from RMV to Adj Sales Price
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%
*2023	39	16,843,710	18,682,044	1,838,334	10.91%

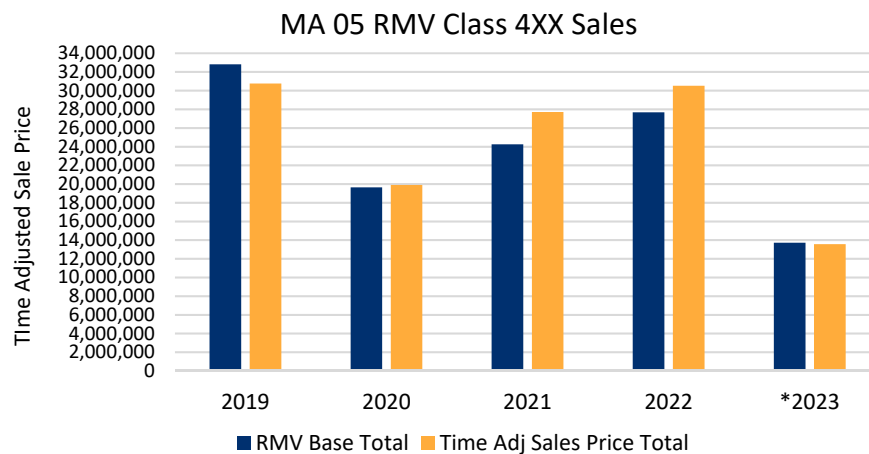
*Total RMV is the prior year Certified RMV

Maintenance Area 5 – Clatskanie



Ratio Year	# of Sales	Total RMV	Time Adjusted Sales Price Total	Difference	% difference from RMV to Adj Sales Price
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%
*2023	26	7,904,800	8,810,188	905,388	11.45%

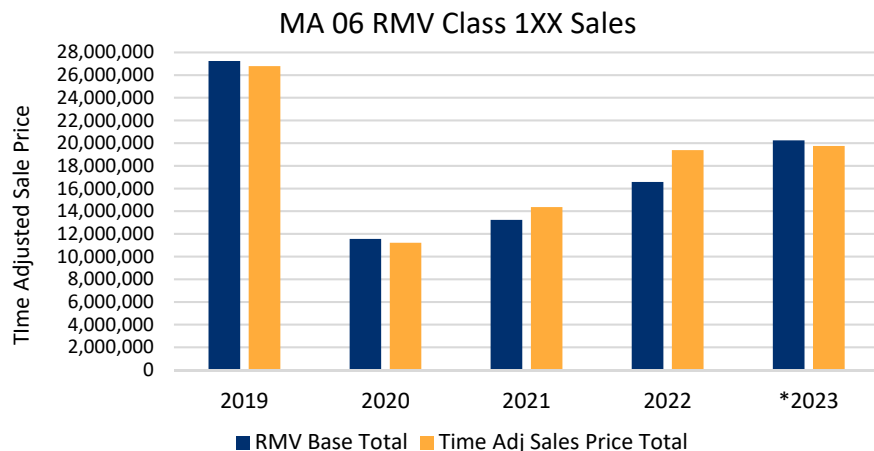
*Total RMV is the prior year Certified RMV



Ratio Year	# of Sales	Total RMV	Time Adjusted Sales Price Total	Difference	% difference from RMV to Adj Sales Price
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%
*2023	35	13,723,590	13,565,900	-157,690	-1.15%

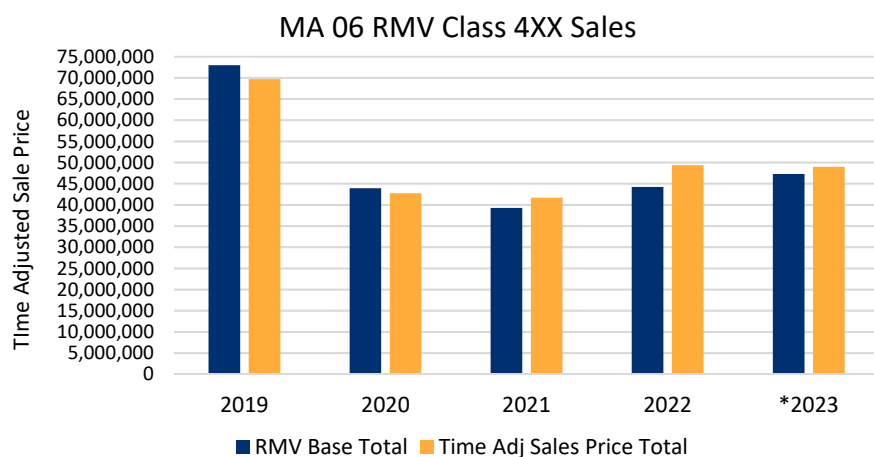
*Total RMV is the prior year Certified RMV

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



Ratio Year	# of Sales	Total RMV	Time Adjusted Sales Price Total	Difference	% difference from RMV to Adj Sales Price
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%
*2023	38	20,242,570	19,745,250	-497,320	-2.46%

*Total RMV is the prior year Certified RMV



Ratio Year	# of Sales	Total RMV	Time Adjusted Sales Price Total	Difference	% difference from RMV to Adj Sales Price
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%
2023	78	47,265,520	48,986,261	1,720,741	3.64%

*Total RMV is the prior year Certified RMV

PROPERTY CLASS
and
RMV CLASS

DESCRIPTIONS AND
COUNTS

Class Descriptions and Counts

Prop Class (H&BU)	RMV Class (Trending)	Property Class Description	RMV Class Description	Prior Year	Current Year	Count Diff.
003	003	Miscellaneous, Centrally Assessed	Centrally Assessed	121	121	0
008	008	Industrial, M&E State IPR And County RPR	H&BU Industrial Mach and Equip	38	38	0
010	010	Unbuildable (Size, DEQ Denial, etc.) Zoned Res	Odd Lot	117	113	-4
010	101	Unbuildable (Size, DEQ Denial, etc.) Zoned Res	H&BU Residential Improved	1	1	0
019	019	Personal Property MS	Personal Manufactured Structures	2336	2340	4
020	020	Unbuildable (Size, DEQ Denial, etc.) Zoned Comm	Odd Lot-Commercial Zone	7	7	0
020	201	Unbuildable (Size, DEQ Denial, etc.) Zoned Comm	H&BU Commercial Improved	1	1	0
024	201	Improved Commercial, Historic Zoned	H&BU Commercial Improved	1	1	0
030	030	Unbuildable (Size, DEQ Denial, etc.) Zoned Ind	Odd Lot	4	4	0
032	030	Industrial, Minerals	Odd Lot	112	112	0
032	032	Industrial, Minerals	Industrial, Minerals Only	5	5	0
038	008	Enterprise Zone, Improved State IPR Processed	H&BU Industrial Mach and Equip	1	1	0
038	303	Enterprise Zone, Improved State IPR Processed	H&BU Industrial State Resp	1	1	0
040	040	Unbuildable (Size, DEQ Denial, etc.) Zone Not Sgfnt	Odd Lot	107	106	-1
100	100	Vacant Land, Zoned Residential	H&BU Residential Vacant	670	640	-30
101	101	Residential Improved, Zoned Residential	H&BU Residential Improved	9711	9746	35
102	102	Condominium	H&BU Residential Condo	51	51	0
102	401	Condominium	H&BU Rural Tract Improved	1	1	0
109	109	MS Improved, Zoned Residential	H&BU Residential MS	443	450	7
200	020	Vacant Land Zoned Commercial	Odd Lot-Commercial Zone	1	1	0
200	200	Vacant Land Zoned Commercial	H&BU Commercial Vacant	130	123	-7
200	300	Vacant Land Zoned Commercial	H&BU Industrial Vacant	1	1	0
201	201	Commercial Improved, Zoned Comm	H&BU Commercial Imp	766	774	8
201	301	Commercial Improved, Zoned Comm	H&BU Industrial Imp	11	11	0
206	201	Commercial, Marina/Moorage	H&BU Commercial Improved	20	44	24
207	207	All MS Parks, Regardless of Zone	H&BU Commercial MS Park Imp	35	33	-2
208	201	Commercial, Retire/Care Facility	H&BU Commercial Imp	8	8	0
300	300	Vacant Land, Zoned Industrial	H&BU Industrial Vacant	44	43	-1
301	301	Industrial Improved, Zoned Ind	H&BU Industrial Imp	38	38	0
301	333	Industrial Improved, Zoned Ind	H&BU Industrial State IPR/Agg	1	1	0
303	008	Industrial B&S State IPR Processed	H&BU Industrial Mach and Equip	1	1	0
303	303	Industrial B&S State IPR Processed	H&BU Industrial State Resp	37	37	0
308	308	Industrial B&S County RPR Processed	H&BU Industrial Mach and Equip	27	27	0
330	300	Industrial, Aggregate Mine	H&BU Industrial Vacant	16	17	1
333	303	Industrial Improved, State Resp	H&BU Industrial State Resp	3	3	0
400	400	Vacant H&B Use Tract Land, Zoning Not Sgfnt	H&BU Rural Tract Vacant	605	593	-12
401	101	Improved H&B Use Tract, Zoning Not Sgfnt	H&BU Residential Improved	17	17	0
401	401	Improved H&B Use Tract, Zoning Not Sgfnt	H&BU Rural Tract Improved	4774	4797	23
409	109	MS H&B Use Tract, Zoning Not Significant	H&BU Residential MS	32	32	0
409	401	MS H&B Use Tract, Zoning Not Significant	H&BU Rural Tract Improved	1	1	0
409	409	MS H&B Use Tract, Zoning Not Significant	H&BU Rural Tract MS Imp	1230	1226	-4

Prop Class (H&BU)	RMV Class (Trending)	Property Class Description	RMV Class Description	Prior Year	Current Year	Count Diff.
441	401	Improved H&B Use Tract, Farm Def Non-EFU	H&BU Rural Tract Improved	1	1	0
540	100	Vacant H&B Use Farm, Recv Farm Def, Non-EFU	H&BU Residential Vacant	1	1	0
540	300	Vacant H&B Use Farm, Recv Farm Def, Non-EFU	H&BU Industrial Vacant	4	4	0
540	400	Vacant H&B Use Farm, Recv Farm Def, Non-EFU	H&BU Rural Tract Vacant	127	128	1
541	101	Imp H&B Use Farm, Recv Farm Def, Non-EFU	H&BU Residential Improved	9	9	0
541	201	Imp H&B Use Farm, Recv Farm Def, Non-EFU	H&BU Commercial Improved	1	1	0
541	401	Imp H&B Use Farm, Recv Farm Def, Non-EFU	H&BU Rural Tract Improved	449	449	0
549	109	MS H&B Use Farm, Recv Farm Def, Non-EFU	H&BU Residential MS	2	2	0
549	409	MS H&B Use Farm, Recv Farm Def, Non-EFU	H&BU Rural Tract MS Improved	66	68	2
550	300	Vacant H&BU Farm, Recv Farm Def, EFU	H&BU Industrial Vacant	1	1	0
550	400	Vacant H&BU Farm, Recv Farm Def, EFU	H&BU Rural Tract Vacant	136	136	0
551	401	Imp H&BU Farm, Recv Farm Def, EFU	H&BU Rural Tract Improved	332	339	7
559	409	MS H&BU Farm Land, Recv Farm Def, EFU	H&BU Rural Tract MS Improved	34	34	0
580	300	Agriculture, Mostly Farm Rural Multi Sp Asmts	H&BU Industrial Vacant	2	2	0
580	400	Agriculture, Mostly Farm Rural Multi Sp Asmts	H&BU Rural Tract Vacant	19	18	-1
581	401	Agriculture, Imp-Mostly Farm Rural, Multi Sp Asmts	H&BU Rural Tract Improved	81	79	-2
589	409	MS Imp, Multi Sp Asmt Farm Predom, Zn Not Sgfmt	H&BU Rural Tract MS Improved	15	13	-2
600	600	Vacant H&BU Forest, Not Designated, Zn Not Sgfmt	H&BU Timber Vacant	229	25	-204
640	100	Vacant H&BU Forest/WLO, Desg, Zn Not Sgfmt	H&BU Residential Vacant	29	30	1
640	300	Vacant H&BU Forest/WLO, Desig, Zn Not Sgfmt	H&BU Industrial Vacant	7	7	0
640	400	Vacant H&BU Forest/WLO, Desig Zn Not Sgfmt	H&BU Rural Tract Vacant	2163	2352	189
641	101	Imp H&BU Forest/WLO, Desig Zn Not Sgfmt	H&BU Residential Improved	23	24	1
641	201	Imp H&BU Forest/WLO, Desig Zn Not Sgfmt	H&BU Commercial Improved	2	2	0
641	303	Imp H&BU Forest/WLO, Desig Zn Not Sgfmt	H&BU Industrial State Resp	1	1	0
641	401	Imp H&BU Forest/WLO, Desig Zn Not Sgfmt	H&BU Rural Tract Improved	1898	1917	19
649	109	MS H&BU Forest/WLO, Desig Zn Not Sgfmt	H&BU Residential MS	4	4	0
649	409	MS H&BU Forest/WLO, Desig, ZN Not Sgfmt	H&BU Rural Tract MS Improved	555	551	-4
660	100	Small Tract Forestland (Unimproved)	H&BU Residential Vacant	5	5	0
660	400	Small Tract Forestland (Unimproved)	H&BU Rural Tract Vacant	195	194	-1
661	101	Small Tract Forestland (Improved)	H&BU Residential Improved	1	1	0
661	401	Small Tract Forestland (Improved)	H&BU Rural Tract Improved	200	199	-1
669	109	Small Tract Forestland (Imp Manuf Structure)	H&BU Residential MS	1	1	0
669	401	Small Tract Forestland (Imp Manuf Structure)	H&BU Rural Tract Improved	1	1	0
669	409	Small Tract Forestland (Imp Manuf Structure)	H&BU Rural Tract MS Improved	63	65	2
680	400	Forest Land, Land-Mostly Forest, Multi Sp Asmt	H&BU Rural Tract Vacant	51	51	0
681	101	Forest Land, Imp-Mostly Forest, Multi Sp Asmt	H&BU Residential Improved	1	1	0
681	300	Forest Land, Imp-Mostly Forest Rural, Mult Sp Asmt	H&BU Industrial Vacant	1	1	0
681	401	Forest Land, Imp-Mostly Forest Rural, Mult Sp Asmt	H&BU Rural Tract Improved	161	165	4
689	409	MS H&B, Multi Sp Asmt, FI Predom, Zn Not Sgfmt	H&BU Rural Tract MS Improved	21	21	0
701	701	Imp 5 Or More, Zn Multi-Family & MS Park Imp	H&BU Multi-Family & MS Park Imp	87	89	2
781	701	Multiple Housing, Low Income Special Assessment	H&BU Multi- Family & MS Park Imp	6	6	0
801	401	Recreation, with Improvements	H&BU Rural Tract Improved	1	1	0
801	801	Recreation, With Improvements	Recreation, With Improvements	1	1	0

Prop Class (H&BU)	RMV Class (Trending)	Property Class Description	RMV Class Description	Prior Year	Current Year	Count Diff.
890	890	Recreation, Hillcrest/Col Acres Potential Dev	Recreational Hillcrest/Columbia Hills	230	226	-4
910	200	Church - Vacant	H&BU Commercial Vacant	3	3	0
910	201	Church - Vacant	H&BU Commercial Improved	1	1	0
911	101	Church - Improved	H&BU Residential Improved	3	3	0
911	201	Church - Improved	H&BU Commercial Improved	68	68	0
911	400	Church - Improved	H&BU Rural Tract Vacant	1	1	0
911	401	Church - Improved	H&BU Rural Tract Improved	6	6	0
920	200	School - Vacant	H&BU Commercial Vacant	6	6	0
920	400	School - Vacant	H&BU Rural Tract Vacant	2	2	0
921	101	School - Improved	H&BU Residential Improved	1	1	0
921	201	School - Improved	H&BU Commercial Improved	24	24	0
921	301	School - Improved	H&BU Industrial Improved	1	1	0
930	200	Cemetery - Vacant	H&BU Commercial Vacant	25	25	0
931	200	Cemetery - Improved	H&BU Commercial Vacant	3	3	0
931	201	Cemetery - Improved	H&BU Commercial Improved	3	3	0
940	010	City - Vacant	Odd Lot	13	15	2
940	040	City - Vacant	Odd Lot	5	5	0
940	100	City - Vacant	H&BU Residential Vacant	53	53	0
940	200	City - Vacant	H&BU Commercial Vacant	172	168	-4
940	300	City - Vacant	H&BU Industrial Vacant	7	8	1
940	400	City - Vacant	H&BU Rural Tract Vacant	28	29	1
940	600	City - Vacant	H&BU Timber Vacant	2	2	0
940	800	City - Vacant	Recreation, Land Only	7	7	0
941	101	City - Improved	H&BU Residential Improved	8	8	0
941	109	City - Improved	H&BU Residential MS	1	1	0
941	201	City - Improved	H&BU Commercial Improved	46	46	0
941	301	City - Improved	H&BU Industrial Improved	10	10	0
941	401	City - Improved	H&BU Rural Tract Improved	6	6	0
941	801	City - Improved	Recreation, With Improvements	9	9	0
942	201	City - Partially Exempt	H&BU Commercial Improved	1	1	0
945	201	City Temp Exempt-Tax Owner to Exempt Lessee	H&BU Commercial Improved	1	1	0
950	010	County - Vacant	Odd Lot	14	16	2
950	030	County - Vacant	Odd Lot	1	1	0
950	040	County - Vacant	Odd Lot	20	16	-4
950	100	County - Vacant	H&BU Residential Vacant	17	18	1
950	200	County - Vacant	H&BU Commercial Vacant	59	59	0
950	300	County - Vacant	H&BU Industrial Vacant	2	2	0
950	400	County - Vacant	H&BU Rural Tract Vacant	37	36	-1
950	600	County - Vacant	H&BU Timber Vacant	2	2	0
950	800	County - Vacant	Recreation, Land Only	5	6	1
950	890	County - Vacant	Recreational Hillcrest/Columbia Hills	3	2	-1
951	010	County - Improved	Odd Lot	1	1	0
951	019	County - Improved	Personal Manufactured Structures	4	4	0

Prop Class (H&BU)	RMV Class (Trending)	Property Class Description	RMV Class Description	Prior Year	Current Year	Count Diff.
951	101	County - Improved	H&BU Residential Improved	5	1	-4
951	201	County - Improved	H&BU Commercial Improved	17	17	0
951	301	County - Improved	H&BU Industrial Improved	1	1	0
951	401	County - Improved	H&BU Rural Tract Improved	11	11	0
951	409	County - Improved	H&BU Rural Tract MS Improved	3	3	0
951	801	County - Improved	Recreation, With Improvements	2	1	-1
955	201	Co Temp Exempt Tax Owner to Exempt Lessee	H&BU Commercial Improved	1	1	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&BU Residential Vacant	3	3	0
960	200	State Owned - Vacant	H&BU Commercial Vacant	53	53	0
960	300	State Owned - Vacant	H&BU Industrial Vacant	6	6	0
960	400	State Owned - Vacant	H&BU Rural Tract Vacant	37	37	0
960	600	State Owned - Vacant	H&BU Timber Vacant	22	22	0
960	800	State Owned - Vacant	Recreation, Land Only	7	7	0
961	201	State Owned - Improved	H&BU Commercial Improved	6	6	0
961	300	State Owned - Improved	H&BU Industrial Vacant	1	1	0
961	301	State Owned - Improved	H&BU Industrial Improved	1	1	0
961	401	State Owned - Improved	H&BU Rural Tract Improved	2	2	0
962	201	State - Partially Exempt	H&BU Commercial Improved	4	4	0
964	400	Exempt, State Game In-Lieu Of	H&BU Rural Tract Vacant	19	19	0
964	401	Exempt, State Game In-Lieu Of	H&BU Rural Tract Improved	6	6	0
970	200	Federally Owned - Vacant	H&BU Commercial Vacant	4	4	0
970	400	Federally Owned - Vacant	H&BU Rural Tract Vacant	10	10	0
970	600	Federally Owned - Vacant	H&BU Timber Vacant	28	28	0
970	800	Federally Owned - Vacant	Recreation, Land Only	2	2	0
971	201	Federally Owned - Improved	H&BU Commercial Improved	3	3	0
971	301	Federally Owned - Improved	H&BU Industrial Improved	4	4	0
971	409	Federally Owned - Improved	H&BU Rural Tract MS Improved	2	1	-1
973	800	Fed Own-Tax/Lease Prop, Exmpt Lessor-Tax Lessee	Recreation, Land Only	1	1	0
980	100	Benevolent, Fraternal Ownership - Vacant	H&BU Residential Vacant	3	3	0
980	200	Benevolent, Fraternal Ownership - Vacant	H&BU Commercial Vacant	8	8	0
980	201	Benevolent, Fraternal Ownership - Vacant	H&BU Commercial Improved	1	1	0
981	101	Benevolent, Fraternal Ownership - Improved	H&BU Residential Improved	19	19	0
981	201	Benevolent, Fraternal Ownership - Improved	H&BU Commercial Improved	47	47	0
981	401	Benevolent, Fraternal Ownership - Improved	H&BU Rural Tract Improved	4	4	0
982	201	Benevolent, Fraternal - Partially Exempt	H&BU Commercial Improved	10	10	0
990	020	Port Prop or Other Municipal Properties - Vacant	Odd Lot-Commercial Zone	4	4	0
990	040	Port Prop or Other Municipal Properties - Vacant	Odd Lot	5	5	0
990	100	Port Props or Other Municipal Properties - Vacant	H&BU Residential Vacant	1	1	0
990	200	Port Prop or Other Municipal Properties - Vacant	H&BU Commercial Vacant	14	14	0
990	201	Port Prop or Other Municipal Properties - Vacant	H&BU Commercial Improved	1	1	0

Prop Class (H&BU)	RMV Class (Trending)	Property Class Description	RMV Class Description	Prior Year	Current Year	Count Diff.
990	300	Port Prop or Other Municipal Properties - Vacant	H&BU Industrial Vacant	34	34	0
990	301	Port Prop or Other Municipal Properties - Vacant	H&BU Industrial Improved	3	3	0
990	400	Port Prop or Other Municipal Properties - Vacant	H&BU Rural Tract Vacant	22	22	0
991	040	Port Prop or Other Municipal Properties - Imp	Odd Lot	1	1	0
991	101	Port Prop or Other Municipal Properties - Imp	H&BU Residential Improved	2	2	0
991	201	Port Prop or Other Municipal Properties - Imp	H&BU Commercial Improved	53	54	1
991	301	Port Prop or Other Municipal Properties - Imp	H&BU Industrial Improved	11	11	0
991	308	Port Properties or Other Municipal Prop - Imp	H&BU Ind Mach and Equip	5	5	0
991	400	Port Properties or Other Municipal Prop - Imp	H&BU Rural Tract Vacant	2	2	0
991	401	Port Properties or Other Municipal Prop - Imp	H&BU Rural Tract Improved	17	17	0
991	409	Port Properties or Other Municipal Prop - Imp	H&BU Rural Tract MS Improved	1	1	0
994	301	Exempt, Port: Exempt in Lieu-Of per ORS 307.120	H&BU Industrial Improved	3	3	0
995	201	Exempt, Government Housing Authorities	H&BU Commercial Improved	2	2	0
995	701	Exempt, Government Housing Authorities	H&BU Multi-Family Imp & MS Park Imp	2	2	0
996	701	Farm Labor Camps, Day Care Centers	H&BU Multi- Family Imp & MS Park Imp	1	1	0

*TIME
ADJUSTMENT
STUDY*

Time Study Method

The Columbia County Assessor's Appraisal staff performs a Recalculation Base Setup study annually to establish new market values beginning Jan 1st of the assessment year. This method has raised questions by the Department of Revenue (DOR) as to which market value should be used as a measurement for determining a time adjustment and trending conclusions for the current ratio study:

- o Should the prior year's certified RMV, an already time adjusted and trended value, be used as a measurement for current market movement and ratio conclusions?
- o Or, should the *un-adjusted and un-trended* January 1st recalculation base setup value be used?

The method of using base setup values as a measure against the sales data provides better-quality analysis scales and reliable indicators for the current market. However, the Oregon Department of Revenue and the "Assessor's Ratio Procedures Manual – 2017" specifies that the sales for the current ratio study are to be adjusted using the prior year certified roll values. (See OAR 150-309-0230 (12)(a) and (b); OAR 150-309-0230 (13)). By adhering to the recommendations of the DOR and following Oregon Administrative Rule, many legitimate and credible sales were eliminated from the sales dataset. Following is a list of 135 bona fide sales that were excluded because the certified roll value did not reflect the same as when the property sold during the 2022 sales collection year:

Reason	Sales Excluded
Certified acreage different than when the property sold.	1
Certified RMV as an entered value.	4
Certified RMV as vacant land vs. sold as improved.	6
Certified RMV reflects a partial percent complete on the improvement vs. Jan 1 base reflecting as 100% complete which is how it sold.	19
Certified RMV reflects different condition/inventory than the Jan 1 base and how it sold.	54
Certified RMV reflects value as part of total unit vs. the Jan 1 base reflects a single unit value and sold as a single unit.	1
Jan 1 st base and the consideration on deed reflects a lump sum for multiple accounts but cannot be adequately extracted from certified roll value.	50

Total valid sales not used for the 2022 Time Adjustment Study

135

Number of valid sales available if the Jan 1
Recalculation Base Setup had been permitted:

Residential	773
Personal Property MS	28
Floating Property	7
Comm/Multi-Family	17

Total 825

Actual number of sales applied and allowed
by Dept. of Revenue and Oregon Admin. Rule:

Residential	640
Personal Property MS	28
Float Property	7
Comm/Multi-Family	15

Total 690

A total of 825 arm's length sales were available but only 690 sales were allowed to be used, resulting in 16% of the sales not being used. It goes without saying that the percentage of sales that were eliminated affects the time adjustments and ratio conclusions greatly. Nevertheless, to maintain compliance with State laws and rules, the certified RMV along with a total of 690 sales have been implemented for the time adjustment and trending conclusions for the 2023 Ratio year.

Time Study Groupings

The sales data collected from 01-01-2022 to 12-31-2022 was separated into several Property Class groupings:

1. Property Class 1XX: These are residential properties located within the city limits of each maintenance area.
2. 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.
3. Property Class 019: This classification is comprised of personal property manufactured structures located throughout the County.
4. Property Class 111: Floating properties, countywide.

Several time adjustment studies were performed using the property class groupings listed above. Upon review, it was determined that too few vacant land sales were found to adequately measure an adjustment for time. Therefore, vacant land will be included with the improved property analysis. In addition, since the Helion software only allows for market groupings by RMV Class, the ratio study classifications will be as follows:

Property Class (Highest and Best Use)	RMV Class (Trending)
Residential City (1XX)	1XX
Rural Residential (4XX, 5XX, 6XX)	4XX
Personal Property MS (019)	019
Floating Property (111)	111

Following the Oregon Department of Revenue and the Assessor's Ratio Procedures Manual 2017, an examination of market movement was conducted using the Ratio Analysis-Direct Calculation method. Adhering to the DOR's guidelines, sales for the current ratio study were time-adjusted against the prior year certified values ("roll value"). An analysis was performed and an annual rate of change from the date of sale to the Jan 1st assessment date roll value was calculated.

Time Adjustment conclusions

The analysis indicates the following annual time adjustments:

Classification	Description	Time Study Conclusion
Property Class 1XX (RMV Class 1XX)	Residential property located in the City limits, vacant land and improved.	1%
Property Class 4XX, 5XX, & 6XX (RMV Class 4XX)	Vacant land and improved rural residential property located outside the city limits.	3%
Property Class 019 (RMV Class 019)	Personal property manufactured structures, countywide.	3%
Property Class 111 (RMV Class 111)	Floating Homes, Combinations and Boat Houses located throughout the county.	No adjustment due to lack of sales available.
Property Class 2XX and 3XX (RMV Class 2XX and 3XX)	Commercial and Industrial properties; vacant land and improved countywide.	No Adjustment applied (too few sales).

Time Adjustment conclusions continued

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>
2019	103%	104%	-

Direct Calculation method using the Recalculation Base Setup RMV:

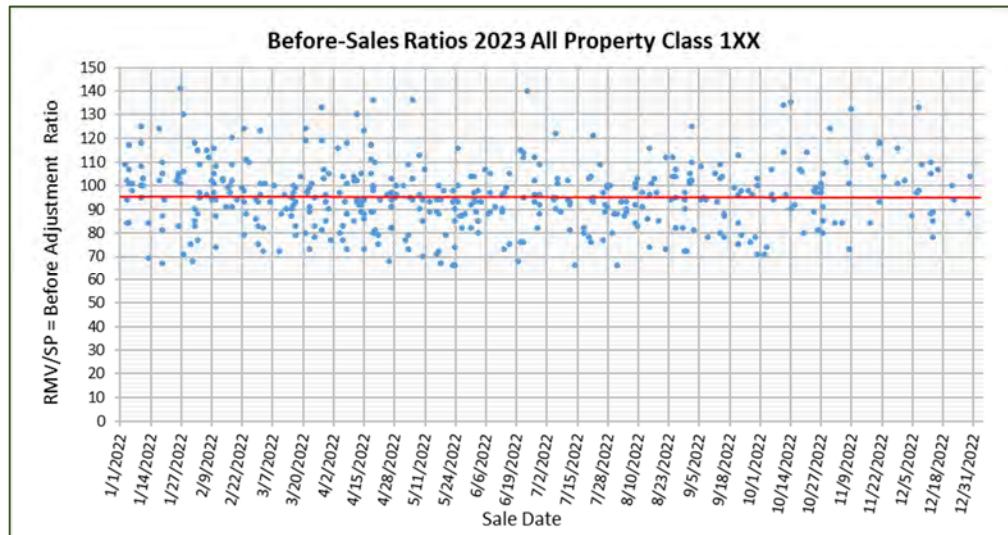
<u>Year</u>	<u>RMV 1XX</u>	<u>RMV 4XX</u>	<u>RMV 019</u>
2020	11%	9%	4.44%
2021	9%	18%	20%

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%*
2023	1%	3%	3%

Time Study Analysis and Conclusions

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:

01/01/2022 96%

01/01/2023 95%

Number of days in the year: 365

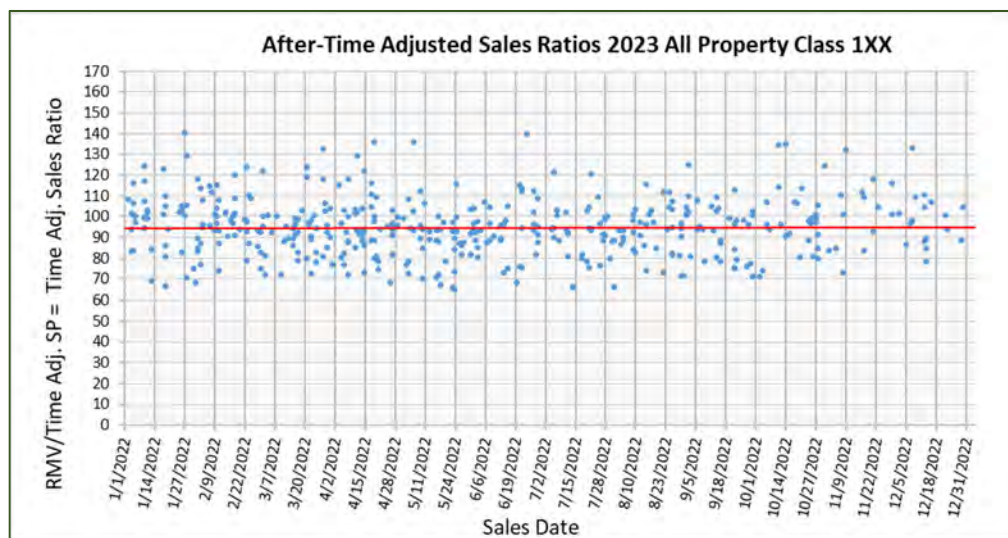
Amount of change: 1%

Annual change factor: 99%

Annual adjustment factor: 101%

Overall Annual Adjustment: 1%

Intermediate adj factor: 0.0021%



Sales Data used for RMV Class 1XX analysis

#	MA	SA	Prop CI	RMV CI	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	1	0	101	101	144	33	9939	4N1W04-AA-05404	2022-135	360,210	329,900	1/3/2022	109	2,472	332,372	108
2	2	0	101	101	141	33	4226	3N2W12-DC-00124	2022-191	423,880	415,000	1/4/2022	102	3,102	418,102	101
3	1	0	101	101	131	33	12281	4N1W05-CC-02601	2022-112	284,530	340,000	1/4/2022	84	2,541	342,541	83
4	6	15	101	101	172	33	14269	5N1W28-AA-00300	2022-133	1,696,690	1,800,000	1/4/2022	94	13,453	1,813,453	94
5	2	0	101	101	131	33	4137	3N2W12-DB-08300	2022-259	286,400	340,000	1/5/2022	84	2,534	342,534	84
6	1	0	101	101	143	33	10963	4N1W04-DA-10400	2022-232	466,250	399,999	1/5/2022	117	2,981	402,980	116
7	1	0	101	101	143	33	13201	4N1W08-BC-05000	2022-126	507,570	474,000	1/5/2022	107	3,533	477,533	106
8	1	0	101	101	143	33	440658	4N1W04-BB-03151	2022-177	454,350	449,900	1/5/2022	101	3,353	453,253	100
9	1	43	101	101	143	33	9811	4N1W03-CB-01100	2022-367	331,780	339,900	1/6/2022	98	2,526	342,426	97
10	1	0	101	101	144	30	431949	4N1W05-BA-03940	2022-424	524,870	520,000	1/6/2022	101	3,865	523,865	100
11	2	0	101	101	141	33	3324	3N2W12-AC-00119	2022-359	363,270	365,000	1/10/2022	100	2,683	367,683	99
12	1	0	101	101	136	30	9756	4N1W03-CA-00800	2022-416	423,850	360,000	1/10/2022	118	2,646	362,646	117
13	1	0	101	101	132	33	11065	4N1W04-DB-09900	2022-247	346,600	365,800	1/10/2022	95	2,688	368,488	94
14	1	0	101	101	143	33	12085	4N1W05-CB-00119	2022-392	509,380	537,900	1/10/2022	95	3,953	541,853	94
15	3	3	101	101	131	33	23012	4N4W04-BD-11900	2022-306	218,830	175,000	1/10/2022	125	1,286	176,286	124
16	2	0	101	101	141	33	434765	3N1W07-CB-01908	2022-324	475,380	475,000	1/10/2022	100	3,491	478,491	99
17	3	0	101	101	143	33	439698	4N4W05-DA-03410	2022-291	403,080	374,000	1/10/2022	108	2,749	376,749	107
18	1	0	101	101	143	33	440667	4N1W04-BB-03160	2022-349	416,600	415,000	1/10/2022	100	3,050	418,050	100
19	1	0	101	101	143	33	439906	5N1W32-DB-00132	2022-279	569,080	549,950	1/11/2022	103	4,031	553,981	103
20	1	0	101	101	143	33	440657	4N1W04-BB-03150	2022-523	451,930	440,900	1/11/2022	103	3,231	444,131	102
21	1	0	101	101	143	33	440660	4N1W04-BB-03153	2022-449	415,000	417,000	1/11/2022	100	3,056	420,056	99
22	1	0	101	101	133	33	10173	4N1W04-AD-03100	2022-365	235,480	339,000	1/13/2022	69	2,470	341,470	69
23	5	0	100	100		33	441160	7N4W09-CA-00152	2022-473	67,480	79,900	1/13/2022	84	582	80,482	84
24	1	0	101	101	141	33	11447	4N1W05-AA-07100	2022-489	385,150	378,500	1/18/2022	102	2,719	381,219	101
25	3	3	101	101	141	33	22531	4N4W03-BD-02104	2022-1285	480,420	389,000	1/18/2022	124	2,795	391,795	123
26	2	0	101	101	131	33	2968	3N2W01-CC-02204	2022-527	312,480	385,000	1/19/2022	81	2,758	387,758	81
27	4	0	101	101	136	33	18386	7N2W16-DD-02700	2022-559	274,740	316,500	1/19/2022	87	2,267	318,767	86
28	4	0	109	109	452	33	18515	7N2W17-AD-05500	2022-577	198,210	294,500	1/19/2022	67	2,110	296,610	67
29	2	33	101	101	143	33	429917	3N2W12-AD-03120	2022-562	387,970	368,000	1/19/2022	105	2,636	370,636	105
30	1	0	101	101	141	33	433540	4N1W05-BD-01501	2022-612	408,110	370,000	1/19/2022	110	2,650	372,650	110
31	1	0	101	101	143	33	439871	5N1W32-DC-00904	2022-583	529,310	561,000	1/20/2022	94	4,007	565,007	94
32	1	0	109	109	452	33	12523	4N1W05-DB-04800	2022-800	286,770	280,000	1/25/2022	102	1,971	281,971	102
33	1	0	101	101	131	33	11660	4N1W05-AC-04400	2022-769	323,760	390,000	1/26/2022	83	2,737	392,737	82
34	1	0	101	101	143	33	439869	5N1W32-DC-00902	2022-1260	564,720	535,450	1/26/2022	105	3,758	539,208	105
35	1	0	101	101	143	30	440681	4N1W04-BB-03174	2022-771	434,760	419,900	1/26/2022	104	2,947	422,847	103
36	2	21	102	102	143	33	7171	3N2W24-00-90001	2022-1409	323,700	320,000	1/27/2022	101	2,239	322,239	100
37	3	3	101	101	135	30	22997	4N4W04-BD-10400	2022-926	282,660	200,000	1/27/2022	141	1,400	201,400	140
38	1	0	101	101	143	33	12191	4N1W05-CB-07600	2022-5956	516,430	487,000	1/28/2022	106	3,398	490,398	105
39	1	0	101	101	154	33	13335	5N1W33-AD-01100	2022-826	660,890	509,000	1/28/2022	130	3,551	512,551	129
40	4	0	101	101	135	33	18172	7N2W16-DA-05300	2022-891	233,440	330,000	1/28/2022	71	2,302	332,302	70
41	1	0	101	101	131	33	11159	4N1W04-DC-02000	2022-1013	280,560	372,500	1/31/2022	75	2,576	375,076	75
42	1	30	101	101	232	33	13493	5N1W33-DC-06700	2022-976	295,560	432,500	2/1/2022	68	2,982	435,482	68
43	2	0	101	101	143	33	4606	3N2W13-BA-00703	2022-1034	528,350	446,000	2/2/2022	118	3,066	449,066	118
44	1	0	101	101	131	33	10651	4N1W04-CA-10600	2022-1058	242,350	285,000	2/2/2022	85	1,959	286,959	84
45	6	1	101	101	131	33	14342	5N1W28-AB-03600	2022-1065	317,250	380,000	2/2/2022	83	2,612	382,612	83
46	1	0	101	101	141	33	439881	5N1W32-DB-00107	2022-1399	493,970	547,900	2/2/2022	90	3,766	551,666	90
47	4	0	101	101	122	30	17876	7N2W16-BC-01100	2022-1181	229,050	200,000	2/3/2022	115	1,371	201,371	114
48	3	0	100	100		33	23530	5N4W34-CD-01300	2022-1104	61,100	79,000	2/3/2022	77	541	79,541	77
49	3	0	100	100		33	23533	5N4W34-CD-01600	2022-1107	57,040	65,000	2/3/2022	88	445	65,445	87
50	2	0	101	101	143	33	4755	3N2W13-BD-03300	2022-1148	475,720	500,000	2/4/2022	95	3,416	503,416	94

#	MA	SA	Prop Cl	RMV Cl	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
51	1	0	101	101	141	33	11606	4N1W05-AC-02600	2022-1063	405,200	419,500	2/4/2022	97	2,866	422,366	96
52	4	0	101	101	146	33	17993	7N2W16-CA-09700	2022-1160	372,720	343,500	2/4/2022	109	2,347	345,847	108
53	1	0	101	101	153	33	13721	5N1W34-BC-01100	2022-1328	1,035,860	899,000	2/7/2022	115	6,086	905,086	114
54	6	1	101	101	142	33	14423	5N1W28-AC-04300	2022-1317	496,090	515,000	2/7/2022	96	3,487	518,487	96
55	1	0	101	101	143	33	10375	4N1W04-BC-07500	2022-1271	487,630	435,000	2/8/2022	112	2,936	437,936	111
56	1	0	101	101		33	439923	5N1W32-DB-00149	2022-1310	557,590	594,900	2/9/2022	94	4,003	598,903	93
57	1	0	101	101	143	33	440651	4N1W04-BB-03144	2022-1211	451,930	444,900	2/9/2022	102	2,994	447,894	101
58	1	0	101	101	132	30	9763	4N1W03-BD-04200	2022-1273	300,850	260,000	2/10/2022	116	1,744	261,744	115
59	1	0	101	101	145	33	12096	4N1W05-CB-00131	2022-1472	460,340	456,700	2/10/2022	101	3,063	459,763	100
60	1	0	101	101	143	33	12474	4N1W05-DB-02118	2022-1287	501,390	479,500	2/10/2022	105	3,216	482,716	104
61	1	0	101	101	143	33	440611	4N1W04-BB-03104	2022-1354	397,770	410,000	2/10/2022	97	2,750	412,750	96
62	2	0	101	101	141	33	2766	3N1W07-CA-00117	2022-1479	434,290	462,000	2/11/2022	94	3,089	465,089	93
63	1	30	101	101	232	33	13379	5N1W33-DB-00500	2022-1370	278,870	375,000	2/11/2022	74	2,508	377,508	74
64	5	0	101	101	145	33	26164	7N4W08-DC-03300	2022-1302	406,390	465,000	2/11/2022	87	3,110	468,110	87
65	2	0	101	101	161	33	432003	3N2W11-DD-00313	2022-1380	673,640	621,500	2/11/2022	108	4,156	625,656	108
66	6	1	101	101	141	33	14149	5N1W21-CB-03900	2022-1411	407,800	400,000	2/14/2022	102	2,650	402,650	101
67	1	0	101	101	143	33	440666	4N1W04-BB-03159	2022-1482	451,230	439,900	2/14/2022	103	2,914	442,814	102
68	1	0	101	101		33	439883	5N1W32-DB-00109	2022-1470	493,890	541,900	2/15/2022	91	3,579	545,479	91
69	2	0	101	101	143	33	438592	3N2W13-CC-00112	2022-1974	532,430	540,000	2/16/2022	99	3,555	543,555	98
70	1	0	101	101	141	33	11424	4N1W05-AA-04800	2022-1548	354,840	365,000	2/17/2022	97	2,395	367,395	97
71	1	0	101	101	143	33	440656	4N1W04-BB-03149	2022-1665	434,450	432,400	2/17/2022	100	2,838	435,238	100
72	1	0	101	101	146	33	9888	4N1W04-AA-01300	2022-1537	504,900	462,000	2/18/2022	109	3,023	465,023	109
73	1	0	101	101	153	33	12026	4N1W05-CA-00508	2022-1610	565,750	470,000	2/18/2022	120	3,075	473,075	120
74	1	0	101	101	143	33	12867	4N1W06-DC-06600	2022-1581	419,320	460,000	2/18/2022	91	3,009	463,009	91
75	1	0	101	101	143	33	440662	4N1W04-BB-03155	2022-1827	451,230	442,400	2/18/2022	102	2,894	445,294	101
76	5	0	101	101	142	33	432382	7N4W09-CA-00115	2022-1654	526,340	559,000	2/20/2022	94	3,634	562,634	94
77	2	0	101	101	143	33	3283	3N2W12-AB-00111	2022-1740	431,210	435,000	2/22/2022	99	2,810	437,810	98
78	2	0	101	101	131	33	3825	3N2W12-CB-02900	2022-1884	317,770	400,000	2/23/2022	79	2,575	402,575	79
79	2	0	101	101	143	33	4510	3N2W13-AD-03700	2022-1744	442,610	475,000	2/23/2022	93	3,058	478,058	93
80	1	0	101	101	152	33	13884	5N1W34-CC-03500	2022-1830	642,330	516,000	2/23/2022	124	3,322	519,322	124
81	3	0	101	101	146	33	22915	4N4W04-BD-02101	2022-1730	451,700	460,000	2/23/2022	98	2,962	462,962	98
82	6	1	101	101	142	30	14329	5N1W28-AB-02400	2022-1767	442,710	400,000	2/24/2022	111	2,567	402,567	110
83	5	0	101	101	143	33	434308	7N4W09-CA-00140	2022-1879	372,460	424,900	2/24/2022	88	2,727	427,627	87
84	1	43	101	101	143	33	12181	4N1W05-CB-06601	2022-1964	328,600	300,000	2/25/2022	110	1,919	301,919	109
85	1	0	101	101	133	33	11760	4N1W05-AD-08400	2022-1905	346,270	370,000	2/28/2022	94	2,344	372,344	93
86	4	0	109	109	452	33	17883	7N2W16-BC-01700	2022-1926	192,980	224,900	2/28/2022	86	1,425	226,325	85
87	1	0	101	101	134	33	9538	4N1W03-BB-06900	2022-1913	334,660	360,000	3/1/2022	93	2,273	362,273	92
88	1	0	101	101	131	33	13677	5N1W33-DD-10300	2022-1965	240,500	320,000	3/1/2022	75	2,021	322,021	75
89	3	0	101	101	132	33	23156	4N4W05-AA-01200	2022-1877	390,450	469,000	3/1/2022	83	2,961	471,961	83
90	2	0	101	101	135	33	3820	3N2W12-CB-02200	2022-1956	467,680	465,000	3/2/2022	101	2,927	467,927	100
91	2	0	101	101	141	33	4006	3N2W12-DD-08600	2022-1967	473,520	494,000	3/2/2022	96	3,109	497,109	95
92	6	1	101	101	143	33	434116	5N1W28-BA-01201	2022-1916	490,260	400,000	3/2/2022	123	2,518	402,518	122
93	1	43	101	101	133	33	12318	4N1W05-CD-01000	2022-1984	285,590	350,000	3/3/2022	82	2,196	352,196	81
94	3	0	100	100		33	23521	5N4W34-CD-00400	2022-2134	57,860	80,000	3/3/2022	72	502	80,502	72
95	1	0	101	101	143	33	439903	5N1W32-DB-00129	2022-2181	576,440	569,950	3/4/2022	101	3,564	573,514	101
96	1	0	101	101	143	33	12866	4N1W06-DC-06500	2022-2214	389,960	420,000	3/6/2022	93	2,609	422,609	92
97	1	0	101	101	142	33	11627	4N1W05-AC-02721	2022-2312	411,960	410,000	3/8/2022	100	2,530	412,530	100
98	5	0	101	101	134	30	25620	7N4W08-AC-00300	2022-2274	263,060	364,000	3/10/2022	72	2,231	366,231	72
99	2	0	101	101	141	33	3293	3N2W12-AB-00202	2022-2380	388,150	439,000	3/11/2022	88	2,681	441,681	88
100	3	0	101	101	141	33	22621	4N4W04-AC-01700	2022-3083	374,110	390,000	3/12/2022	96	2,374	392,374	95
101	2	0	101	101	143	33	4400	3N2W13-AA-05700	2022-2376	459,610	510,000	3/13/2022	90	3,094	513,094	90
102	5	0	101	101	141	33	25950	7N4W08-CD-01700	2022-2611	272,680	315,000	3/15/2022	87	1,898	316,898	86

#	MA	SA	Prop Cl	RMV Cl	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
103	1	0	101	101	141	33	439882	5N1W32-DB-00108	2022-2417	534,880	564,100	3/15/2022	95	3,398	567,498	94
104	1	0	101	101	141	33	439884	5N1W32-DB-00110	2022-2718	480,080	534,900	3/15/2022	90	3,223	538,123	89
105	2	0	101	101	141	33	4230	3N2W12-DC-00128	2022-2407	425,310	440,000	3/16/2022	97	2,642	442,642	96
106	2	0	101	101	143	33	31168	3N1W07-CC-05200	2022-2392	543,910	592,800	3/16/2022	92	3,559	596,359	91
107	3	3	101	101	131	33	429669	4N4W04-BC-01301	2022-2386	346,170	347,000	3/16/2022	100	2,083	349,083	99
108	6	1	101	101	131	33	14223	5N1W21-CD-04200	2022-2402	311,890	375,000	3/17/2022	83	2,244	377,244	83
109	5	0	101	101	131	33	25677	7N4W08-AD-03201	2022-2415	280,440	355,000	3/17/2022	79	2,124	357,124	79
110	6	1	101	101	141	33	31152	5N1W21-BC-02900	2022-2444	469,090	506,000	3/17/2022	93	3,028	509,028	92
111	1	0	101	101	153	33	439920	5N1W32-DB-00146	2022-2409	632,240	639,000	3/17/2022	99	3,823	642,823	98
112	1	0	101	101	143	33	433481	5N1W32-DC-00120	2022-2515	481,400	465,000	3/19/2022	104	2,763	467,763	103
113	2	0	101	101	162	33	3054	3N2W11-AA-00115	2022-2752	960,670	805,000	3/21/2022	119	4,750	809,750	119
114	1	0	101	101	131	33	13381	5N1W33-DB-00602	2022-2615	305,340	380,000	3/21/2022	80	2,242	382,242	80
115	3	0	101	101	144	33	23263	4N4W05-AD-03700	2022-2743	515,520	415,000	3/21/2022	124	2,449	417,449	123
116	1	0	101	101	143	33	11992	4N1W05-CA-00104	2022-2628	430,640	440,000	3/22/2022	98	2,587	442,587	97
117	6	1	101	101	143	33	14239	5N1W21-CD-05800	2022-2545	435,530	450,000	3/22/2022	97	2,646	452,646	96
118	2	0	101	101	141	33	4508	3N2W13-AD-03500	2022-2631	418,720	460,000	3/23/2022	91	2,695	462,695	90
119	1	0	101	101	131	33	9608	4N1W03-BB-13600	2022-3091	280,950	385,000	3/23/2022	73	2,256	387,256	73
120	5	0	101	101	143	33	434293	7N4W09-CA-00125	2022-2745	361,310	405,000	3/23/2022	89	2,373	407,373	89
121	1	0	101	101	143	33	439868	5N1W32-DC-00901	2022-2608	565,970	572,950	3/23/2022	99	3,357	576,307	98
122	1	0	101	101	143	33	433439	5N1W32-DB-00600	2022-2642	496,080	491,000	3/24/2022	101	2,867	493,867	100
123	2	0	109	109	452	33	3489	3N2W12-BA-01500	2022-2713	373,300	450,000	3/25/2022	83	2,618	452,618	82
124	1	0	101	101	131	33	12414	4N1W05-DA-03011	2022-3057	321,550	412,000	3/25/2022	78	2,397	414,397	78
125	2	0	101	101	143	33	438590	3N2W13-CC-00110	2022-2679	512,460	540,000	3/25/2022	95	3,142	543,142	94
126	1	0	101	101	142	33	11536	4N1W05-AB-01600	2022-3059	504,650	425,000	3/28/2022	119	2,446	427,446	118
127	1	0	101	101	131	33	12336	4N1W05-CD-01201	2022-2740	303,740	375,000	3/28/2022	81	2,158	377,158	81
128	6	1	101	101	152	33	14724	5N1W28-DB-03404	2022-3070	730,940	549,900	3/28/2022	133	3,165	553,065	132
129	1	0	101	101	143	33	13145	4N1W08-BB-05800	2022-3112	504,750	490,000	3/29/2022	103	2,810	492,810	102
130	2	0	101	101	162	33	431997	3N2W11-DB-02400	2022-2751	769,390	720,000	3/29/2022	107	4,129	724,129	106
131	2	0	101	101	143	33	4797	3N2W13-BD-07100	2022-3151	459,480	477,400	3/30/2022	96	2,728	480,128	96
132	4	0	101	101	136	33	17941	7N2W16-CA-03400	2022-3067	326,230	351,000	3/30/2022	93	2,006	353,006	92
133	1	0	101	101	143	33	433454	5N1W32-DB-02100	2022-3121	452,970	531,000	3/30/2022	85	3,034	534,034	85
134	1	0	101	101	132	33	9690	4N1W03-BC-09500	2022-3271	313,680	300,000	3/31/2022	105	1,708	301,708	104
135	5	0	101	101	136	33	25802	7N4W08-CA-02700	2022-3319	293,020	325,000	3/31/2022	90	1,850	326,850	90
136	2	0	101	101	131	33	4116	3N2W12-DB-06400	2022-3157	297,240	385,000	4/1/2022	77	2,184	387,184	77
137	1	0	101	101	131	30	13818	5N1W34-CB-05100	2022-3396	270,510	234,000	4/4/2022	116	1,313	235,313	115
138	2	0	101	101	135	33	2822	3N1W07-CA-00700	2022-3294	373,750	465,000	4/5/2022	80	2,599	467,599	80
139	2	0	101	101	143	33	4562	3N2W13-AD-09800	2022-3423	419,140	431,800	4/5/2022	97	2,414	434,214	97
140	1	43	101	101	133	33	10109	4N1W04-AC-06800	2022-3348	287,650	348,000	4/6/2022	83	1,938	349,938	82
141	3	0	101	101	131	33	23233	4N4W05-AD-01200	2022-3392	269,970	349,000	4/6/2022	77	1,944	350,944	77
142	2	0	101	101	143	33	28505	3N2W12-AD-06511	2022-3345	636,930	615,000	4/6/2022	104	3,425	618,425	103
143	1	0	101	101	143	33	12475	4N1W05-DB-02119	2022-3365	425,880	460,000	4/7/2022	93	2,552	462,552	92
144	2	0	101	101	131	30	3998	3N2W12-DA-03200	2022-3406	376,610	318,000	4/8/2022	118	1,758	319,758	118
145	1	0	101	101	131	33	10574	4N1W04-CA-03000	2022-3473	296,030	337,500	4/8/2022	88	1,866	339,366	87
146	3	3	101	101	121	33	22982	4N4W04-BD-08900	2022-3481	187,500	258,500	4/8/2022	73	1,429	259,929	72
147	4	0	101	101	141	33	432957	7N2W17-AC-02803	2022-3394	473,360	470,000	4/8/2022	101	2,598	472,598	100
148	5	0	100	100		33	441161	7N4W09-CA-00153	2022-3446	66,010	74,900	4/8/2022	88	414	75,314	88
149	1	0	101	101	141	33	9391	4N1W03-BA-02401	2022-3638	449,770	440,000	4/11/2022	102	2,405	442,405	102
150	1	0	101	101	146	30	9655	4N1W03-BC-06600	2022-3441	384,850	450,500	4/11/2022	85	2,462	452,962	85
151	1	0	101	101	143	33	12089	4N1W05-CB-00124	2022-3471	514,980	495,000	4/11/2022	104	2,705	497,705	103
152	2	0	101	101	143	33	4550	3N2W13-AD-08600	2022-3527	500,830	538,000	4/12/2022	93	2,929	540,929	93
153	1	0	101	101	143	33	12851	4N1W06-DC-05000	2022-3517	456,570	446,500	4/12/2022	102	2,431	448,931	102
154	3	3	101	101	142	33	23057	4N4W04-CB-03600	2022-3574	562,390	433,000	4/12/2022	130	2,358	435,358	129

#	MA	SA	Prop Cl	RMV Cl	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
155	2	0	101	101	143	33	433083	3N2W12-DC-00160	2022-3814	398,610	425,000	4/12/2022	94	2,314	427,314	93
156	2	0	101	101	143	33	429874	3N1W07-CC-01409	2022-3515	562,590	612,000	4/13/2022	92	3,320	615,320	91
157	2	0	101	101	143	33	436515	3N2W13-CD-05800	2022-3727	528,650	575,000	4/13/2022	92	3,119	578,119	91
158	2	0	101	101	143	33	3405	3N2W12-AD-02406	2022-3745	434,720	465,000	4/14/2022	93	2,513	467,513	93
159	1	0	101	101	131	33	10273	4N1W04-BA-01202	2022-4272	322,230	362,000	4/14/2022	89	1,956	363,956	89
160	1	0	101	101	143	33	12865	4N1W06-DC-06400	2022-3594	440,700	480,000	4/14/2022	92	2,594	482,594	91
161	2	0	101	101	143	33	437132	3N2W12-DC-02301	2022-3567	392,100	375,000	4/14/2022	105	2,026	377,026	104
162	1	30	101	101	232	30	11286	4N1W04-DA-13500	2022-3724	286,210	390,000	4/15/2022	73	2,099	392,099	73
163	1	0	101	101	153	33	12238	4N1W05-CC-01107	2022-3804	619,630	505,500	4/15/2022	123	2,721	508,221	122
164	1	0	101	101	131	33	13437	5N1W33-DC-01801	2022-3678	285,390	330,000	4/15/2022	86	1,776	331,776	86
165	6	1	101	101	144	33	14675	5N1W28-DB-00101	2022-3585	478,520	511,000	4/15/2022	94	2,751	513,751	93
166	2	0	101	101	143	33	438513	3N2W13-CB-00122	2022-3732	504,820	576,725	4/15/2022	88	3,104	579,829	87
167	2	0	101	101	153	30	3584	3N2W12-BC-00218	2022-3717	684,780	615,000	4/18/2022	111	3,272	618,272	111
168	6	1	101	101	153	33	14503	5N1W28-BA-01900	2022-4138	606,750	520,000	4/18/2022	117	2,767	522,767	116
169	1	0	101	101	143	33	437297	4N1W03-BC-07402	2022-3667	379,700	428,500	4/18/2022	89	2,280	430,780	88
170	3	0	100	100		30	23108	4N4W04-DA-02400	2022-3958	68,130	65,000	4/18/2022	105	346	65,346	104
171	2	0	101	101	142	33	3138	3N2W11-AA-01300	2022-5183	490,750	500,000	4/19/2022	98	2,650	502,650	98
172	2	0	101	101	143	33	28464	3N1W07-CC-01301	2022-3774	617,630	453,048	4/19/2022	136	2,401	455,449	136
173	2	0	101	101	143	33	429876	3N1W07-CC-01411	2022-3907	588,210	596,000	4/19/2022	99	3,159	599,159	98
174	3	3	101	101	131	33	429926	4N4W04-BD-11802	2022-3870	240,300	300,000	4/19/2022	80	1,590	301,590	80
175	2	0	101	101	143	33	438522	3N2W13-CB-00131	2022-3780	510,580	575,000	4/19/2022	89	3,048	578,048	88
176	1	0	101	101	143	33	439910	5N1W32-DB-00136	2022-3818	531,420	530,000	4/19/2022	100	2,809	532,809	100
177	1	0	101	101	141	33	11550	4N1W05-AB-03000	2022-3783	369,780	455,000	4/20/2022	81	2,402	457,402	81
178	6	1	101	101	162	33	436946	5N1W28-DA-04301	2022-3816	824,330	750,000	4/20/2022	110	3,959	753,959	109
179	1	0	101	101	131	33	11310	4N1W04-DD-06100	2022-3820	282,900	360,000	4/21/2022	79	1,893	361,893	78
180	1	0	109	109	452	33	13462	5N1W33-DC-03800	2022-3918	251,950	337,000	4/21/2022	75	1,772	338,772	74
181	2	0	101	101	142	33	3263	3N2W11-DD-01200	2022-3883	588,610	625,000	4/22/2022	94	3,274	628,274	94
182	1	0	101	101	141	33	11436	4N1W05-AA-06000	2022-4058	373,620	391,000	4/25/2022	96	2,024	393,024	95
183	5	0	101	101	133	33	25611	7N4W08-AB-01500	2022-3975	204,740	300,000	4/26/2022	68	1,547	301,547	68
184	2	0	101	101	131	33	3843	3N2W12-CC-00306	2022-4068	359,770	395,000	4/27/2022	91	2,028	397,028	91
185	1	0	101	101	131	33	9618	4N1W03-BC-02900	2022-4114	322,480	342,000	4/27/2022	94	1,756	343,756	94
186	1	30	101	101	232	30	10045	4N1W04-AB-04100	2022-4020	372,180	360,000	4/27/2022	103	1,848	361,848	103
187	1	0	101	101	131	33	13787	5N1W34-CB-02200	2022-4213	289,770	353,300	4/27/2022	82	1,814	355,114	82
188	3	0	109	109	452	33	22690	4N4W04-AD-01800	2022-4336	303,090	370,000	4/27/2022	82	1,900	371,900	81
189	2	0	101	101	143	30	429871	3N1W07-CC-01406	2022-4266	581,750	599,000	4/27/2022	97	3,076	602,076	97
190	1	0	101	101	143	33	13193	4N1W08-BC-04200	2022-4022	490,440	515,000	4/28/2022	95	2,634	517,634	95
191	6	1	101	101	141	33	14506	5N1W28-BA-01903	2022-4129	466,290	485,000	4/29/2022	96	2,470	487,470	96
192	1	0	100	100		30	440017	4N1W06-DA-07004	2022-4095	100,120	100,000	4/29/2022	100	509	100,509	100
193	2	0	101	101	145	33	3962	3N2W12-DA-00800	2022-4131	448,630	450,000	5/2/2022	100	2,264	452,264	99
194	1	0	101	101	131	33	10739	4N1W04-CA-18900	2022-4311	253,880	330,000	5/3/2022	77	1,653	331,653	77
195	1	0	101	101	136	33	9970	4N1W04-AA-08100	2022-4528	280,390	385,000	5/4/2022	73	1,921	386,921	72
196	1	0	101	101	131	33	11202	4N1W04-DC-05800	2022-4357	279,380	354,881	5/4/2022	79	1,771	356,652	78
197	4	0	101	101	135	30	18414	7N2W16-DD-05300	2022-4320	418,480	385,000	5/4/2022	109	1,921	386,921	108
198	1	0	101	101	143	33	12901	4N1W06-DD-02900	2022-4447	540,240	570,000	5/5/2022	95	2,832	572,832	94
199	2	0	101	101	143	33	2807	3N1W07-CA-00158	2022-4317	436,590	465,000	5/6/2022	94	2,301	467,301	93
200	1	30	101	101	242	33	13387	5N1W33-DB-00704	2022-4389	462,760	450,500	5/6/2022	103	2,229	452,729	102
201	6	1	101	101	131	33	15660	5N1W28-DO-01601	2022-4309	443,410	325,000	5/6/2022	136	1,608	326,608	136
202	2	0	101	101	143	33	433092	3N2W12-DC-00169	2022-4426	422,180	409,500	5/6/2022	103	2,026	411,526	103
203	2	0	101	101	142	33	3058	3N2W11-AA-00119	2022-4628	540,070	479,500	5/9/2022	113	2,343	481,843	112
204	6	1	101	101	141	33	14348	5N1W28-AB-04300	2022-4445	434,060	452,500	5/9/2022	96	2,211	454,711	95
205	5	0	101	101	141	33	25625	7N4W08-AC-00800	2022-4500	381,650	425,000	5/9/2022	90	2,077	427,077	89
206	6	1	101	101	141	33	14061	5N1W21-CA-01400	2022-4394	436,720	464,750	5/10/2022	94	2,261	467,011	94

#	MA	SA	Prop Cl	RMV Cl	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
207	3	0	101	101	121	33	23231	4N4W05-AD-01000	2022-4622	256,230	365,000	5/10/2022	70	1,776	366,776	70
208	5	0	109	109	452	33	25974	7N4W08-CD-04101	2022-4485	186,370	220,000	5/10/2022	85	1,070	221,070	84
209	2	0	101	101	142	33	3033	3N2W02-DD-00700	2022-4471	640,750	599,900	5/11/2022	107	2,906	602,806	106
210	1	0	101	101	143	33	11983	4N1W05-BD-07600	2022-4552	387,510	415,000	5/13/2022	93	1,993	416,993	93
211	2	0	101	101	141	33	433525	3N2W13-CD-04100	2022-4643	469,100	525,000	5/13/2022	89	2,522	527,522	89
212	2	0	101	101	143	33	2830	3N1W07-CA-01301	2022-4577	501,490	535,000	5/16/2022	94	2,536	537,536	93
213	2	0	101	101	131	33	4134	3N2W12-DB-08000	2022-4636	277,080	390,000	5/16/2022	71	1,849	391,849	71
214	2	0	101	101	141	33	4226	3N2W12-DC-00124	2022-4679	423,880	477,000	5/16/2022	89	2,261	479,261	88
215	1	0	102	102	134	33	10502	4N1W04-BD-90900	2022-4649	255,710	255,000	5/17/2022	100	1,204	256,204	100
216	1	0	101	101	143	33	13016	4N1W07-AB-03152	2022-4812	392,050	445,000	5/17/2022	88	2,101	447,101	88
217	1	0	101	101	121	33	13668	5N1W33-DD-09900	2022-5422	202,050	279,900	5/17/2022	72	1,321	281,221	72
218	1	30	101	101	232	33	9483	4N1W03-BB-01500	2022-4647	258,290	383,000	5/18/2022	67	1,800	384,800	67
219	3	0	101	101	141	33	22691	4N4W04-AD-01801	2022-4729	394,490	420,000	5/18/2022	94	1,974	421,974	93
220	2	0	101	101	143	33	31200	3N1W18-BB-01500	2022-4705	497,480	510,000	5/19/2022	98	2,386	512,386	97
221	1	0	101	101	132	33	12361	4N1W05-CD-02101	2022-4774	316,240	401,800	5/20/2022	79	1,872	403,672	78
222	2	0	101	101	143	33	4494	3N2W13-AD-02000	2022-4888	519,930	559,000	5/23/2022	93	2,569	561,569	93
223	3	0	101	101	121	33	23301	4N4W05-AD-07800	2022-4881	171,940	260,000	5/23/2022	66	1,195	261,195	66
224	2	0	101	101	143	33	438582	3N2W13-CC-00102	2022-4906	531,980	545,000	5/23/2022	98	2,505	547,505	97
225	1	0	101	101	131	33	9469	4N1W03-BB-00200	2022-4834	283,910	385,000	5/24/2022	74	1,762	386,762	73
226	1	0	101	101	141	33	11876	4N1W05-BC-05100	2022-4903	372,380	415,000	5/24/2022	90	1,899	416,899	89
227	1	0	101	101	141	33	12268	4N1W05-CC-01814	2022-4894	388,820	460,000	5/24/2022	85	2,105	462,105	84
228	1	0	101	101	141	33	12690	4N1W06-AD-01300	2022-5071	422,310	450,000	5/24/2022	94	2,059	452,059	93
229	5	0	101	101	131	33	25897	7N4W08-CB-04100	2022-4848	210,660	321,500	5/24/2022	66	1,471	322,971	65
230	2	0	101	101	161	33	3167	3N2W11-DB-01400	2022-5019	669,310	669,000	5/25/2022	100	3,047	672,047	100
231	1	0	101	101	131	33	9637	4N1W03-BC-04700	2022-5145	313,520	270,000	5/25/2022	116	1,230	271,230	116
232	2	0	101	101	143	33	438472	3N2W13-CA-03928	2022-4961	446,720	480,000	5/25/2022	93	2,186	482,186	93
233	1	0	101	101	132	33	13817	5N1W34-CC-14400	2022-5054	320,740	367,000	5/26/2022	87	1,664	368,664	87
234	1	0	101	101	143	33	9779	4N1W03-BD-05300	2022-4968	406,100	494,000	5/27/2022	82	2,230	496,230	82
235	1	0	101	101	131	33	12490	4N1W05-DB-02508	2022-5133	331,590	383,000	5/27/2022	87	1,729	384,729	86
236	3	0	101	101	135	33	23476	4N4W05-DA-09800	2022-5017	312,310	355,000	5/28/2022	88	1,595	356,595	88
237	2	0	101	101	142	33	4290	3N2W12-DD-01900	2022-5140	483,240	465,000	5/31/2022	104	2,060	467,060	103
238	1	0	101	101	133	33	11764	4N1W05-AD-08800	2022-5061	376,770	460,000	5/31/2022	82	2,038	462,038	82
239	2	33	101	101	143	33	429763	3N2W13-AA-04406	2022-5087	362,050	392,500	5/31/2022	92	1,739	394,239	92
240	1	0	101	101	131	33	11369	4N1W05-AA-00400	2022-5138	343,560	330,000	6/1/2022	104	1,455	331,455	104
241	6	1	101	101	143	33	14069	5N1W21-CA-02400	2022-5180	532,160	549,000	6/1/2022	97	2,421	551,421	97
242	2	33	101	101	143	33	429909	3N2W12-AD-03112	2022-5206	375,480	399,900	6/1/2022	94	1,763	401,663	93
243	2	0	101	101	143	33	429875	3N1W07-CC-01410	2022-5190	530,720	597,000	6/2/2022	89	2,620	599,620	89
244	1	0	100	100		30	439918	5N1W32-DB-00144	2022-5135	97,450	105,000	6/2/2022	93	461	105,461	92
245	2	0	101	101	142	33	4284	3N2W12-DD-01200	2022-5218	455,680	465,000	6/3/2022	98	2,031	467,031	98
246	1	0	101	101	131	33	13492	5N1W33-DC-06600	2022-5188	285,270	355,000	6/3/2022	80	1,551	356,551	80
247	4	0	109	109	462	33	18516	7N2W17-AD-05600	2022-5182	285,770	335,000	6/3/2022	85	1,463	336,463	85
248	2	33	101	101	143	33	429912	3N2W12-AD-03115	2022-5362	373,950	400,000	6/4/2022	93	1,739	401,739	93
249	2	0	101	101	145	33	4687	3N2W13-BB-01000	2022-5236	573,340	535,000	6/6/2022	107	2,304	537,304	107
250	1	0	101	101	141	33	431950	4N1W05-BA-03941	2022-5278	416,940	475,000	6/7/2022	88	2,036	477,036	87
251	2	0	101	101	141	33	3502	3N2W12-BA-02600	2022-5368	496,910	475,000	6/8/2022	105	2,026	477,026	104
252	2	0	101	101	141	33	4671	3N2W13-BA-06500	2022-5339	436,610	450,000	6/8/2022	97	1,919	451,919	97
253	1	0	101	101	142	33	13260	5N1W32-DC-00500	2022-5503	462,300	520,000	6/8/2022	89	2,218	522,218	89
254	3	0	101	101	141	33	23107	4N4W04-DA-02300	2022-5575	425,820	470,000	6/10/2022	91	1,985	471,985	90
255	2	0	101	101	143	33	4539	3N2W13-AD-07500	2022-5500	520,410	580,000	6/13/2022	90	2,414	582,414	89
256	1	0	101	101	141	33	12269	4N1W05-CC-01815	2022-5490	390,130	439,000	6/13/2022	89	1,827	440,827	88
257	2	0	101	101	143	33	437288	3N2W12-AD-06005	2022-5601	508,050	530,000	6/13/2022	96	2,206	532,206	95
258	1	0	101	101	142	33	9545	5N1W34-CC-14100	2022-5538	386,210	400,000	6/14/2022	97	1,656	401,656	96

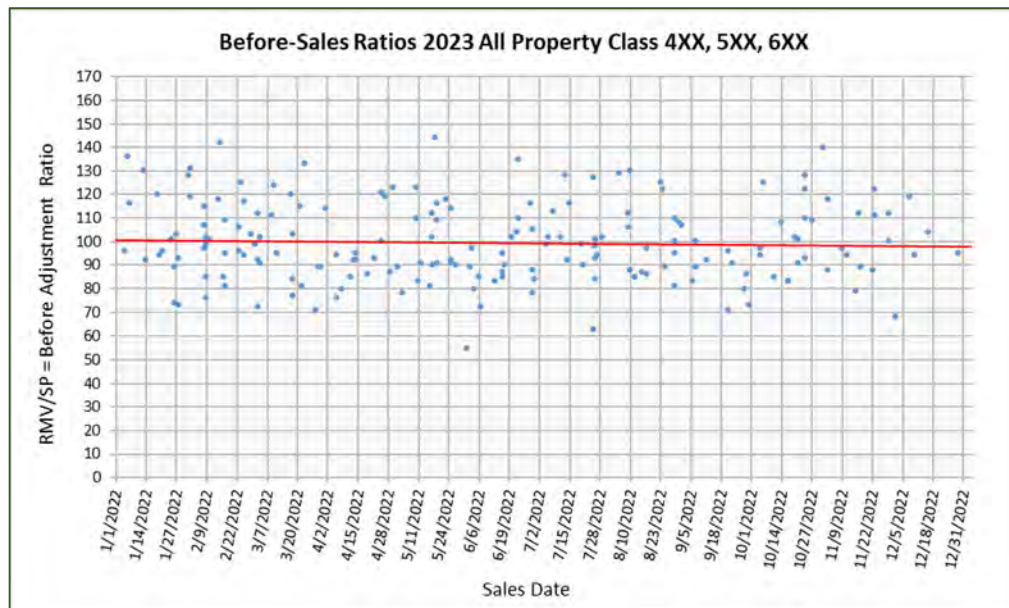
#	MA	SA	Prop Cl	RMV Cl	Stat Class	Cond Code	Acct No	Map #	Document Number	Certified RMV	Final Price	Sales Date	Before Ratio	Total Adj	Time Adj. Sales Price	Time Adj Ratio
259	1	0	101	101	131	33	10910	4N1W04-DA-03400	2022-5512	278,420	380,000	6/14/2022	73	1,573	381,573	73
260	5	0	101	101	142	33	25593	7N4W07-AD-01500	2022-5890	455,750	462,000	6/15/2022	99	1,903	463,903	98
261	1	0	101	101	131	33	9586	4N1W03-BC-00414	2022-5592	294,490	392,900	6/16/2022	75	1,611	394,511	75
262	4	0	101	101	143	33	22029	7N2W16-BB-00200	2022-5656	400,250	380,500	6/16/2022	105	1,560	382,060	105
263	3	0	101	101	131	33	22481	4N4W03-BC-09400	2022-5724	295,560	434,000	6/20/2022	68	1,743	435,743	68
264	2	0	101	101	131	33	4174	3N2W12-DB-11101	2022-5726	303,780	400,000	6/21/2022	76	1,598	401,598	76
265	5	0	101	101	141	30	432383	7N4W09-CA-00116	2022-5666	443,880	385,000	6/21/2022	115	1,538	386,538	115
266	2	0	101	101	143	33	4227	3N2W12-DC-00125	2022-5859	467,810	495,000	6/22/2022	95	1,968	496,968	94
267	1	0	101	101	131	33	11729	4N1W05-AD-05200	2022-5939	254,300	336,000	6/22/2022	76	1,336	337,336	75
268	6	1	101	101	152	33	14715	5N1W28-DB-03314	2022-5800	788,860	692,000	6/22/2022	114	2,751	694,751	114
269	3	3	101	101	135	33	22939	4N4W04-BD-04500	2022-6155	334,690	298,000	6/22/2022	112	1,185	299,185	112
270	1	0	101	101	143	33	11941	4N1W05-BD-03000	2022-5831	488,460	348,000	6/24/2022	140	1,369	349,369	140
271	1	0	101	101	141	33	11984	4N1W05-BD-07700	2022-5862	390,340	405,000	6/27/2022	96	1,568	406,568	96
272	1	0	101	101	144	33	12956	4N1W06-DD-08600	2022-5867	656,730	584,500	6/27/2022	112	2,263	586,763	112
273	2	0	101	101	143	33	438597	3N2W13-CC-00117	2022-5842	499,320	535,000	6/27/2022	93	2,071	537,071	93
274	5	0	100	100		33	26326	7N4W17-BB-00200	2022-5864	512,400	500,000	6/27/2022	102	1,936	501,936	102
275	1	0	101	101	131	33	13930	5N1W34-CC-08200	2022-5852	261,670	320,000	6/28/2022	82	1,232	321,232	81
276	2	0	101	101	143	33	4466	3N2W13-AC-03322	2022-6026	444,110	465,000	6/29/2022	96	1,781	466,781	95
277	1	0	101	101	141	33	12195	4N1W05-CB-08000	2022-5869	407,200	445,000	6/29/2022	92	1,704	446,704	91
278	6	1	101	101	141	33	14422	5N1W28-AC-04200	2022-6142	502,290	460,000	6/29/2022	109	1,762	461,762	109
279	5	0	101	101	134	30	25691	7N4W08-BC-00101	2022-5942	222,920	254,000	6/29/2022	88	973	254,973	87
280	1	0	101	101	141	33	434168	4N1W04-AC-04601	2022-6011	392,520	415,000	7/5/2022	95	1,538	416,538	94
281	2	0	101	101	143	33	438608	3N2W13-CC-00128	2022-6035	526,740	560,000	7/5/2022	94	2,075	562,075	94
282	1	0	101	101	141	33	11937	4N1W05-BD-02600	2022-6103	425,690	450,000	7/6/2022	95	1,658	451,658	94
283	3	3	101	101	131	33	22972	4N4W04-BD-07800	2022-6028	271,610	301,400	7/6/2022	90	1,111	302,511	90
284	1	0	100	100		33	13521	5N1W33-DC-09202	2022-6038	85,160	70,000	7/6/2022	122	258	70,258	121
285	1	0	101	101	143	33	12192	4N1W05-CB-07700	2022-6068	503,720	499,000	7/7/2022	101	1,829	500,829	101
286	1	0	101	101	143	33	440617	4N1W04-BB-03110	2022-6084	450,370	437,000	7/7/2022	103	1,601	438,601	103
287	2	0	101	101	143	33	4405	3N2W13-AA-06200	2022-6157	474,780	535,000	7/8/2022	89	1,949	536,949	88
288	1	0	101	101	132	33	11801	4N1W05-AD-12600	2022-6264	392,970	385,000	7/11/2022	102	1,379	386,379	102
289	1	0	101	101	141	33	12260	4N1W05-CC-01806	2022-6226	375,410	400,000	7/11/2022	94	1,433	401,433	94
290	2	0	101	101	143	33	4399	3N2W13-AA-05600	2022-6385	485,650	525,000	7/12/2022	93	1,870	526,870	92
291	1	0	101	101	131	33	10617	4N1W04-CA-07500	2022-6159	275,150	340,000	7/12/2022	81	1,211	341,211	81
292	6	1	101	101	141	33	14788	5N1W28-DD-03900	2022-6179	423,310	460,000	7/12/2022	92	1,638	461,638	92
293	1	0	101	101	131	33	13814	5N1W34-CC-14700	2022-6253	238,070	360,000	7/14/2022	66	1,267	361,267	66
294	2	0	101	101	131	33	3313	3N2W12-AC-00108	2022-6344	334,100	419,000	7/18/2022	80	1,440	420,440	79
295	1	0	101	101	135	33	9482	4N1W03-BB-01400	2022-6425	273,670	335,000	7/18/2022	82	1,151	336,151	81
296	5	0	109	109	453	33	26283	7N4W09-CB-03702	2022-6707	321,390	410,000	7/20/2022	78	1,392	411,392	78
297	2	0	101	101	143	33	433508	3N2W13-CD-02400	2022-6381	460,610	449,000	7/20/2022	103	1,525	450,525	102
298	1	0	102	102	134	33	10510	4N1W04-BD-91700	2022-6446	257,760	273,100	7/21/2022	94	922	274,022	94
299	1	0	101	101	131	33	11353	4N1W04-DD-10000	2022-6401	245,400	325,000	7/21/2022	76	1,097	326,097	75
300	1	0	101	101	143	33	13178	4N1W08-BB-09100	2022-6570	531,710	509,000	7/21/2022	104	1,718	510,718	104
301	4	0	101	101	133	30	18378	7N2W16-DD-01900	2022-6594	355,190	379,900	7/22/2022	93	1,274	381,174	93
302	2	0	101	101	143	33	28506	3N2W12-AD-06512	2022-6576	783,580	650,000	7/22/2022	121	2,180	652,180	120
303	1	0	101	101	143	33	439634	4N1W05-BD-09102	2022-6429	510,680	540,000	7/22/2022	95	1,811	541,811	94
304	1	0	101	101	136	33	9598	4N1W03-BC-01300	2022-6495	260,740	238,400	7/25/2022	109	785	239,185	109
305	1	0	101	101	134	33	11816	4N1W05-DA-08100	2022-6589	377,790	390,000	7/26/2022	97	1,276	391,276	97
306	1	30	101	101	232	33	13496	5N1W33-DC-06900	2022-6547	252,450	330,000	7/26/2022	77	1,079	331,079	76
307	1	0	101	101	143	33	12187	4N1W05-CB-07000	2022-6574	384,310	420,000	7/27/2022	92	1,365	421,365	91
308	1	0	101	101	141	33	13004	4N1W07-AB-03140	2022-6549	377,490	425,000	7/27/2022	89	1,381	426,381	89
309	2	0	101	101	143	33	3285	3N2W12-AB-00113	2022-6614	434,990	435,000	7/28/2022	100	1,405	436,405	100
310	2	0	101	101	141	33	4623	3N2W13-BA-02500	2022-6616	434,610	439,000	7/28/2022	99	1,418	440,418	99

#	MA	SA	Prop Cl	RMV Cl	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
311	1	0	100	100		33	441306	5N1W34-CC-01501	2022-6517	86,330	95,000	7/28/2022	91	307	95,307	91
312	1	0	101	101	143	33	11968	4N1W05-BD-06000	2022-6709	400,630	400,000	7/29/2022	100	1,284	401,284	100
313	1	0	101	101	131	33	9890	4N1W04-AA-01401	2022-6776	344,310	430,000	7/30/2022	80	1,371	431,371	80
314	1	0	101	101	141	33	12736	4N1W06-DA-02500	2022-6769	369,860	420,000	7/31/2022	88	1,330	421,330	88
315	2	0	101	101	131	30	4199	3N2W12-DD-09500	2022-6669	326,240	369,000	8/1/2022	88	1,161	370,161	88
316	1	0	101	101	121	33	11108	4N1W04-DB-14400	2022-6629	208,320	315,000	8/1/2022	66	991	315,991	66
317	2	0	101	101	141	33	4594	3N2W13-BA-00609	2022-6787	409,370	438,000	8/3/2022	93	1,360	439,360	93
318	5	0	100	100		33	434294	7N4W09-CA-00126	2022-6705	41,230	47,500	8/4/2022	87	147	47,647	87
319	2	0	101	101	141	33	4458	3N2W13-AC-03314	2022-6803	410,430	439,900	8/5/2022	93	1,348	441,248	93
320	2	0	101	101	143	33	4524	3N2W13-AD-06000	2022-6813	489,250	552,000	8/5/2022	89	1,691	553,691	88
321	3	3	101	101	131	33	22379	4N4W03-BC-11500	2022-6752	314,880	349,900	8/5/2022	90	1,072	350,972	90
322	1	0	101	101	121	33	11349	4N1W04-DD-09600	2022-6846	203,420	220,000	8/9/2022	92	656	220,656	92
323	6	1	101	101	141	33	14011	5N1W21-BC-01200	2022-6898	468,090	475,000	8/9/2022	99	1,416	476,416	98
324	6	1	101	101	131	33	14375	5N1W28-AC-01601	2022-6808	336,970	400,000	8/9/2022	84	1,193	401,193	84
325	2	0	101	101	147	33	438465	3N2W13-CA-03921	2022-9204	467,990	463,000	8/9/2022	101	1,380	464,380	101
326	3	0	101	101	132	33	22640	4N4W04-AC-03200	2022-6879	290,470	350,000	8/10/2022	83	1,036	351,036	83
327	1	0	101	101	143	33	440021	4N1W06-DA-07008	2022-7187	491,350	474,900	8/10/2022	103	1,406	476,306	103
328	2	0	101	101	143	33	5327	3N1W18-BB-01100	2022-6922	510,690	525,000	8/12/2022	97	1,533	526,533	97
329	1	0	101	101	141	33	431920	4N1W05-BA-03911	2022-7043	399,140	439,250	8/12/2022	91	1,282	440,532	91
330	1	0	101	101	131	33	12381	4N1W05-DA-01501	2022-6351	322,420	375,000	8/14/2022	86	1,079	376,079	86
331	6	1	101	101	131	33	14182	5N1W21-CD-00403	2022-7015	333,830	450,000	8/15/2022	74	1,286	451,286	74
332	6	1	101	101	142	33	14746	5N1W28-DB-05500	2022-7012	549,900	475,000	8/15/2022	116	1,357	476,357	115
333	2	33	101	101	143	33	429771	3N2W13-AA-04414	2022-7087	385,230	399,900	8/15/2022	96	1,143	401,043	96
334	1	0	101	101	143	33	11850	4N1W05-CB-10100	2022-7500	496,080	489,900	8/16/2022	101	1,390	491,290	101
335	2	0	101	101	143	33	436534	3N2W13-CD-07700	2022-7095	491,100	475,000	8/17/2022	103	1,337	476,337	103
336	1	0	101	101	132	33	10675	4N1W04-CA-13200	2022-7145	345,010	355,000	8/18/2022	97	992	355,992	97
337	3	0	109	109	442	33	23344	4N4W05-AD-11901	2022-7192	182,850	216,000	8/19/2022	85	599	216,599	84
338	1	0	101	101	135	33	11741	4N1W05-AD-06400	2022-7267	310,410	425,000	8/22/2022	73	1,153	426,153	73
339	3	0	101	101	143	33	440039	4N4W05-AA-00902	2022-7225	526,040	470,000	8/22/2022	112	1,275	471,275	112
340	2	0	101	101	135	33	3757	3N2W12-CA-06600	2022-7244	328,000	350,000	8/24/2022	94	935	350,935	93
341	4	0	101	101	142	33	18059	7N2W16-CC-00311	2022-7351	421,890	377,500	8/25/2022	112	1,000	378,500	111
342	6	1	101	101	143	33	434116	5N1W28-BA-01201	2022-7391	490,260	469,500	8/25/2022	104	1,244	470,744	104
343	2	0	101	101	131	33	3482	3N2W12-BA-00800	2022-7251	336,930	410,000	8/26/2022	82	1,078	411,078	82
344	1	0	101	101	131	33	12654	4N1W05-DD-00500	2022-7315	289,250	354,200	8/26/2022	82	931	355,131	81
345	6	1	101	101	141	33	14266	5N1W21-DC-00120	2022-7372	417,910	440,000	8/26/2022	95	1,157	441,157	95
346	4	0	101	101	142	33	18549	7N2W17-DA-00407	2022-7215	413,650	385,000	8/26/2022	107	1,012	386,012	107
347	4	0	101	101	145	33	22052	7N2W16-BB-02500	2022-7233	309,020	298,000	8/26/2022	104	784	298,784	103
348	1	0	101	101	131	33	10634	4N1W04-CA-09200	2022-7261	252,820	310,000	8/29/2022	82	796	310,796	81
349	1	0	101	101	131	33	11027	4N1W04-DB-06400	2022-7358	270,740	378,000	8/30/2022	72	963	378,963	71
350	1	0	101	101	143	33	12924	4N1W06-DD-05400	2022-7318	446,880	474,500	8/30/2022	94	1,208	475,708	94
351	1	0	101	101	141	33	13062	4N1W08-AB-00800	2022-7401	373,280	385,000	8/30/2022	97	980	385,980	97
352	2	0	101	101	143	33	429877	3N1W07-CC-01412	2022-7472	552,540	585,000	8/30/2022	94	1,490	586,490	94
353	2	0	101	101	143	33	438525	3N2W13-CB-00134	2022-7340	497,700	550,000	8/30/2022	90	1,401	551,401	90
354	1	0	101	101	131	33	11039	4N1W04-DB-07600	2022-7418	211,420	295,000	8/31/2022	72	745	295,745	71
355	2	0	101	101	143	33	4396	3N2W13-AA-05300	2022-7458	448,180	445,000	9/1/2022	101	1,115	446,115	100
356	2	0	101	101	143	33	4700	3N2W13-BC-00100	2022-7403	455,410	447,000	9/1/2022	102	1,120	448,120	102
357	1	43	101	101	143	33	12178	4N1W05-CB-06500	2022-7375	319,000	305,000	9/1/2022	105	764	305,764	104
358	2	0	101	101	143	33	4763	3N2W13-BD-03605	2022-7494	465,510	423,000	9/2/2022	110	1,051	424,051	110
359	4	0	101	101	141	33	21074	7N2W21-A0-00300	2022-7406	378,570	370,000	9/2/2022	102	919	370,919	102
360	5	0	101	101	152	33	25667	7N4W08-AD-02300	2022-7891	518,700	415,000	9/2/2022	125	1,031	416,031	125
361	3	0	100	100		33	23234	4N4W05-AD-01300	2022-7483	105,110	130,000	9/3/2022	81	320	130,320	81
362	1	0	101	101	142	33	11555	4N1W05-AB-03500	2022-7454	489,260	453,000	9/6/2022	108	1,088	454,088	108

#	MA	SA	Prop Cl	RMV Cl	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
363	1	0	101	101	141	33	11962	4N1W05-BD-05400	2022-7451	385,880	410,000	9/6/2022	94	985	410,985	94
364	2	0	101	101	143	33	433505	3N2W13-CD-02100	2022-7634	434,320	455,000	9/7/2022	95	1,083	456,083	95
365	2	0	101	101	144	33	2943	3N2W01-CC-00109	2022-7533	602,220	640,000	9/8/2022	94	1,511	641,511	94
366	1	0	101	101	131	33	11753	4N1W05-AC-08600	2022-7695	293,500	375,000	9/9/2022	78	877	375,877	78
367	2	33	101	101	143	33	429758	3N2W13-AA-04401	2022-7631	364,780	348,000	9/12/2022	105	793	348,793	105
368	1	0	101	101	135	33	10912	4N1W04-DA-03600	2022-7807	322,290	345,000	9/13/2022	93	779	345,779	93
369	2	0	101	101	143	33	3416	3N2W12-AD-02417	2022-7686	466,760	454,900	9/14/2022	103	1,017	455,917	102
370	1	0	101	101	132	33	11745	4N1W05-AD-06900	2022-7699	318,690	397,000	9/14/2022	80	888	397,888	80
371	6	1	101	101	142	33	14212	5N1W21-CD-03100	2022-7644	636,670	582,680	9/14/2022	109	1,303	583,983	109
372	6	1	101	101	134	33	14389	5N1W28-AC-02205	2022-7995	368,960	355,000	9/15/2022	104	786	355,786	104
373	1	0	109	109	452	33	10038	5N1W33-DC-13800	2022-7864	313,360	360,500	9/16/2022	87	791	361,291	87
374	1	0	101	101	131	33	11334	4N1W04-DD-08100	2022-7733	293,600	375,000	9/16/2022	78	823	375,823	78
375	3	3	101	101	131	33	23431	4N4W05-DA-05300	2022-7816	220,550	249,500	9/16/2022	88	548	250,048	88
376	2	0	101	101	141	33	4412	3N2W13-AA-06900	2022-7830	407,160	410,000	9/20/2022	99	866	410,866	99
377	1	0	101	101	131	33	9707	4N1W03-BC-11200	2022-8059	251,170	335,000	9/22/2022	75	694	335,694	75
378	1	0	101	101	131	33	11240	4N1W04-DD-00700	2022-7889	274,350	364,000	9/22/2022	75	754	364,754	75
379	1	0	101	101	143	33	13041	4N1W07-AB-03177	2022-7883	496,660	514,990	9/22/2022	96	1,066	516,056	96
380	6	1	101	101	142	33	14742	5N1W28-DB-05100	2022-7885	559,440	496,000	9/22/2022	113	1,027	497,027	113
381	4	0	100	100		33	18395	7N2W16-DD-03400	2022-7840	48,820	58,000	9/22/2022	84	120	58,120	84
382	1	0	101	101	134	33	9614	4N1W03-BB-14200	2022-7895	322,350	328,000	9/23/2022	98	672	328,672	98
383	5	0	109	109	442	33	25986	7N4W08-CD-05400	2022-8076	211,910	267,000	9/23/2022	79	547	267,547	79
384	2	0	101	101	143	33	433506	3N2W13-CD-02200	2022-7947	450,790	460,000	9/26/2022	98	914	460,914	98
385	4	0	101	101	136	33	22077	7N2W16-CA-02500	2022-8011	228,420	300,000	9/27/2022	76	590	300,590	76
386	6	1	101	101	141	33	14006	5N1W21-BC-00700	2022-8091	468,210	486,000	9/28/2022	96	946	486,946	96
387	1	0	101	101	131	33	11202	4N1W04-DC-05800	2022-8105	279,380	360,000	9/29/2022	78	693	360,693	77
388	1	43	101	101	154	33	9452	4N1W03-BA-07805	2022-8072	527,330	525,000	9/30/2022	100	1,000	526,000	100
389	1	0	101	101	143	33	12241	4N1W05-CC-01110	2022-8164	492,740	480,000	9/30/2022	103	914	480,914	102
390	4	0	100	100		33	18377	7N2W16-DD-01800	2022-8071	32,030	45,000	9/30/2022	71	86	45,086	71
391	5	0	101	101	135	33	25668	7N4W08-AD-02400	2022-8100	216,150	305,000	10/3/2022	71	562	305,562	71
392	1	0	101	101	132	33	13928	5N1W34-CC-08000	2022-8167	284,770	385,000	10/4/2022	74	701	385,701	74
393	1	0	101	101	143	33	10381	4N1W04-BC-08100	2022-8187	515,600	482,500	10/6/2022	107	859	483,359	107
394	1	0	101	101	143	33	12692	4N1W06-AD-01500	2022-8313	443,880	460,000	10/6/2022	96	819	460,819	96
395	2	33	101	101	143	33	434069	3N1W07-CC-01004	2022-8196	385,600	410,000	10/7/2022	94	722	410,722	94
396	6	1	101	101	156	33	14770	5N1W28-DD-01900	2022-8268	941,110	700,574	10/11/2022	134	1,175	701,749	134
397	3	3	101	101	131	33	22377	4N4W03-BC-11300	2022-8352	303,150	265,000	10/11/2022	114	444	265,444	114
398	2	0	101	101	141	33	4471	3N2W13-AC-03327	2022-8300	443,600	460,000	10/12/2022	96	762	460,762	96
399	2	0	109	109	452	33	4590	3N2W13-BA-00500	2022-8363	343,280	380,000	10/14/2022	90	614	380,614	90
400	1	0	101	101	143	33	12001	4N1W05-CA-00113	2022-8325	498,900	370,000	10/14/2022	135	597	370,597	135
401	2	0	101	101	141	33	2939	3N2W01-CC-00105	2022-8408	493,800	537,000	10/16/2022	92	845	537,845	92
402	4	0	101	101	142	33	18508	7N2W17-AD-04900	2022-8442	350,850	327,900	10/18/2022	107	502	328,402	107
403	6	1	101	101	144	33	14213	5N1W21-CD-03200	2022-8578	605,630	570,000	10/19/2022	106	861	570,861	106
404	6	1	101	101	132	33	14613	5N1W28-DA-01900	2022-8548	321,570	399,900	10/20/2022	80	596	400,496	80
405	3	0	101	101	142	33	433343	4N4W05-AC-03609	2022-8510	543,580	478,000	10/21/2022	114	703	478,703	114
406	1	0	101	101	146	33	9616	4N1W03-BC-02700	2022-8494	350,730	359,500	10/24/2022	98	506	360,006	97
407	1	43	101	101	143	33	13508	5N1W33-DC-07900	2022-8650	326,210	367,900	10/24/2022	89	518	368,418	89
408	2	0	101	101	143	33	2791	3N1W07-CA-00142	2022-8714	486,410	490,000	10/25/2022	99	680	490,680	99
409	6	31	101	101	242	33	14022	5N1W21-BD-00800	2022-8961	571,930	590,000	10/25/2022	97	818	590,818	97
410	1	43	101	101	133	33	12326	4N1W05-CD-01008	2022-8719	265,040	329,000	10/26/2022	81	450	329,450	80
411	1	43	101	101	143	33	29013	4N1W08-BA-01620	2022-8615	345,790	355,000	10/27/2022	97	478	355,478	97
412	5	0	101	101	141	33	432383	7N4W09-CA-00116	2022-8633	443,880	440,000	10/27/2022	101	592	440,592	101
413	1	0	101	101	143	33	433947	4N1W05-BD-01011	2022-8616	416,480	420,000	10/27/2022	99	565	420,565	99
414	1	0	101	101	135	33	11719	4N1W05-AC-07800	2022-8621	268,120	317,000	10/28/2022	85	420	317,420	84

#	MA	SA	Prop Cl	RMV Cl	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
415	6	1	101	101	141	33	14162	5N1W21-CB-05200	2022-8668	438,070	415,950	10/28/2022	105	551	416,501	105
416	4	0	101	101	133	33	18483	7N2W17-AD-02800	2022-8722	255,730	320,000	10/28/2022	80	424	320,424	80
417	3	0	101	101	131	33	22721	4N4W04-AD-05002	2022-8662	274,360	299,900	10/28/2022	91	397	300,297	91
418	1	0	101	101	151	33	11706	4N1W05-AD-03000	2022-8737	682,910	550,000	10/31/2022	124	695	550,695	124
419	1	0	101	101	131	33	9623	4N1W03-BC-03300	2022-8728	226,320	270,000	11/2/2022	84	330	270,330	84
420	1	0	101	101	133	33	13397	5N1W33-DB-00807	2022-8885	325,040	385,000	11/5/2022	84	446	385,446	84
421	1	0	101	101	142	33	12150	4N1W05-CB-04000	2022-8866	447,260	405,000	11/7/2022	110	453	405,453	110
422	1	0	101	101	121	33	9667	4N1W03-BC-07300	2022-8986	212,940	291,000	11/8/2022	73	319	291,319	73
423	3	0	101	101	141	33	22304	4N4W03-BA-01010	2022-8877	393,920	390,000	11/8/2022	101	428	390,428	101
424	2	0	101	101	142	33	3196	3N2W11-DA-01400	2022-8872	620,230	469,000	11/9/2022	132	505	469,505	132
425	3	3	101	101	135	33	22986	4N4W04-BD-09300	2022-9036	269,530	241,000	11/16/2022	112	225	241,225	112
426	2	0	101	101	143	33	4661	3N2W13-BA-05500	2022-9057	480,470	440,000	11/17/2022	109	401	440,401	109
427	1	0	101	101	131	33	11599	4N1W05-AC-01900	2022-9096	322,170	385,000	11/17/2022	84	351	385,351	84
428	2	0	101	101	145	33	2904	3N1W18-BC-00900	2022-9209	514,360	436,000	11/21/2022	118	361	436,361	118
429	1	0	101	101	190	33	13972	4N1W03-BB-15100	2023-347	86,690	73,500	11/21/2022	118	61	73,561	118
430	1	0	101	101	141	33	31189	4N1W05-AC-03503	2022-9111	397,430	427,500	11/21/2022	93	354	427,854	93
431	2	0	101	101	132	33	3272	3N2W11-DD-01901	2022-9245	474,490	455,000	11/23/2022	104	358	455,358	104
432	2	0	101	101	153	33	4690	3N2W13-BB-01500	2022-9360	673,410	580,000	11/29/2022	116	384	580,384	116
433	1	0	101	101	142	33	13911	5N1W34-CC-06200	2022-9267	403,470	398,900	11/29/2022	101	264	399,164	101
434	1	0	101	101	141	33	12622	4N1W05-DC-07800	2022-9293	372,790	366,900	12/2/2022	102	220	367,120	102
435	2	0	101	101	131	33	3202	3N2W11-DA-01700	2022-9295	333,650	385,600	12/5/2022	87	208	385,808	86
436	2	0	101	101	143	33	440058	3N2W12-DD-00115	2022-9355	556,770	575,000	12/7/2022	97	286	575,286	97
437	2	0	101	101	141	30	3931	3N2W12-CD-02000	2022-9379	405,300	305,000	12/8/2022	133	145	305,145	133
438	2	0	101	101	141	30	4499	3N2W13-AD-02500	2022-9377	421,450	430,000	12/8/2022	98	205	430,205	98
439	1	43	101	101	143	33	439795	4N1W03-CB-01102	2022-9478	332,170	340,000	12/8/2022	98	162	340,162	98
440	6	1	109	109	452	33	14693	5N1W28-DB-01901	2022-9488	376,730	344,444	12/9/2022	109	157	344,601	109
441	1	30	101	101	131	33	13386	5N1W33-DB-00703	2022-9484	318,930	362,000	12/13/2022	88	135	362,135	88
442	6	1	101	101	142	33	14656	5N1W28-DA-05300	2022-9474	622,340	565,000	12/13/2022	110	211	565,211	110
443	2	0	101	101	143	33	28519	3N2W12-AD-06525	2022-9543	559,270	535,000	12/13/2022	105	199	535,199	104
444	2	0	101	101	135	33	3314	3N2W12-AC-00109	2022-9632	365,450	410,000	12/14/2022	89	144	410,144	89
445	1	0	101	101	131	33	11083	4N1W04-DB-12200	2022-9585	280,950	358,500	12/14/2022	78	126	358,626	78
446	5	40	101	101	232	33	25951	7N4W08-CD-01800	2022-9456	275,120	325,000	12/14/2022	85	114	325,114	85
447	5	0	101	101	132	33	26058	7N4W08-DA-02800	2022-9508	348,860	327,000	12/16/2022	107	102	327,102	107
448	2	0	101	101	141	33	4009	3N2W12-DD-08100	2022-9606	501,040	499,000	12/22/2022	100	93	499,093	100
449	1	0	101	101	131	33	12493	4N1W05-DB-02511	2022-9696	302,020	321,500	12/23/2022	94	53	321,553	94
450	2	0	101	101	131	33	3507	3N2W12-BA-03200	2022-9673	322,540	365,183	12/29/2022	88	15	365,198	88
451	2	0	101	101	143	33	31240	3N1W07-CC-04600	2023-10	530,000	508,300	12/30/2022	104	11	508,311	104

Time Study for RMV Class 4XX



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

01/01/2022 101%

01/01/2023 98%

Number of days in the year: 365

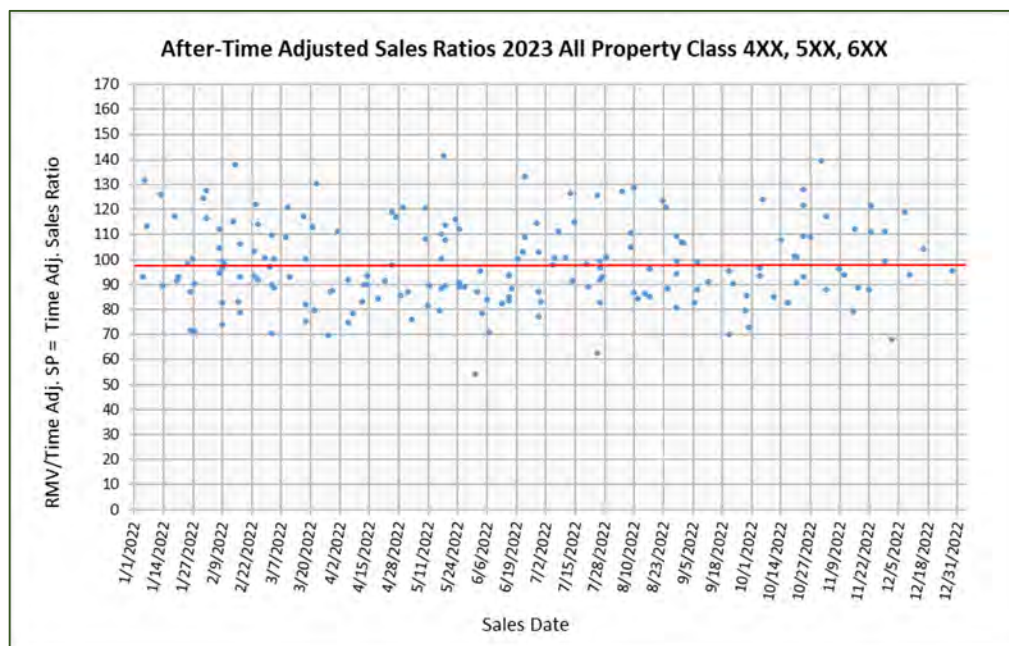
Amount of change: 3%

Annual change factor: 97%

Annual adjustment factor: 103%

Overall Annual Adjustment: 3%

Intermediate adj factor: 0.0085%



Sales Data used for RMV Class 4XX analysis

#	MA	SA	Prop CI	RMV CI	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	6	61	400	400		33	440765	4N1W06-B0-00202	2022-110	258770	270,000	1/5/2022	96	8,236	278,236	93
2	6	62	401	401	153	33	17474	5N2W25-C0-00900	2022-3950	999320	735,000	1/6/2022	136	22,358	757,358	132
3	6	62	641	401	134	30	17827	5N2W29-00-01400	2022-288	739750	635,000	1/7/2022	116	19,263	654,263	113
4	4	41	640	400		30	15515	5N1W07-B0-00700	2022-457	153060	118,000	1/13/2022	130	3,520	121,520	126
5	4	41	401	401	132	33	15504	5N1W07-AD-01000	2022-485	395820	430,000	1/14/2022	92	12,789	442,789	89
6	5	51	401	401	143	33	27818	7N4W04-B0-00800	2022-666	692180	575,000	1/19/2022	120	16,858	591,858	117
7	2	21	401	401	141	33	5825	3N2W14-CB-00700	2022-733	493410	525,000	1/20/2022	94	15,347	540,347	91
8	4	41	401	401	132	33	21191	6N2W14-00-01400	2022-581	420640	440,000	1/21/2022	96	12,825	452,825	93
9	6	61	401	401		33	17085	4N1W08-CC-02300	2022-709	641180	635,000	1/25/2022	101	18,294	653,294	98
10	6	61	401	401	133	33	17163	4N1W17-B0-08900	2022-832	428420	479,000	1/26/2022	89	13,759	492,759	87
11	4	41	401	401	141	33	21210	6N2W15-00-01000	2022-820	489800	665,000	1/26/2022	74	19,102	684,102	72
12	6	61	401	401	141	33	17064	4N1W08-CD-04600	2022-897	601500	585,000	1/27/2022	103	16,754	601,754	100
13	6	62	401	401	131	33	17472	5N2W25-C0-00700	2022-829	433830	595,000	1/28/2022	73	16,990	611,990	71
14	6	61	400	400		33	17379	4N2W12-D0-01700	2022-889	171300	185,000	1/28/2022	93	5,283	190,283	90
15	6	61	681	401	135	33	17290	4N2W01-00-01800	2022-951	882040	690,000	2/1/2022	128	19,469	709,469	124
16	3	31	401	401	141	33	24493	5N4W27-00-00300	2022-1051	641630	490,000	2/2/2022	131	13,784	503,784	127
17	5	36	401	401		33	25292	6N5W06-BD-00800	2022-1320	345900	289,700	2/2/2022	119	8,150	297,850	116
18	4	41	409	409	451	33	20306	7N3W14-A0-00601	2022-1270	368830	344,000	2/8/2022	107	9,502	353,502	104
19	6	62	401	401	151	33	31116	5N2W24-00-00701	2022-1323	943090	820,000	2/8/2022	115	22,651	842,651	112
20	5	51	400	400		33	20596	7N3W09-A0-01100	2022-1324	169780	175,000	2/8/2022	97	4,834	179,834	94
21	4	41	641	401	141	33	15476	5N1W07-00-00801	2022-1404	734070	863,500	2/9/2022	85	23,779	887,279	83
22	6	61	401	401	141	33	15665	5N1W28-D0-02100	2022-1284	515820	520,000	2/9/2022	99	14,320	534,320	97
23	4	41	681	401	141	33	15830	5N2W01-00-00501	2022-1313	637190	840,000	2/9/2022	76	23,132	863,132	74
24	3	31	661	401	143	33	24873	5N4W11-00-01000	2022-1439	878520	860,000	2/9/2022	102	23,683	883,683	99
25	4	41	401	401	144	33	19552	7N2W18-D0-00103	2022-1315	674450	670,000	2/10/2022	101	18,394	688,394	98
26	3	21	649	409	462	33	7753	4N2W18-00-00600	2022-1448	751020	635,000	2/14/2022	118	17,218	652,218	115
27	3	31	641	401	145	30	24574	5N4W32-00-00301	2022-1494	672230	475,000	2/15/2022	142	12,839	487,839	138
28	6	61	401	401	131	33	15031	4N1W08-BC-00400	2022-1604	484400	568,000	2/16/2022	85	15,305	583,305	83
29	2	21	401	401	141	33	5809	3N2W14-AD-00500	2022-1583	434530	400,000	2/17/2022	109	10,744	410,744	106
30	6	61	401	401	152	33	17533	5N2W35-00-03100	2022-1764	858060	900,000	2/17/2022	95	24,175	924,175	93
31	4	42	661	401	145	33	18695	6N3W01-00-00500	2022-1544	644360	799,900	2/17/2022	81	21,486	821,386	78
32	5	51	401	401	135	33	20373	7N3W03-C0-00700	2022-1692	320060	335,000	2/23/2022	96	8,828	343,828	93
33	5	51	409	409	453	33	20537	7N3W08-00-00504	2022-1747	586720	555,000	2/23/2022	106	14,625	569,625	103
34	3	21	401	401	133	33	7754	4N2W18-00-00700	2022-1821	648160	518,820	2/24/2022	125	13,628	532,448	122
35	6	61	401	401	143	33	17442	5N1W31-00-01100	2022-1825	544910	578,000	2/25/2022	94	15,134	593,134	92
36	3	31	401	401	135	33	24802	5N5W34-00-01100	2022-1875	751900	643,000	2/25/2022	117	16,836	659,836	114
37	6	61	641	401	141	33	15210	4N2W02-00-02400	2022-1902	692060	673,000	2/28/2022	103	17,450	690,450	100
38	6	61	549	409	462	33	15328	4N2W11-00-00302	2022-1970	577900	582,000	3/2/2022	99	14,992	596,992	97
39	4	41	401	401	143	33	18929	7N3W26-C0-01100	2022-2204	421070	458,000	3/3/2022	92	11,759	469,759	90
40	5	51	401	401	143	33	28376	8N4W34-CC-01200	2022-2266	353620	315,000	3/3/2022	112	8,087	323,087	109
41	4	41	400	400		33	19464	7N2W16-CC-00400	2022-1980	79500	110,000	3/3/2022	72	2,824	112,824	70
42	6	62	401	401	142	33	16257	5N2W26-D0-01500	2022-2039	640610	625,000	3/4/2022	102	15,994	640,994	100
43	4	41	641	401	142	30	19278	6N2W10-00-00607	2022-2081	619460	681,750	3/4/2022	91	17,446	699,196	89
44	2	64	401	401	162	33	6266	3N2W22-AD-02100	2022-2327	975450	875,000	3/9/2022	111	22,020	897,020	109
45	5	51	401	401	142	33	27938	8N3W19-D0-00400	2022-2216	556100	450,000	3/10/2022	124	11,287	461,287	121
46	6	67	401	401	143	33	8876	4N1W19-D0-02200	2022-2256	762840	800,000	3/11/2022	95	19,997	819,997	93
47	6	61	640	400		33	15686	5N1W30-00-00400	2022-3143	623470	520,000	3/17/2022	120	12,734	532,734	117
48	6	67	401	401	141	30	8842	4N1W19-CA-04000	2022-2604	444250	531,000	3/18/2022	84	12,958	543,958	82
49	3	31	641	401	145	33	24464	5N4W23-D0-00100	2022-2421	640330	624,000	3/18/2022	103	15,228	639,228	100
50	5	51	400	400		33	28007	8N3W29-B0-00800	2022-2594	119090	155,000	3/18/2022	77	3,783	158,783	75

#	MA	SA	Prop Cl	RMV Cl	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
51	4	41	401	401	152	33	20258	7N3W13-BB-00500	2022-2637	817550	708,500	3/21/2022	115	17,110	725,610	113
52	6	61	641	401	325	33	15604	5N1W19-00-01100	2022-2517	315700	389,000	3/22/2022	81	9,361	398,361	79
53	3	31	400	400		33	24311	4N5W12-00-02300	2022-2591	185540	139,000	3/23/2022	133	3,333	142,333	130
54	4	41	401	401	131	33	15556	5N1W08-CB-00701	2022-2756	278010	390,000	3/28/2022	71	9,187	399,187	70
55	5	51	401	401	133	33	27243	7N4W17-BB-02100	2022-3107	294030	330,000	3/29/2022	89	7,746	337,746	87
56	5	51	401	401	145	30	27151	7N4W15-DB-02700	2022-3191	491040	550,000	3/30/2022	89	12,863	562,863	87
57	6	61	641	401	142	33	15372	4N2W12-A0-01200	2022-3521	823300	725,000	4/1/2022	114	16,832	741,832	111
58	4	41	641	401	141	33	15889	5N2W08-00-00200	2022-4056	457530	599,000	4/6/2022	76	13,653	612,653	75
59	4	41	401	401	142	33	20014	7N2W29-C0-01000	2022-3385	488420	520,000	4/6/2022	94	11,853	531,853	92
60	2	21	409	409	452	33	8262	4N2W34-A0-00600	2022-3523	348220	435,000	4/8/2022	80	9,841	444,841	78
61	5	51	400	400		33	28427	8N4W36-A0-00400	2022-5200	108180	127,500	4/12/2022	85	2,841	130,341	83
62	4	41	401	401	325	33	15957	5N2W10-A0-00202	2022-3635	475440	519,000	4/13/2022	92	11,522	530,522	90
63	2	21	401	401	141	33	7450	3N2W24-C0-04301	2022-4378	547270	575,000	4/14/2022	95	12,716	587,716	93
64	6	61	401	401	141	33	16992	4N1W08-BC-01800	2022-3651	652360	710,000	4/14/2022	92	15,702	725,702	90
65	6	61	401	401	141	33	434971	4N1W17-B0-02401	2022-4074	688270	750,000	4/14/2022	92	16,587	766,587	90
66	3	31	640	400		30	23938	4N4W05-DD-01100	2022-3826	214640	250,000	4/19/2022	86	5,423	255,423	84
67	6	61	401	401	133	33	15220	4N2W02-00-03002	2022-4053	606750	649,600	4/22/2022	93	13,926	663,526	91
68	3	21	401	401	141	33	5120	4N3W13-C0-00302	2022-3874	599430	495,000	4/25/2022	121	10,486	505,486	119
69	2	21	641	401	145	33	5651	3N2W11-AD-00102	2022-3914	871040	872,945	4/25/2022	100	18,492	891,437	98
70	5	51	641	401	144	33	26666	7N4W24-00-00800	2022-4002	744130	625,000	4/27/2022	119	13,134	638,134	117
71	2	64	400	400		33	6608	3N2W22-CA-06500	2022-4124	222180	254,900	4/29/2022	87	5,313	260,213	85
72	5	36	401	401	153	33	25251	6N5W06-BC-02000	2022-4297	721140	585,000	4/30/2022	123	12,144	597,144	121
73	6	62	401	401	131	33	15239	4N2W03-B0-00201	2022-5002	440660	496,000	5/2/2022	89	10,213	506,213	87
74	6	62	640	400		33	16153	5N2W23-00-00800	2022-4285	271490	350,000	5/4/2022	78	7,147	357,147	76
75	2	21	401	401	132	33	8308	4N2W34-B0-01300	2022-4465	394910	358,000	5/10/2022	110	7,129	365,129	108
76	5	36	401	401	153	30	25315	6N5W06-BD-03200	2022-4444	484480	395,000	5/10/2022	123	7,865	402,865	120
77	6	67	401	401	144	33	7980	4N2W25-B0-01701	2022-4469	682100	820,000	5/11/2022	83	16,259	836,259	82
78	5	51	401	401	134	33	28339	8N4W34-A0-02100	2022-5095	264570	290,000	5/12/2022	91	5,725	295,725	89
79	3	31	401	401	144	33	24829	5N4W03-00-00700	2022-4575	769490	670,000	5/13/2022	115	13,171	683,171	113
80	6	61	401	401	135	33	441156	4N1W07-BD-00101	2022-4665	323890	400,000	5/16/2022	81	7,762	407,762	79
81	3	31	641	401	143	33	24407	4N5W35-00-00400	2022-4872	722800	710,000	5/17/2022	102	13,717	723,717	100
82	5	51	409	409	452	33	25339	6N5W13-00-00600	2022-4755	377840	420,000	5/17/2022	90	8,114	428,114	88
83	6	67	540	400		33	440687	4N2W24-C0-01201	2022-4682	314310	280,000	5/17/2022	112	5,409	285,409	110
84	3	21	401	401	151	33	7798	4N2W18-C0-01300	2022-4692	864680	600,000	5/18/2022	144	11,541	611,541	141
85	2	21	401	401	145	30	8375	4N2W35-BC-00300	2022-4727	480040	415,000	5/19/2022	116	7,947	422,947	113
86	6	67	401	401	143	33	8908	4N2W13-A0-02200	2022-4845	820880	750,000	5/19/2022	109	14,362	764,362	107
87	6	67	401	401	135	33	9139	4N2W24-B0-00900	2022-4748	636290	700,000	5/19/2022	91	13,405	713,405	89
88	2	21	401	401	131	33	5909	3N2W15-D0-00200	2022-5014	389970	330,000	5/23/2022	118	6,208	336,208	116
89	3	21	641	401	153	33	8535	4N2W19-00-00803	2022-4964	1365990	1,200,000	5/25/2022	114	22,370	1,222,370	112
90	6	61	409	409	442	33	15347	4N2W11-00-01100	2022-4999	538960	595,000	5/25/2022	91	11,092	606,092	89
91	6	67	400	400		33	440594	4N2W24-B0-01004	2022-4998	276740	300,000	5/25/2022	92	5,592	305,592	91
92	6	61	401	401	151	33	16820	4N1W07-BA-00505	2022-4995	677910	750,000	5/27/2022	90	13,854	763,854	89
93	4	41	409	409	452	33	15549	5N1W08-CB-00200	2022-5226	191290	348,000	6/1/2022	55	6,281	354,281	54
94	6	61	409	409	442	33	15394	4N2W12-DA-00101	2022-5315	434510	490,000	6/2/2022	89	8,802	498,802	87
95	4	44	401	401	132	33	18636	7N2W35-AD-00500	2022-5517	263130	271,500	6/3/2022	97	4,854	276,354	95
96	4	41	641	401	132	33	16371	6N2W25-00-00101	2022-5208	414040	520,000	6/4/2022	80	9,253	529,253	78
97	4	42	680	400		33	17675	6N3W25-00-02100	2022-5196	297920	350,000	6/6/2022	85	6,169	356,169	84
98	6	61	400	400		33	14885	4N1W05-BA-01700	2022-5432	120790	168,000	6/7/2022	72	2,947	170,947	71
99	6	61	401	401	131	33	441157	4N1W07-BD-00102	2022-5525	354850	425,500	6/13/2022	83	7,247	432,747	82
100	2	64	401	401	144	30	7318	3N2W24-BD-00100	2022-5745	719710	760,000	6/16/2022	95	12,751	772,751	93
101	6	62	401	401	141	33	16261	5N2W26-D0-01900	2022-5559	553880	640,000	6/16/2022	87	10,737	650,737	85
102	5	51	401	401	141	33	26804	7N3W18-00-01402	2022-5633	518000	610,000	6/16/2022	85	10,234	620,234	84

#	MA	SA	Prop Cl	RMV Cl	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
103	6	61	401	401	161	33	429117	5N2W36-C0-00204	2022-5708	881670	925,000	6/16/2022	95	15,519	940,519	94
104	2	21	401	401	141	33	5924	3N2W15-D0-01100	2022-5590	679930	759,000	6/17/2022	90	12,670	771,670	88
105	6	62	401	401	142	33	15244	4N2W03-C0-00101	2022-5695	702190	689,900	6/20/2022	102	11,341	701,241	100
106	3	21	401	401	131	33	7739	4N2W17-D0-00902	2022-5886	500510	479,000	6/22/2022	104	7,793	486,793	103
107	6	61	401	401	161	33	17530	5N2W35-00-02900	2022-5782	993640	900,000	6/23/2022	110	14,566	914,566	109
108	4	41	649	409	442	33	20013	7N2W29-C0-00900	2022-5880	317660	235,000	6/23/2022	135	3,803	238,803	133
109	6	61	401	401	142	30	16536	4N1W06-A0-00308	2022-6440	667260	575,000	6/28/2022	116	9,062	584,062	114
110	6	67	641	401	151	33	8166	4N2W26-DD-00600	2022-5889	883320	845,000	6/29/2022	105	13,246	858,246	103
111	2	21	401	401	135	33	8395	4N2W35-CB-01000	2022-5922	490860	557,000	6/29/2022	88	8,731	565,731	87
112	4	41	409	409	452	33	16054	5N2W12-00-00701	2022-5871	430460	550,000	6/29/2022	78	8,622	558,622	77
113	5	51	409	409	452	33	26819	7N3W18-B0-00700	2022-5882	349470	415,000	6/30/2022	84	6,470	421,470	83
114	3	21	409	409	452	33	7686	4N2W17-00-02001	2022-6137	360200	363,000	7/5/2022	99	5,506	368,506	98
115	3	21	401	401	141	33	7650	4N2W16-CC-02601	2022-6105	652910	639,900	7/6/2022	102	9,651	649,551	101
116	4	41	401	401	151	33	19965	7N2W28-BB-00700	2022-6233	665880	590,000	7/8/2022	113	8,799	598,799	111
117	6	67	401	401	153	33	31138	4N2W23-A0-02401	2022-6147	981500	962,000	7/11/2022	102	14,102	976,102	101
118	4	41	409	409	452	33	19472	7N2W17-C0-00900	2022-7172	453990	355,000	7/13/2022	128	5,144	360,144	126
119	5	51	401	401	131	30	27092	7N4W13-00-01000	2022-6532	332800	360,000	7/14/2022	92	5,186	365,186	91
120	5	51	401	401	143	30	28384	8N4W34-D0-00301	2022-6518	363270	312,200	7/15/2022	116	4,471	316,671	115
121	4	42	661	401	141	33	21434	6N2W22-00-00300	2022-6448	735950	740,000	7/20/2022	99	10,283	750,283	98
122	6	62	641	401	146	33	16259	5N2W26-D0-01300	2022-6591	698130	774,000	7/21/2022	90	10,690	784,690	89
123	4	41	400	400		33	441489	6N2W36-D0-01003	2022-6479	158970	125,000	7/25/2022	127	1,684	126,684	125
124	4	41	400	400		33	441490	6N2W36-D0-01004	2022-6486	170050	270,000	7/25/2022	63	3,638	273,638	62
125	6	67	401	401	151	33	7991	4N2W25-B0-01909	2022-6493	826080	820,000	7/26/2022	101	10,978	830,978	99
126	6	61	401	401	131	33	16870	4N1W07-BD-00100	2022-6526	367840	440,000	7/26/2022	84	5,891	445,891	82
127	6	61	401	401	151	33	17346	4N2W12-C0-01900	2022-6562	902830	970,000	7/26/2022	93	12,986	982,986	92
128	6	67	400	400		30	440593	4N2W24-B0-01003	2022-6482	288930	295,000	7/26/2022	98	3,949	298,949	97
129	6	61	401	401	135	30	16799	4N1W07-AD-01000	2022-6515	369230	391,598	7/27/2022	94	5,210	396,808	93
130	6	67	641	401	161	33	8163	4N2W26-DD-00300	2022-6552	1175620	1,150,000	7/29/2022	102	15,104	1,165,104	101
131	3	21	641	401	141	33	5090	4N3W24-00-02701	2022-6731	727280	565,000	8/5/2022	129	7,085	572,085	127
132	6	61	401	401	141	30	441159	4N1W07-BD-00104	2022-6815	669880	600,000	8/9/2022	112	7,321	607,321	110
133	6	61	640	400		30	440952	5N1W30-00-01302	2022-6789	278140	262,500	8/9/2022	106	3,203	265,703	105
134	2	64	401	401	151	33	7364	3N2W24-BD-08300	2022-6877	599320	460,000	8/10/2022	130	5,574	465,574	129
135	5	51	401	401	135	33	26738	7N4W28-00-00100	2022-6910	456230	520,000	8/10/2022	88	6,301	526,301	87
136	6	67	401	401	136	33	9005	4N2W23-A0-02301	2022-6954	553420	649,900	8/12/2022	85	7,765	657,665	84
137	4	42	649	409	452	33	17676	6N3W25-00-02200	2022-7061	496500	569,000	8/15/2022	87	6,653	575,653	86
138	2	64	401	401	153	33	7378	3N2W24-BD-11200	2022-7099	719530	740,000	8/17/2022	97	8,528	748,528	96
139	4	41	541	401	141	33	15967	5N2W10-B0-00201	2022-7603	489990	570,000	8/17/2022	86	6,569	576,569	85
140	6	67	401	401	142	30	9301	4N2W13-B0-01700	2022-7255	963650	772,500	8/23/2022	125	8,509	781,009	123
141	6	61	641	401	142	33	434353	5N1W19-00-00402	2022-7309	664310	544,200	8/24/2022	122	5,948	550,148	121
142	5	36	400	400		33	25274	6N5W06-BC-04300	2022-7185	115990	130,000	8/25/2022	89	1,410	131,410	88
143	2	21	641	401	155	33	5644	3N2W11-AC-00200	2022-7248	1201790	1,200,000	8/29/2022	100	12,608	1,212,608	99
144	6	61	401	401	146	33	17302	4N2W01-00-02600	2022-7336	562760	510,000	8/29/2022	110	5,359	515,359	109
145	4	41	661	401	131	33	21515	6N2W28-00-00600	2022-7393	370340	390,000	8/29/2022	95	4,098	394,098	94
146	5	51	401	401	131	33	27464	7N5W10-00-00502	2022-7297	308040	379,000	8/29/2022	81	3,982	382,982	80
147	3	21	641	401	141	33	7594	4N2W16-00-02800	2022-7356	662530	615,000	8/31/2022	108	6,358	621,358	107
148	6	61	401	401	142	33	15141	4N1W17-B0-02400	2022-7399	483960	451,000	9/1/2022	107	4,624	455,624	106
149	6	67	401	401	136	30	8920	4N2W13-A0-02800	2022-7474	603310	725,000	9/6/2022	83	7,126	732,126	82
150	6	61	401	401	141	33	17427	4N2W13-A0-01900	2022-7485	464670	525,000	9/7/2022	89	5,116	530,116	88
151	6	62	401	401	143	33	17812	5N2W29-00-00400	2022-7529	618080	619,000	9/7/2022	100	6,032	625,032	99
152	5	51	641	401	131	33	21700	7N3W21-C0-00800	2022-7660	408050	445,000	9/12/2022	92	4,148	449,148	91
153	6	61	401	401	135	33	16862	4N1W07-BC-01300	2022-7827	409230	580,000	9/21/2022	71	4,964	584,964	70
154	6	61	401	401	143	33	17072	4N1W08-CC-00902	2022-7843	586360	610,000	9/21/2022	96	5,220	615,220	95

#	MA	SA	Prop CI	RMV CI	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
155	6	61	401	401	151	33	17238	4N1W17-B0-12100	2022-8017	952200	1,050,000	9/23/2022	91	8,808	1,058,808	90
156	6	61	401	401	134	33	17109	4N1W08-CD-04400	2022-8449	352060	440,000	9/28/2022	80	3,505	443,505	79
157	5	36	400	400		33	25273	6N5W06-BC-04200	2022-8046	115990	135,000	9/29/2022	86	1,064	136,064	85
158	4	42	401	401	131	33	18989	7N3W36-00-01901	2022-8161	292840	400,000	9/30/2022	73	3,118	403,118	73
159	6	61	401	401	146	33	17264	4N2W01-00-00100	2022-8178	629500	647,500	10/5/2022	97	4,773	652,273	97
160	4	42	409	409	452	33	17773	5N2W08-00-00805	2022-8192	397700	423,000	10/5/2022	94	3,118	426,118	93
161	5	51	660	400		33	20741	7N3W15-A0-00700	2022-8288	188490	151,000	10/6/2022	125	1,100	152,100	124
162	5	51	641	401	131	33	27254	7N4W18-00-01000	2022-8333	384210	450,000	10/11/2022	85	3,089	453,089	85
163	5	51	401	401	131	33	20762	7N3W15-B0-01300	2022-8319	361880	334,000	10/14/2022	108	2,207	336,207	108
164	6	61	401	401	141	33	17118	4N1W08-D0-02300	2022-8359	548680	661,000	10/17/2022	83	4,201	665,201	82
165	3	31	401	401	131	33	24721	5N5W25-CB-00700	2022-8513	319620	385,000	10/17/2022	83	2,447	387,447	82
166	6	67	401	401	141	33	7899	4N2W25-A0-01500	2022-8481	702340	690,000	10/20/2022	102	4,210	694,210	101
167	6	61	401	401	131	33	17428	4N2W13-A0-02000	2022-8447	310190	340,000	10/21/2022	91	2,045	342,045	91
168	5	51	401	401	141	33	27516	7N5W11-00-00210	2022-8463	373980	369,000	10/21/2022	101	2,220	371,220	101
169	6	67	401	401	142	30	8890	4N1W30-B0-00500	2022-8563	631320	575,000	10/24/2022	110	3,313	578,313	109
170	6	62	641	401	166	30	16275	5N2W27-A0-00200	2022-8550	1185490	1,270,000	10/24/2022	93	7,318	1,277,318	93
171	5	51	401	401	141	33	25419	6N5W19-00-00100	2022-8817	579990	475,000	10/24/2022	122	2,737	477,737	121
172	4	41	640	400		33	19654	7N2W20-00-00800	2022-8583	327550	255,000	10/24/2022	128	1,469	256,469	128
173	6	67	401	401	141	33	9299	4N2W13-B0-02900	2022-8602	800330	731,000	10/27/2022	109	4,026	735,026	109
174	3	21	641	401	152	33	7592	4N2W16-00-02700	2022-8760	904210	645,000	11/1/2022	140	3,279	648,279	139
175	3	31	401	401	141	33	24001	4N4W07-D0-00201	2022-8752	546440	620,000	11/3/2022	88	3,047	623,047	88
176	5	51	641	401	142	33	27935	8N3W19-D0-00301	2022-8756	738560	627,500	11/3/2022	118	3,084	630,584	117
177	4	41	409	409	452	33	19847	7N2W23-C0-01200	2022-8929	338310	350,000	11/9/2022	97	1,542	351,542	96
178	4	41	641	401	146	33	20099	7N2W32-A0-00800	2022-8994	583170	620,000	11/11/2022	94	2,627	622,627	94
179	6	67	401	401	135	33	7930	4N2W25-A0-04100	2022-8958	488420	615,000	11/15/2022	79	2,397	617,397	79
180	2	21	401	401	143	33	5496	3N2W02-00-02203	2022-9065	612100	545,000	11/16/2022	112	2,078	547,078	112
181	4	41	401	401	141	33	19967	7N2W28-BB-00900	2022-9055	385280	433,000	11/17/2022	89	1,614	434,614	89
182	4	41	401	401	135	33	19304	6N2W11-00-01200	2022-9108	390900	445,000	11/22/2022	88	1,471	446,471	88
183	6	61	401	401	144	33	16570	4N1W06-AD-03000	2022-9191	606510	545,000	11/23/2022	111	1,755	546,755	111
184	5	55	401	401	136	30	27579	8N4W31-B0-01500	2022-9131	367850	301,500	11/23/2022	122	971	302,471	122
185	5	51	401	401	145	33	20824	7N3W16-C0-01600	2022-9202	524280	470,000	11/29/2022	112	1,274	471,274	111
186	4	42	401	401	146	33	21437	6N2W22-00-00402	2022-9242	516590	519,000	11/29/2022	100	1,407	520,407	99
187	5	36	401	401	143	33	25283	6N5W06-BC-05200	2022-9279	242520	357,200	12/2/2022	68	878	358,078	68
188	6	67	401	401	121	33	8649	4N1W19-AA-00900	2022-9371	302910	255,000	12/8/2022	119	497	255,497	119
189	6	67	401	401	165	33	8083	4N2W25-D0-01612	2022-9465	1038680	1,107,500	12/10/2022	94	1,971	1,109,471	94
190	5	51	401	401	141	33	26617	7N4W22-00-00212	2022-9524	365130	350,000	12/16/2022	104	445	350,445	104
191	6	61	401	401	131	33	15001	4N1W08-BB-02000	2022-9699	343720	360,000	12/29/2022	95	61	360,061	95

Time Study for RMV Class 019



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

01/01/2022 96%

01/01/2023 93%

Number of days in the year: 365

Amount of change: 3%

Annual change factor: 97%

Annual adjustment factor: 103%

Overall Annual Adjustment: 3%

Intermediate adj factor: 0.0085%



Sales Data used for RMV Class 019 analysis

#	M A	SA	Prop CI	RMV CI	Stat CI	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	1980	33	1789	17,210	23,000	1/18/2022	75	676	23,676	73
2	07	04	019	019	442	2019	33	440240	111,290	95,000	2/4/2022	117	2,656	97,656	114
3	07	27	019	019	452	1999	33	1139	109,190	143,500	2/25/2022	76	3,757	147,257	74
4	07	28	019	019	452	1995	33	1283	104,300	110,000	3/1/2022	95	2,843	112,843	92
5	07	27	019	019	442	1998	33	1124	156,980	129,900	3/17/2022	121	3,181	133,081	118
6	07	06	019	019	441	1971	33	827	16,420	35,000	3/23/2022	47	839	35,839	46
7	07	30	019	019	462	2004	33	193	226,730	184,000	4/8/2022	123	4,163	188,163	120
8	07	30	019	019	452	1999	33	215	204,310	313,000	4/26/2022	65	6,604	319,604	64
9	07	02	019	019	441	1964	33	307	17,970	26,500	5/2/2022	68	546	27,046	66
10	07	27	019	019	452	1997	30	1140	134,420	125,000	5/9/2022	108	2,500	127,500	105
11	07	27	019	019	452	2016	33	437266	193,120	144,000	6/13/2022	134	2,453	146,453	132
12	07	27	019	019	452	1992	33	1032	114,340	130,000	6/29/2022	88	2,038	132,038	87
13	07	27	019	019	442	1997	33	1109	133,750	104,000	6/30/2022	129	1,621	105,621	127
14	07	27	019	019	442	1995	30	1047	133,130	165,000	7/5/2022	81	2,503	167,503	79
15	07	30	019	019	452	2001	33	226	307,490	264,000	7/5/2022	116	4,004	268,004	115
16	07	05	019	019	442	1972	33	2074	18,670	35,000	8/1/2022	53	451	35,451	53
17	07	28	019	019	452	1994	33	1256	134,470	130,000	8/3/2022	103	1,652	131,652	102
18	07	04	019	019	452	1979	33	1787	27,640	23,000	9/6/2022	120	226	23,226	119
19	07	27	019	019	442	2014	33	436939	173,250	135,265	9/16/2022	128	1,215	136,480	127
20	07	05	019	019	441	1966	33	2490	15,180	24,000	10/18/2022	63	150	24,150	63
21	07	06	019	019	442	1997	33	820	89,540	80,300	10/18/2022	112	504	80,804	111
22	07	06	019	019	441	1965	33	808	13,940	10,000	10/18/2022	139	63	10,063	139
23	07	05	019	019	452	1980	33	2494	42,820	91,900	10/21/2022	47	553	92,453	46
24	07	27	019	019	442	1998	33	1130	122,200	159,900	11/10/2022	76	691	160,591	76
25	07	27	019	019	452	1996	33	1066	142,790	158,500	11/22/2022	90	524	159,024	90
26	07	30	019	019	452	1995	33	30423	232,070	264,000	12/2/2022	88	649	264,649	88
27	07	04	019	019	451	2020	33	440722	97,300	85,000	12/19/2022	114	86	85,086	114
28	07	04	019	019	441	1981	33	1417	26,260	48,000	12/28/2022	55	12	48,012	55

*SUPPLEMENTAL
NOTES*

Reappraisal

At this time, residential properties located in the City of Scappoose are undergoing a reappraisal. All sales used for the ratio study analysis in this area have been re-appraised.

Recalculation Setups

For the 2023 year, a county wide recalculation setup was not performed. Instead, appraisal staff focused on the valuation of personal property manufactured structures located in MA 07. Adjustment schedules were developed for the following highly-sought after manufactured home parks: Crestwood Village (SA 27), Columbia City Estates (SA 28), and Springlake Park (SA 30). These parks consist of better-quality homes and have amenities such as lakes, gated communities, proximity to services, home owners' associations, and community living.

The decision has been made to perform recalculation setups on even years. This will leave the odd numbered years for appraisal staff to focus on property classifications which require a more in-depth analysis and are indicating areas of concern.

*SUMMARY OF RATIO
INDICATIONS*

Ratio Indicators by RMV Class

YEAR	RMV CL	MA	SA	NH	LAND %	OSD %	IMPR %	OVERALL %	COD	PRD	RE CALC	Location
2023	003	01	00	000	100	100	100	100			X	St. Helens
2023	003	02	00	000	100	100	100	100			X	Scappoose
2023	003	03	00	000	100	100	100	100			X	Vernonia
2023	003	04	00	000	100	100	100	100			X	Rainier
2023	003	04	41	000	100	100	100	100			X	Rainier
2023	003	05	00	000	100	100	100	100			X	Clatskanie
2023	003	06	00	000	100	100	100	100			X	Rural St. Helens/Warren
2023	008	01	00	000	100	100	100	100			X	St. Helens
2023	008	01	90	000	100	100	100	100			X	St. Helens
2023	008	02	00	000	100	100	100	100			X	Scappoose
2023	008	02	90	000	100	100	100	100			X	Scappoose
2023	008	04	00	000	100	100	100	100			X	Rainier
2023	008	04	90	000	100	100	100	100			X	Rainier
2023	008	05	00	000	100	100	100	100			X	Clatskanie
2023	008	06	90	000	100	100	100	100			X	Rural St. Helens/Warren
2023	010	01	00	000	100	100	100	100			X	St. Helens
2023	010	02	00	000	100	100	100	100			X	Scappoose
2023	010	02	21	000	100	100	100	100			X	Scappoose
2023	010	03	00	000	100	100	100	100			X	Vernonia
2023	010	03	03	000	100	100	100	100			X	Vernonia
2023	010	04	00	000	100	100	100	100			X	Rainier
2023	010	05	00	000	100	100	100	100			X	Clatskanie
2023	010	06	00	000	100	100	100	100			X	Rural St. Helens/Warren
2023	010	06	01	000	100	100	100	100			X	Rural St. Helens/Warren
2023	019	07	02	000	100	100	196	196	32.40	1.03	X	PPMS - County wide
2023	019	07	03	000	100	100	152	152	35.00	0.98	X	PPMS - County wide
2023	019	07	04	000	100	100	152	152	35.00	0.98	X	PPMS - County wide
2023	019	07	05	000	100	100	152	152	35.00	0.98	X	PPMS - County wide
2023	019	07	06	000	100	100	196	196	32.40	1.03	X	PPMS - County wide
2023	019	07	27	000	100	100	135	135	21.16	1.02	X	PPMS - County wide
2023	019	07	28	000	100	100	100	100	3.52	1.00	X	PPMS - County wide
2023	019	07	30	000	100	100	112	112	19.00	1.04	X	PPMS - County wide
2023	019	07	35	000	100	100	152	152	35.00	0.98	X	PPMS - County wide
2023	020	01	00	000	100	100	100	100			X	St. Helens
2023	020	02	00	000	100	100	100	100			X	Scappoose
2023	020	03	00	000	100	100	100	100			X	Vernonia
2023	020	04	00	000	100	100	100	100			X	Rainier
2023	020	05	00	000	100	100	100	100			X	Clatskanie
2023	030	01	00	000	100	100	100	100			X	St. Helens
2023	030	03	00	000	100	100	100	100			X	Vernonia
2023	030	04	00	000	100	100	100	100			X	Rainier
2023	030	05	00	000	100	100	100	100			X	Clatskanie

YEAR	RMV CL	MA	SA	NH	LAND %	OSD %	IMPR %	OVERALL %	COD	PRD	RE CALC	Location
2023	030	06	00	000	100	100	100	100			X	Rural St. Helens/Warren
2023	032	03	00	000	100	100	100	100			X	Vernonia
2023	032	05	00	000	100	100	100	100			X	Clatskanie
2023	040	02	00	000	100	100	100	100			X	Scappoose
2023	040	02	21	000	100	100	100	100			X	Scappoose
2023	040	03	00	000	100	100	100	100			X	Vernonia
2023	040	03	21	000	100	100	100	100			X	Vernonia
2023	040	03	31	000	100	100	100	100			X	Vernonia
2023	040	04	00	000	100	100	100	100			X	Rainier
2023	040	04	41	000	100	100	100	100			X	Rainier
2023	040	04	42	000	100	100	100	100			X	Rainier
2023	040	05	00	000	100	100	100	100			X	Clatskanie
2023	040	06	00	000	100	100	100	100			X	Rural St. Helens/Warren
2023	040	06	61	000	100	100	100	100			X	Rural St. Helens/Warren
2023	040	06	62	000	100	100	100	100			X	Rural St. Helens/Warren
2023	100	01	00	000	116	100	100	116	9.55	1.02	X	St. Helens
2023	100	01	15	000	116	100	100	116			X	St. Helens
2023	100	02	00	000	116	100	100	116				Scappoose
2023	100	03	00	000	164	100	100	164	10.60	1.01	X	Vernonia
2023	100	03	03	000	128	100	100	128			X	Vernonia
2023	100	04	00	000	125	100	100	125	8.21	0.99	X	Rainier
2023	100	05	00	000	132	100	100	132	5.38	0.93	X	Clatskanie
2023	100	06	01	000	116	100	100	116			X	Columbia City
2023	100	06	15	000	116	100	100	116			X	Columbia City
2023	101	01	00	000	116	100	130	123	11.44	0.99	X	St. Helens
2023	101	01	15	000	116	100	130	123			X	St. Helens
2023	101	01	30	000	116	100	149	133	16.67	1.00	X	St. Helens
2023	101	01	43	000	116	100	119	116	8.21	1.00	X	St. Helens
2023	101	02	00	000	116	100	119	116	7.51	1.00		Scappoose
2023	101	02	28	000	116	100	121	116				Scappoose
2023	101	02	33	000	116	100	102	105	4.12	1.00		Scappoose
2023	101	03	00	000	164	100	147	145	13.41	0.99	X	Vernonia
2023	101	03	03	000	128	100	134	128	15.54	1.00	X	Vernonia
2023	101	03	40	000	164	100	144	139			X	Vernonia
2023	101	04	00	000	125	100	127	125	10.56	1.00	X	Rainier
2023	101	04	40	000	125	100	127	125			X	Rainier
2023	101	05	00	000	132	100	134	132	11.62	0.99	X	Clatskanie
2023	101	05	40	000	132	100	135	132	0.00	1.00	X	Clatskanie
2023	101	06	01	000	116	100	119	116	11.20	0.99	X	Columbia City
2023	101	06	15	000	116	100	118	116	0.00	1.00	X	Columbia City
2023	101	06	31	000	116	100	120	116	0.00	1.00	X	Columbia City
2023	102	01	00	000	100	100	137	137	2.49	1.00	X	St. Helens
2023	102	02	00	000	100	100	116	116	0.00	1.00		Scappoose
2023	102	02	21	000	100	100	116	116	0.00	1.00		Scappoose

YEAR	RMV CL	MA	SA	NH	LAND %	OSD %	IMPR %	OVERALL %	COD	PRD	RE CALC	Location
2023	102	04	00	000	100	100	125	125			X	Rainier
2023	109	01	00	000	116	100	154	128	10.89	1.01	X	St. Helens
2023	109	02	00	000	116	100	150	127	0.00	1.00		Scappoose
2023	109	03	00	000	164	100	158	152	0.51	1.00	X	Vernonia
2023	109	03	03	000	128	100	136	128			X	Vernonia
2023	109	04	00	000	125	100	166	147	8.97	1.01	X	Rainier
2023	109	05	00	000	132	100	158	147	2.72	1.01	X	Clatskanie
2023	109	06	01	000	116	100	122	116	0.00	1.00	X	Columbia City
2023	109	06	15	000	116	100	121	116			X	Columbia City
2023	111	01	95	000	100	100	104	104	18.95	1.01	X	St. Helens
2023	111	01	97	000	100	100	104	104			X	St. Helens
2023	111	02	95	000	100	100	104	104	18.95	1.01	X	Scappoose
2023	111	02	97	000	100	100	104	104			X	Scappoose
2023	111	04	97	000	100	100	104	104			X	Rainier
2023	111	05	95	000	100	100	104	104	18.95	1.01	X	Clatskanie
2023	111	05	97	000	100	100	104	104			X	Clatskanie
2023	111	06	95	000	100	100	104	104	18.95	1.01	X	Rural St. Helens/Warren
2023	111	06	97	000	100	100	104	104			X	Rural St. Helens/Warren
2023	200	01	00	000	100	100	100	100	8.36	1.00	X	St. Helens
2023	200	01	73	000	100	100	108	100			X	St. Helens
2023	200	02	00	000	100	100	100	100	8.36	1.00	X	Scappoose
2023	200	02	73	000	100	100	108	100			X	Scappoose
2023	200	03	00	000	100	100	100	100	0.00	1.00	X	Vernonia
2023	200	03	73	000	100	100	108	100			X	Vernonia
2023	200	04	00	000	100	100	100	100	0.00	1.00	X	Rainier
2023	200	05	00	000	100	100	100	100	0.00	1.00	X	Clatskanie
2023	200	06	00	000	100	100	100	100	8.36	1.00	X	Rural St. Helens/Warren
2023	201	01	00	000	100	100	108	100	11.62	0.94	X	St. Helens
2023	201	01	73	000	100	100	108	100			X	St. Helens
2023	201	02	00	000	100	100	108	100	11.62	0.94	X	Scappoose
2023	201	02	73	000	100	100	108	100			X	Scappoose
2023	201	03	00	000	100	100	108	100	36.80	1.17	X	Vernonia
2023	201	03	73	000	100	100	108	100			X	Vernonia
2023	201	04	00	000	100	100	108	100	36.80	1.17	X	Rainier
2023	201	05	00	000	100	100	108	100	36.80	1.17	X	Clatskanie
2023	201	06	00	000	100	100	108	100	11.62	0.94	X	Rural St. Helens/Warren
2023	201	06	73	000	100	100	108	100			X	Rural St. Helens/Warren
2023	207	01	00	000	100	100	100	100	0.00	1.00	X	St. Helens
2023	207	02	00	000	100	100	100	100	0.00	1.00	X	Scappoose
2023	207	03	00	000	100	100	100	100	0.00	1.00	X	Vernonia
2023	207	04	00	000	100	100	100	100	0.00	1.00	X	Rainier
2023	207	05	00	000	100	100	100	100	0.00	1.00	X	Clatskanie
2023	207	06	00	000	100	100	100	100	0.00	1.00	X	Rural St. Helens/Warren
2023	300	01	00	000	100	100	100	100			X	St. Helens

YEAR	RMV CL	MA	SA	NH	LAND %	OSD %	IMPR %	OVERALL %	COD	PRD	RE CALC	Location
2023	300	02	00	000	100	100	100	100			X	Scappoose
2023	300	02	74	000	100	100	109	100			X	Scappoose
2023	300	02	77	000	100	100	109	100			X	Scappoose
2023	300	03	00	000	100	100	100	100			X	Vernonia
2023	300	04	00	000	100	100	100	100			X	Rainier
2023	300	05	00	000	100	100	100	100			X	Clatskanie
2023	300	06	00	000	100	100	100	100			X	Rural St. Helens/Warren
2023	301	01	00	000	100	100	109	100			X	St. Helens
2023	301	02	00	000	100	100	109	100			X	Scappoose
2023	301	02	74	000	100	100	109	100			X	Scappoose
2023	301	02	77	000	100	100	109	100			X	Scappoose
2023	301	03	00	000	100	100	109	100			X	Vernonia
2023	301	04	00	000	100	100	109	100			X	Rainier
2023	301	04	74	000	100	100	109	100			X	Rainier
2023	301	05	00	000	100	100	109	100			X	Clatskanie
2023	301	06	00	000	100	100	109	100			X	Rural St. Helens/Warren
2023	303	01	00	000	100	100	100	100			X	St. Helens
2023	303	02	00	000	100	100	100	100			X	Scappoose
2023	303	02	77	000	100	100	100	100			X	Scappoose
2023	303	04	00	000	100	100	100	100			X	Rainier
2023	303	05	00	000	100	100	100	100			X	Clatskanie
2023	308	01	90	000	100	100	100	100			X	St. Helens
2023	308	02	90	000	100	100	100	100			X	Scappoose
2023	308	04	90	000	100	100	100	100			X	Rainier
2023	308	06	00	000	100	100	100	100			X	Rural St. Helens/Warren
2023	333	02	00	000	100	100	100	100			X	Scappoose
2023	400	02	21	000	110	100	100	110			X	Scappoose
2023	400	02	25	000	110	100	100	110			X	Scappoose
2023	400	02	45	000	110	100	100	110			X	Scappoose
2023	400	02	60	000	100	100	100	100			X	Scappoose
2023	400	02	64	000	97	100	100	97	0.00	1.00	X	Scappoose
2023	400	03	21	000	109	100	100	109			X	Vernonia
2023	400	03	31	000	109	100	100	109	21.36	1.07	X	Vernonia
2023	400	04	41	000	114	100	100	114	19.27	1.03	X	Rainier
2023	400	04	42	000	120	100	100	120	0.00	1.00	X	Rainier
2023	400	04	44	000	114	100	100	114	19.27	1.03	X	Rainier
2023	400	04	45	000	114	100	100	114			X	Rainier
2023	400	04	56	000	114	100	100	114			X	Rainier
2023	400	05	36	000	141	100	100	141	1.51	1.00	X	Clatskanie
2023	400	05	51	000	105	100	100	105	16.67	1.00	X	Clatskanie
2023	400	05	55	000	105	100	100	105			X	Clatskanie
2023	400	05	60	000	100	100	100	100			X	Clatskanie
2023	400	06	61	000	120	100	100	120	14.82	0.96	X	Rural St. Helens/Warren
2023	400	06	62	000	116	100	100	116	0.00	1.00	X	Rural St. Helens/Warren

YEAR	RMV CL	MA	SA	NH	LAND %	OSD %	IMPR %	OVERALL %	COD	PRD	RE CALC	Location
2023	400	06	67	000	120	100	100	120	14.82	0.96	X	Rural St. Helens/Warren
2023	401	02	21	000	110	100	112	110	9.84	1.02	X	Scappoose
2023	401	02	25	000	110	100	111	110			X	Scappoose
2023	401	02	45	000	110	100	111	110			X	Scappoose
2023	401	02	64	000	97	100	97	97	11.66	1.02	X	Scappoose
2023	401	03	21	000	109	100	110	109	10.12	1.01	X	Vernonia
2023	401	03	31	000	109	100	110	109	13.02	1.01	X	Vernonia
2023	401	04	41	000	114	100	117	114	9.38	1.00	X	Rainier
2023	401	04	42	000	120	100	127	120	11.17	0.99	X	Rainier
2023	401	04	44	000	114	100	117	114	9.38	1.00	X	Rainier
2023	401	04	45	000	114	100	117	114			X	Rainier
2023	401	05	36	000	141	100	107	111	9.29	0.98	X	Clatskanie
2023	401	05	51	000	105	100	107	105	12.57	0.99	X	Clatskanie
2023	401	05	55	000	105	100	107	105	0.00	1.00	X	Clatskanie
2023	401	06	61	000	120	100	113	114	10.36	1.00	X	Rural St. Helens/Warren
2023	401	06	62	000	116	100	120	116	12.15	0.99	X	Rural St. Helens/Warren
2023	401	06	67	000	120	100	113	114	10.36	1.00	X	Rural St. Helens/Warren
2023	409	02	21	000	110	100	115	110	0.00	1.00	X	Scappoose
2023	409	02	25	000	110	100	119	110			X	Scappoose
2023	409	02	45	000	110	100	124	110			X	Scappoose
2023	409	02	64	000	97	100	96	97			X	Scappoose
2023	409	03	21	000	109	100	142	119	7.84	0.98	X	Vernonia
2023	409	03	31	000	109	100	112	109			X	Vernonia
2023	409	04	41	000	114	100	105	108	21.67	1.04	X	Rainier
2023	409	04	42	000	120	100	136	122	3.52	1.01	X	Rainier
2023	409	04	44	000	114	100	105	108	21.67	1.04	X	Rainier
2023	409	04	45	000	114	100	108	108			X	Rainier
2023	409	04	56	000	114	100	108	108			X	Rainier
2023	409	05	51	000	105	100	108	105	7.84	0.99	X	Clatskanie
2023	409	05	55	000	105	100	108	105			X	Clatskanie
2023	409	06	61	000	120	100	130	120	3.74	1.00	X	Rural St. Helens/Warren
2023	409	06	62	000	116	100	125	116			X	Rural St. Helens/Warren
2023	409	06	67	000	120	100	130	120	3.74	1.00	X	Rural St. Helens/Warren
2023	600	02	06	000	100	100	100	100			X	Scappoose
2023	600	03	06	000	100	100	100	100			X	Vernonia
2023	600	05	06	000	100	100	100	100			X	Clatskanie
2023	701	01	00	000	100	100	108	100	19.90	1.02	X	St. Helens
2023	701	02	00	000	100	100	108	100	19.90	1.02	X	Scappoose
2023	701	03	00	000	100	100	108	100	19.90	1.02	X	Vernonia
2023	701	04	00	000	100	100	108	100	19.90	1.02	X	Rainier
2023	701	05	00	000	100	100	108	100	19.90	1.02	X	Clatskanie
2023	701	06	00	000	100	100	108	100	19.90	1.02	X	Rural St. Helens/Warren
2023	800	01	00	000	100	100	100	100			X	St. Helens
2023	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
2023	800	02	00	000	100	100	100	100			X	Scappoose
2023	800	02	60	000	100	100	100	100			X	Scappoose
2023	800	02	64	000	100	100	100	100			X	Scappoose
2023	800	02	73	000	100	100	100	100			X	Scappoose
2023	800	04	00	000	100	100	100	100			X	Rainier
2023	800	04	44	000	100	100	100	100			X	Rainier
2023	800	04	60	000	100	100	100	100			X	Rainier
2023	800	05	51	000	100	100	100	100			X	Clatskanie
2023	800	05	55	000	100	100	100	100			X	Clatskanie
2023	800	05	60	000	100	100	100	100			X	Clatskanie
2023	800	06	00	000	100	100	100	100			X	Rural St. Helens/Warren
2023	801	01	00	000	100	100	100	100			X	St. Helens
2023	801	02	00	000	100	100	100	100			X	Scappoose
2023	801	03	31	000	100	100	100	100			X	Vernonia
2023	801	04	00	000	100	100	100	100			X	Rainier
2023	801	05	36	000	100	100	100	100			X	Clatskanie
2023	890	02	64	000	100	100	100	100			X	Scappoose

MARKET AREA ANALYSIS

ADJUSTMENTS &

CONCLUSIONS

ODD

LOTS

COLUMBIA County 2023 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
010	01	00	000	2023		St Helens	010	02	00	000	2023		Scappoose
010	02	21	000	2023		Scappoose	010	03	00	000	2023		Vernonia
010	03	03	000	2023		Vernonia	010	04	00	000	2023		Rainier
010	05	00	000	2023		Clatskanie	010	06	00	000	2023		Rural St Helens
010	06	01	000	2023		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%

Prior Year Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	312,642	100.00%	312,642	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	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 010

Odd Lot – Unbuildable, Zoned Residential

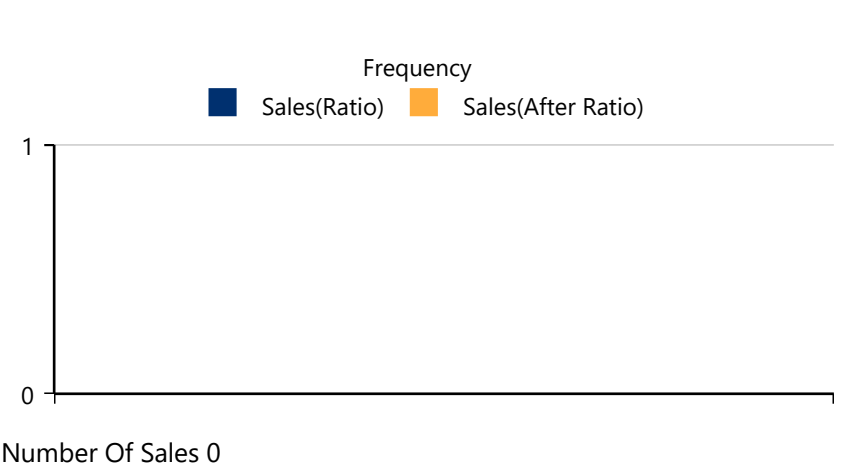
These properties are located in the incorporated areas of Columbia County. They have a minimum value applied to them due to not being buildable for size, DEQ denial, etc. Therefore, it was deemed no adjustment was warranted at this time for this property classification.

Performance History

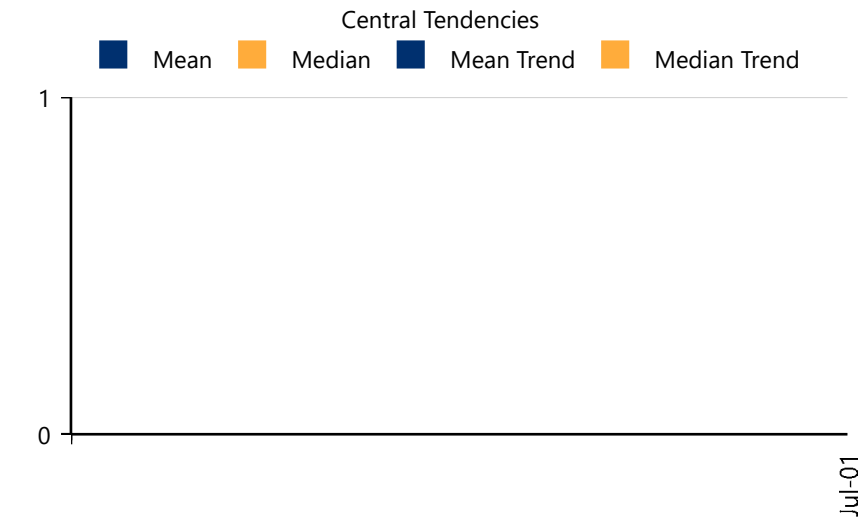
	2023	2022	2021	2020	2019
COD	-	-	-	-	-
PRD	-	-	-	-	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



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



Month Mean Median Sales

COLUMBIA County 2023 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	2023		St Helens	020	02	00	000	2023		Scappoose
020	03	00	000	2023		Vernonia	020	04	00	000	2023		Rainier
020	05	00	000	2023		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	6,370	100.00%	6,370	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 020

Odd Lot – Unbuildable, Zoned Commercial

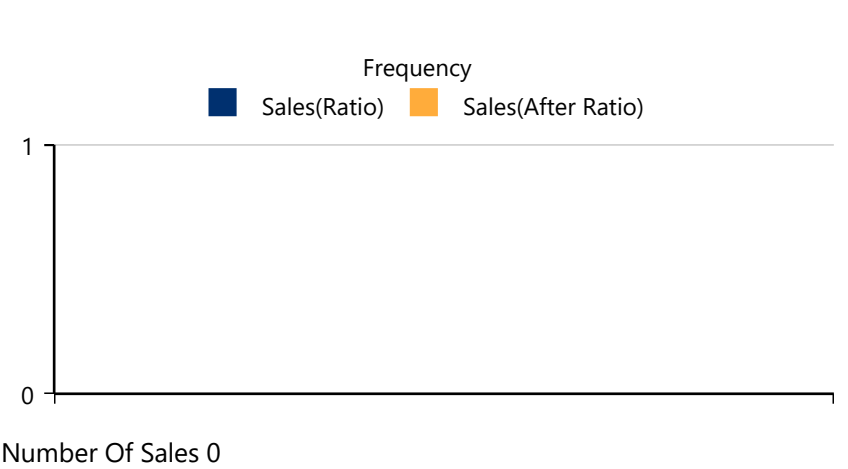
This classification of Commercial Odd lots are located throughout Columbia County. Due the size, shape and/or location of these lots, they have been assessed a minimal value. Because of this, it is appropriate to apply no adjustment to these properties for the current year.

Performance History

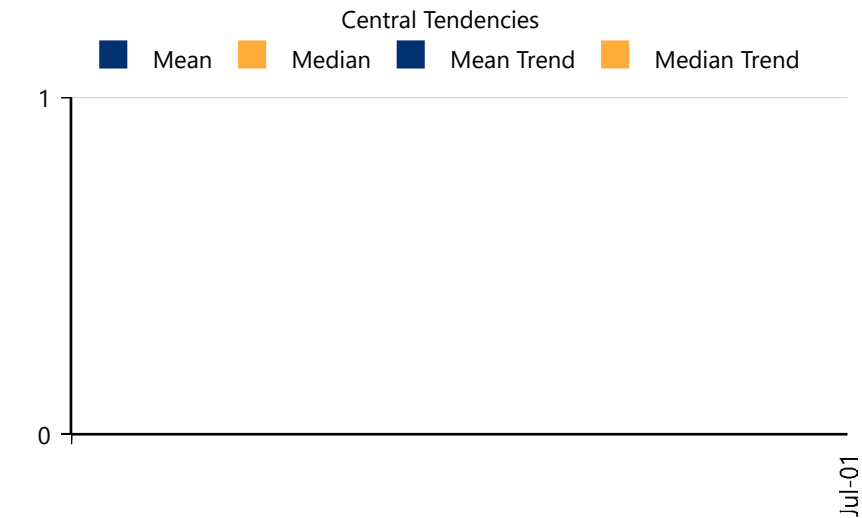
	2023	2022	2021	2020	2019
COD	-	-	-	-	-
PRD	-	-	-	-	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



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



Month	Mean	Median	Sales
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COLUMBIA County 2023 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
030	01	00	000	2023		St Helens	030	03	00	000	2023		Vernonia
030	04	00	000	2023		Rainier	030	05	00	000	2023		Clatskanie
030	06	00	000	2023		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%

Prior Year Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	71,100	100.00%	71,100	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	100
Time Trend Adjustment	0

Before Ratio	100
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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

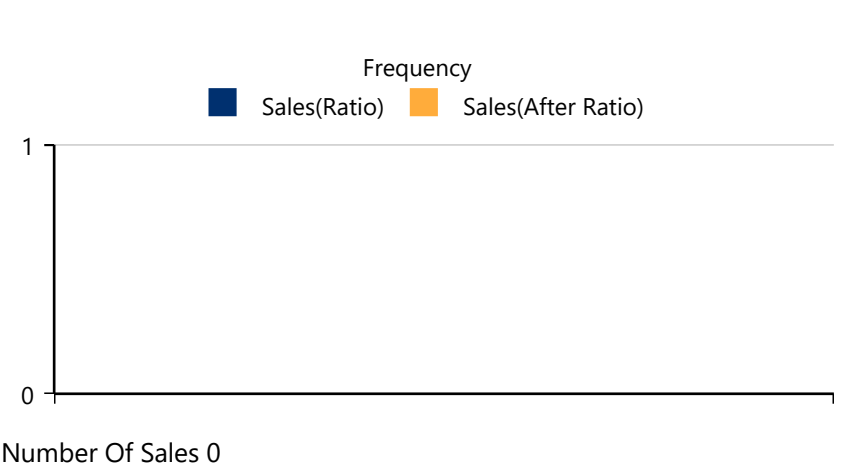
This analysis is for odd lots that are zoned industrial. Typically, they are of insufficient size for development but may provide access to other sites. These properties are given a minimal value and no adjustment is recommended.

Performance History

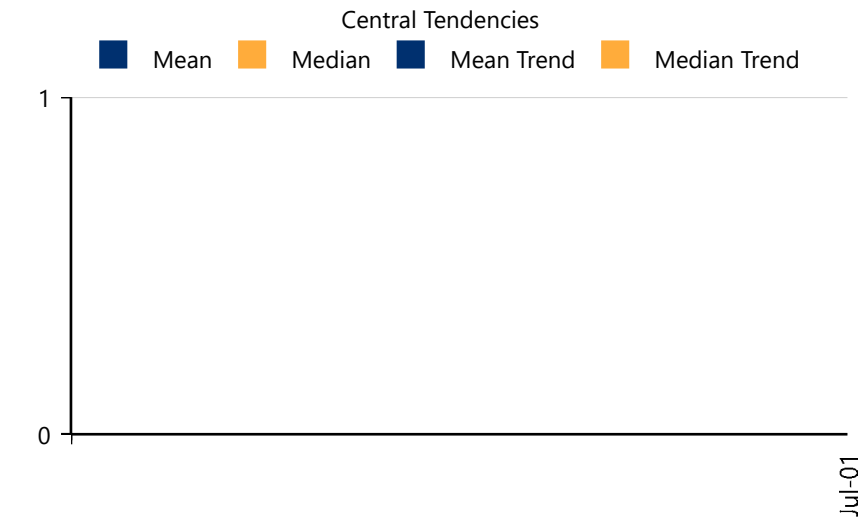
	2023	2022	2021	2020	2019
COD	-	-	-	-	-
PRD	-	-	-	-	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



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



Month	Mean	Median	Sales
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COLUMBIA County 2023 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	2023		Scappoose	040	02	21	000	2023		Scappoose
040	03	00	000	2023		Vernonia	040	03	21	000	2023		
040	03	31	000	2023		Vernonia	040	04	00	000	2023		Rainier
040	04	41	000	2023		Rainier	040	04	42	000	2023		Rainier
040	05	00	000	2023		Clatskanie	040	06	00	000	2023		Rural St Helens
040	06	61	000	2023		Rural St Helens	040	06	62	000	2023		Rural St Helens

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	143
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	313,460	100.00%	313,460	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 040

Odd Lot – Unbuildable, zoning not significant

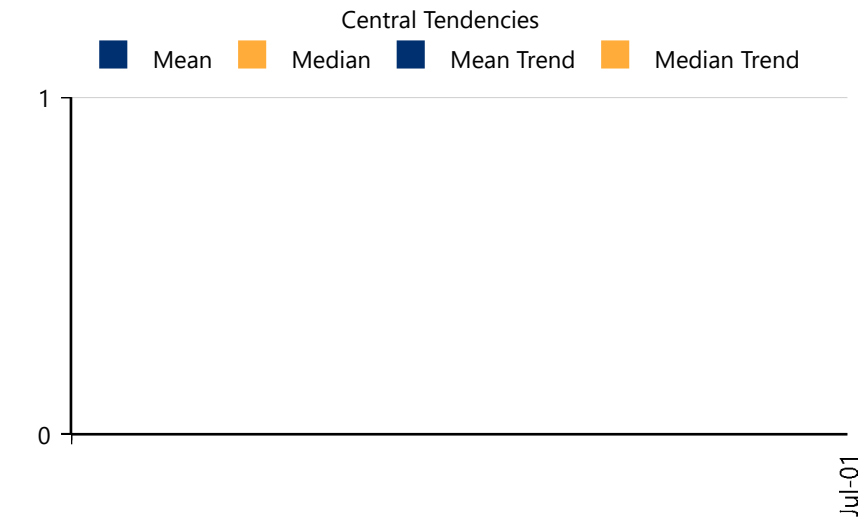
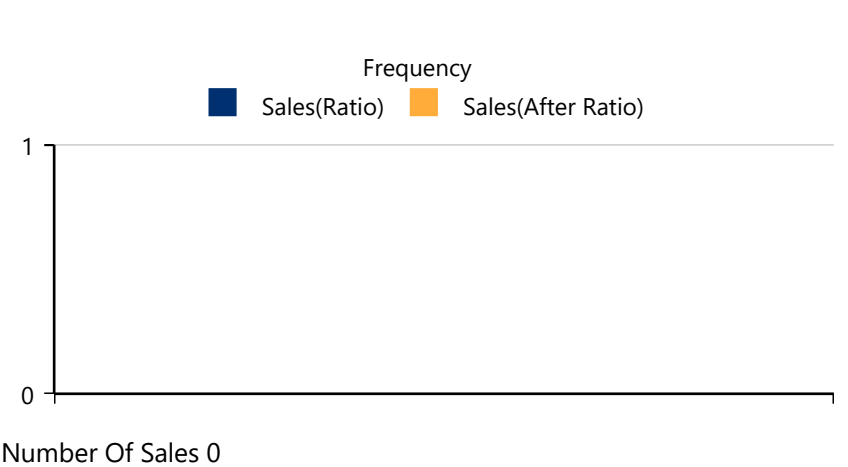
These lots are properties located within rural Columbia County. Due to their size, shape and/or location they are considered to have minimal value. Therefore, no adjustment is to be applied for the current year.

Performance History

	2023	2022	2021	2020	2019
COD	-	-	-	-	-
PRD	-	-	-	-	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 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 2023 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
100	01	00	000	2023	4	St Helens							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	4
Population - Number of Accounts	178
Sales as a percentage of the Population	2.25%

Prior Year Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	25,311,053	100.00%	29,360,821	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	1

Before Ratio	86
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Overall Adjustment Factor	116
Land Adjustment Factor	116
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

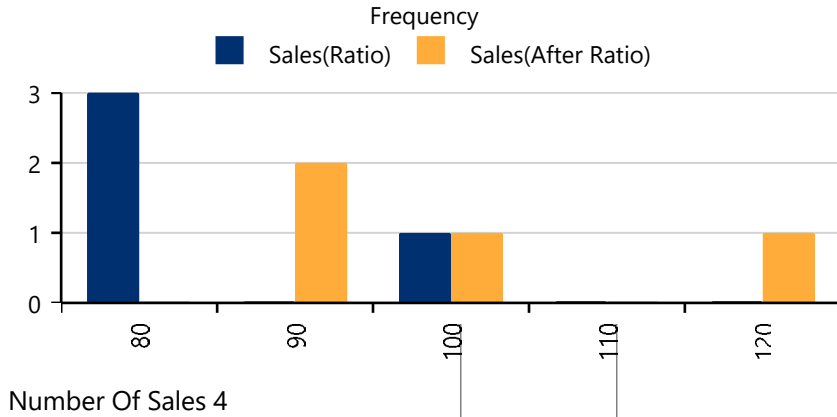
There were 4 sales available for this study of vacant land in the City of St. Helens which represents 2.25% of the total population of accounts. The time adjustment of 1% was applied to the dataset and the Median of 86 was selected and applied. This resulted in a Land Adjustment Factor of 116.

Performance History

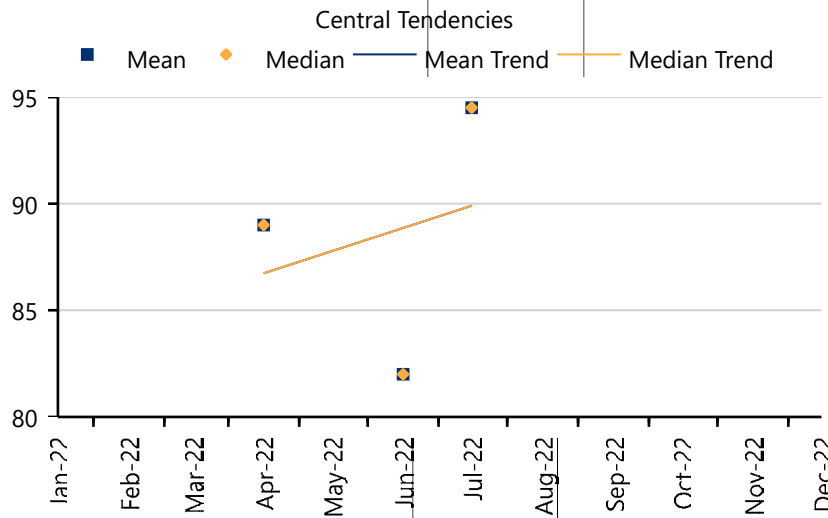
	2023	2022	2021	2020	2019
COD	9.55	8.37	12.90*	18.52*	18.78*
PRD	1.02	1.02	1.16*	1.03*	1.10*

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	86	100
AD	8.50	9.50
COD	9.94	9.55
Mean	90	105
SD	12.52	14.20
COV	13.91	13.59
Wtd Mean	89	103
GeoMean	89	104
PRD	1.02	1.02
95% Confidence	12.27	13.92



Month	Mean	Median	Sales
Apr-22	89	89	1
Jun-22	82	82	1
Jul-22	95	95	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	100		33	5N1W34CC 01501	2022-6517	0.13	77,080	0	77,080	95,409	Jul-22	1	81
01	00	000	100		30	5N1W32D B 00144	2022-5135	0.19	87,010	0	87,010	105,609	Jun-22	2	82
01	00	000	100		30	4N1W06D A 07004	2022-4095	0.20	89,390	0	89,390	100,680	Apr-22	3	89
01	00	000	100		33	5N1W33D C 09202	2022-6038	0.11	76,040	0	76,040	70,343	Jul-22	4	108

COLUMBIA County 2023 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	2023	178	St Helens							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	178
Population - Number of Accounts	4053
Sales as a percentage of the Population	4.39%

Prior Year Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	353,877,630	26.77%	410,498,051	25.22%
OSD RMV	135,819,260	10.28%	135,819,260	8.34%
Improvement RMV	826,870,834	62.56%	1,074,932,084	66.03%
Farm Improvement RMV	5,152,510	0.39%	6,698,263	0.41%

Selected Ratio From Sales	81
Time Trend Adjustment	1

Before Ratio	81
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Overall Adjustment Factor	123
Land Adjustment Factor	116
OSD Adjustment Factor	100
Improvement Adjustment Factor	130
Farm Improvement Factor	130

After Ratio	100
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Explanation

RMV Class 101: SA 00

Nonhomogeneous Improved property, City of St. Helens

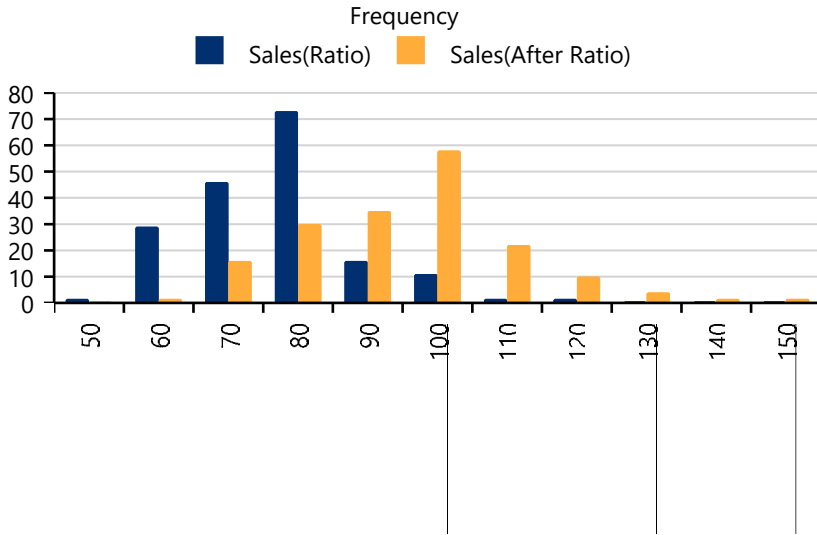
The time adjustment of 1% was applied to this grouping of improved residential properties located in the City of St. Helens. Once applied, the Mean (81) was selected and applied as the best indicator which then returned an Overall Adjustment Factor of 123%.

Performance History

	2023	2022	2021	2020	2019
COD	11.44	8.62	10.56*	11.66*	11.65*
PRD	0.99	0.99	1.00*	0.99*	1.00*

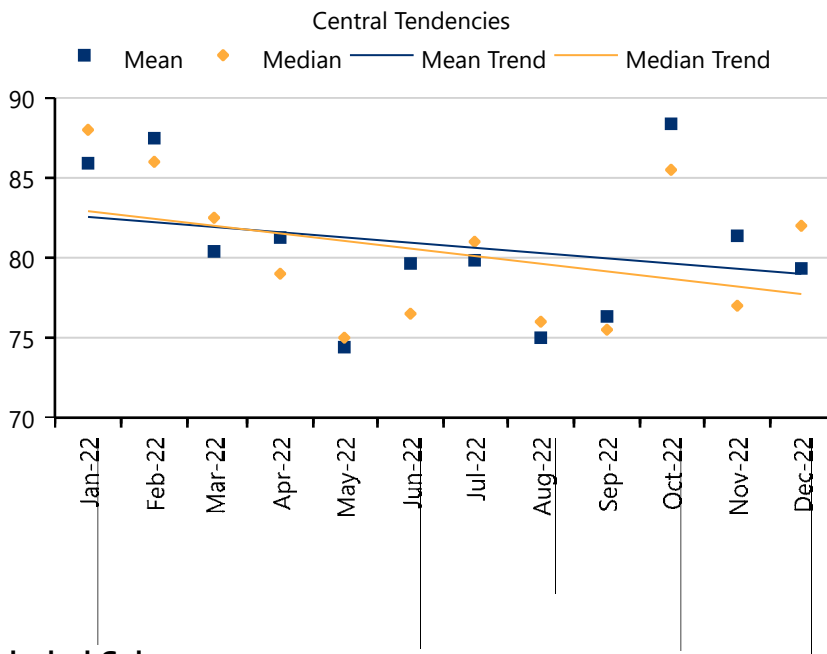
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	81	101
AD	8.74	11.49
COD	10.79	11.44
Mean	81	100
SD	11.24	14.67
COV	13.87	14.69
Wtd Mean	82	101
GeoMean	80	99
PRD	.99	.99
95% Confidence	1.65	2.16

Number Of Sales 178



Month	Mean	Median	Sales
Jan-22	86	88	23
Feb-22	87	86	21
Mar-22	80	83	20
Apr-22	81	79	19
May-22	74	75	17
Jun-22	80	77	14
Jul-22	80	81	19
Aug-22	75	76	14
Sep-22	76	76	12
Oct-22	88	86	8
Nov-22	81	77	8
Dec-22	79	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
01	00	000	101	121	33	4N1W04D B 14400	2022-6629	0.10	109,980	75,040	185,020	316,323	Aug-22	1	58
01	00	000	101	133	33	4N1W04A D 03100	2022-365	0.13	111,550	95,240	206,790	342,288	Jan-22	2	60
01	00	000	101	131	33	4N1W03BB 13600	2022-3091	0.13	111,550	134,590	246,140	388,003	Mar-22	3	63
01	00	000	101	136	33	4N1W04A A 08100	2022-4528	0.06	91,270	151,190	242,460	387,541	May-22	4	63

COLUMBIA County 2023 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	4N1W05A D 06400	2022-7267	0.15	112,970	157,810	270,780	426,530	Aug-22	5	63
01	00	000	101	131	33	4N1W04D B 06400	2022-7358	0.14	112,340	125,270	237,610	379,285	Aug-22	6	63
01	00	000	101	131	33	4N1W04D B 07600	2022-7418	0.13	111,680	75,130	186,810	296,003	Aug-22	7	63
01	00	000	101	121	33	5N1W33D D 09900	2022-5422	0.13	111,680	68,170	179,850	281,663	May-22	8	64
01	00	000	101	131	33	4N1W04D A 03400	2022-5512	0.13	111,680	132,350	244,030	382,090	Jun-22	9	64
01	00	000	101	131	33	4N1W04D C 02000	2022-1013	0.13	111,680	134,140	245,820	375,927	Jan-22	10	65
01	00	000	101	131	33	4N1W03BB 00200	2022-4834	0.36	149,230	101,610	250,840	387,349	May-22	11	65
01	00	000	101	131	33	4N1W03BC 00414	2022-5592	0.11	110,640	146,840	257,480	395,061	Jun-22	12	65
01	00	000	101	132	33	5N1W34CC 08000	2022-8167	0.13	111,680	137,680	249,360	385,924	Oct-22	13	65
01	00	000	101	121	33	4N1W03BC 07300	2022-8986	0.13	111,680	76,650	188,330	291,437	Nov-22	14	65
01	00	000	101	131	33	5N1W33D D 10300	2022-1965	0.13	111,680	100,480	212,160	322,688	Mar-22	15	66
01	00	000	101	131	33	4N1W05A D 05200	2022-5939	0.11	110,640	111,770	222,410	337,781	Jun-22	16	66
01	00	000	101	131	33	4N1W04D D 10000	2022-6401	0.13	111,680	104,590	216,270	326,463	Jul-22	17	66
01	00	000	101	131	33	4N1W03BC 11200	2022-8059	0.13	111,680	109,270	220,950	335,938	Sep-22	18	66
01	00	000	101	131	33	4N1W04D D 00700	2022-7889	0.13	111,680	128,930	240,610	365,019	Sep-22	19	66
01	00	000	101	131	33	4N1W04C A 18900	2022-4311	0.14	111,790	111,620	223,410	332,211	May-22	20	67
01	00	000	101	131	33	5N1W34CC 14700	2022-6253	0.13	111,680	131,400	243,080	361,692	Jul-22	21	67
01	00	000	101	131	33	4N1W04D C 05800	2022-8105	0.13	111,680	131,720	243,400	360,936	Sep-22	22	67
01	00	000	101	131	33	4N1W05D A 03011	2022-3057	0.16	115,390	165,100	280,490	415,172	Mar-22	23	68
01	00	000	101	131	33	4N1W04D D 06100	2022-3820	0.13	111,680	136,110	247,790	362,520	Apr-22	24	68
01	00	000	101	131	33	4N1W04D C 05800	2022-4357	0.13	111,680	131,720	243,400	357,223	May-22	25	68
01	00	000	101	132	33	4N1W05C D 02101	2022-4774	0.17	116,710	159,310	276,020	404,291	May-22	26	68
01	00	000	101	131	33	4N1W05A C 08600	2022-7695	0.25	131,460	124,970	256,430	376,163	Sep-22	27	68
01	00	000	101	131	33	4N1W04D D 08100	2022-7733	0.13	111,680	145,100	256,780	376,088	Sep-22	28	68
01	00	000	101	131	33	4N1W04A A 01401	2022-6776	0.13	111,680	187,710	299,390	431,806	Jul-22	29	69
01	00	000	101	131	33	4N1W04D B 12200	2022-9585	0.13	111,680	134,470	246,150	358,679	Dec-22	30	69

COLUMBIA County 2023 Ratio Study

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
01	00	000	101	131	33	5N1W33D B 00602	2022-2615	0.15	112,580	154,110	266,690	382,964	Mar-22	31	70
01	00	000	101	131	33	4N1W05C D 01201	2022-2740	0.15	112,390	151,380	263,770	377,850	Mar-22	32	70
01	00	000	101	141	33	4N1W05AB 03000	2022-3783	0.20	122,180	199,230	321,410	458,185	Apr-22	33	70
01	00	000	101	131	33	5N1W33D C 06600	2022-5188	0.11	110,640	138,990	249,630	357,059	Jun-22	34	70
01	00	000	101	131	33	4N1W04C A 07500	2022-6159	0.13	111,420	128,630	240,050	341,598	Jul-22	35	70
01	00	000	101	132	33	4N1W05A D 06900	2022-7699	0.25	132,240	146,710	278,950	398,191	Sep-22	36	70
01	00	000	101	131	33	4N1W05A C 04400	2022-769	0.23	128,480	152,840	281,320	393,627	Jan-22	37	71
01	00	000	101	131	33	5N1W34CB 02200	2022-4213	0.13	111,680	141,880	253,560	355,702	Apr-22	38	71
01	00	000	101	133	33	4N1W05A D 08800	2022-5061	0.35	148,510	180,330	328,840	462,714	May-22	39	71
01	00	000	101	131	33	5N1W34CC 08200	2022-5852	0.13	111,680	118,270	229,950	321,632	Jun-22	40	71
01	00	000	101	135	33	4N1W03BB 01400	2022-6425	0.09	108,940	130,930	239,870	336,541	Jul-22	41	71
01	00	000	101	131	33	4N1W05D D 00500	2022-7315	0.17	116,710	136,710	253,420	355,440	Aug-22	42	71
01	00	000	101	131	33	4N1W05CC 02601	2022-112	0.26	134,940	115,360	250,300	343,366	Jan-22	43	73
01	00	000	101	143	33	5N1W32D B 02100	2022-3121	0.17	116,290	274,690	390,980	535,036	Mar-22	44	73
01	00	000	101	146	30	4N1W03BC 06600	2022-3441	0.13	111,550	219,270	330,820	453,789	Apr-22	45	73
01	00	000	101	141	33	4N1W05CC 01814	2022-4894	0.16	115,390	221,630	337,020	462,806	May-22	46	73
01	00	000	101	131	33	4N1W04C A 09200	2022-7261	0.11	110,640	117,490	228,130	311,054	Aug-22	47	73
01	00	000	101	133	33	5N1W33D B 00807	2022-8885	0.13	111,680	171,520	283,200	385,616	Nov-22	48	73
01	00	000	101	131	33	4N1W05A C 01900	2022-9096	0.23	128,530	153,250	281,780	385,462	Nov-22	49	73
01	00	000	101	131	33	4N1W04C A 10600	2022-1058	0.14	111,950	101,780	213,730	287,594	Feb-22	50	74
01	00	000	101	131	33	4N1W05D A 01501	2022-6351	0.16	115,140	164,320	279,460	376,425	Aug-22	51	74
01	00	000	101	135	33	4N1W05A C 07800	2022-8621	0.13	111,290	124,060	235,350	317,571	Oct-22	52	74
01	00	000	101	131	33	4N1W03BC 03300	2022-8728	0.10	109,500	90,620	200,120	270,432	Nov-22	53	74
01	00	000	101	131	33	5N1W33D C 01801	2022-3678	0.11	110,640	139,180	249,820	332,376	Apr-22	54	75
01	00	000	101	143	33	4N1W07AB 03152	2022-4812	0.12	111,160	225,980	337,140	447,804	May-22	55	75
01	00	000	101	131	33	4N1W05D B 02508	2022-5133	0.24	129,540	160,220	289,760	385,298	May-22	56	75

COLUMBIA County 2023 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	4N1W05BA 03941	2022-5278	0.14	111,800	246,100	357,900	477,708	Jun-22	57	75
01	00	000	101	131	33	4N1W04C A 03000	2022-3473	0.11	110,640	148,130	258,770	339,964	Apr-22	58	76
01	00	000	101	143	33	4N1W03BC 07402	2022-3667	0.13	103,970	224,700	328,670	431,542	Apr-22	59	76
01	00	000	101	132	33	5N1W34CC 14400	2022-5054	0.13	111,680	167,910	279,590	369,202	May-22	60	76
01	00	000	101	142	33	5N1W32D C 00500	2022-5503	0.23	128,450	271,090	399,540	522,964	Jun-22	61	76
01	00	000	101	141	33	4N1W07AB 03140	2022-6549	0.11	111,140	213,900	325,040	426,828	Jul-22	62	76
01	00	000	101	141	33	4N1W06D A 02500	2022-6769	0.18	118,150	203,090	321,240	421,764	Jul-22	63	76
01	00	000	101	141	33	5N1W32D B 00107	2022-1399	0.17	116,310	309,120	425,430	552,886	Feb-22	64	77
01	00	000	101	141	33	5N1W32D B 00110	2022-2718	0.17	116,380	297,380	413,760	539,179	Mar-22	65	77
01	00	000	101	131	33	4N1W04BA 01202	2022-4272	0.13	111,680	169,160	280,840	364,606	Apr-22	66	77
01	00	000	101	141	33	4N1W05BC 05100	2022-4903	0.13	111,870	211,130	323,000	417,532	May-22	67	77
01	00	000	101	141	33	4N1W05CC 01815	2022-5490	0.16	115,390	222,730	338,120	441,415	Jun-22	68	77
01	00	000	101		33	5N1W32D B 00109	2022-1470	0.17	116,310	309,050	425,360	546,669	Feb-22	69	78
01	00	000	101	143	33	4N1W06D C 06600	2022-1581	0.14	112,310	247,580	359,890	464,002	Feb-22	70	78
01	00	000	101	141	33	4N1W05BA 03911	2022-7043	0.15	112,670	232,860	345,530	440,963	Aug-22	71	78
01	00	000	101	143	33	4N1W06D C 06500	2022-2214	0.12	110,910	224,470	335,380	423,444	Mar-22	72	79
01	00	000	101	143	33	4N1W05D B 02119	2022-3365	0.15	112,390	252,960	365,350	463,404	Apr-22	73	79
01	00	000	101	143	33	4N1W06D C 06400	2022-3594	0.29	140,640	238,970	379,610	483,456	Apr-22	74	79
01	00	000	101	141	33	4N1W05CB 08000	2022-5869	0.12	111,600	240,640	352,240	447,270	Jun-22	75	79
01	00	000	101	143	33	4N1W05CB 07000	2022-6574	0.12	111,220	221,760	332,980	421,806	Jul-22	76	79
01	00	000	101	143	33	5N1W32D C 00904	2022-583	0.17	117,670	337,540	455,210	566,330	Jan-22	77	80
01	00	000	101		33	5N1W32D B 00149	2022-1310	0.16	115,450	363,400	478,850	600,195	Feb-22	78	80
01	00	000	101	143	33	4N1W05B D 07600	2022-4552	0.12	111,180	224,480	335,660	417,656	May-22	79	80
01	00	000	101	141	33	4N1W06A D 01300	2022-5071	0.17	116,090	246,540	362,630	452,745	May-22	80	80
01	00	000	101	141	33	4N1W05A C 03503	2022-9111	0.12	111,390	232,630	344,020	427,970	Nov-22	81	80
01	00	000	101	143	33	4N1W05CB 00119	2022-392	0.16	115,390	322,940	438,330	543,171	Jan-22	82	81

COLUMBIA County 2023 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	133	33	4N1W05A D 08400	2022-1905	0.26	134,070	168,290	302,360	373,108	Feb-22	83	81
01	00	000	101	134	33	4N1W03BB 06900	2022-1913	0.24	130,410	161,980	292,390	363,024	Mar-22	84	81
01	00	000	101	141	33	5N1W32D B 00108	2022-2417	0.17	116,310	343,500	459,810	568,613	Mar-22	85	81
01	00	000	101	143	33	4N1W08BC 04200	2022-4022	0.16	114,890	307,500	422,390	518,502	Apr-22	86	81
01	00	000	101	143	33	4N1W06D D 02900	2022-4447	0.19	120,940	343,650	464,590	573,762	May-22	87	81
01	00	000	101	143	33	4N1W03B D 05300	2022-4968	0.19	121,250	280,790	402,040	496,964	May-22	88	81
01	00	000	101	141	33	4N1W05CC 01806	2022-6226	0.18	118,300	207,620	325,920	401,920	Jul-22	89	81
01	00	000	101	143	33	4N1W05B D 09102	2022-6429	0.16	114,890	324,500	439,390	542,430	Jul-22	90	81
01	00	000	101	143	33	4N1W06D D 05400	2022-7318	0.13	111,910	273,690	385,600	476,113	Aug-22	91	81
01	00	000	101	141	33	4N1W05B D 05400	2022-7451	0.17	116,880	217,760	334,640	411,312	Sep-22	92	81
01	00	000	101	135	33	4N1W04D A 03600	2022-7807	0.34	147,400	134,290	281,690	346,035	Sep-22	93	81
01	00	000	101	132	33	4N1W04D B 09900	2022-247	0.13	111,680	189,640	301,320	369,385	Jan-22	94	82
01	00	000	101	141	33	4N1W05A A 06000	2022-4058	0.15	112,530	211,550	324,080	393,698	Apr-22	95	82
01	00	000	101	131	33	4N1W03BC 02900	2022-4114	0.12	122,430	160,410	282,840	344,326	Apr-22	96	82
01	00	000	101	141	33	4N1W04A C 04601	2022-6011	0.13	111,680	228,220	339,900	417,034	Jul-22	97	82
01	00	000	101	141	33	4N1W05B D 02600	2022-6103	0.25	133,200	235,850	369,050	452,205	Jul-22	98	82
01	00	000	101	121	33	4N1W04D D 09600	2022-6846	0.13	111,680	69,320	181,000	220,880	Aug-22	99	82
01	00	000	101	131	33	4N1W05D B 02511	2022-9696	0.13	111,500	152,340	263,840	321,564	Dec-22	100	82
01	00	000	101	141	33	4N1W05A C 02600	2022-1063	0.31	143,070	209,330	352,400	423,317	Feb-22	101	83
01	00	000	101	143	33	4N1W04BB 03104	2022-1354	0.09	108,210	235,910	344,120	413,649	Feb-22	102	83
01	00	000	101	142	33	5N1W34CC 14100	2022-5538	0.13	111,680	222,920	334,600	402,200	Jun-22	103	83
01	00	000	101	141	33	4N1W05B D 07700	2022-5862	0.12	111,160	226,880	338,040	407,106	Jun-22	104	83
01	00	000	101	143	33	4N1W07AB 03177	2022-7883	0.13	112,190	315,260	427,450	516,432	Sep-22	105	83
01	00	000	101	143	33	4N1W06A D 01500	2022-8313	0.17	116,580	266,780	383,360	461,104	Oct-22	106	83
01	00	000	101	141	33	4N1W05A A 04800	2022-1548	0.21	124,860	184,160	309,020	368,176	Feb-22	107	84
01	00	000	101	153	33	5N1W32D B 00146	2022-2409	0.16	115,520	426,060	541,580	644,048	Mar-22	108	84

COLUMBIA County 2023 Ratio Study

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
01	00	000	101	143	33	4N1W05C A 00104	2022-2628	0.13	111,390	260,530	371,920	443,432	Mar-22	109	84
01	00	000	101	143	33	5N1W32D C 00901	2022-2608	0.18	119,850	366,290	486,140	577,419	Mar-22	110	84
01	00	000	101	134	33	4N1W05D A 08100	2022-6589	0.14	111,990	215,550	327,540	391,716	Jul-22	111	84
01	00	000	101	132	33	4N1W04C A 13200	2022-7145	0.23	128,440	172,080	300,520	356,314	Aug-22	112	84
01	00	000	101	141	33	4N1W08AB 00800	2022-7401	0.23	128,530	196,210	324,740	386,309	Aug-22	113	84
01	00	000	101	143	33	4N1W04BB 03153	2022-449	0.08	107,010	251,510	358,520	421,045	Jan-22	114	85
01	00	000	101	134	33	4N1W03BB 14200	2022-7895	0.13	111,550	167,370	278,920	328,886	Sep-22	115	85
01	00	000	101	146	33	4N1W03BC 02700	2022-8494	0.13	111,550	193,240	304,790	360,183	Oct-22	116	85
01	00	000	101	143	33	4N1W04BB 03151	2022-177	0.10	109,830	281,930	391,760	454,354	Jan-22	117	86
01	00	000	101	144	30	4N1W05BA 03940	2022-424	0.13	111,720	339,410	451,130	525,148	Jan-22	118	86
01	00	000	101	143	33	4N1W04BB 03160	2022-349	0.08	107,050	252,820	359,870	419,067	Jan-22	119	86
01	00	000	101	145	33	4N1W05CB 00131	2022-1472	0.15	113,040	283,940	396,980	460,765	Feb-22	120	86
01	00	000	101	143	33	4N1W04BB 03149	2022-1665	0.08	107,670	267,240	374,910	436,162	Feb-22	121	86
01	00	000	101	143	33	5N1W32D B 00129	2022-2181	0.21	124,240	370,960	495,200	574,681	Mar-22	122	86
01	00	000	101	142	33	4N1W05A C 02721	2022-2312	0.18	118,430	235,650	354,080	413,362	Mar-22	123	86
01	00	000	101	143	33	5N1W32D B 00600	2022-2642	0.18	118,050	309,260	427,310	494,830	Mar-22	124	86
01	00	000	101	143	33	5N1W32D B 00136	2022-3818	0.16	115,390	341,460	456,850	533,710	Apr-22	125	86
01	00	000	101	143	33	4N1W05CB 07700	2022-6068	0.11	111,140	322,180	433,320	501,445	Jul-22	126	86
01	00	000	101	143	33	4N1W05B D 06000	2022-6709	0.12	111,290	235,410	346,700	401,720	Jul-22	127	86
01	00	000	101	143	33	4N1W05B D 01011	2022-8616	0.12	111,270	248,750	360,020	420,756	Oct-22	128	86
01	00	000	101	143	33	4N1W04BB 03144	2022-1211	0.08	107,670	281,930	389,600	448,860	Feb-22	129	87
01	00	000	101	143	33	4N1W04BB 03155	2022-1827	0.08	107,050	281,930	388,980	446,249	Feb-22	130	87
01	00	000	101	143	33	4N1W05CB 10100	2022-7500	0.12	111,600	315,330	426,930	491,762	Aug-22	131	87
01	00	000	101	142	33	5N1W34CC 06200	2022-9267	0.15	112,470	236,690	349,160	399,259	Nov-22	132	87
01	00	000	101	141	33	4N1W05D C 07800	2022-9293	0.16	114,660	206,570	321,230	367,194	Dec-22	133	87
01	00	000	101	143	33	4N1W04BB 03150	2022-523	0.08	107,670	281,930	389,600	445,177	Jan-22	134	88

COLUMBIA County 2023 Ratio Study

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
01	00	000	101	143	33	5N1W32D B 00132	2022-279	0.17	117,670	370,960	488,630	555,285	Jan-22	135	88
01	00	000	101	141	33	4N1W05A A 07100	2022-489	0.22	125,720	208,820	334,540	382,096	Jan-22	136	88
01	00	000	101	143	33	4N1W04BB 03159	2022-1482	0.08	107,050	281,930	388,980	443,771	Feb-22	137	88
01	00	000	101	143	33	4N1W08BB 05800	2022-3112	0.20	122,280	312,560	434,840	493,724	Mar-22	138	88
01	00	000	101	141	33	4N1W03BA 02401	2022-3638	0.16	200,300	190,640	390,940	443,212	Apr-22	139	88
01	00	000	101	143	33	4N1W06D C 05000	2022-3517	0.25	132,020	262,910	394,930	449,715	Apr-22	140	88
01	00	000	101	143	33	4N1W04BB 03110	2022-6084	0.08	106,280	281,930	388,210	439,141	Jul-22	141	88
01	00	000	101	132	33	4N1W05A D 12600	2022-6264	0.17	117,270	223,340	340,610	386,848	Jul-22	142	88
01	00	000	101	143	33	4N1W05CC 01110	2022-8164	0.16	116,210	308,180	424,390	481,200	Sep-22	143	88
01	00	000	101	143	30	4N1W04BB 03174	2022-771	0.08	107,950	267,240	375,190	423,805	Jan-22	144	89
01	00	000	101	143	33	4N1W05D B 02118	2022-1287	0.12	110,660	320,670	431,330	483,768	Feb-22	145	89
01	00	000	101	143	33	5N1W32D C 00120	2022-2515	0.19	120,980	294,160	415,140	468,674	Mar-22	146	89
01	00	000	101	143	33	4N1W05CB 00124	2022-3471	0.13	111,730	331,090	442,820	498,614	Apr-22	147	89
01	00	000	101	143	33	4N1W08BB 09100	2022-6570	0.16	114,940	342,130	457,070	511,291	Jul-22	148	89
01	00	000	101	143	33	4N1W06D A 07008	2022-7187	0.16	114,390	310,390	424,780	476,752	Aug-22	149	89
01	00	000	101	143	33	5N1W32D C 00902	2022-1260	0.17	117,640	367,320	484,960	540,430	Jan-22	150	90
01	00	000	101	143	33	4N1W05CB 07600	2022-5956	0.12	111,550	332,480	444,030	491,529	Jan-22	151	90
01	00	000	101	143	33	4N1W08BC 05000	2022-126	0.16	115,600	321,220	436,820	478,693	Jan-22	152	91
01	00	000	101	132	33	4N1W03BC 09500	2022-3271	0.13	111,680	161,980	273,660	302,280	Mar-22	153	91
01	00	000	101	131	33	4N1W05A A 00400	2022-5138	0.79	184,520	117,020	301,540	331,947	Jun-22	154	91
01	00	000	101	143	33	4N1W04BC 08100	2022-8187	0.16	115,100	325,010	440,110	483,658	Oct-22	155	91
01	00	000	101	144	33	4N1W04A A 05404	2022-135	0.04	72,130	238,300	310,430	333,166	Jan-22	156	93
01	00	000	101	142	33	4N1W05AB 03500	2022-7454	0.26	134,030	288,490	422,520	454,450	Sep-22	157	93
01	00	000	101	146	33	4N1W04A A 01300	2022-1537	0.27	136,030	299,750	435,780	466,019	Feb-22	158	94
01	00	000	101	142	33	4N1W05CB 04000	2022-8866	0.15	113,760	269,430	383,190	405,608	Nov-22	159	94
01	00	000	101	141	33	4N1W05B D 01501	2022-612	0.23	128,780	225,230	354,010	373,515	Jan-22	160	95

COLUMBIA County 2023 Ratio Study

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
01	00	000	101	143	33	4N1W04BC 07500	2022-1271	0.16	115,800	301,110	416,910	438,915	Feb-22	161	95
01	00	000	101	144	33	4N1W06D D 08600	2022-5867	0.13	111,400	445,870	557,270	587,539	Jun-22	162	95
01	00	000	101	136	33	4N1W03BC 01300	2022-6495	0.19	121,250	108,480	229,730	239,449	Jul-22	163	96
01	00	000	101	153	33	5N1W34BC 01100	2022-1328	1.03	279,250	611,140	890,390	907,091	Feb-22	164	98
01	00	000	101	143	33	4N1W04D A 10400	2022-232	0.13	111,680	287,220	398,900	403,959	Jan-22	165	99
01	00	000	101	132	30	4N1W03B D 04200	2022-1273	0.19	121,250	142,180	263,430	262,314	Feb-22	166	100
01	00	000	101	131	30	5N1W34CB 05100	2022-3396	0.13	111,680	124,290	235,970	235,755	Apr-22	167	100
01	00	000	101	136	30	4N1W03C A 00800	2022-416	0.24	130,520	236,710	367,230	363,528	Jan-22	168	101
01	00	000	101	131	33	4N1W03BC 04700	2022-5145	0.16	113,970	159,690	273,660	271,647	May-22	169	101
01	00	000	101	142	33	4N1W05AB 01600	2022-3059	0.32	143,940	292,090	436,030	428,230	Mar-22	170	102
01	00	000	101	153	33	4N1W05C A 00508	2022-1610	0.20	122,050	364,040	486,090	474,089	Feb-22	171	103
01	00	000	101	153	33	4N1W05CC 01107	2022-3804	0.18	119,550	411,670	531,220	509,140	Apr-22	172	104
01	00	000	101	190	33	4N1W03BB 15100	2023-347	0.08	70,520	6,480	77,000	73,581	Nov-22	173	105
01	00	000	101	152	33	5N1W34CC 03500	2022-1830	0.13	111,680	438,150	549,830	520,386	Feb-22	174	106
01	00	000	101	151	33	4N1W05A D 03000	2022-8737	0.85	186,520	401,680	588,200	550,935	Oct-22	175	107
01	00	000	101	154	33	5N1W33A D 01100	2022-826	0.25	132,420	429,700	562,120	513,734	Jan-22	176	109
01	00	000	101	143	33	4N1W05C A 00113	2022-8325	0.13	111,740	317,570	429,310	370,814	Oct-22	177	116
01	00	000	101	143	33	4N1W05B D 03000	2022-5831	0.21	125,770	295,590	421,360	349,810	Jun-22	178	120

COLUMBIA County 2023 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	2023	2	St Helens							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	2
Population - Number of Accounts	27
Sales as a percentage of the Population	7.41%

Prior Year Population Values	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	6,234,300	100.00%	8,540,991	100.00%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	73
Time Trend Adjustment	1

Before Ratio	73
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Overall Adjustment Factor	137
Land Adjustment Factor	100
OSD Adjustment Factor	100
Improvement Adjustment Factor	137
Farm Improvement Factor	137

After Ratio	100
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Explanation

RMV Class 102: SA 00
Improved property - Condominium, City of St. Helens

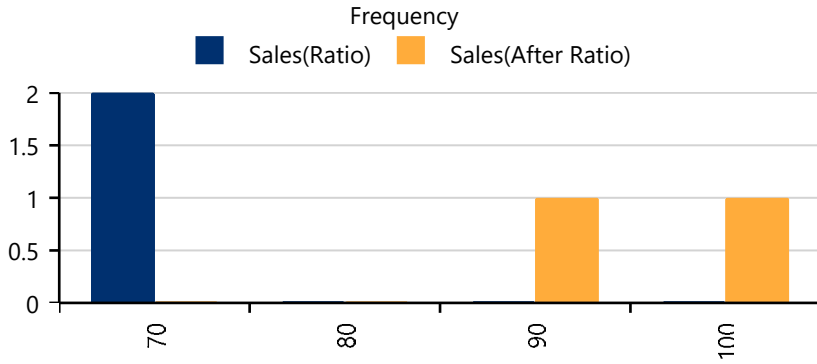
The two sales available for this analysis of condominiums in the City of St. Helens are located within the same complex and deemed valid indicators for this property classification. After the time adjustment of 1% was applied, the Median, Mean, Weighted Mean and Geometric Mean returned the same indicator of 73. The Weighted Mean was applied to the dataset returning an Improvement trend factor of 137.

Performance History

	2023	2022	2021	2020	2019
COD	2.49	2.33	3.88*	-	4.10*
PRD	1.00	1.01	1.01*	-	1.00*

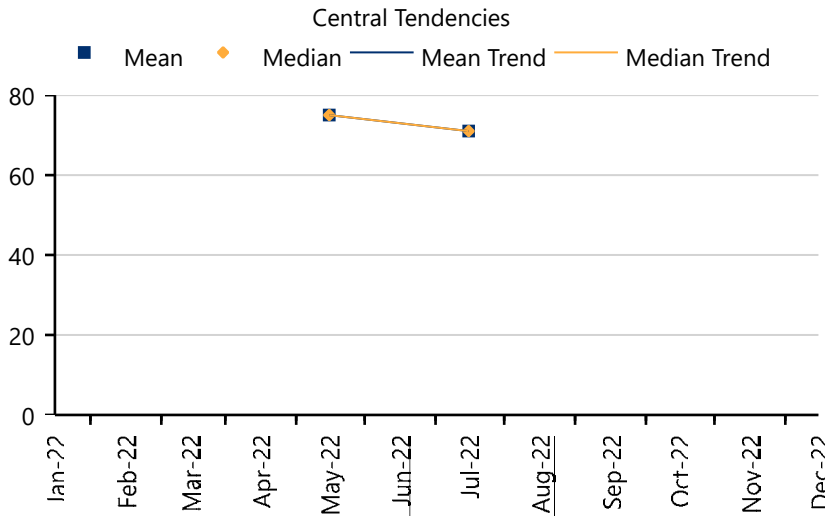
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



Number Of Sales 2

	Sales (Ratio)	Sales (After Ratio)
Median	73	101
AD	2.00	2.50
COD	2.74	2.49
Mean	73	101
SD	2.83	3.54
COV	3.87	3.52
Wtd Mean	73	100
GeoMean	73	100
PRD	1.00	1.00
95% Confidence	3.92	4.90



Month	Mean	Median	Sales
May-22	75	75	1
Jul-22	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
01	00	000	102	134	33	4N1W04B D 91700	2022-6446		0	195,270	195,270	274,329	Jul-22	1	71
01	00	000	102	134	33	4N1W04B D 90900	2022-4649		0	193,720	193,720	256,607	May-22	2	75

COLUMBIA County 2023 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	2023	3	St Helens							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	3
Population - Number of Accounts	93
Sales as a percentage of the Population	3.23%

Prior Year Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	16,340,520	53.50%	18,955,003	48.46%
OSD RMV	3,160,000	10.35%	3,160,000	8.08%
Improvement RMV	10,775,750	35.28%	16,594,655	42.42%
Farm Improvement RMV	263,970	0.86%	406,514	1.04%

Selected Ratio From Sales	78
Time Trend Adjustment	1

Before Ratio	78
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Overall Adjustment Factor	128
Land Adjustment Factor	116
OSD Adjustment Factor	100
Improvement Adjustment Factor	154
Farm Improvement Factor	154

After Ratio	101
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Explanation

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

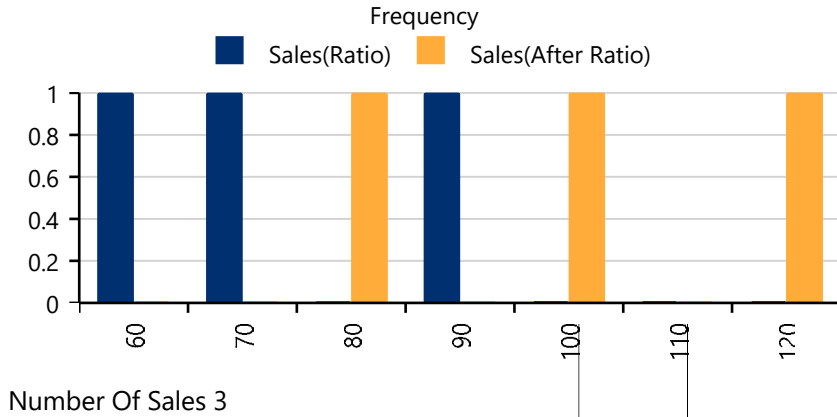
This study of residential Manufactured Structures located in the City of St. Helens returned 3 sales comprising 3.26% of the total population of accounts. After adjusting for market movement (time adjustment), the Mean of 78 was selected and applied. This returned an Overall Adjustment Factor of 128 which was deemed a valid indicator.

Performance History

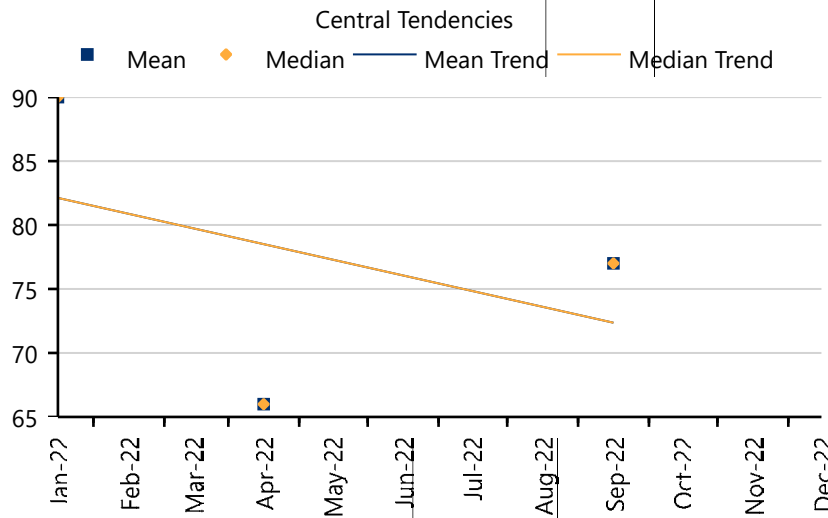
	2023	2022	2021	2020	2019
COD	10.89	25.63	8.99*	1.99*	14.17*
PRD	1.01	1.03	1.01*	1.00*	1.00*

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	77	101
AD	8.00	11.00
COD	10.39	10.89
Mean	78	103
SD	12.01	16.62
COV	15.47	16.09
Wtd Mean	77	102
GeoMean	77	102
PRD	1.01	1.01
95% Confidence	13.60	18.81



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	452	33	5N1W33D C 03800	2022-3918	0.10	109,740	114,820	224,560	339,359	Apr-22	1	66
01	00	000	109	452	33	5N1W33D C 13800	2022-7864	0.32	144,530	132,700	277,230	361,545	Sep-22	2	77
01	00	000	109	452	33	4N1W05D B 04800	2022-800	0.17	116,730	138,080	254,810	282,604	Jan-22	3	90

COLUMBIA County 2023 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
100	01	15	000	2023		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	1,270,190	100.00%	1,473,420	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
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Overall Adjustment Factor	116
Land Adjustment Factor	116
OSD Adjustment Factor	100
Improvement Adjustment Factor	100
Farm Improvement Factor	100

After Ratio	100
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Explanation

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

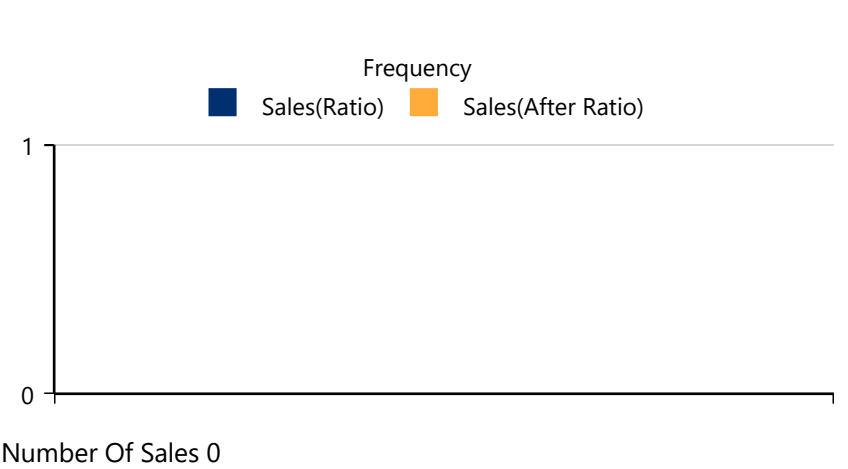
There are no sales available for this analysis of Riverfront vacant land in the City of St. Helens. Therefore, it was deemed appropriate to apply the conclusion from the RMV Class 100 vacant land study located in MA 01, SA 00 (time adjustment of 1%, Median of 86).

Performance History

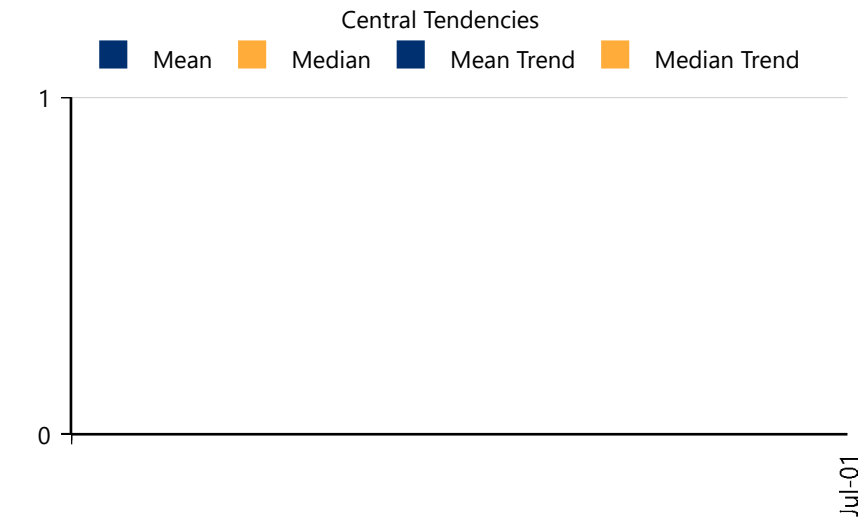
	2023	2022	2021	2020	2019
COD	-	-	-	-	-
PRD	-	-	-	-	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



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



Month Mean Median Sales

COLUMBIA County 2023 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	2023		St Helens							

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	6,269,220	38.55%	7,272,295	36.22%
OSD RMV	622,800	3.83%	622,800	3.10%
Improvement RMV	9,320,300	57.31%	12,116,390	60.35%
Farm Improvement RMV	49,290	0.30%	64,077	0.32%

Selected Ratio From Sales 81

Time Trend Adjustment 0

Before Ratio 81

Overall Adjustment Factor 123

Land Adjustment Factor 116

OSD Adjustment Factor 100

Improvement Adjustment Factor 130

Farm Improvement Factor 130

After Ratio 100

Explanation

RMV Class 101: SA 15

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

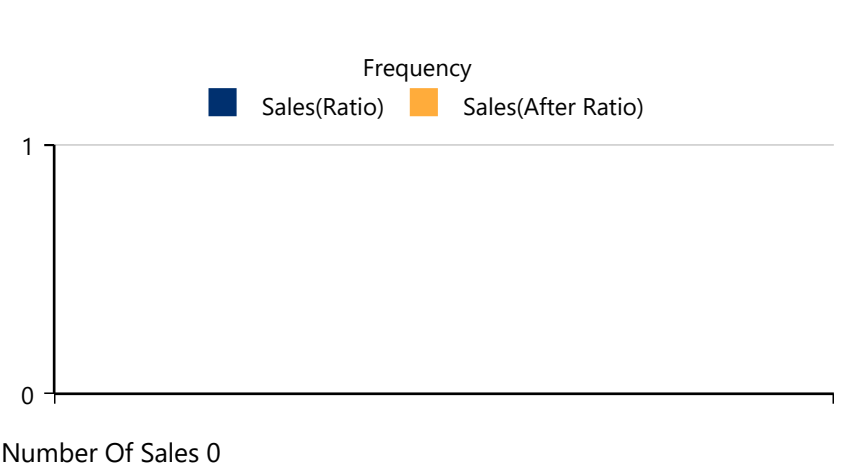
No Sales were returned for this review of City of St. Helens Riverfront properties. Therefore, the conclusion from the improved properties in MA 1 SA 00 is recommended, with an Overall Adjustment Factor of 123.

Performance History

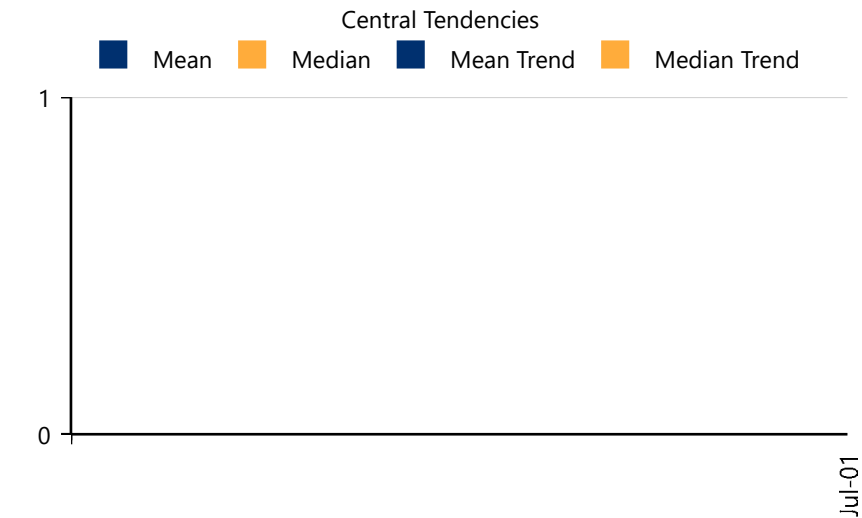
	2023	2022	2021	2020	2019
COD	-	-	-	10.64*	-
PRD	-	-	-	1.03*	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



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



Month Mean Median Sales

COLUMBIA County 2023 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	2023	8	St Helens							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	8			
Population - Number of Accounts	239			
Sales as a percentage of the Population	3.35%			
<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	20,488,130	25.92%	23,766,231	22.58%
OSD RMV	11,760,400	14.88%	11,760,400	11.17%
Improvement RMV	46,766,540	59.16%	69,682,145	66.20%
Farm Improvement RMV	30,550	0.04%	45,520	0.04%
Selected Ratio From Sales	75			
Time Trend Adjustment	1			
Before Ratio	75			
Overall Adjustment Factor	133			
Land Adjustment Factor	116			
OSD Adjustment Factor	100			
Improvement Adjustment Factor	149			
Farm Improvement Factor	149			
After Ratio	99			

Explanation

RMV Class 101: SA 30

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

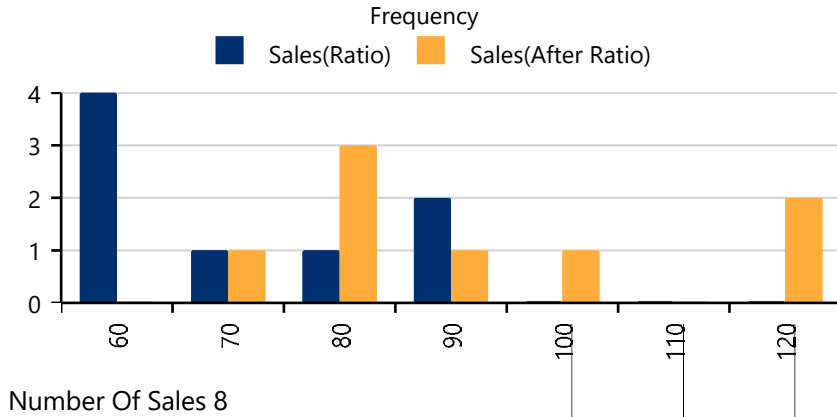
There are 8 sales available for this population of 239 accounts which is a sufficient sample for this study (3.35%). The annual time adjustment of 1% was applied to the array, returning a Mean and Weighted Mean of 75. The mean was then applied which resulted in an Overall Adjustment Factor of 133.

Performance History

	2023	2022	2021	2020	2019
COD	16.67	16.39	10.71*	22.55*	9.72*
PRD	1.00	1.00	0.99*	0.97*	1.01*

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



60	4	0
70	1	1
80	1	3
90	2	1
100	0	1
110	0	0
120	0	2

Median

AD

COD

Mean

SD

COV

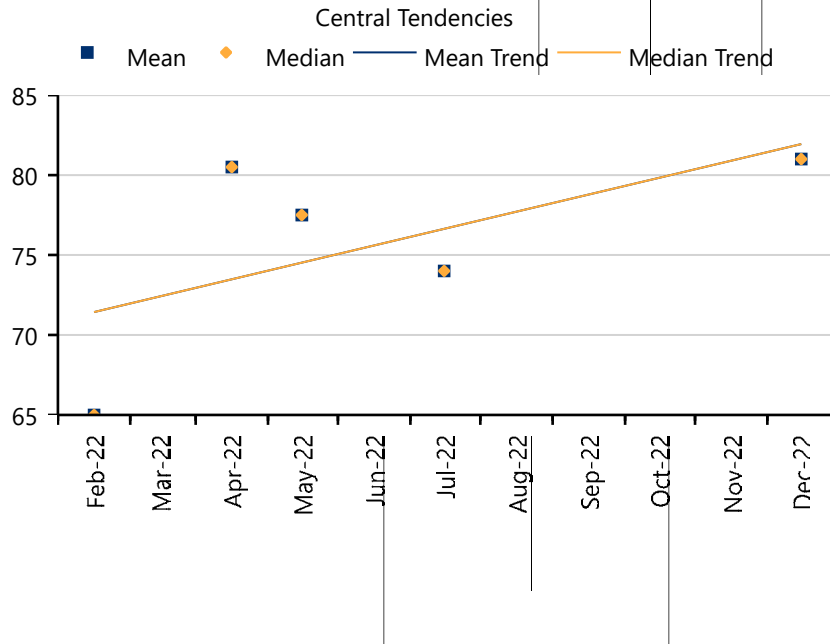
Wtd Mean

GeoMean

PRD

95% Confidence

Sales (Ratio)	Sales (After Ratio)
71	92
10.63	15.25
14.96	16.67
75	99
13.29	19.37
17.69	19.62
75	99
74	97
1.00	1.00
9.21	13.43



Month

Mean

Median

Sales

Feb-22

65

65

2

Apr-22

81

81

2

May-22

78

78

2

Jul-22

74

74

1

Dec-22

81

81

1

COLUMBIA County 2023 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	30	000	101	232	33	4N1W03BB 01500	2022-4647	0.13	123,080	113,460	236,540	385,375	May-22	1	61
01	30	000	101	232	33	5N1W33D C 06700	2022-976	0.11	122,040	148,870	270,910	436,479	Feb-22	2	62
01	30	000	101	232	30	4N1W04D A 13500	2022-3724	0.13	123,080	141,180	264,260	392,808	Apr-22	3	67
01	30	000	101	232	33	5N1W33D B 00500	2022-1370	0.40	165,700	90,660	256,360	378,338	Feb-22	4	68
01	30	000	101	232	33	5N1W33D C 06900	2022-6547	0.11	122,040	121,690	243,730	331,452	Jul-22	5	74
01	30	000	101	131	33	5N1W33D B 00703	2022-9484	0.15	124,730	169,500	294,230	362,181	Dec-22	6	81
01	30	000	101	232	30	4N1W04AB 04100	2022-4020	0.27	146,990	193,060	340,050	362,448	Apr-22	7	94
01	30	000	101	242	33	5N1W33D B 00704	2022-4389	0.19	132,010	293,970	425,980	453,473	May-22	8	94

COLUMBIA County 2023 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	2023	10	St Helens							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	10
Population - Number of Accounts	138
Sales as a percentage of the Population	7.25%

Prior Year Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	9,084,130	20.27%	10,537,591	20.21%
OSD RMV	4,774,800	10.66%	4,774,800	9.16%
Improvement RMV	30,952,640	69.07%	36,833,642	70.64%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	86
Time Trend Adjustment	1

Before Ratio	86
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Overall Adjustment Factor	116
Land Adjustment Factor	116
OSD Adjustment Factor	100
Improvement Adjustment Factor	119
Farm Improvement Factor	119

After Ratio	100
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Explanation

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

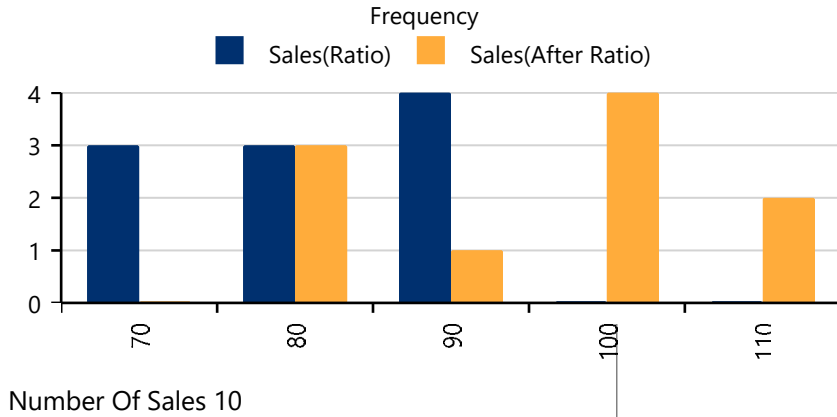
This grouping of Town house and Row house properties has 10 sales available for analysis. After adjusting for time, the Mean of 86 was selected. This central tendency is further supported by the Weighted Mean (86) and the Geometric Mean (86). Once applied, the resulting adjustment is an Overall Adjustment Factor of 116.

Performance History

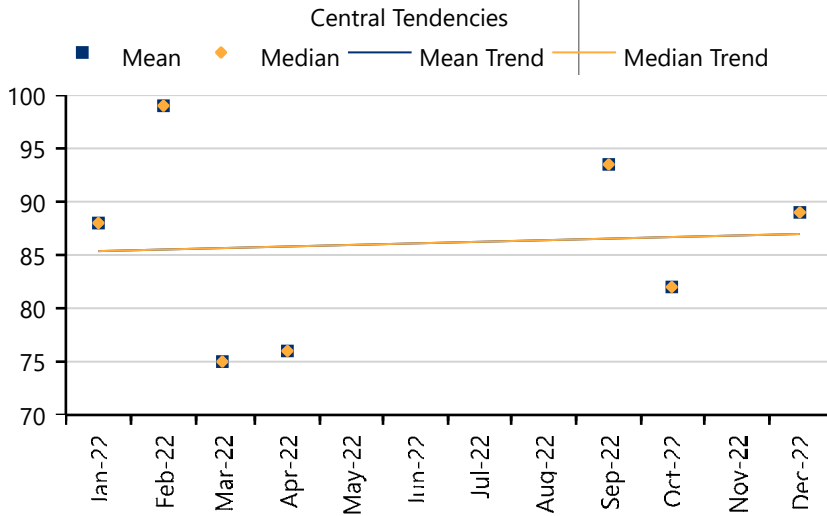
	2023	2022	2021	2020	2019
COD	8.21	6.47	6.86*	12.08*	12.26*
PRD	1.00	1.00	1.01*	1.01*	1.01*

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	89	104
AD	7.00	8.50
COD	7.91	8.21
Mean	86	100
SD	8.79	10.65
COV	10.23	10.64
Wtd Mean	86	100
GeoMean	86	100
PRD	1.00	1.00
95% Confidence	5.45	6.60



Month	Mean	Median	Sales
Jan-22	88	88	1
Feb-22	99	99	1
Mar-22	75	75	1
Apr-22	76	76	1
Sep-22	94	94	2
Oct-22	82	82	3
Dec-22	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
01	43	000	101	133	33	4N1W05C D 01008	2022-8719	0.05	79,110	165,680	244,790	329,592	Oct-22	1	74
01	43	000	101	133	33	4N1W05C D 01000	2022-1984	0.07	97,460	165,680	263,140	352,905	Mar-22	2	75
01	43	000	101	133	33	4N1W04A C 06800	2022-3348	0.06	90,910	174,300	265,210	350,575	Apr-22	3	76
01	43	000	101	143	33	5N1W33D C 07900	2022-8650	0.06	86,880	213,820	300,700	368,599	Oct-22	4	82
01	43	000	101	143	33	4N1W03CB 01100	2022-367	0.07	95,160	208,310	303,470	343,265	Jan-22	5	88
01	43	000	101	143	33	4N1W03CB 01102	2022-9478	0.07	95,160	208,660	303,820	340,238	Dec-22	6	89
01	43	000	101	143	33	4N1W08BA 01620	2022-8615	0.04	75,570	243,390	318,960	355,639	Oct-22	7	90
01	43	000	101	154	33	4N1W03BA 07805	2022-8072	0.02	113,040	371,450	484,490	526,313	Sep-22	8	92
01	43	000	101	143	33	4N1W05CB 06500	2022-7375	0.06	93,630	198,200	291,830	306,007	Sep-22	9	95
01	43	000	101	143	33	4N1W05CB 06601	2022-1964	0.07	94,380	206,160	300,540	302,550	Feb-22	10	99

MAINTENANCE AREA 2

SCAPPOOSE

COLUMBIA County 2023 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	02	00	000	2023		Scappoose							

Adjustment Calculation Summary

Sample - Number of Sales	0				
Population - Number of Accounts	76				
Sales as a percentage of the Population	0.00%				
<i>Prior Year Population Values</i>					
	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn	
Land RMV	18,819,550	100.00%	21,830,678	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 100: SA 00
Undeveloped land, City of Scappoose

For this analysis of 76 accounts of vacant land in the City of Scappoose, no arm's length transactions were found. Not having an adequate representation of the current market for a ready to develop base city lot, it was deemed appropriate to apply the Overall Adjustment Factor conclusion of 116 from the improved property study in the same area (MA 02 SA 00 RMV 101).

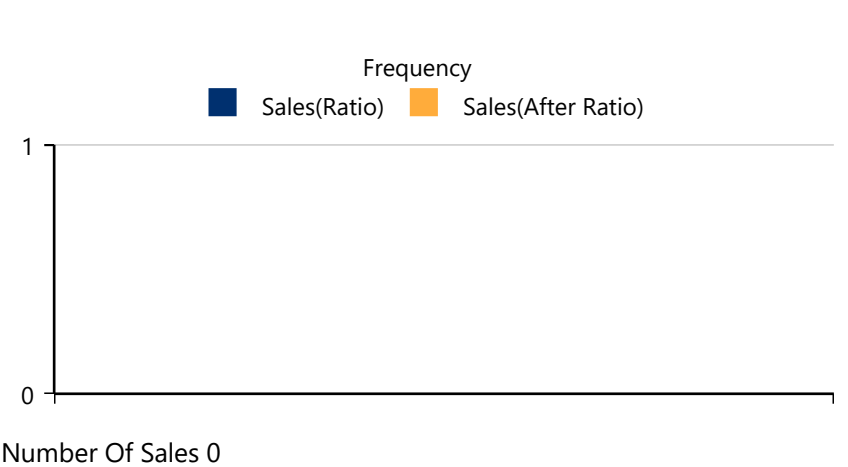
Note: At the time this Study is being prepared the properties in the City of Scappoose (MA 02) are in the process of a re-appraisal. All the sales referenced in this portion of the study have been re-appraised.

Performance History

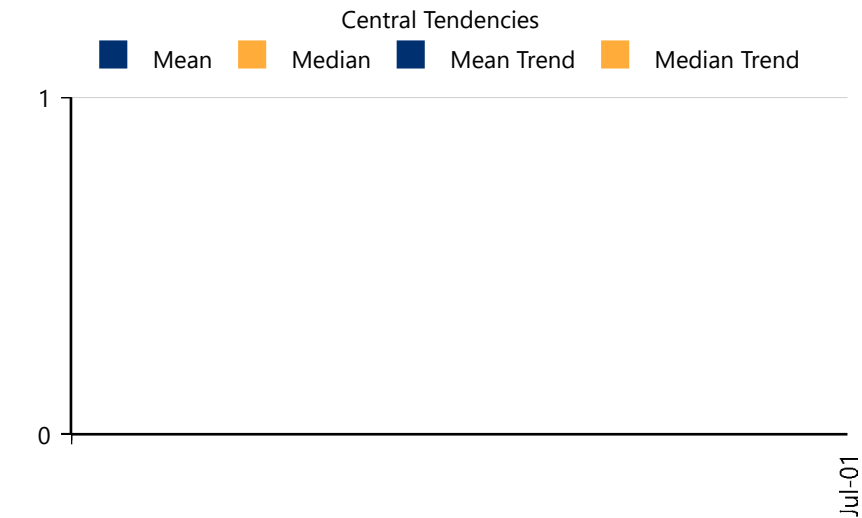
	2023	2022	2021	2020	2019
COD	-	0.00	-	-	9.60*
PRD	-	1.00	-	-	1.15*

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



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



Month Mean Median Sales

COLUMBIA County 2023 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
101	02	00	000	2023	114	Scappoose							

Adjustment Calculation Summary

Sample - Number of Sales	114
Population - Number of Accounts	2290
Sales as a percentage of the Population	4.98%
<i>Prior Year Population Values</i>	<i>Pre-Trend Values</i>
Land RMV	286,871,280
OSD RMV	87,308,200
Improvement RMV	589,857,760
Farm Improvement RMV	4,030,870
	<i>Pre-Trend Brkdwn</i>
	29.63%
	9.02%
	60.93%
	0.42%
	<i>Post Trend Values</i>
	332,770,685
	87,308,200
	701,930,734
	4,796,735
	<i>Post Trend Brkdwn</i>
	29.53%
	7.75%
	62.29%
	0.43%
Selected Ratio From Sales	86
Time Trend Adjustment	1
Before Ratio	86
Overall Adjustment Factor	116
Land Adjustment Factor	116
OSD Adjustment Factor	100
Improvement Adjustment Factor	119
Farm Improvement Factor	119
After Ratio	100

Explanation

RMV Class 101: SA 00

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

This grouping of sales contains a sampling of ratios without any extreme highs or lows. Therefore, the time adjustment conclusion of 1% was applied to the array. The resulting Mean and Weighted Mean returned ratios of 86 and are supported by Median and Geometric Mean (86). After applying the Mean to the array, the Overall Adjustment indicator is 116.

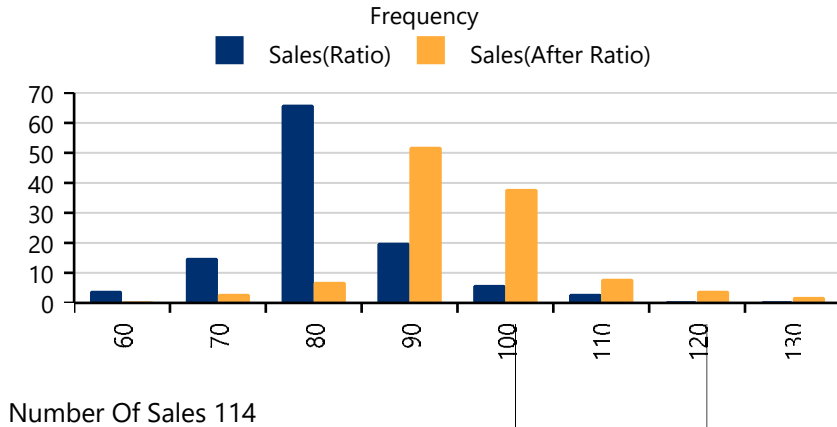
Note: At the time this Study is being prepared the properties in the City of Scappoose (MA 02) are in the process of a re-appraisal. All the sales referenced in this portion of the study have been re-appraised.

Performance History

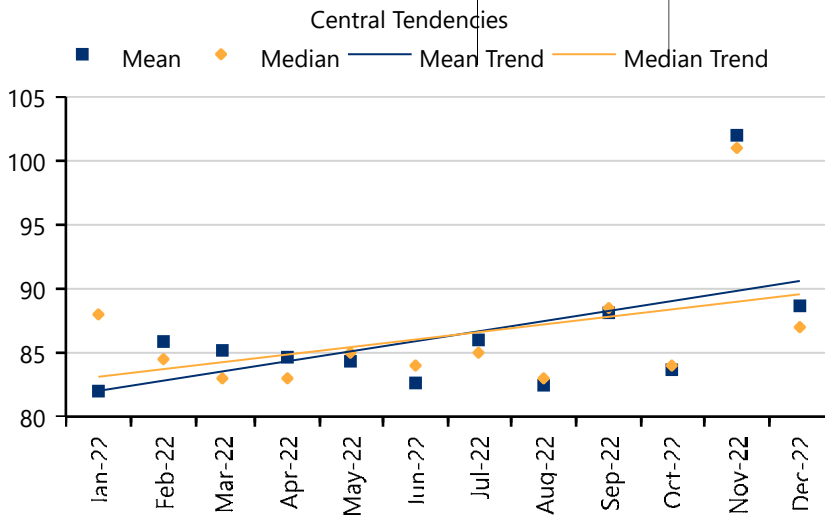
	2023	2022	2021	2020	2019
COD	7.51	-	6.89*	6.84*	7.72*
PRD	1.00	-	1.00*	1.00*	1.00*

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	85	98
AD	6.19	7.36
COD	7.33	7.51
Mean	86	100
SD	8.78	10.47
COV	10.25	10.51
Wtd Mean	86	100
GeoMean	85	99
PRD	1.00	1.00
95% Confidence	1.61	1.92



Month	Mean	Median	Sales
Jan-22	82	88	5
Feb-22	86	85	8
Mar-22	85	83	11
Apr-22	85	83	20
May-22	84	85	15
Jun-22	83	84	11
Jul-22	86	85	8
Aug-22	82	83	11
Sep-22	88	89	8
Oct-22	84	84	3
Nov-22	102	101	5
Dec-22	89	87	9

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 08000	2022-4636	0.14	144,870	108,070	252,940	392,457	May-22	1	64
02	00	000	101	131	33	3N2W12D B 11101	2022-5726	0.11	136,820	131,860	268,680	402,120	Jun-22	2	67
02	00	000	101	131	33	3N2W12D B 06400	2022-3157	0.11	134,420	129,960	264,380	387,888	Apr-22	3	68
02	00	000	101	131	33	3N2W12CC 00306	2022-4068	0.12	138,800	136,460	275,260	397,686	Apr-22	4	69
02	00	000	101	131	33	3N2W01CC 02204	2022-527	0.16	150,950	122,400	273,350	388,658	Jan-22	5	70
02	00	000	101	131	33	3N2W12CB 02900	2022-1884	0.12	139,550	142,720	282,270	403,400	Feb-22	6	70

COLUMBIA County 2023 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 08300	2022-259	0.14	144,870	104,040	248,910	343,366	Jan-22	7	72
02	00	000	101	131	33	3N2W12A C 00108	2022-6344	0.20	161,970	139,610	301,580	420,927	Jul-22	8	72
02	00	000	101	131	33	3N2W12BA 00800	2022-7251	0.18	157,300	142,470	299,770	411,435	Aug-22	9	73
02	00	000	101	131	33	3N2W11D A 01700	2022-9295	0.20	161,460	132,460	293,920	385,870	Dec-22	10	76
02	00	000	101	143	33	3N2W13CB 00122	2022-3732	0.12	138,500	310,800	449,300	580,877	Apr-22	11	77
02	00	000	101	141	33	3N2W12AB 00202	2022-2380	0.14	144,460	202,400	346,860	442,556	Mar-22	12	78
02	00	000	101	143	33	3N2W13CB 00131	2022-3780	0.12	137,140	313,790	450,930	579,025	Apr-22	13	78
02	00	000	101	141	33	3N2W13C D 04100	2022-4643	0.14	143,650	270,250	413,900	528,360	May-22	14	78
02	00	000	101	143	33	3N1W07CC 01410	2022-5190	0.14	143,800	323,580	467,380	600,463	Jun-22	15	78
02	00	000	101	131	30	3N2W12D D 09500	2022-6669	0.18	157,300	132,490	289,790	370,550	Aug-22	16	78
02	00	000	101	141	33	3N2W12D C 00124	2022-4679	0.16	151,630	225,800	377,430	480,005	May-22	17	79
02	00	000	101	143	33	3N2W13A D 07500	2022-5500	0.14	143,930	319,270	463,200	583,190	Jun-22	18	79
02	00	000	101	143	33	3N2W13A D 06000	2022-6813	0.15	146,140	292,000	438,140	554,263	Aug-22	19	79
02	00	000	101	143	33	3N1W07CC 05200	2022-2392	0.14	143,670	335,280	478,950	597,542	Mar-22	20	80
02	00	000	101	141	33	3N2W13A D 03500	2022-2631	0.15	147,060	223,060	370,120	463,588	Mar-22	21	80
02	00	000	101	135	33	3N1W07C A 00700	2022-3294	0.25	169,610	203,770	373,380	468,441	Apr-22	22	80
02	00	000	101	143	33	3N2W13A A 06200	2022-6157	0.15	146,810	284,250	431,060	537,568	Jul-22	23	80
02	00	000	101	141	33	3N2W01CC 00105	2022-8408	0.39	192,120	239,340	431,460	538,128	Oct-22	24	80
02	00	000	101	143	33	3N2W13A A 05700	2022-2376	0.15	147,060	267,950	415,010	514,131	Mar-22	25	81
02	00	000	101	143	33	3N2W13A D 08600	2022-3527	0.15	147,850	292,930	440,780	541,874	Apr-22	26	81
02	00	000	101	143	33	3N2W13C D 05800	2022-3727	0.19	159,430	308,020	467,450	579,140	Apr-22	27	81
02	00	000	101	143	33	3N1W07CC 01409	2022-3515	0.15	146,040	352,180	498,220	616,406	Apr-22	28	81
02	00	000	101	142	33	3N2W11D D 01200	2022-3883	0.23	166,120	343,010	509,130	629,375	Apr-22	29	81
02	00	000	101	143	33	3N2W13A D 02000	2022-4888	0.21	163,590	294,680	458,270	562,410	May-22	30	81
02	00	000	101	143	33	3N2W13CB 00134	2022-7340	0.10	132,250	314,520	446,770	551,870	Aug-22	31	81
02	00	000	101	141	33	3N1W07C A 00117	2022-1479	0.19	158,430	223,010	381,440	466,112	Feb-22	32	82

COLUMBIA County 2023 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	3N2W13A D 03700	2022-1744	0.15	147,060	243,830	390,890	479,038	Feb-22	33	82
02	00	000	101	141	33	3N2W12D D 08600	2022-1967	0.30	178,790	231,860	410,650	498,150	Mar-22	34	82
02	00	000	101	143	33	3N2W12A D 02406	2022-3745	0.14	145,360	239,990	385,350	468,348	Apr-22	35	82
02	00	000	101	143	33	3N1W07C A 00158	2022-4317	0.17	153,950	229,370	383,320	468,069	May-22	36	82
02	00	000	101	143	33	3N2W13C A 03928	2022-4961	0.09	127,460	267,790	395,250	482,928	May-22	37	82
02	00	000	101	143	33	3N2W13CC 00117	2022-5842	0.14	144,580	295,600	440,180	537,782	Jun-22	38	82
02	00	000	101	143	33	3N2W13A A 05600	2022-6385	0.15	147,500	283,780	431,280	527,468	Jul-22	39	82
02	00	000	101	141	33	3N2W13A C 03314	2022-6803	0.14	143,950	216,680	360,630	441,704	Aug-22	40	82
02	00	000	101	131	33	3N2W12BA 03200	2022-9673	0.15	147,750	151,810	299,560	365,220	Dec-22	41	82
02	00	000	101	143	33	3N2W13B D 03300	2022-1148	0.15	145,970	270,890	416,860	504,550	Feb-22	42	83
02	00	000	101	143	33	3N2W13CC 00110	2022-2679	0.14	144,660	306,450	451,110	544,158	Mar-22	43	83
02	00	000	101	143	33	3N1W07C A 01301	2022-4577	0.41	194,460	252,160	446,620	538,371	May-22	44	83
02	00	000	101	143	33	3N2W12D C 00125	2022-5859	0.14	143,650	269,120	412,770	497,624	Jun-22	45	83
02	00	000	101	143	33	3N2W13CC 00128	2022-6035	0.14	143,730	321,380	465,110	562,744	Jul-22	46	83
02	00	000	101	141	33	3N2W13BA 00609	2022-6787	0.18	155,320	208,750	364,070	439,796	Aug-22	47	83
02	00	000	101	135	33	3N2W12C A 06600	2022-7244	0.16	150,200	141,060	291,260	351,260	Aug-22	48	83
02	00	000	101	143	33	3N1W07CC 01412	2022-7472	0.14	143,800	342,600	486,400	586,989	Aug-22	49	83
02	00	000	101	144	33	3N2W01CC 00109	2022-7533	0.17	153,930	381,920	535,850	642,048	Sep-22	50	83
02	00	000	101	143	33	3N2W12D C 00160	2022-3814	0.05	107,900	252,710	360,610	428,060	Apr-22	51	84
02	00	000	101	143	30	3N1W07CC 01406	2022-4266	0.15	145,990	361,690	507,680	603,073	Apr-22	52	84
02	00	000	101	143	33	3N2W12A D 06005	2022-5601	0.17	154,610	292,760	447,370	532,915	Jun-22	53	84
02	00	000	101	143	33	3N2W13A C 03322	2022-6026	0.15	148,750	243,460	392,210	467,372	Jun-22	54	84
02	00	000	101	143	33	3N2W13C D 02100	2022-7634	0.14	143,780	241,150	384,930	456,456	Sep-22	55	84
02	00	000	101	141	33	3N2W13A C 03327	2022-8300	0.15	148,090	241,160	389,250	461,012	Oct-22	56	84
02	00	000	101	135	33	3N2W12A C 00109	2022-9632	0.20	161,970	181,310	343,280	410,205	Dec-22	57	84
02	00	000	101	141	33	3N2W12D C 00128	2022-2407	0.14	143,650	232,160	375,810	443,520	Mar-22	58	85

COLUMBIA County 2023 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	3N2W13B D 07100	2022-3151	0.16	151,050	257,230	408,280	481,028	Mar-22	59	85
02	00	000	101	143	33	3N2W13A D 09800	2022-3423	0.14	144,890	225,570	370,460	434,995	Apr-22	60	85
02	00	000	101	143	33	3N1W18BB 01500	2022-4705	0.14	143,650	294,930	438,580	513,162	May-22	61	85
02	00	000	101	141	33	3N2W13BA 06500	2022-5339	0.14	143,710	239,440	383,150	452,565	Jun-22	62	85
02	00	000	101	143	33	3N1W18BB 01100	2022-6922	0.20	161,120	288,600	449,720	527,048	Aug-22	63	85
02	00	000	101	143	33	3N2W13CC 00112	2022-1974	0.17	154,370	315,750	470,120	544,698	Feb-22	64	86
02	00	000	101	143	33	3N2W12AB 00111	2022-1740	0.14	144,460	233,520	377,980	438,741	Feb-22	65	86
02	00	000	101	142	33	3N2W11A A 01300	2022-5183	0.18	157,300	274,210	431,510	503,500	Apr-22	66	86
02	00	000	101	143	33	3N2W13CC 00102	2022-4906	0.16	150,770	318,930	469,700	548,325	May-22	67	86
02	00	000	101	142	33	3N2W12D D 01900	2022-5140	0.19	159,120	241,350	400,470	467,744	May-22	68	86
02	00	000	101	142	33	3N2W12D D 01200	2022-5218	0.17	153,890	249,740	403,630	467,697	Jun-22	69	86
02	00	000	101	143	33	3N2W13C D 02200	2022-7947	0.17	152,940	245,110	398,050	461,242	Sep-22	70	86
02	00	000	101	143	33	3N2W12D D 00115	2022-9355	0.17	152,660	341,120	493,780	575,402	Dec-22	71	86
02	00	000	101	143	33	3N1W07CC 01411	2022-3907	0.14	143,770	378,140	521,910	600,172	Apr-22	72	87
02	00	000	101	161	33	3N2W11D B 01400	2022-5019	0.19	158,070	430,050	588,120	673,081	May-22	73	87
02	00	000	101	141	33	3N2W13BA 02500	2022-6616	0.22	165,200	217,230	382,430	440,888	Jul-22	74	87
02	00	000	101	143	33	3N1W07C A 00142	2022-8714	0.18	157,160	271,900	429,060	490,931	Oct-22	75	87
02	00	000	101	141	30	3N2W13A D 02500	2022-9377	0.16	149,350	223,170	372,520	430,301	Dec-22	76	87
02	00	000	101	141	33	3N1W07CB 01908	2022-324	0.18	156,290	263,820	420,110	479,655	Jan-22	77	88
02	00	000	101	135	33	3N2W12CB 02200	2022-1956	0.52	204,710	207,060	411,770	468,906	Mar-22	78	88
02	00	000	101	141	33	3N2W13A A 06900	2022-7830	0.15	146,590	213,470	360,060	411,148	Sep-22	79	88
02	00	000	101	145	33	3N2W12D A 00800	2022-4131	0.14	144,330	256,640	400,970	453,015	May-22	80	89
02	00	000	101	141	33	3N2W12BA 02600	2022-5368	0.74	225,300	199,720	425,020	477,708	Jun-22	81	89
02	00	000	101	147	33	3N2W13C A 03921	2022-9204	0.07	116,870	296,770	413,640	464,852	Aug-22	82	89
02	00	000	101	143	33	3N2W13BC 00100	2022-7403	0.15	146,660	252,730	399,390	448,475	Sep-22	83	89
02	00	000	101	143	33	3N2W13A A 05300	2022-7458	0.15	147,060	248,680	395,740	446,469	Sep-22	84	89

COLUMBIA County 2023 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 08100	2022-9606	0.20	162,130	279,710	441,840	499,150	Dec-22	85	89
02	00	000	101	141	33	3N2W12D C 00124	2022-191	0.16	151,630	225,800	377,430	419,109	Jan-22	86	90
02	00	000	101	141	33	3N2W12A C 00119	2022-359	0.20	161,970	168,120	330,090	368,577	Jan-22	87	90
02	00	000	101	143	33	3N2W12D C 00169	2022-4426	0.06	111,910	260,280	372,190	412,203	May-22	88	90
02	00	000	101	142	33	3N2W02D D 00700	2022-4471	0.23	166,770	376,460	543,230	603,739	May-22	89	90
02	00	000	101	143	33	3N2W13C D 02400	2022-6381	0.16	150,560	256,010	406,570	451,021	Jul-22	90	90
02	00	000	101	143	33	3N2W12AB 00113	2022-6614	0.21	162,340	231,960	394,300	436,871	Jul-22	91	90
02	00	000	101	143	33	3N2W12A D 02417	2022-7686	0.19	158,750	253,240	411,990	456,265	Sep-22	92	90
02	00	000	101	143	33	3N2W13C D 07700	2022-7095	0.14	143,650	289,370	433,020	476,805	Aug-22	93	91
02	00	000	101	143	33	3N2W12A D 06525	2022-9543	0.15	147,920	340,910	488,830	535,268	Dec-22	94	91
02	00	000	101	143	33	3N2W12D C 02301	2022-3567	0.06	112,140	234,530	346,670	377,700	Apr-22	95	92
02	00	000	101	145	33	3N2W13BB 01000	2022-5236	0.32	180,920	314,110	495,030	538,050	Jun-22	96	92
02	00	000	101	143	33	3N1W07CC 04600	2023-10	0.14	143,650	323,200	466,850	508,351	Dec-22	97	92
02	00	000	101	162	33	3N2W11D B 02400	2022-2751	0.17	153,890	521,220	675,110	725,472	Mar-22	98	93
02	00	000	101	143	33	3N2W12A D 06511	2022-3345	0.18	157,500	417,800	575,300	619,551	Apr-22	99	93
02	00	000	101	131	30	3N2W12D A 03200	2022-3406	0.21	162,490	136,820	299,310	320,321	Apr-22	100	93
02	00	000	101	161	33	3N2W11D D 00313	2022-1380	0.20	161,690	430,220	591,910	627,031	Feb-22	101	94
02	00	000	101	132	33	3N2W11D D 01901	2022-9245	0.44	197,720	233,460	431,180	455,501	Nov-22	102	95
02	00	000	101	143	33	3N2W13B D 03605	2022-7494	0.14	143,650	264,370	408,020	424,396	Sep-22	103	96
02	00	000	101	143	33	3N2W13BA 05500	2022-9057	0.14	143,750	280,030	423,780	440,528	Nov-22	104	96
02	00	000	101	153	30	3N2W12BC 00218	2022-3717	0.18	155,800	445,810	601,610	619,366	Apr-22	105	97
02	00	000	101	153	33	3N2W13BB 01500	2022-9360	0.20	161,880	424,710	586,590	580,522	Nov-22	106	101
02	00	000	101	162	33	3N2W11A A 00115	2022-2752	0.98	291,250	533,830	825,080	811,279	Mar-22	107	102
02	00	000	101	142	33	3N2W11A A 00119	2022-4628	0.22	219,500	275,740	495,240	482,617	May-22	108	103
02	00	000	101	145	33	3N1W18BC 00900	2022-9209	0.15	148,430	303,050	451,480	436,480	Nov-22	109	103
02	00	000	101	143	33	3N2W13BA 00703	2022-1034	0.22	164,670	303,810	468,480	450,059	Feb-22	110	104

COLUMBIA County 2023 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	3N2W12A D 06512	2022-6576	0.16	151,480	530,480	681,960	652,925	Jul-22	111	104
02	00	000	101	141	30	3N2W12C D 02000	2022-9379	0.20	161,460	177,830	339,290	305,213	Dec-22	112	111
02	00	000	101	143	33	3N1W07CC 01301	2022-3774	0.25	169,570	352,430	522,000	456,219	Apr-22	113	114
02	00	000	101	142	33	3N2W11D A 01400	2022-8872	0.55	207,070	331,550	538,620	469,704	Nov-22	114	115

COLUMBIA County 2023 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	2023		Scappoose	102	02	21	000	2023	1	Scappoose

Adjustment Calculation Summary

Sample - Number of Sales	1			
Population - Number of Accounts	12			
Sales as a percentage of the Population	8.33%			
<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	2,923,330	100.00%	3,391,063	100.00%
Farm Improvement RMV	0	0.00%	0	0.00%
Selected Ratio From Sales	86			
Time Trend Adjustment	0			
Before Ratio	86			
Overall Adjustment Factor	116			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Improvement Adjustment Factor	116			
Farm Improvement Factor	116			
After Ratio	100			

Explanation

RMV Class 102: SA 00

RMV Class 102: SA 21

Improved property– Condominium, City of Scappoose and Rural Scappoose

A single sale was found for this grouping of condominium properties and has been deemed insufficient for this analysis. Therefore, the Selected Ratio of 86 from the improved properties study (RMV 101 MA 02 SA 00) has been applied here.

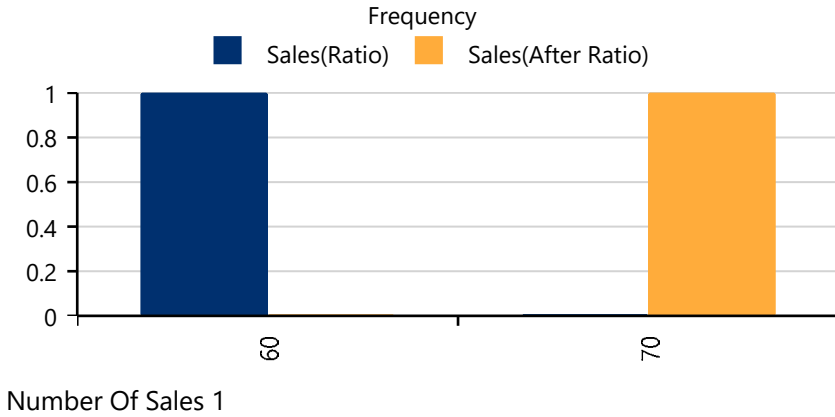
Note: At the time this Study is being prepared the properties in the City of Scappoose (MA 02) are in the process of a re-appraisal. All the sales referenced in this portion of the study have been re-appraised.

Performance History

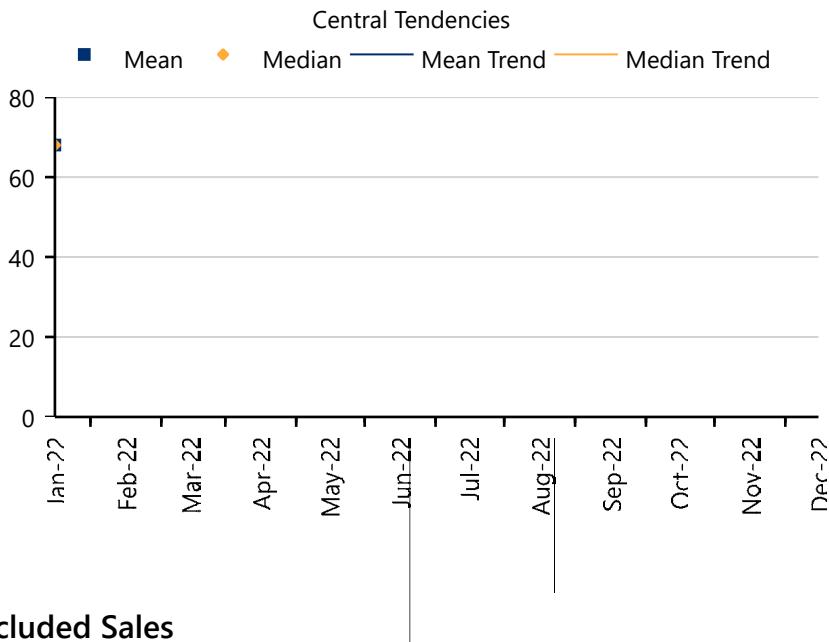
	2023	2022	2021	2020	2019
COD	0.00	6.06	-	-	0.11*
PRD	1.00	0.99	-	-	1.00*

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	68	79
AD	.00	.00
COD	.00	.00
Mean	68	79
SD	1.00	1.00
COV	1.47	1.27
Wtd Mean	68	79
GeoMean	68	79
PRD	1.00	1.00
95% Confidence	1.96	1.96



Month	Mean	Median	Sales
Jan-22	68	68	1

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
02	21	000	102	143	33	3N2W2400 90001	2022-1409		0	217,250	217,250	320,000	Jan-22	1	68

COLUMBIA County 2023 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	2023	2	Scappoose							

Adjustment Calculation Summary

Sample - Number of Sales	2
Population - Number of Accounts	64
Sales as a percentage of the Population	3.13%
<i>Prior Year Population Values</i>	<i>Pre-Trend Values</i>
Land RMV	7,009,260
OSD RMV	2,022,800
Improvement RMV	5,248,620
Farm Improvement RMV	318,740
	<i>Pre-Trend Brkdwn</i>
	48.01%
	13.86%
	35.95%
	2.18%
	<i>Post Trend Values</i>
	8,130,742
	2,022,800
	7,872,930
	478,110
	<i>Post Trend Brkdwn</i>
	43.94%
	10.93%
	42.55%
	2.58%
Selected Ratio From Sales	79
Time Trend Adjustment	1
Before Ratio	79
Overall Adjustment Factor	127
Land Adjustment Factor	116
OSD Adjustment Factor	100
Improvement Adjustment Factor	150
Farm Improvement Factor	150
After Ratio	102

Explanation

RMV Class 109: SA 00

Improved property - Manufactured Structure, City of Scappoose

For this analysis of manufactured structures on real property located in the City of St. Helens, two sales were available which comprise 3.13% of the population. After adjusting for movement over time (1%), the Mean of 79 was selected and applied. Once applied, the Overall Adjustment Factor of 127 was concluded.

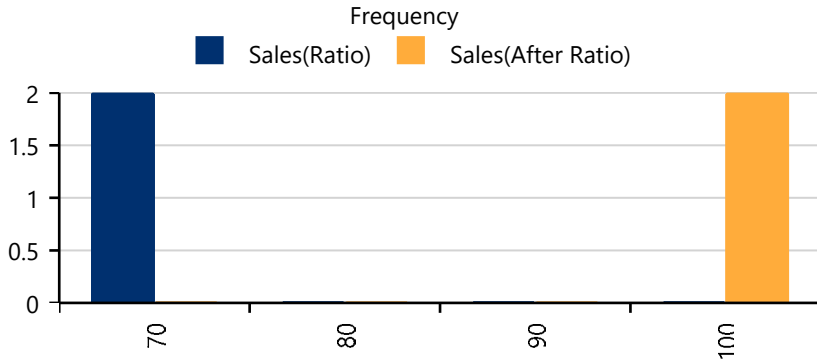
Note: At the time this Study is being prepared the properties in the City of Scappoose (MA 02) are in the process of a re-appraisal. All the sales referenced in this portion of the study have been re-appraised.

Performance History

	2023	2022	2021	2020	2019
COD	0.00	9.68	11.73*	7.51*	6.00*
PRD	1.00	1.02	1.01*	0.99*	1.00*

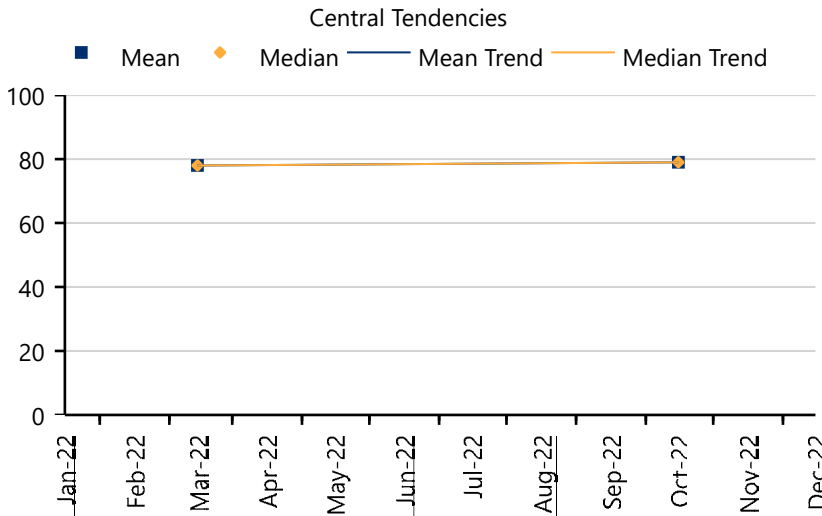
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



Number Of Sales 2

	Sales (Ratio)	Sales (After Ratio)
Median	79	102
AD	.50	.00
COD	.64	.00
Mean	79	102
SD	.71	.00
COV	.90	.00
Wtd Mean	78	102
GeoMean	78	102
PRD	1.00	1.00
95% Confidence	.98	.00



Month	Mean	Median	Sales
Mar-22	78	78	1
Oct-22	79	79	1

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
02	00	000	109	452	33	3N2W12BA 01500	2022-2713	0.35	185,770	167,560	353,330	453,465	Mar-22	1	78
02	00	000	109	452	33	3N2W13BA 00500	2022-8363	0.23	166,130	133,540	299,670	380,836	Oct-22	2	79

COLUMBIA County 2023 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	2023		Scappoose							

Adjustment Calculation Summary

Sample - Number of Sales 0

Population - Number of Accounts 55

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	7,523,950	28.95%	8,727,782	28.83%
OSD RMV	3,798,500	14.62%	3,798,500	12.55%
Improvement RMV	14,626,200	56.28%	17,697,702	58.47%
Farm Improvement RMV	37,360	0.14%	45,206	0.15%

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	121
Farm Improvement Factor	121

After Ratio 100

Explanation

RMV Class 101: SA 28

Non-Homogeneous Duplex/Triplex/Fourplex, City of Scappoose

No sales were identified in this study area with a population of 55 accounts. Therefore, it was decided to implement the conclusion from the MA 02 SA 00 RMV Class 101 analysis, applying the time adjusted ratio of 86 and an Overall Adjustment of 116.

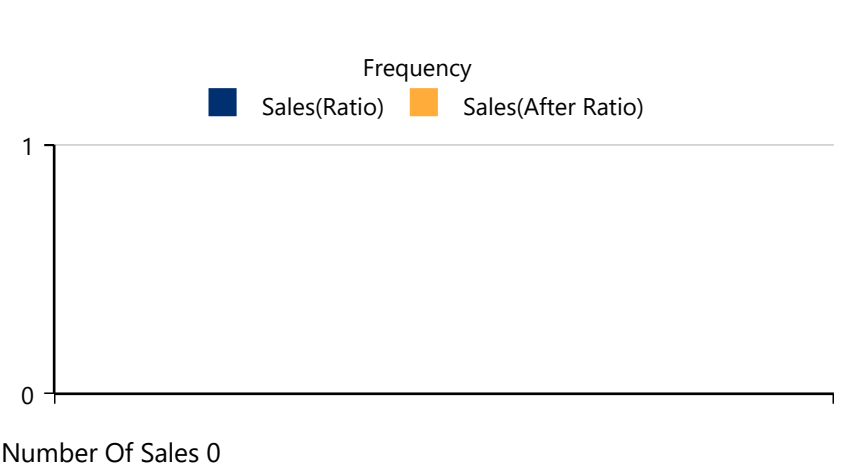
Note: At the time this Study is being prepared the properties in the City of Scappoose (MA 02) are in the process of a re-appraisal. All the sales referenced in this portion of the study have been re-appraised.

Performance History

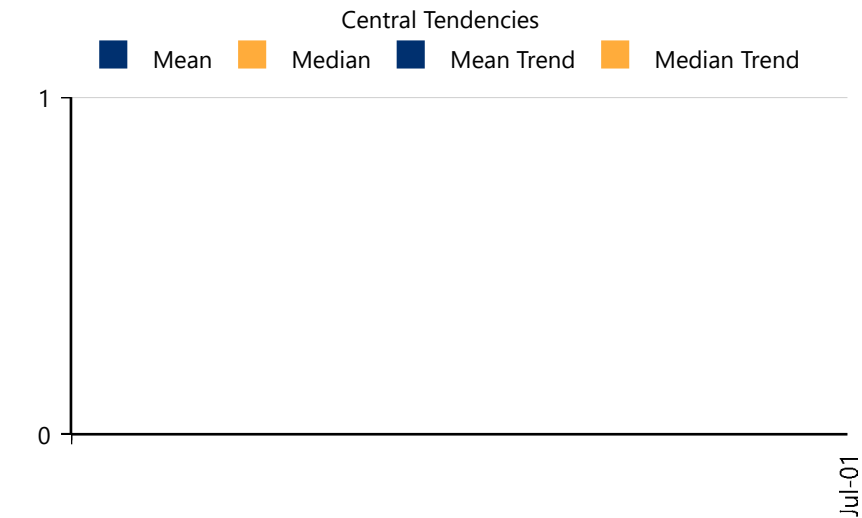
	2023	2022	2021	2020	2019
COD	-	5.62	-	2.25*	7.76*
PRD	-	1.01	-	1.00*	0.97*

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



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



Month Mean Median Sales

COLUMBIA County 2023 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	2023	7	Scappoose							

Adjustment Calculation Summary

Sample - Number of Sales	7
Population - Number of Accounts	106
Sales as a percentage of the Population	6.60%
<i>Prior Year Population Values</i>	<i>Pre-Trend Values</i>
Land RMV	9,016,490
OSD RMV	4,141,900
Improvement RMV	23,922,150
Farm Improvement RMV	10,940
	<i>Pre-Trend Brkdwn</i>
	24.31%
	11.17%
	64.49%
	0.03%
	<i>Post Trend Values</i>
	10,459,128
	4,141,900
	24,400,593
	11,159
	<i>Post Trend Brkdwn</i>
	26.81%
	10.62%
	62.55%
	0.03%
Selected Ratio From Sales	95
Time Trend Adjustment	1
Before Ratio	95
Overall Adjustment Factor	105
Land Adjustment Factor	116
OSD Adjustment Factor	100
Improvement Adjustment Factor	102
Farm Improvement Factor	102
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 7 sales available for this analysis and have been deemed good indicators of how the market is moving within this property classification. After the time adjustment was applied to the array, the Mean, Weighted Mean, Geometric Mean returned the same ratio indicator (95). The Mean was applied and the trend factors were adjusted accordingly.

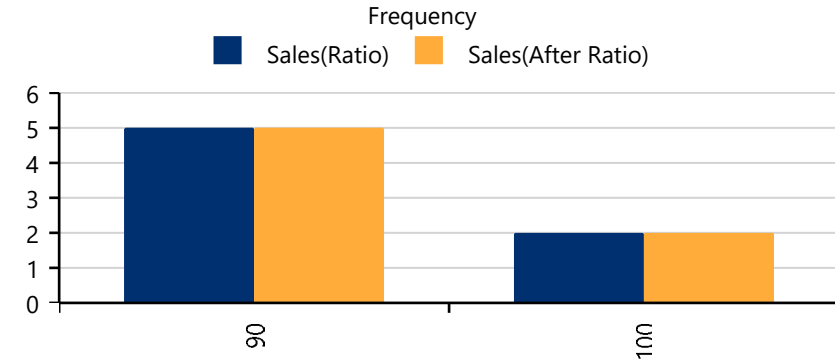
Note: At the time this Study is being prepared the properties in the City of Scappoose (MA 02) are in the process of a re-appraisal. All the sales referenced in this portion of the study have been re-appraised.

Performance History

	2023	2022	2021	2020	2019
COD	4.12	2.63	3.47*	3.18*	3.64*
PRD	1.00	1.00	1.00*	1.00*	1.00*

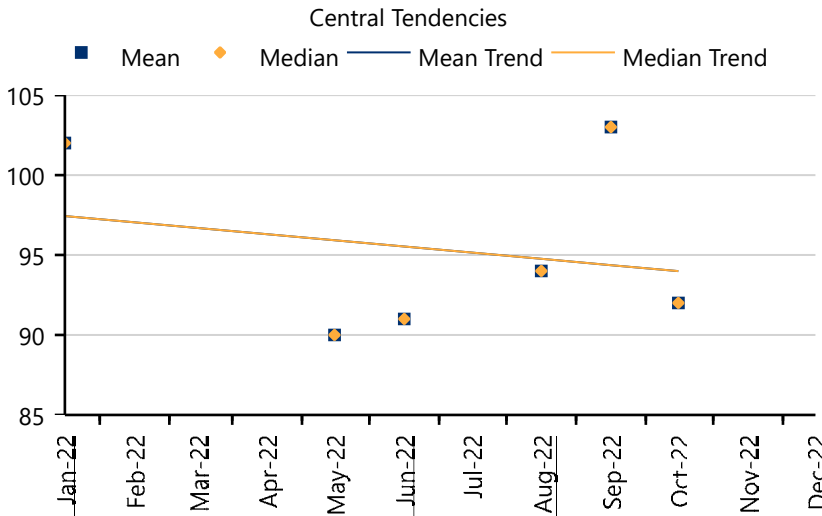
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



Number Of Sales 7

	Sales (Ratio)	Sales (After Ratio)
90	5	5
100	2	2
Median	92	97
AD	3.86	4.00
COD	4.19	4.12
Mean	95	100
SD	5.47	5.62
COV	5.77	5.65
Wtd Mean	95	100
GeoMean	95	99
PRD	1.00	1.00
95% Confidence	4.05	4.17



Month	Mean	Median	Sales
Jan-22	102	102	1
May-22	90	90	1
Jun-22	91	91	2
Aug-22	94	94	1
Sep-22	103	103	1
Oct-22	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
02	33	000	101	143	33	3N2W13A A 04406	2022-5087	0.08	120,670	234,620	355,290	394,816	May-22	1	90
02	33	000	101	143	33	3N2W12A D 03112	2022-5206	0.08	123,880	244,010	367,890	402,259	Jun-22	2	91
02	33	000	101	143	33	3N2W12A D 03115	2022-5362	0.08	123,010	244,740	367,750	402,320	Jun-22	3	91
02	33	000	101	143	33	3N1W07CC 01004	2022-8196	0.11	136,290	242,960	379,250	410,984	Oct-22	4	92
02	33	000	101	143	33	3N2W13A A 04414	2022-7087	0.09	127,180	252,010	379,190	401,420	Aug-22	5	94
02	33	000	101	143	33	3N2W12A D 03120	2022-562	0.09	127,410	252,650	380,060	371,496	Jan-22	6	102
02	33	000	101	143	33	3N2W13A A 04401	2022-7631	0.08	122,660	236,320	358,980	349,044	Sep-22	7	103

COLUMBIA County 2023 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
400	02	21	000	2023		Scappoose							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	179
Sales as a percentage of the Population	0.00%
<i>Prior Year Population Values</i>	
Land RMV	51,991,830
OSD RMV	0
Improvement RMV	0
Farm Improvement RMV	0
Selected Ratio From Sales	91
Time Trend Adjustment	0
Before Ratio	91
Overall Adjustment Factor	110
Land Adjustment Factor	110
OSD Adjustment Factor	100
Improvement Adjustment Factor	100
Farm Improvement Factor	100
After Ratio	100

Explanation

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

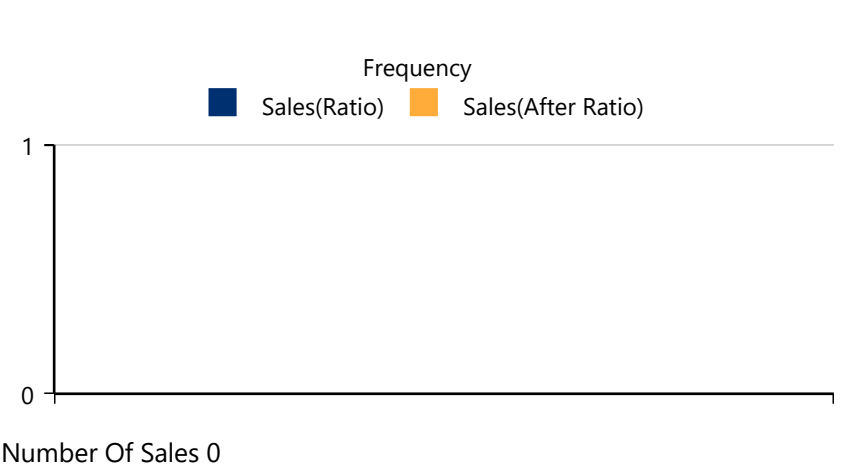
No sales were identified for this study period of undeveloped land in Rural Scappoose Study Area 21. Due to this, it has been decided that the conclusion from the improved properties in this study area be applied here (Mean of 91).

Performance History

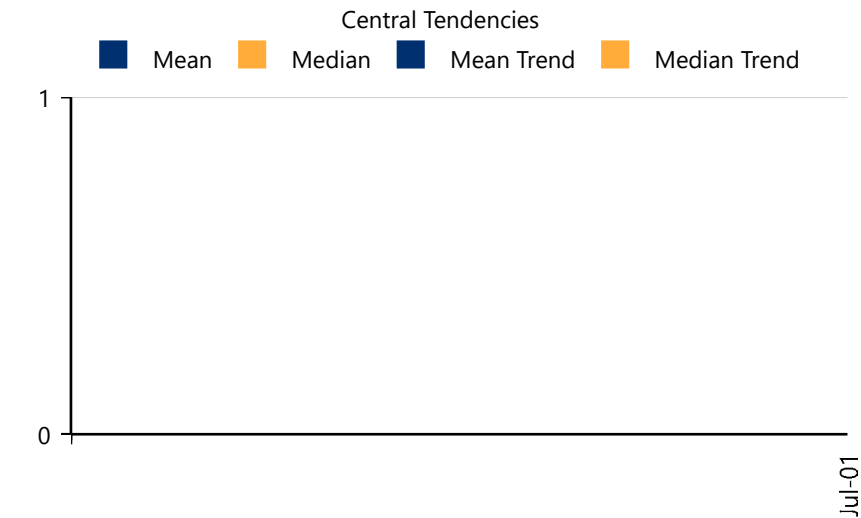
	2023	2022	2021	2020	2019
COD	-	20.35	2.53*	24.21*	32.76*
PRD	-	1.09	1.00*	0.92*	1.39*

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



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



Month	Mean	Median	Sales
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COLUMBIA County 2023 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
401	02	21	000	2023	11	Scappoose							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	11
Population - Number of Accounts	875
Sales as a percentage of the Population	1.26%

Prior Year Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	192,296,647	38.37%	211,526,312	38.38%
OSD RMV	52,804,880	10.54%	52,804,880	9.58%
Improvement RMV	229,535,260	45.80%	257,079,491	46.65%
Farm Improvement RMV	26,513,800	5.29%	29,695,456	5.39%

Selected Ratio From Sales	91
Time Trend Adjustment	3

Before Ratio	91
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Overall Adjustment Factor	110
Land Adjustment Factor	110
OSD Adjustment Factor	100
Improvement Adjustment Factor	112
Farm Improvement Factor	112

After Ratio	100
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Explanation

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

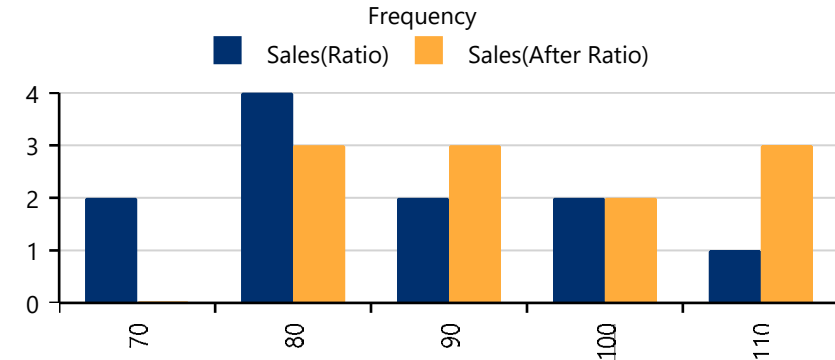
For this analysis of improved rural properties located in Scappoose (Value Zone 1), the Mean of 91 was selected as the best ratio indicator after the time adjustment conclusion of 3% was applied. An Overall Adjustment Factor of 110 was returned and per item trend factors were calculated.

Performance History

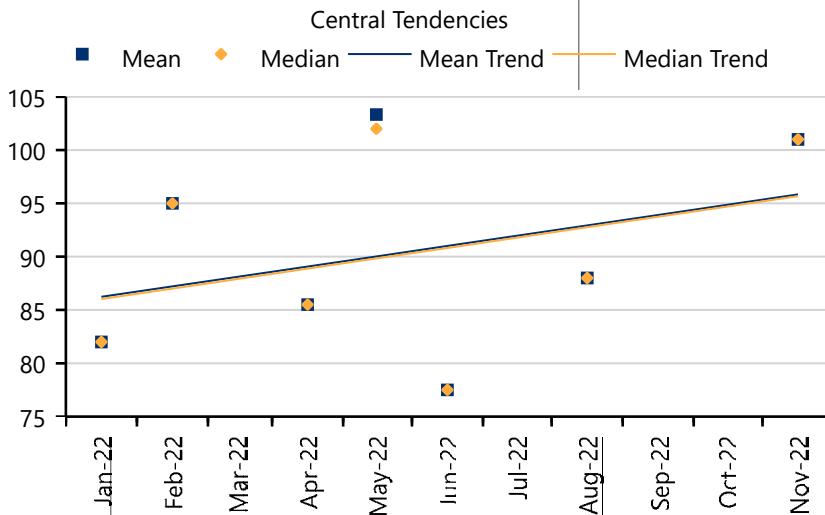
	2023	2022	2021	2020	2019
COD	9.84	13.24	10.05*	11.29*	15.88*
PRD	1.02	1.00	1.01*	1.00*	1.01*

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



Number Of Sales 11



	Sales (Ratio)	Sales (After Ratio)
Median	88	97
AD	8.91	9.55
COD	10.12	9.84
Mean	91	100
SD	10.80	11.52
COV	11.86	11.56
Wtd Mean	89	98
GeoMean	91	99
PRD	1.02	1.02
95% Confidence	6.38	6.81

Month	Mean	Median	Sales
Jan-22	82	82	1
Feb-22	95	95	1
Apr-22	86	86	2
May-22	103	102	3
Jun-22	78	78	2
Aug-22	88	88	1
Nov-22	101	101	1

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
02	21	000	401	141	33	3N2W15D 0 01100	2022-5590	0.97	212,360	383,880	596,240	771,372	Jun-22	1	77
02	21	000	401	135	33	4N2W35CB 01000	2022-5922	0.85	212,360	228,180	440,540	565,522	Jun-22	2	78
02	21	000	401	141	33	3N2W14CB 00700	2022-733	0.34	194,440	246,050	440,490	539,910	Jan-22	3	82
02	21	000	401	141	33	3N2W24C0 04301	2022-4378	2.02	275,850	220,310	496,160	587,363	Apr-22	4	84
02	21	000	641	145	33	3N2W11A D 00102	2022-3914	5.10	339,210	436,930	776,140	890,928	Apr-22	5	87
02	21	000	641	155	33	3N2W11A C 00200	2022-7248	5.00	423,410	640,360	1,063,770	1,212,360	Aug-22	6	88
02	21	000	401	141	33	3N2W14A D 00500	2022-1583	0.27	194,440	197,380	391,820	410,440	Feb-22	7	95
02	21	000	401	132	33	4N2W34B0 01300	2022-4465	0.45	194,440	162,680	357,120	364,945	May-22	8	98
02	21	000	401	143	33	3N2W0200 02203	2022-9065	2.00	275,080	276,540	551,620	547,071	Nov-22	9	101
02	21	000	401	145	30	4N2W35BC 00300	2022-4727	0.57	194,440	235,000	429,440	422,761	May-22	10	102
02	21	000	401	131	33	3N2W15D 0 00200	2022-5014	1.70	256,390	112,680	369,070	336,039	May-22	11	110

COLUMBIA County 2023 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	2023	1	Scappoose							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	1
Population - Number of Accounts	153
Sales as a percentage of the Population	0.65%

Prior Year Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	30,481,810	50.84%	33,529,991	50.82%
OSD RMV	9,625,500	16.05%	9,625,500	14.59%
Improvement RMV	15,925,930	26.56%	18,314,820	27.76%
Farm Improvement RMV	3,924,140	6.54%	4,512,761	6.84%

Selected Ratio From Sales	91
Time Trend Adjustment	0

Before Ratio	91
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Overall Adjustment Factor	110
Land Adjustment Factor	110
OSD Adjustment Factor	100
Improvement Adjustment Factor	115
Farm Improvement Factor	115

After Ratio	100
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Explanation

RMV Class 409: SA 21
Improved land - Manufactured Structure - Value Zone 1 in Rural Scappoose

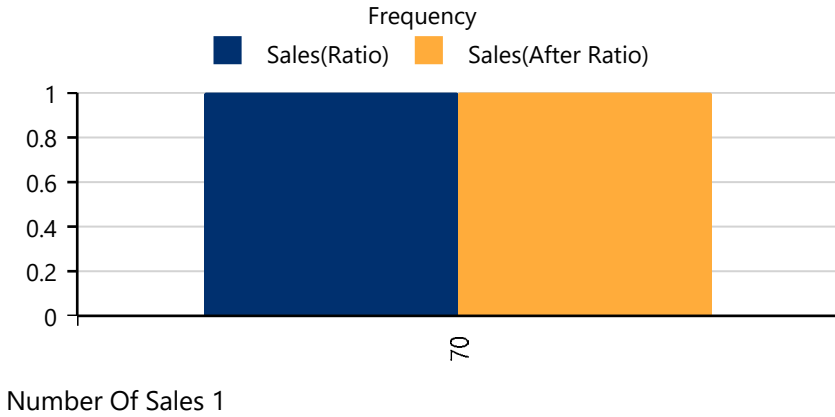
This analysis has one sale available which is an insufficient sample to arrive at an adequate indicator for the current market. Therefore, the conclusion from the improved properties RMV Class 401 in MA 02 SA 21 is recommended, with an Overall Adjustment Factor of 110.

Performance History

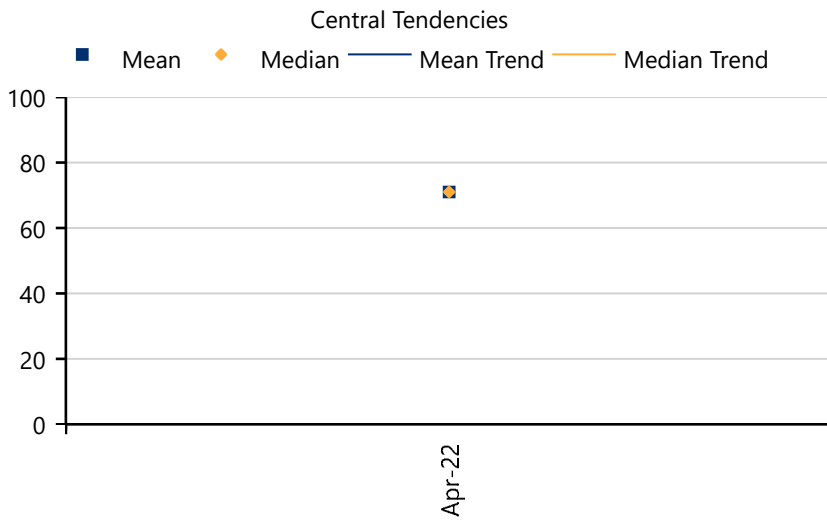
	2023	2022	2021	2020	2019
COD	0.00	4.57	-	11.56*	-
PRD	1.00	1.00	-	0.96*	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	71	78
AD	.00	.00
COD	.00	.00
Mean	71	78
SD	1.00	1.00
COV	1.41	1.28
Wtd Mean	71	78
GeoMean	71	78
PRD	.99	1.00
95% Confidence	1.96	1.96



Month	Mean	Median	Sales
Apr-22	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	409	452	33	4N2W34A0 00600	2022-3523	0.64	203,400	107,520	310,920	435,000	Apr-22	1	71

COLUMBIA County 2023 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	2023		Scappoose							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 0

Population - Number of Accounts 35

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%	13,252,635	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 91

Time Trend Adjustment 0

Before Ratio 91

Overall Adjustment Factor 110

Land Adjustment Factor	110
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

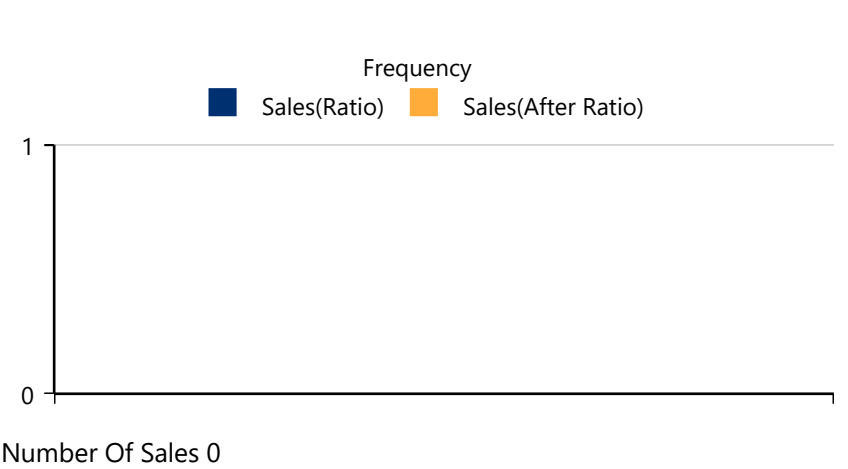
Due to the lack of valid sales information of vacant land in the Scappoose Dike area, it was deemed appropriate to apply the conclusion from the analysis performed for Rural Value Zone 1 in SA 21(Selected Ratio of 91).

Performance History

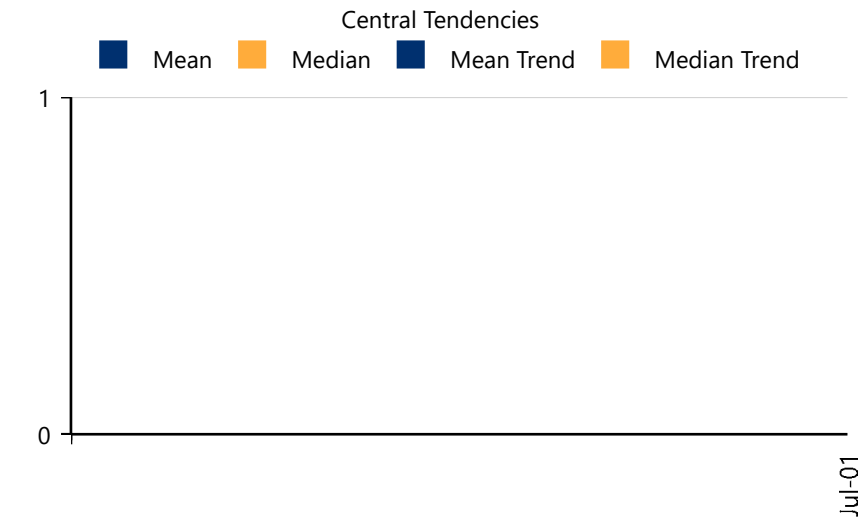
	2023	2022	2021	2020	2019
COD	-	-	-	-	-
PRD	-	-	-	-	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



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



Month	Mean	Median	Sales
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COLUMBIA County 2023 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	2023		Scappoose							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 0

Population - Number of Accounts 51

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	17,419,650	47.56%	19,161,615	47.62%
OSD RMV	2,230,770	6.09%	2,230,770	5.54%
Improvement RMV	10,818,322	29.53%	12,008,337	29.84%
Farm Improvement RMV	6,161,390	16.82%	6,839,143	17.00%

Selected Ratio From Sales 91

Time Trend Adjustment 0

Before Ratio 91

Overall Adjustment Factor 110

Land Adjustment Factor	110
OSD Adjustment Factor	100
Improvement Adjustment Factor	111
Farm Improvement Factor	111

After Ratio 100

Explanation

RMV Class 401: SA 25

Improved land – Dike land in Scappoose

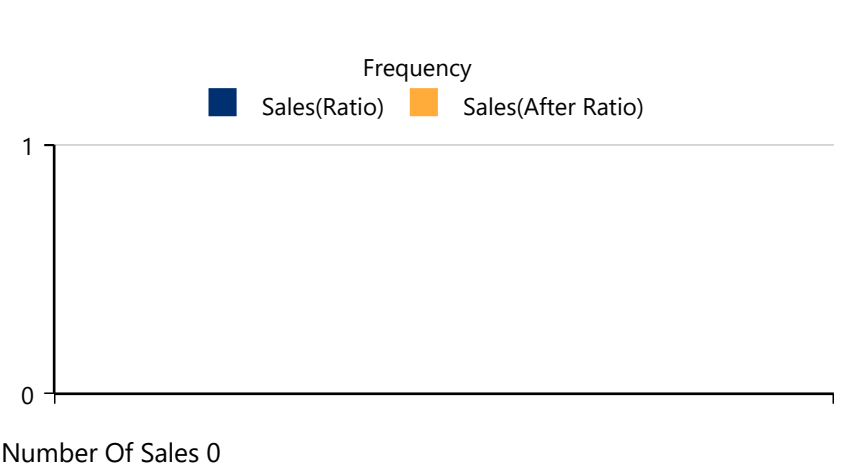
No improved sales were identified in this area for the study period. Therefore, the Overall Adjustment Factor of 110 from the improved analysis in MA 02 SA 21 is recommended and has been applied here.

Performance History

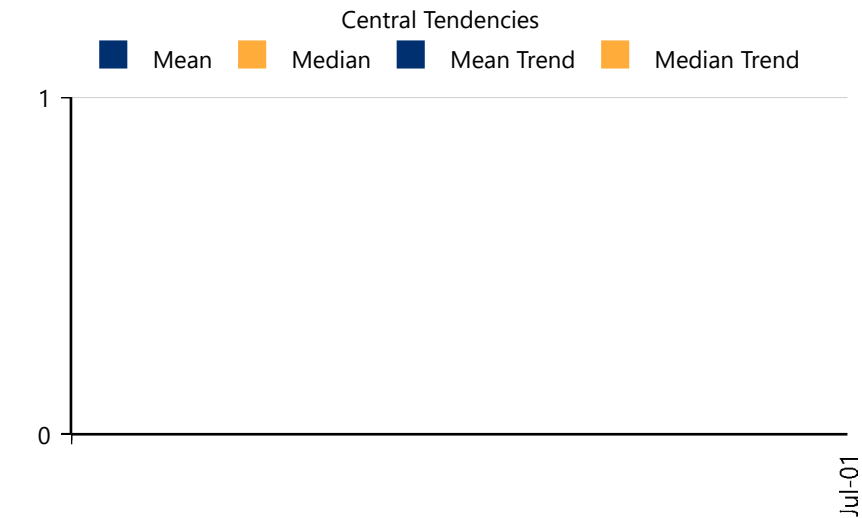
	2023	2022	2021	2020	2019
COD	-	-	-	-	-
PRD	-	-	-	-	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



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



Month	Mean	Median	Sales
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COLUMBIA County 2023 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	2023		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	82.37%	2,781,284	82.46%
OSD RMV	276,000	8.99%	276,000	8.18%
Improvement RMV	77,930	2.54%	92,737	2.75%
Farm Improvement RMV	187,340	6.10%	222,935	6.61%

Selected Ratio From Sales 91

Time Trend Adjustment 0

Before Ratio 91

Overall Adjustment Factor 110

Land Adjustment Factor	110
OSD Adjustment Factor	100
Improvement Adjustment Factor	119
Farm Improvement Factor	119

After Ratio 100

Explanation

RMV Class 409: SA 25

Improved land – Manufactured Structure – Dike land in Scappoose

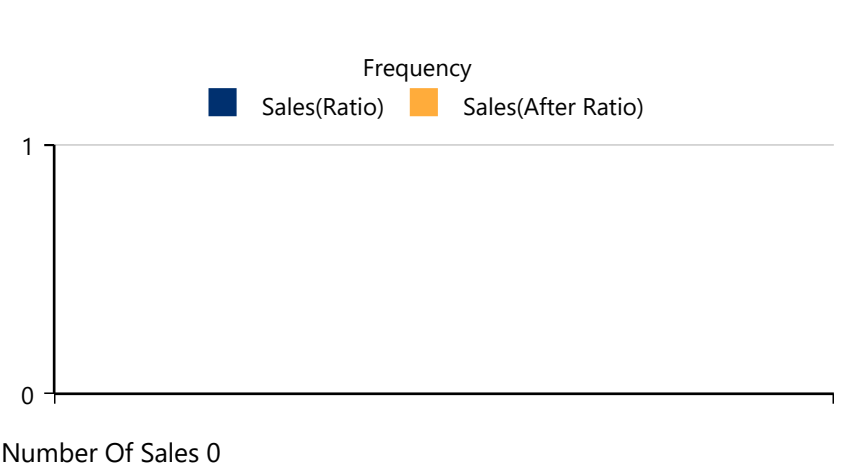
Since having no sales available for this study area with a population of 5 accounts, it was decided to implement the conclusion from the MA 02 SA 21 RMV Class 401 analysis, applying the Selected Ratio adjustment of 91.

Performance History

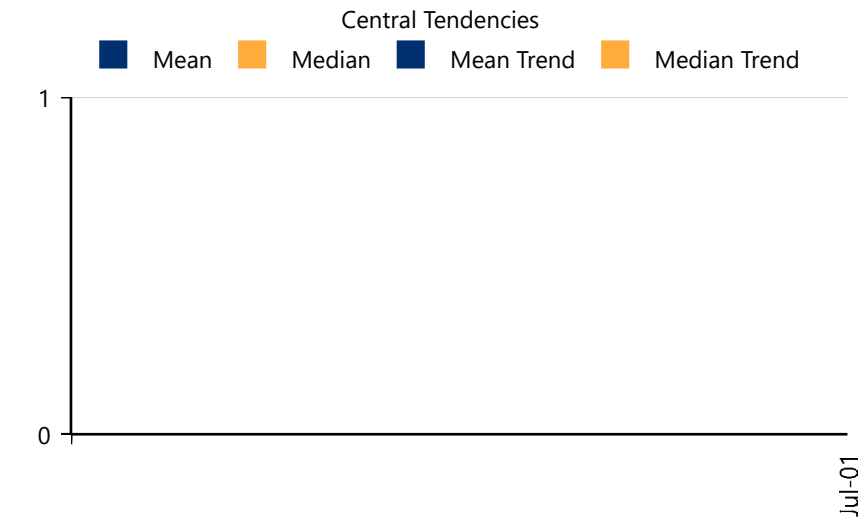
	2023	2022	2021	2020	2019
COD	-	-	-	-	-
PRD	-	-	-	-	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



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



Month Mean Median Sales

COLUMBIA County 2023 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	2023		Sauvie Island							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 0

Population - Number of Accounts 23

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	22,886,290	100.00%	25,174,919	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 91

Time Trend Adjustment 0

Before Ratio 91

Overall Adjustment Factor 110

Land Adjustment Factor	110
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)

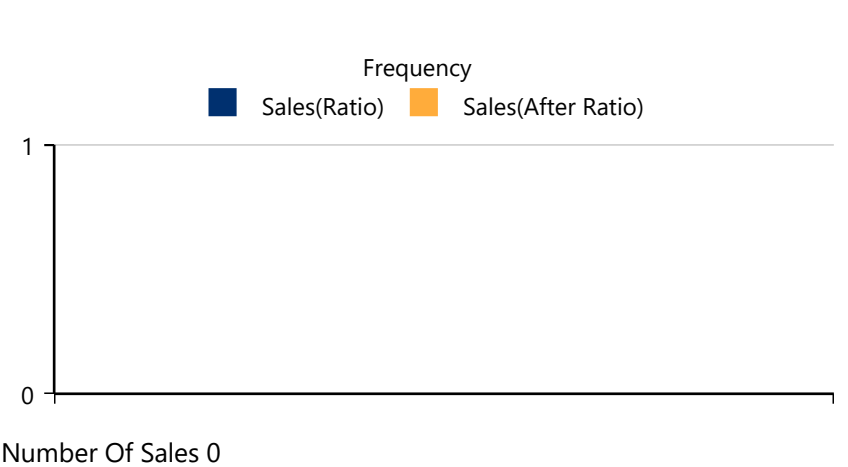
This study area lies at the north end of Sauvies Island. There are few vacant land accounts and properties here rarely sell. Due to having no sales available for this study, the Land Trend Factor of 110 from the conclusion of the RMV 400, MA 02, SA 21 analysis was applied to this unique grouping of unimproved properties.

Performance History

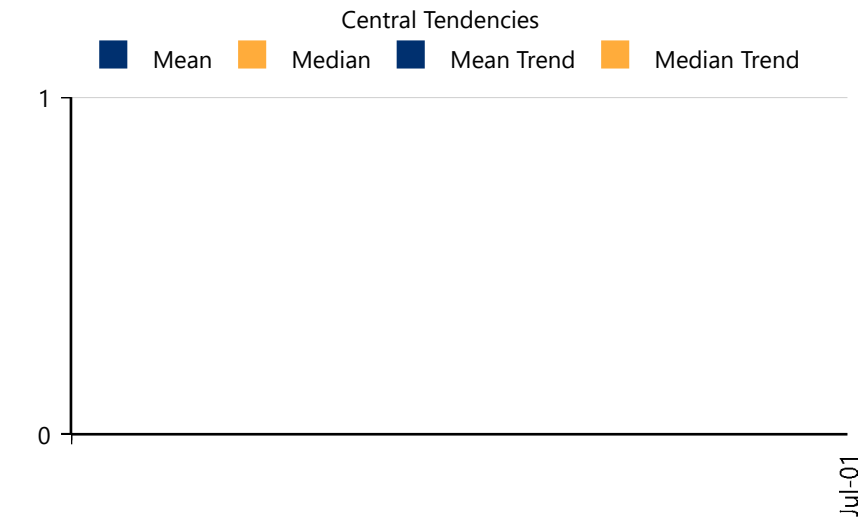
	2023	2022	2021	2020	2019
COD	-	-	-	-	-
PRD	-	-	-	-	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



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



Month	Mean	Median	Sales
-------	------	--------	-------

COLUMBIA County 2023 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	45	000	2023		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	52,069,655	87.34%	57,276,621	87.40%
OSD RMV	1,138,500	1.91%	1,138,500	1.74%
Improvement RMV	5,596,670	9.39%	6,212,304	9.48%
Farm Improvement RMV	814,090	1.37%	903,640	1.38%

Selected Ratio From Sales	91
Time Trend Adjustment	0

Before Ratio	91
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Overall Adjustment Factor	110
Land Adjustment Factor	110
OSD Adjustment Factor	100
Improvement Adjustment Factor	111
Farm Improvement Factor	111

After Ratio	100
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Explanation

RMV Class 401: SA 45
Improved land – Sauvies Island

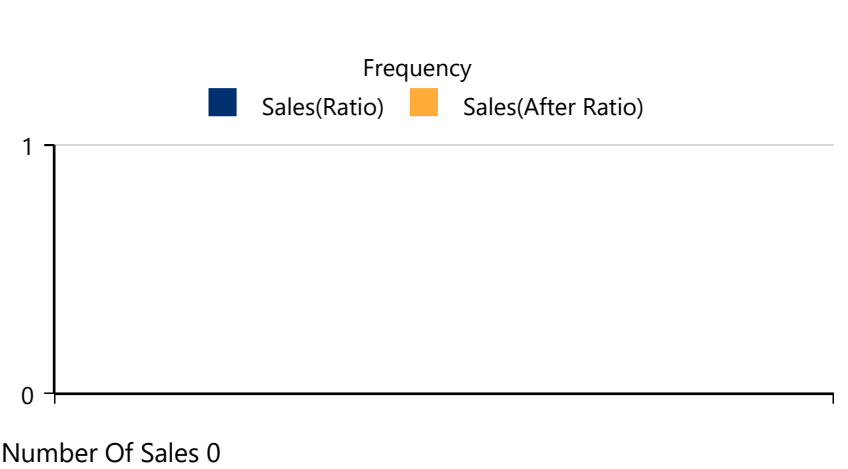
The Northern area of Sauvies Island is comprised of small pockets of properties that have low and wet topography. The demand for property in this area is extremely low with very few arms-length transactions ever occurring. With having no sales available for this analysis, it was decided to use the Selected Ratio of 91 from the conclusion of the RMV 401, SA 21 analysis located in the same maintenance area.

Performance History

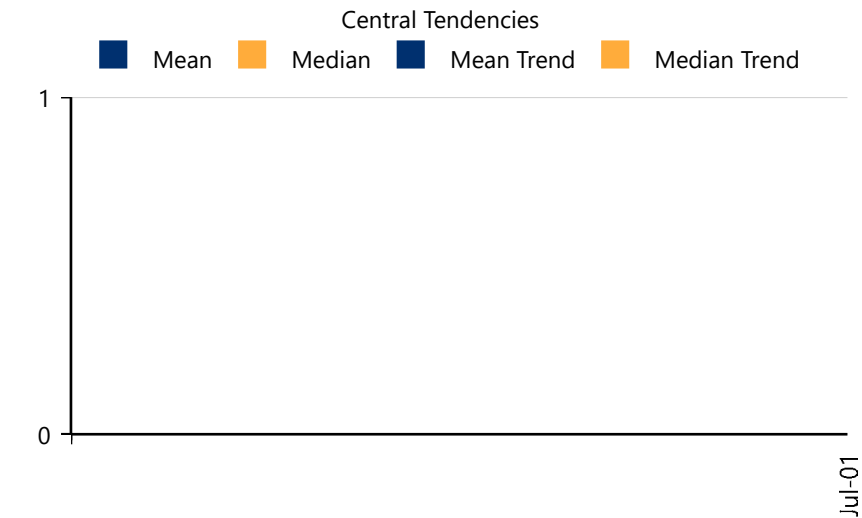
	2023	2022	2021	2020	2019
COD	-	-	-	-	-
PRD	-	-	-	-	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



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



Month	Mean	Median	Sales
-------	------	--------	-------

COLUMBIA County 2023 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	2023		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	1,987,570	90.05%	2,186,327	90.14%
OSD RMV	138,000	6.25%	138,000	5.69%
Improvement RMV	81,660	3.70%	101,258	4.17%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	91
Time Trend Adjustment	0

Before Ratio	91
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Overall Adjustment Factor	110
Land Adjustment Factor	110
OSD Adjustment Factor	100
Improvement Adjustment Factor	124
Farm Improvement Factor	124

After Ratio	100
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Explanation

RMV Class 409: SA 45

Improved land – Manufactured Structure –Sauvies Island

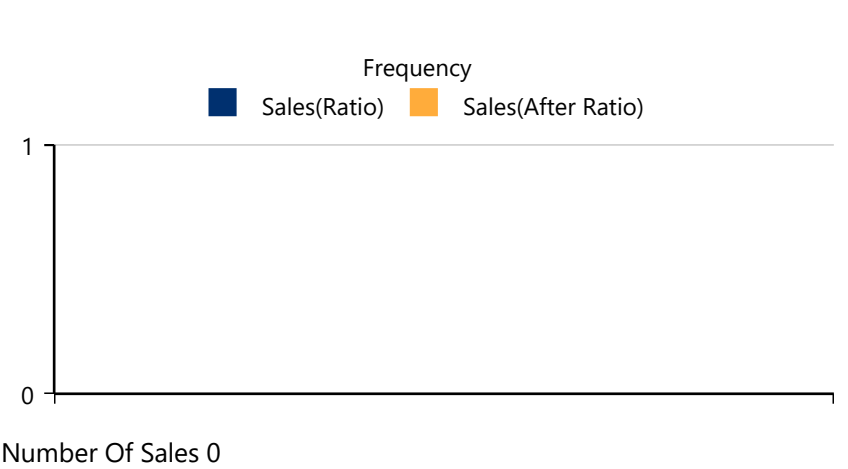
There are only 3 accounts in this study and no sales data is available. Due to having no sales data available, the Selected Ratio (91) from the RMV Class 409 MA 02, SA 21 analysis has been applied here.

Performance History

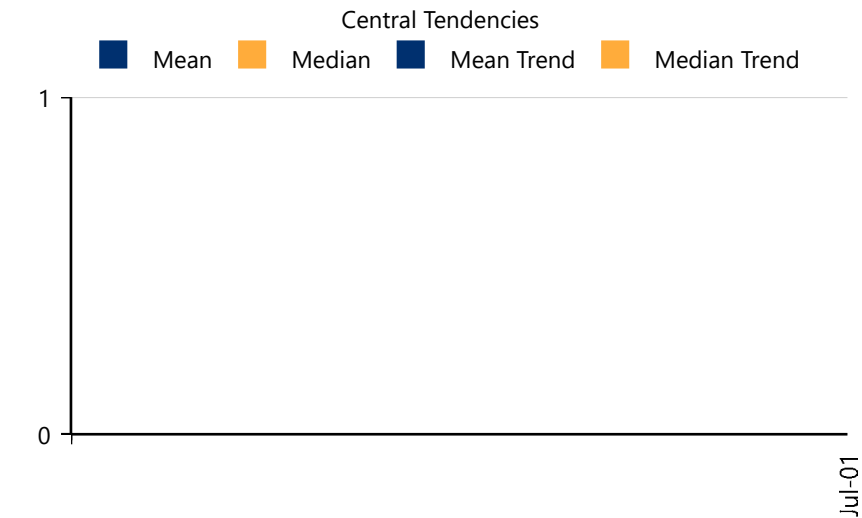
	2023	2022	2021	2020	2019
COD	-	-	-	-	-
PRD	-	-	-	-	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



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



Month	Mean	Median	Sales
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COLUMBIA County 2023 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	2023	1	Scappoose							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 1

Population - Number of Accounts 9

Sales as a percentage of the Population 11.11%

Prior Year Population Values

	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	1,253,010	100.00%	1,215,420	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 103

Time Trend Adjustment 3

Before Ratio 103

Overall Adjustment Factor 97

Land Adjustment Factor 97

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

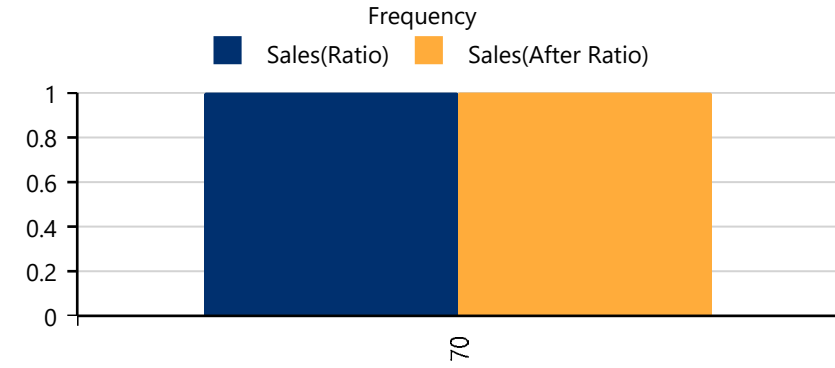
A single sale was found for this study of vacant land located in the Columbia Acres and Hillcrest study area and was deemed an insufficient sample to determine a trend for this population of accounts. Therefore, the selected ratio of 103 (Mean) from the improved MA 02 SA 64 analysis was applied here.

Performance History

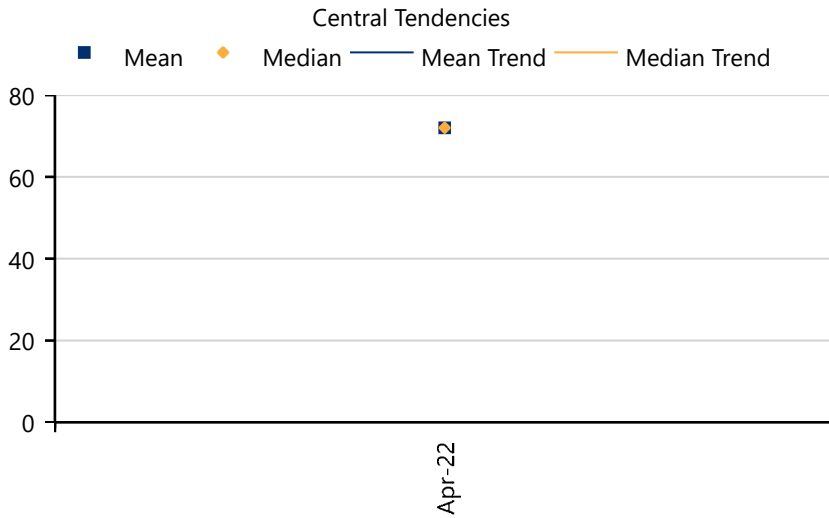
	2023	2022	2021	2020	2019
COD	0.00	28.64	-	31.49*	0.00*
PRD	1.00	1.10	-	1.01*	1.00*

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	72	70
AD	.00	.00
COD	.00	.00
Mean	72	70
SD	1.00	1.00
COV	1.39	1.43
Wtd Mean	72	70
GeoMean	72	70
PRD	.99	1.00
95% Confidence	1.96	1.96



Month	Mean	Median	Sales
Apr-22	72	72	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		33	3N2W22C A 06500	2022-4124	1.39	188,290	0	188,290	260,074	Apr-22	1	72

COLUMBIA County 2023 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	2023	4	Scappoose							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 4

Population - Number of Accounts 108

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	17,483,190	25.70%	16,958,694	25.62%
OSD RMV	6,510,070	9.57%	6,510,070	9.83%
Improvement RMV	43,431,540	63.83%	42,128,594	63.64%
Farm Improvement RMV	616,100	0.91%	597,617	0.90%

Selected Ratio From Sales 103

Time Trend Adjustment 3

Before Ratio 103

Overall Adjustment Factor 97

Land Adjustment Factor	97
OSD Adjustment Factor	100
Improvement Adjustment Factor	97
Farm Improvement Factor	97

After Ratio 100

Explanation

RMV Class 401: SA 64

Improved land – Columbia Acres & Hillcrest, Rural Scappoose

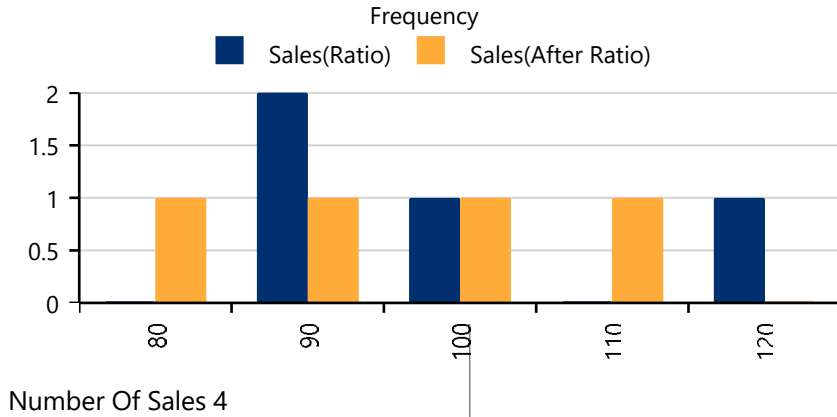
The properties in this study area are in a highly desirable location since they are located south of the City of Scappoose, have easy access to Highway 30 and are in close proximity to Portland. The rural setting of mountain and territorial views with upscale homes makes this area unique. There are four sales available which are deemed valid market transactions for this classification of property. After review and applying the time conclusion of 3%, it was decided to apply the Mean of 103. This indicator resulted in an Overall Adjustment Factor of 97.

Performance History

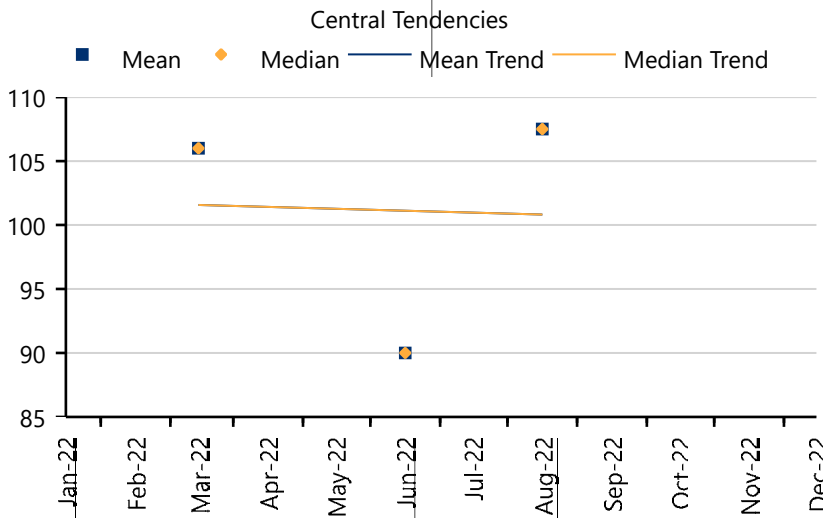
	2023	2022	2021	2020	2019
COD	11.66	5.00	6.88*	0.55*	13.93*
PRD	1.02	1.01	1.02*	1.00*	1.02*

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	100	97
AD	11.25	11.25
COD	11.31	11.66
Mean	103	100
SD	14.59	14.59
COV	14.20	14.63
Wtd Mean	101	98
GeoMean	102	99
PRD	1.02	1.02
95% Confidence	14.30	14.30



Month	Mean	Median	Sales
Mar-22	106	106	1
Jun-22	90	90	1
Aug-22	108	108	2

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
02	64	000	401	144	30	3N2W24B D 00100	2022-5745	0.71	244,000	448,700	692,700	772,464	Jun-22	1	90
02	64	000	401	153	33	3N2W24B D 11200	2022-7099	0.39	239,000	454,480	693,480	748,362	Aug-22	2	93
02	64	000	401	162	33	3N2W22A D 02100	2022-2327	0.96	249,000	700,490	949,490	896,438	Mar-22	3	106
02	64	000	401	151	33	3N2W24B D 08300	2022-6877	0.49	239,000	329,620	568,620	465,428	Aug-22	4	122

COLUMBIA County 2023 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
409	02	64	000	2023		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	44.52%	169,750	44.45%
OSD RMV	69,000	17.55%	69,000	18.07%
Improvement RMV	149,070	37.92%	143,107	37.48%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales 103

Time Trend Adjustment 0

Before Ratio 103

Overall Adjustment Factor 97

Land Adjustment Factor	97
OSD Adjustment Factor	100
Improvement Adjustment Factor	96
Farm Improvement Factor	96

After Ratio 100

Explanation

RMV Class 409: SA 64

Improved land - Manufactured Structure - Columbia Acres & Hillcrest in Rural Scappoose

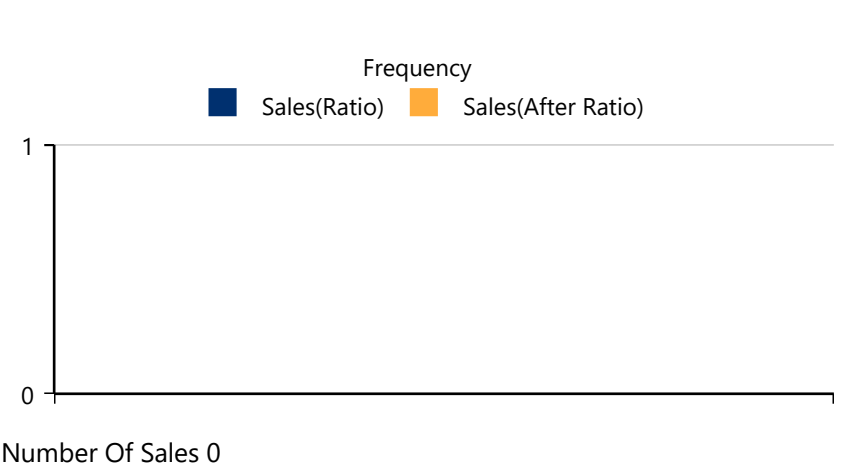
Having no sales data available for this study with a population of 1 account, it was decided to implement the conclusion from the MA 02 SA 64 RMV Class 401 analysis, applying the Selected Ratio adjustment of 103.

Performance History

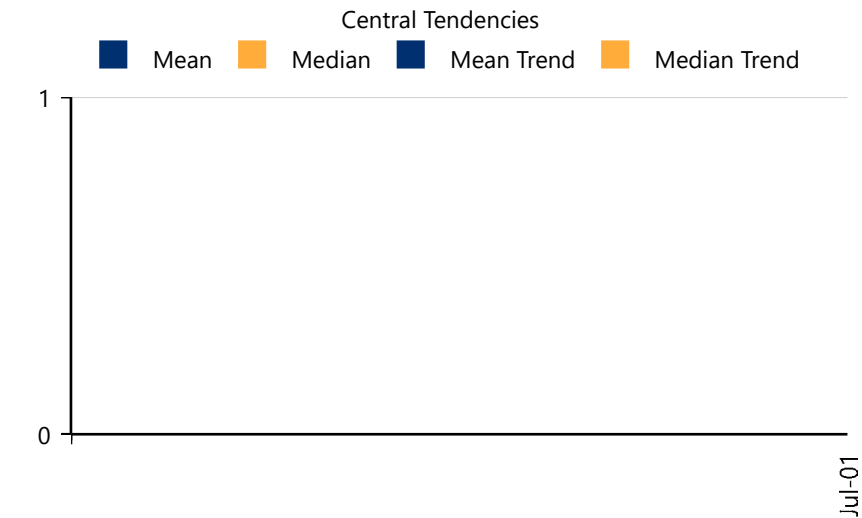
	2023	2022	2021	2020	2019
COD	-	-	-	-	-
PRD	-	-	-	-	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



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



Month Mean Median Sales

COLUMBIA County 2023 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	2023		Scappoose	890	02	64	000	2023		Scappoose

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	333
Sales as a percentage of the Population	0.00%
<i>Prior Year Population Values</i>	
Land RMV	392,750
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 800 & RMV 890: SA 64
Undeveloped land - Columbia Acres & Hillcrest, Rural Scappoose

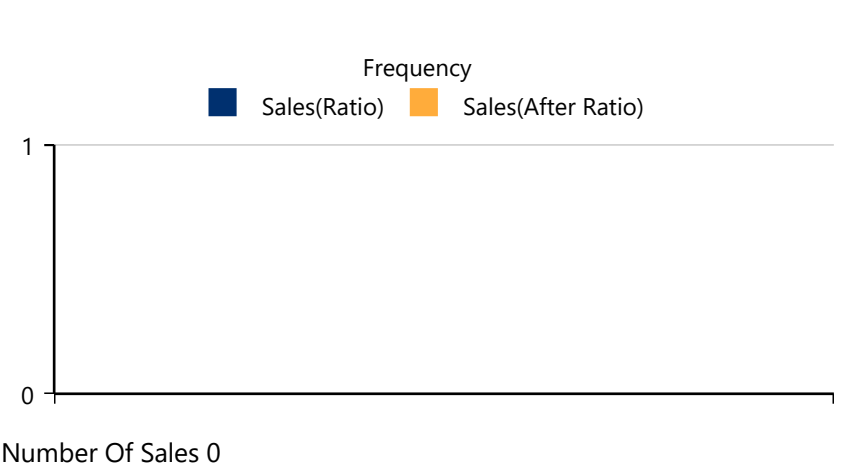
This classification of properties are those which can only be developed if they are combined or irrevocably bound. They are very small vacant land lots with minimal value. Because of the unique nature of these groupings and having no sales data available, it is recommended to make no adjustment at this time.

Performance History

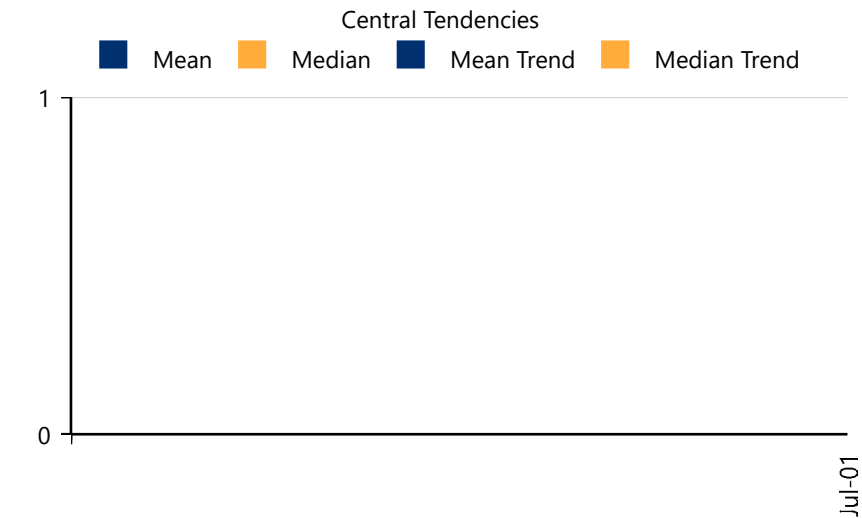
	2023	2022	2021	2020	2019
COD	-	-	-	-	-
PRD	-	-	-	-	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



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



Month	Mean	Median	Sales
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MAINTENANCE AREA 3

VERNONIA

COLUMBIA County 2023 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	03	00	000	2023	5	Vernonia							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	5
Population - Number of Accounts	128
Sales as a percentage of the Population	3.91%

Prior Year Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	9,894,670	100.00%	16,227,259	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	61
Time Trend Adjustment	1

Before Ratio	61
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Overall Adjustment Factor	164
Land Adjustment Factor	164
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 – located in the City of Vernonia

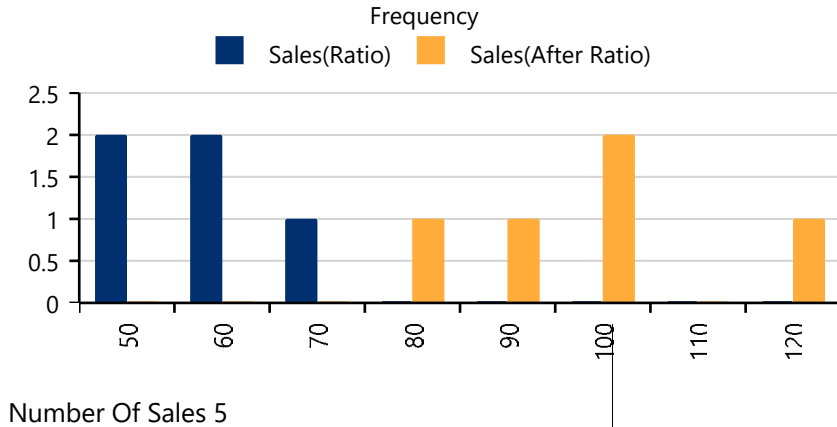
There are 5 sales available for this study of vacant land in the City of Vernonia which is an adequate array and deemed a good sampling of how the market is moving within this property classification. After adjusting for market movement by applying the time study conclusion of 1% to the array the Median (61) was selected which returned an Overall Adjustment Factor of 164.

Performance History

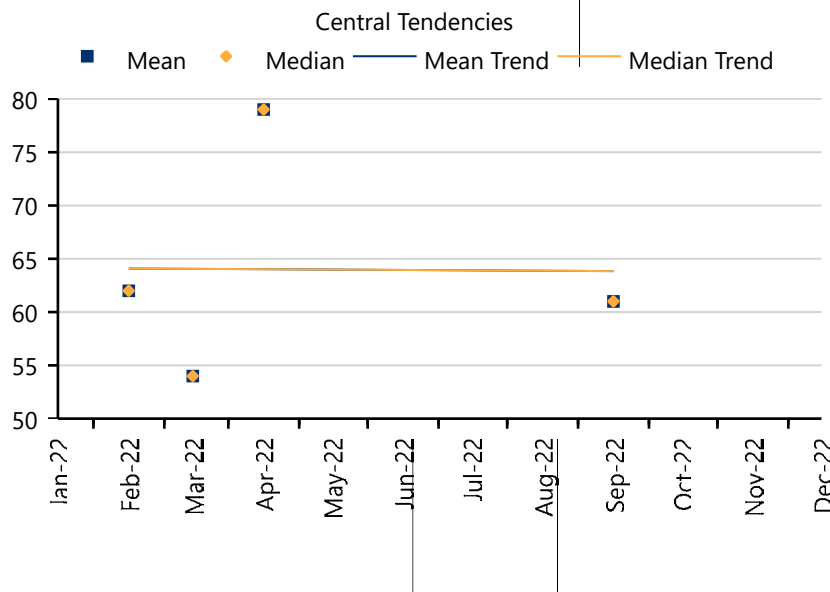
	2023	2022	2021	2020	2019
COD	10.60	0.00	18.15*	17.99*	12.98*
PRD	1.01	0.99	0.99*	1.02*	1.05*

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	61	100
AD	6.60	10.60
COD	10.82	10.60
Mean	64	104
SD	9.66	15.51
COV	15.19	14.89
Wtd Mean	63	103
GeoMean	63	103
PRD	1.01	1.01
95% Confidence	8.47	13.60



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	5N4W34C D 00400	2022-2134	0.19	43,830	0	43,830	80,664	Mar-22	1	54
03	00	000	100		33	5N4W34C D 01300	2022-1104	0.24	46,290	0	46,290	79,719	Feb-22	2	58
03	00	000	100		33	4N4W05A D 01300	2022-7483	0.88	79,630	0	79,630	130,429	Sep-22	3	61
03	00	000	100		33	5N4W34C D 01600	2022-1107	0.18	43,210	0	43,210	65,592	Feb-22	4	66
03	00	000	100		30	4N4W04D A 02400	2022-3958	0.32	51,610	0	51,610	65,462	Apr-22	5	79

COLUMBIA County 2023 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	2023	17	Vernonia							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	17
Population - Number of Accounts	546
Sales as a percentage of the Population	3.11%

Prior Year Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	28,540,400	20.55%	46,806,256	23.25%
OSD RMV	16,322,160	11.76%	16,322,160	8.11%
Improvement RMV	92,344,160	66.51%	135,745,915	67.44%
Farm Improvement RMV	1,642,430	1.18%	2,414,372	1.20%

Selected Ratio From Sales	69
Time Trend Adjustment	1

Before Ratio	69
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Overall Adjustment Factor	145
Land Adjustment Factor	164
OSD Adjustment Factor	100
Improvement Adjustment Factor	147
Farm Improvement Factor	147

After Ratio	100
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Explanation

RMV Class 101: SA 00
Nonhomogeneous Improved land - located in the City of Vernonia

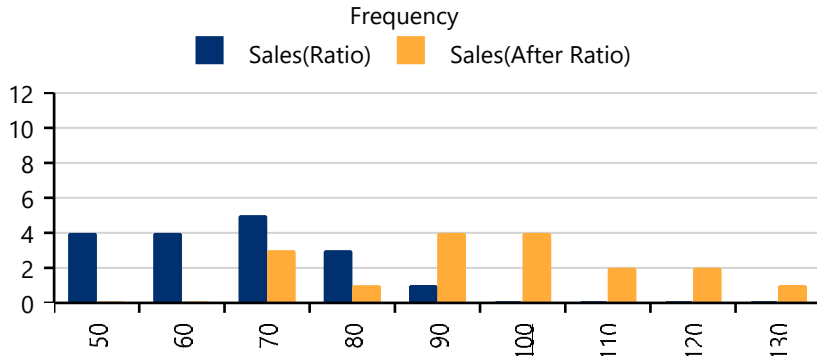
Being located close to Washington County, this classification of properties has been highly sought after this past year. After adjusting for market change (time), the Mean of 69 was returned. This central tendency is supported by the Median (70), Weighted Mean (70), and the Geometric Mean (68). After applying the Mean to the dataset, the Overall Adjustment Factor of 145 was established and implemented.

Performance History

	2023	2022	2021	2020	2019
COD	13.41	10.71	10.45*	14.01*	12.47*
PRD	0.99	1.00	1.00*	0.99*	1.00*

(* Indicates years may not reflect after ratio values)

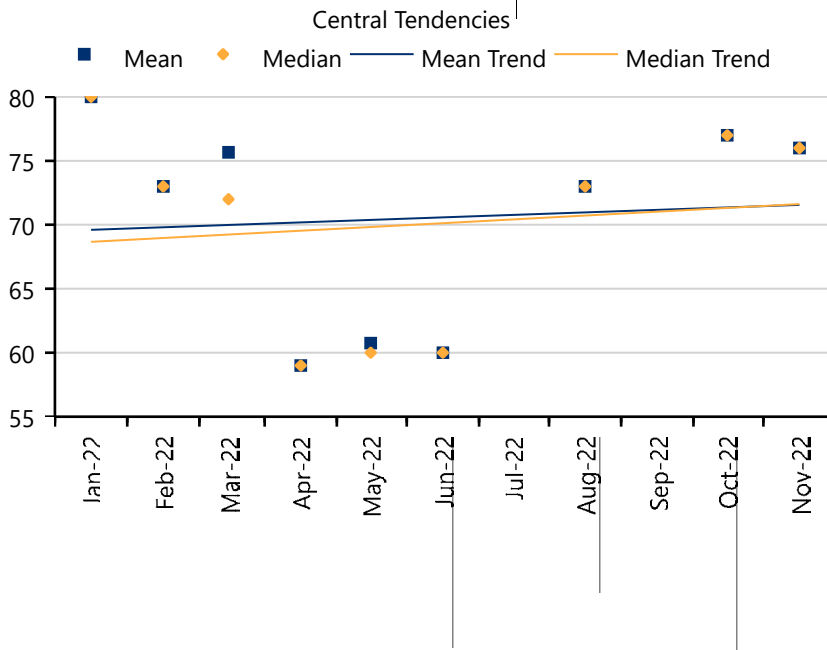
COLUMBIA County 2023 Ratio Study



50	4	0
60	4	0
70	5	3
80	3	1
90	1	4
100	0	4
110	0	2
120	0	2
130	0	1

	Sales (Ratio)	Sales (After Ratio)
Median	70	100
AD	9.06	13.41
COD	12.94	13.41
Mean	69	100
SD	11.55	17.23
COV	16.66	17.25
Wtd Mean	70	101
GeoMean	68	98
PRD	.99	.99
95% Confidence	5.49	8.19

Number Of Sales 17



Month	Mean	Median	Sales
Jan-22	80	80	1
Feb-22	73	73	1
Mar-22	76	72	3
Apr-22	59	59	1
May-22	61	60	4
Jun-22	60	60	2
Aug-22	73	73	2
Oct-22	77	77	2
Nov-22	76	76	1

COLUMBIA County 2023 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	121	33	4N4W05A D 07800	2022-4881	0.11	72,810	62,150	134,960	261,586	May-22	1	52
03	00	000	101	131	33	4N4W03BC 09400	2022-5724	0.38	88,240	137,670	225,910	436,300	Jun-22	2	52
03	00	000	101	121	33	4N4W05A D 01000	2022-4622	0.27	80,710	116,710	197,420	367,373	May-22	3	54
03	00	000	101	131	33	4N4W05A D 01200	2022-3392	0.21	76,920	130,260	207,180	351,583	Apr-22	4	59
03	00	000	101	132	33	4N4W05A A 01200	2022-1877	0.76	110,650	185,930	296,580	472,940	Mar-22	5	63
03	00	000	101	132	33	4N4W04A C 03200	2022-6879	0.23	77,910	142,720	220,630	351,365	Aug-22	6	63
03	00	000	101	135	33	4N4W05D A 09800	2022-5017	0.13	73,500	162,740	236,240	357,130	May-22	7	66
03	00	000	101	141	33	4N4W04D A 02300	2022-5575	0.34	84,780	236,680	321,460	472,632	Jun-22	8	68
03	00	000	101	131	33	4N4W04A D 05002	2022-8662	0.15	74,320	134,720	209,040	300,440	Oct-22	9	70
03	00	000	101	141	33	4N4W04A D 01801	2022-4729	0.21	76,770	221,530	298,300	422,604	May-22	10	71
03	00	000	101	141	33	4N4W04A C 01700	2022-3083	0.23	77,800	205,660	283,460	393,159	Mar-22	11	72
03	00	000	101	146	33	4N4W04B D 02101	2022-1730	0.18	75,820	264,200	340,020	463,910	Feb-22	12	73
03	00	000	101	141	33	4N4W03BA 01010	2022-8877	0.21	76,820	221,060	297,880	390,585	Nov-22	13	76
03	00	000	101	143	33	4N4W05D A 03410	2022-291	0.13	73,350	228,680	302,030	377,665	Jan-22	14	80
03	00	000	101	143	33	4N4W05A A 00902	2022-7225	0.15	74,390	316,640	391,030	471,692	Aug-22	15	83
03	00	000	101	142	33	4N4W05A C 03609	2022-8510	0.15	74,350	329,320	403,670	478,956	Oct-22	16	84
03	00	000	101	144	33	4N4W05A D 03700	2022-2743	0.13	73,350	313,160	386,510	418,237	Mar-22	17	92

COLUMBIA County 2023 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	00	000	2023	2	Vernonia							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	2
Population - Number of Accounts	106
Sales as a percentage of the Population	1.89%

Prior Year Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	6,714,360	29.46%	11,011,550	31.84%
OSD RMV	3,165,400	13.89%	3,165,400	9.15%
Improvement RMV	12,411,690	54.45%	19,610,470	56.71%
Farm Improvement RMV	501,650	2.20%	792,607	2.29%

Selected Ratio From Sales	66
Time Trend Adjustment	1

Before Ratio	66
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Overall Adjustment Factor	152
Land Adjustment Factor	164
OSD Adjustment Factor	100
Improvement Adjustment Factor	158
Farm Improvement Factor	158

After Ratio	100
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Explanation

RMV Class 109: SA 00
Improved Land – Manufactured Structure, City of Vernonia

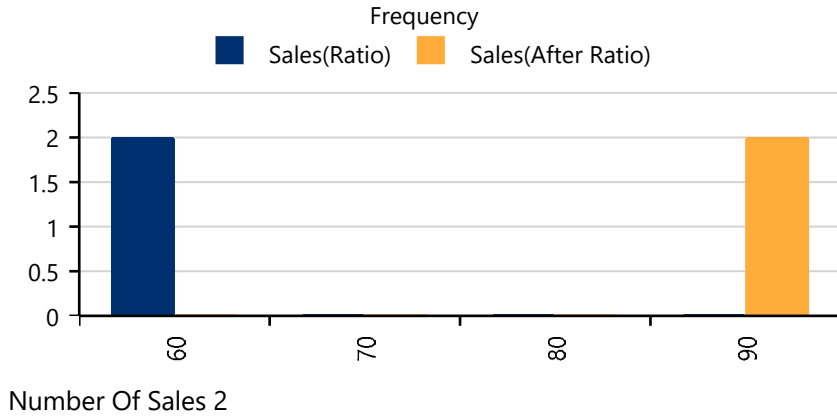
This grouping of improved manufactured structure sales located in the City of Vernonia returned 2 sales for analysis. Although the dataset is small, the sales were deemed adequate and sufficient for this examination. After some review of the dataset and after applying the time adjustment of 1%, the Median of 66 was selected as the most appropriate indicator. This resulted in an Overall Adjustment Factor of 152.

Performance History

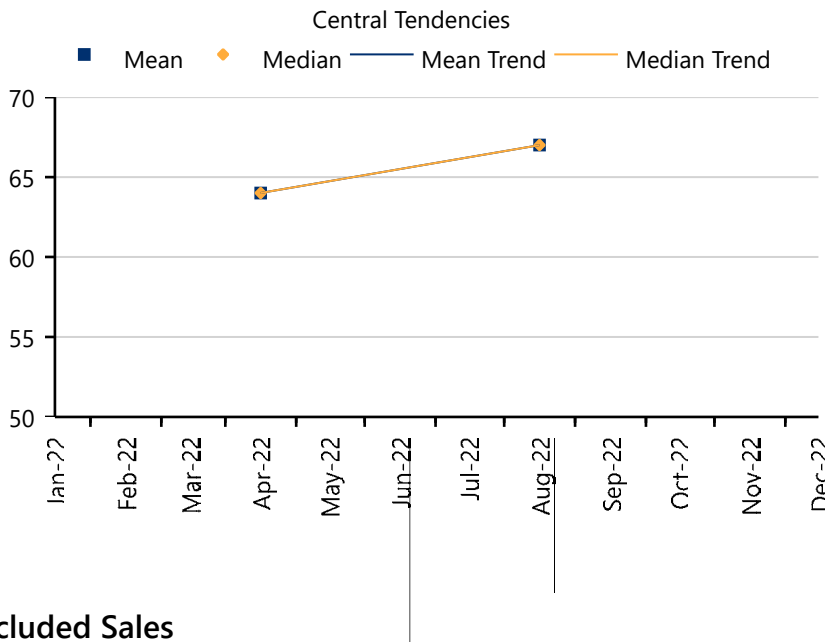
	2023	2022	2021	2020	2019
COD	0.51	7.33	7.24*	6.25*	14.12*
PRD	1.00	0.99	1.00*	0.99*	1.01*

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	66	98
AD	1.50	.50
COD	2.29	.51
Mean	66	98
SD	2.12	.71
COV	3.24	.73
Wtd Mean	65	98
GeoMean	65	97
PRD	1.00	1.00
95% Confidence	2.94	.98



Month	Mean	Median	Sales
Apr-22	64	64	1
Aug-22	67	67	1

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
03	00	000	109	452	33	4N4W04A D 01800	2022-4336	0.23	78,020	161,880	239,900	372,553	Apr-22	1	64
03	00	000	109	442	33	4N4W05A D 11901	2022-7192	0.11	72,810	71,880	144,690	216,799	Aug-22	2	67

COLUMBIA County 2023 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	2023		Vernonia							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	96
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	5,673,540	100.00%	7,262,131	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 100: SA 03
Undeveloped land – located in the City of Vernonia Floodway

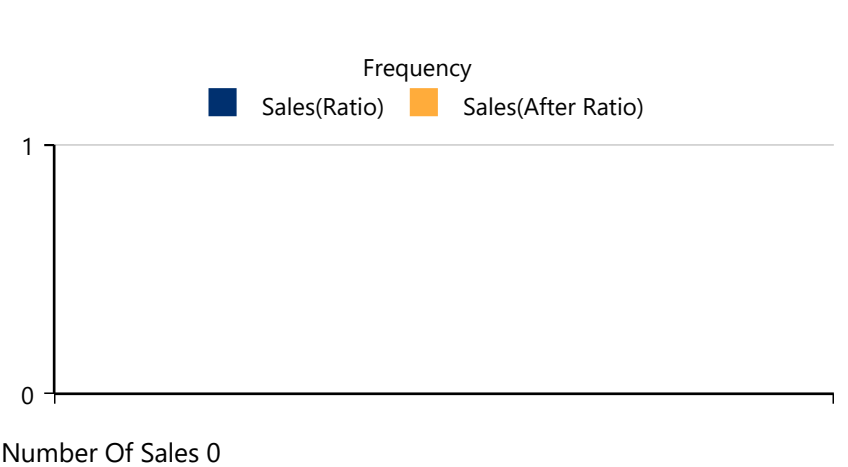
For this analysis of vacant land in the City of Vernonia FEMA Floodway, no sales were found for this population of 96 accounts. Therefore, it was decided to use the Median of 78 from the improved study located in the same Study Area (03).

Performance History

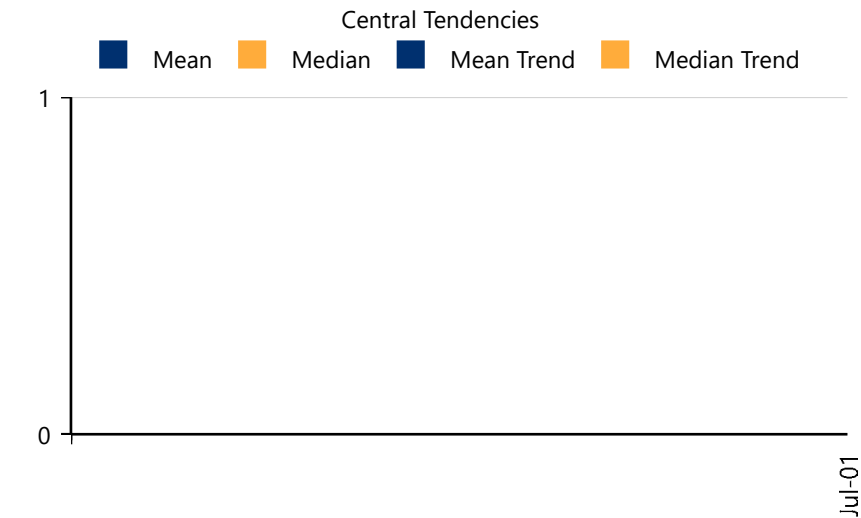
	2023	2022	2021	2020	2019
COD	-	48.39	18.15*	17.99*	12.98*
PRD	-	1.27	0.99*	1.02*	1.05*

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



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



Month Mean Median Sales

COLUMBIA County 2023 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	2023	13	Vernonia							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	13
Population - Number of Accounts	284
Sales as a percentage of the Population	4.58%

Prior Year Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	16,816,210	25.25%	21,524,749	25.18%
OSD RMV	8,086,880	12.14%	8,086,880	9.46%
Improvement RMV	40,641,290	61.02%	54,459,329	63.71%
Farm Improvement RMV	1,055,850	1.59%	1,414,839	1.66%

Selected Ratio From Sales	78
Time Trend Adjustment	1

Before Ratio	78
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Overall Adjustment Factor	128
Land Adjustment Factor	128
OSD Adjustment Factor	100
Improvement Adjustment Factor	134
Farm Improvement Factor	134

After Ratio	100
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Explanation

RMV Class 101: SA 03
Nonhomogeneous Improved land, City of Vernonia Floodway

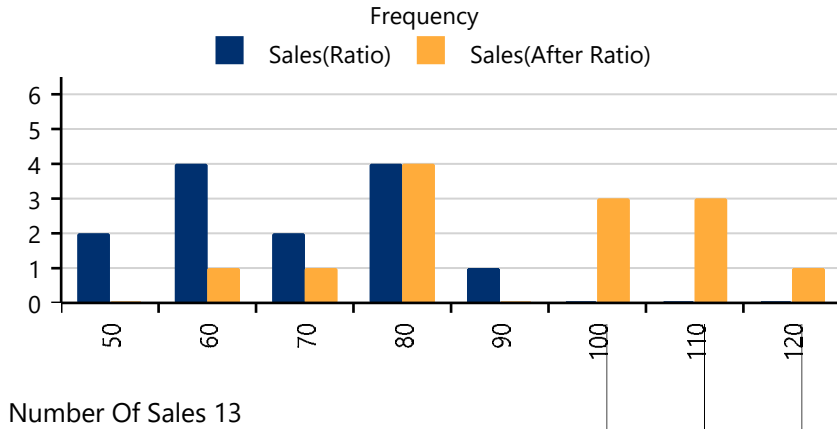
A total of 13 sales were found for this study of improved properties located within the designated FEMA Floodway in the City of Vernonia. After applying the time adjustment of 1% to the dataset, the Median (78) was applied. The Selected Ratio of 128 was returned which then resulted in a land adjustment factor of 128 and an improvement/farm adjustment factor of 134.

Performance History

	2023	2022	2021	2020	2019
COD	15.54	9.62	10.45*	14.01*	12.47*
PRD	1.00	0.99	1.00*	0.99*	1.00*

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



50	2	0
60	4	1
70	2	1
80	4	4
90	1	0
100	0	3
110	0	3
120	0	1

Median

AD

COD

Mean

SD

COV

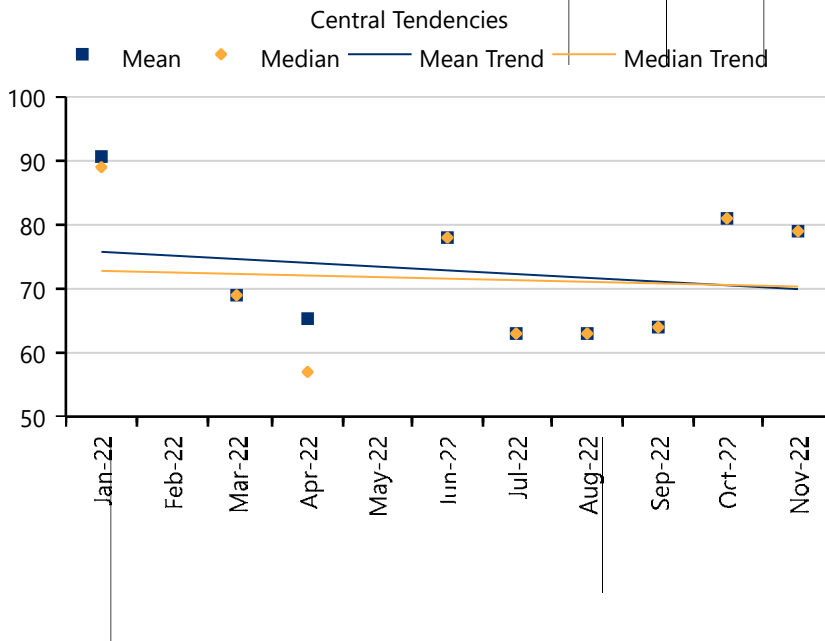
Wtd Mean

GeoMean

PRD

95% Confidence

Sales (Ratio)	Sales (After Ratio)
78	100
11.92	15.54
15.29	15.54
74	95
14.34	18.79
19.32	19.86
74	94
73	93
1.00	1.00
7.80	10.21



Month

Mean

Median

Sales

Jan-22

91

89

3

Mar-22

69

69

1

Apr-22

65

57

3

Jun-22

78

78

1

Jul-22

63

63

1

Aug-22

63

63

1

Sep-22

64

64

1

Oct-22

81

81

1

Nov-22

79

79

1

COLUMBIA County 2023 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	121	33	4N4W04B D 08900	2022-3481	0.17	75,310	56,110	131,420	260,387	Apr-22	1	50
03	03	000	101	131	33	4N4W04B D 11802	2022-3870	0.11	72,810	99,390	172,200	302,100	Apr-22	2	57
03	03	000	101	131	33	4N4W04B D 07800	2022-6028	0.12	73,000	118,510	191,510	302,877	Jul-22	3	63
03	03	000	101	131	33	4N4W03BC 11500	2022-6752	0.15	74,320	147,350	221,670	351,335	Aug-22	4	63
03	03	000	101	131	33	4N4W05D A 05300	2022-7816	0.14	73,920	85,030	158,950	250,224	Sep-22	5	64
03	03	000	101	131	33	4N4W04BC 01301	2022-2386	0.11	72,810	169,500	242,310	349,776	Mar-22	6	69
03	03	000	101	135	33	4N4W04B D 04500	2022-6155	0.11	72,810	159,870	232,680	299,579	Jun-22	7	78
03	03	000	101	135	33	4N4W04B D 09300	2022-9036	0.17	75,310	116,300	191,610	241,313	Nov-22	8	79
03	03	000	101	131	33	4N4W03BC 11300	2022-8352	0.17	75,210	138,730	213,940	265,583	Oct-22	9	81
03	03	000	101	141	33	4N4W03B D 02104	2022-1285	0.61	103,260	229,190	332,450	392,696	Jan-22	10	85
03	03	000	101	131	33	4N4W04B D 11900	2022-306	0.11	72,810	84,920	157,730	176,715	Jan-22	11	89
03	03	000	101	142	33	4N4W04CB 03600	2022-3574	0.28	81,800	304,170	385,970	436,118	Apr-22	12	89
03	03	000	101	135	30	4N4W04B D 10400	2022-926	0.11	72,810	125,850	198,660	201,860	Jan-22	13	98

COLUMBIA County 2023 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	2023		Vernonia							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 0

Population - Number of Accounts 50

Sales as a percentage of the Population 0.00%

Prior Year Population Values

	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	3,313,250	32.97%	4,240,960	32.90%
OSD RMV	1,421,200	14.14%	1,421,200	11.02%
Improvement RMV	4,782,880	47.59%	6,504,717	50.45%
Farm Improvement RMV	533,480	5.31%	725,533	5.63%

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 136

Farm Improvement Factor 136

After Ratio 100

Explanation

RMV Class 109: SA 03

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

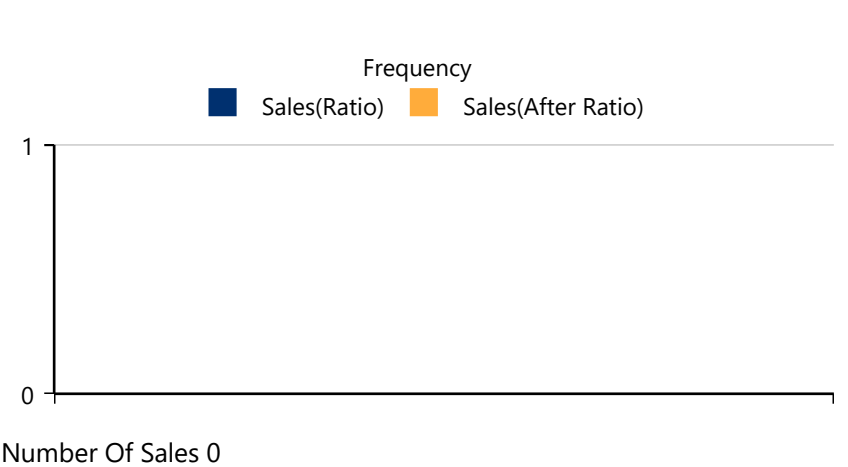
No useable sales were identified in this study period to use as a determination of the current market. Therefore, it is recommended that the conclusion from the improved properties in these study areas be applied (78 Selected Ratio).

Performance History

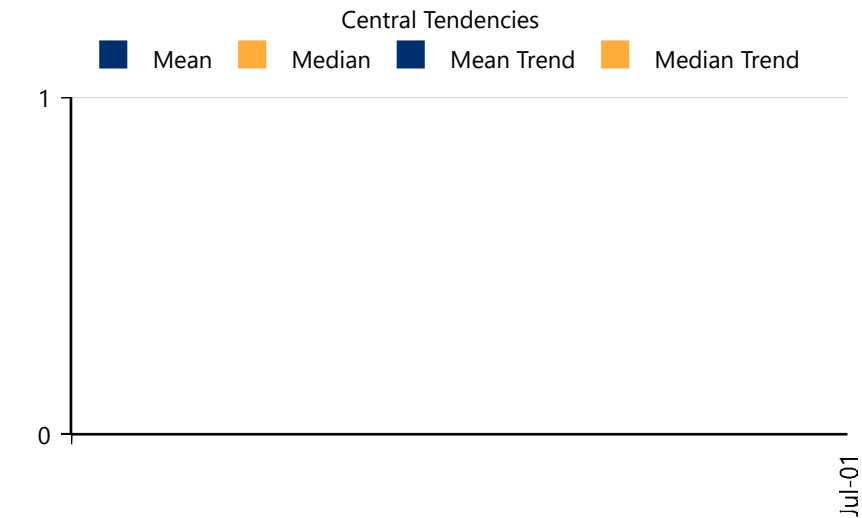
	2023	2022	2021	2020	2019
COD	-	0.00	7.24*	6.25*	14.12*
PRD	-	1.00	1.00*	0.99*	1.01*

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



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



Month	Mean	Median	Sales
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COLUMBIA County 2023 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	2023		Vernonia							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 0

Population - Number of Accounts 10

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	409,660	16.64%	671,842	19.63%
OSD RMV	463,600	18.83%	463,600	13.54%
Improvement RMV	1,584,360	64.35%	2,281,478	66.65%
Farm Improvement RMV	4,450	0.18%	6,408	0.19%

Selected Ratio From Sales 72

Time Trend Adjustment 0

Before Ratio 72

Overall Adjustment Factor 139

Land Adjustment Factor 164

OSD Adjustment Factor 100

Improvement Adjustment Factor 144

Farm Improvement Factor 144

After Ratio 100

Explanation

RMV Class 101: SA 40

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

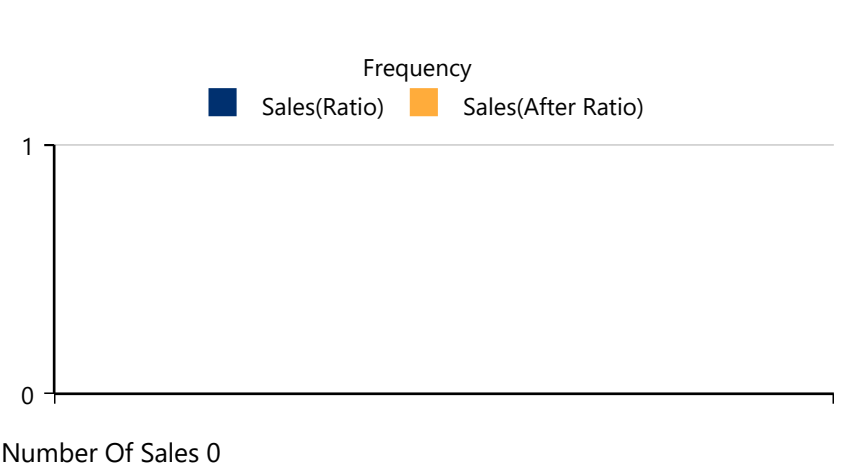
There are no sales available to study for this population of 10 accounts. Therefore, it was deemed appropriate to apply the time adjusted selected ratio of 69 from the RMV Class 101 study located in MA 03, SA 00 to this grouping of properties.

Performance History

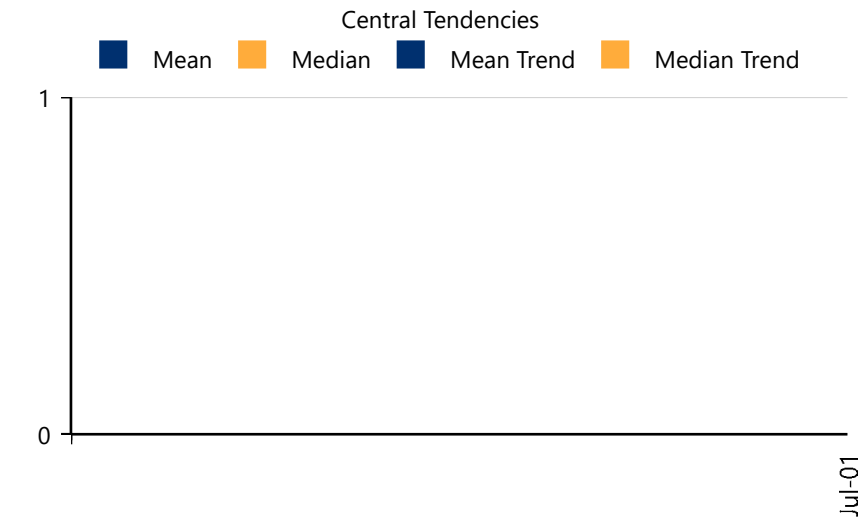
	2023	2022	2021	2020	2019
COD	-	-	25.11*	-	-
PRD	-	-	1.03*	-	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



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



Month	Mean	Median	Sales
-------	------	--------	-------

COLUMBIA County 2023 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	03	21	000	2023									

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 0

Population - Number of Accounts 206

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	82,491,127	100.00%	89,915,328	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales 92

Time Trend Adjustment 0

Before Ratio 92

Overall Adjustment Factor 109

Land Adjustment Factor	109
OSD Adjustment Factor	100
Improvement Adjustment Factor	100
Farm Improvement Factor	100

After Ratio 100

Explanation

RMV Class 400: SA 21

Undeveloped land –Rural Vernonia

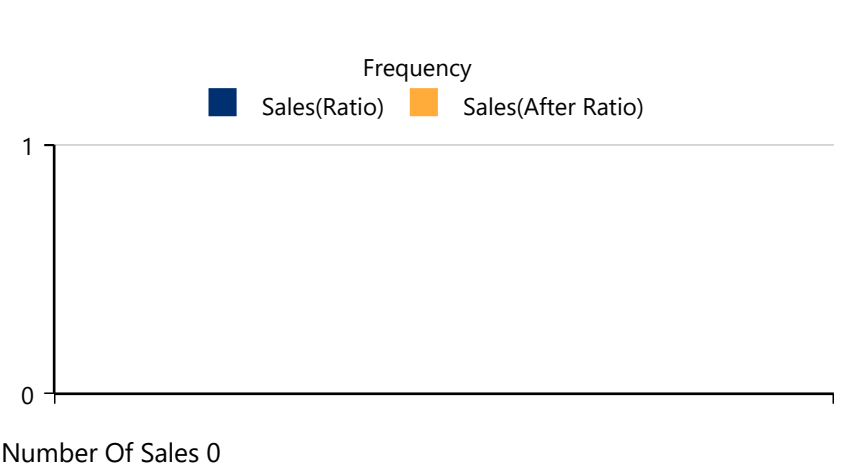
There were no sales available for this analysis of rural Vernonia vacant land. Therefore, it was decided to implement the conclusion (Selected Ratio of 92) from the MA 03 SA 21 RMV Class 401 analysis to this property grouping.

Performance History

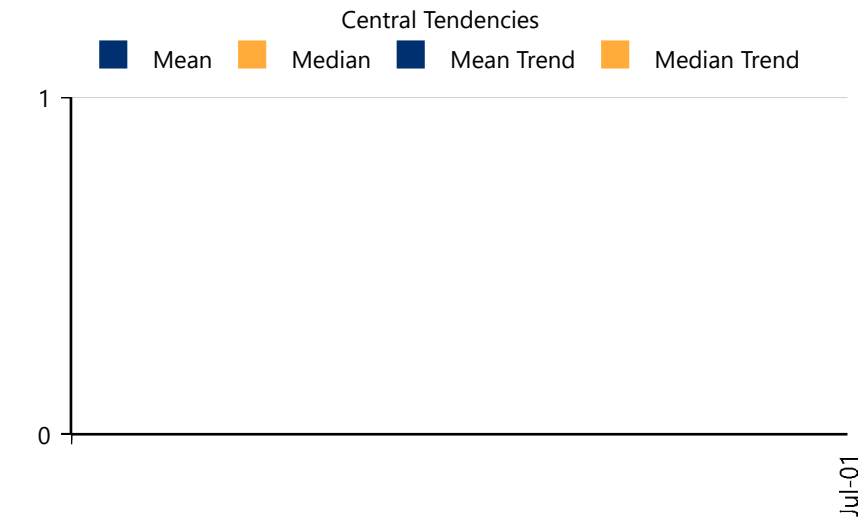
	2023	2022	2021	2020	2019
COD	-	0.00	-	-	-
PRD	-	1.00	-	-	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



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



Month Mean Median Sales

COLUMBIA County 2023 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	2023	9								

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	9
Population - Number of Accounts	349
Sales as a percentage of the Population	2.58%

Prior Year Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	58,610,250	34.72%	63,885,173	34.89%
OSD RMV	20,202,340	11.97%	20,202,340	11.03%
Improvement RMV	82,744,399	49.01%	91,018,839	49.71%
Farm Improvement RMV	7,261,520	4.30%	7,987,672	4.36%

Selected Ratio From Sales	92
Time Trend Adjustment	3

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

Overall Adjustment Factor	109
Land Adjustment Factor	109
OSD Adjustment Factor	100
Improvement Adjustment Factor	110
Farm Improvement Factor	110

After Ratio	100
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Explanation

RMV Class 401: SA 21
Improved land – Rural Vernonia

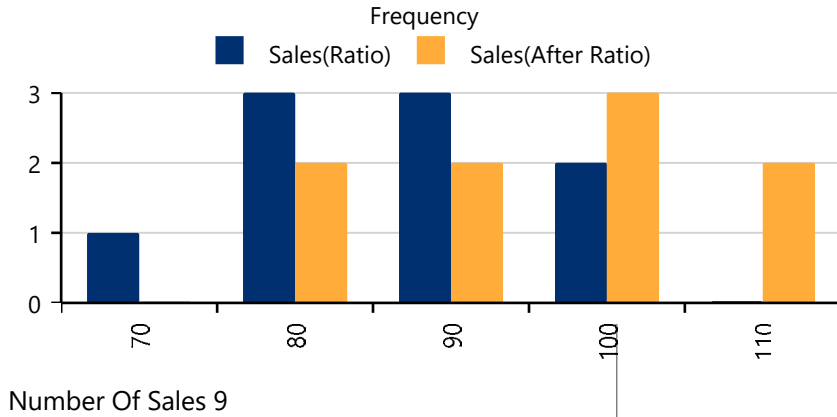
There are 9 sales in this array of improved residential properties in rural Vernonia. The annual time adjustment conclusion (3%) was applied to the sales array and the Selected Ratio of 92 (Mean) was applied. As a clear indication of the market, the Mean, Weighted Mean, and Geometric Mean returned a ratio of 92. This indicator is further supported by the Median (93). Once the Mean was applied to the dataset, the Overall Adjustment Factor of 109 was returned.

Performance History

	2023	2022	2021	2020	2019
COD	10.12	13.86	-	-	-
PRD	1.01	0.98	-	-	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



70	1	0
80	3	2
90	3	2
100	2	3
110	0	2

Median

Sales (Ratio) 93
Sales (After Ratio) 101

AD

9.44 10.22

COD

10.16 10.12

Mean

92 100

SD

11.49 12.43

COV

12.43 12.39

Wtd Mean

92 100

GeoMean

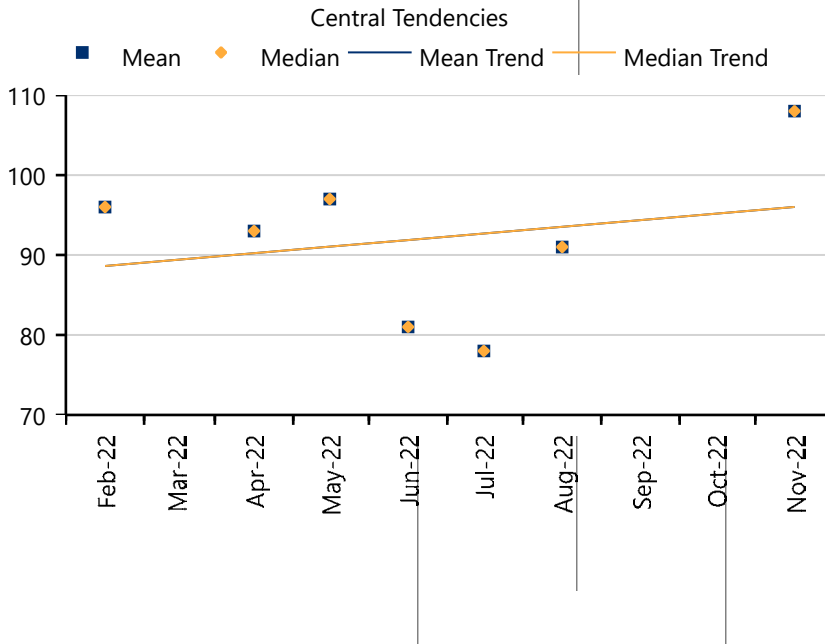
92 100

PRD

1.01 1.01

95% Confidence

7.51 8.12



Month

Mean

Median

Sales

Feb-22

96

96

1

Apr-22

93

93

1

May-22

97

97

2

Jun-22

81

81

1

Jul-22

78

78

1

Aug-22

91

91

2

Nov-22

108

108

1

COLUMBIA County 2023 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	401	141	33	4N2W16CC 02601	2022-6105	1.94	186,590	320,930	507,520	649,307	Jul-22	1	78
03	21	000	401	131	33	4N2W17D 0 00902	2022-5886	1.90	184,710	207,730	392,440	486,616	Jun-22	2	81
03	21	000	641	141	33	4N2W1600 02800	2022-7356	3.26	233,760	282,980	516,740	621,212	Aug-22	3	83
03	21	000	641	153	33	4N2W1900 00803	2022-4964	15.21	362,150	682,330	1,044,480	1,221,840	May-22	4	85
03	21	000	401	141	33	4N3W13C0 00302	2022-3874	2.80	218,220	251,050	469,270	505,197	Apr-22	5	93
03	21	000	401	133	33	4N2W1800 00700	2022-1821	13.13	351,620	160,210	511,830	532,102	Feb-22	6	96
03	21	000	641	141	33	4N3W2400 02701	2022-6731	5.37	286,080	281,610	567,690	571,893	Aug-22	7	99
03	21	000	641	152	33	4N2W1600 02700	2022-8760	4.87	276,550	421,970	698,520	648,225	Nov-22	8	108
03	21	000	401	151	33	4N2W18C0 01300	2022-4692	3.95	255,800	407,950	663,750	611,220	May-22	9	109

COLUMBIA County 2023 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	2023	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	47.51%	29,196,631	43.55%
OSD RMV	9,963,750	17.67%	9,963,750	14.86%
Improvement RMV	16,011,982	28.40%	22,737,014	33.92%
Farm Improvement RMV	3,622,190	6.42%	5,143,510	7.67%

Selected Ratio From Sales 84

Time Trend Adjustment 3

Before Ratio 84

Overall Adjustment Factor 119

Land Adjustment Factor	109
OSD Adjustment Factor	100
Improvement Adjustment Factor	142
Farm Improvement Factor	142

After Ratio 102

Explanation

RMV Class 409: SA 21

Improved land – Manufactured Structure in Rural Vernonia

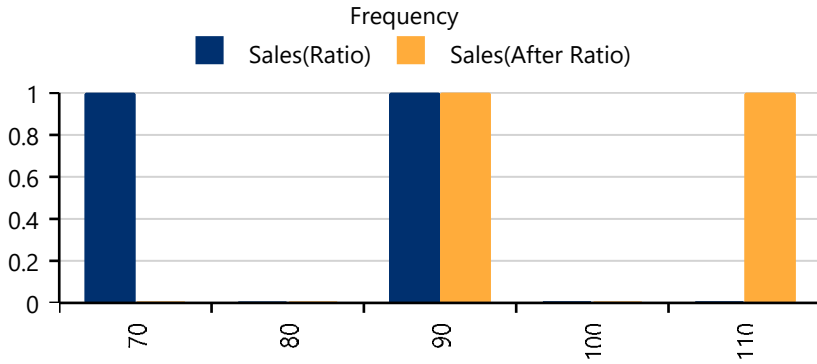
This grouping of properties consists of those improved with manufactured structures located in the rural areas of Vernonia (SA 21). The dataset returned 2 valid sales for study which were adjusted for market movement using the conclusion from the time adjustment study (3%), The Mean, Median, and Geometric Mean returned a ratio of 84). The Mean was selected and applied to the data set resulting in an Overall Adjustment of 119.

Performance History

	2023	2022	2021	2020	2019
COD	7.84	13.27	-	-	-
PRD	0.98	0.98	-	-	-

(* Indicates years may not reflect after ratio values)

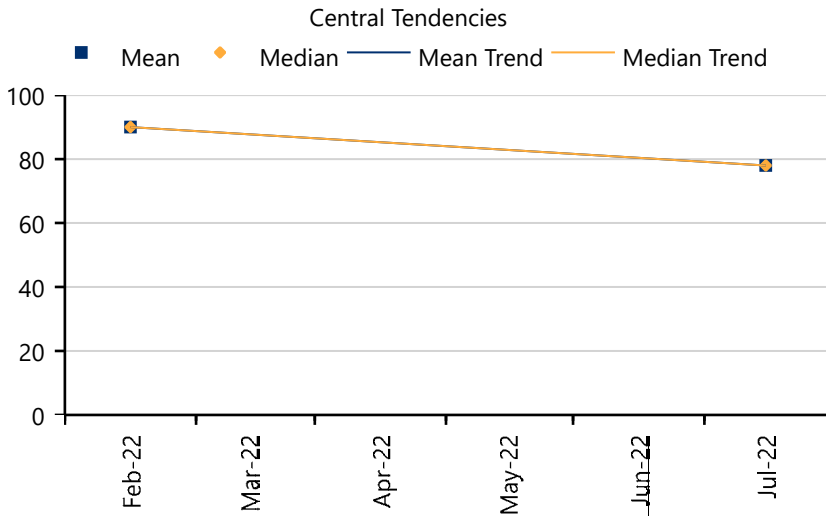
COLUMBIA County 2023 Ratio Study



70	1	0
80	0	0
90	1	1
100	0	0
110	0	1

	Sales (Ratio)	Sales (After Ratio)
Median	84	102
AD	6.00	8.00
COD	7.14	7.84
Mean	84	102
SD	8.49	11.31
COV	10.10	11.09
Wtd Mean	86	104
GeoMean	84	102
PRD	.98	.98
95% Confidence	11.76	15.68

Number Of Sales 2



Month	Mean	Median	Sales
Feb-22	90	90	1
Jul-22	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
03	21	000	409	452	33	4N2W1700 02001	2022-6137	1.80	180,030	108,970	289,000	368,372	Jul-22	1	78
03	21	000	649	462	33	4N2W1800 00600	2022-1448	10.64	341,350	246,560	587,910	651,764	Feb-22	2	90

COLUMBIA County 2023 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	2023	2	Vernonia							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 2

Population - Number of Accounts 782

Sales as a percentage of the Population 0.26%

Prior Year Population Values

	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	488,228,260	100.00%	532,168,803	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales 92

Time Trend Adjustment 0

Before Ratio 92

Overall Adjustment Factor 109

Land Adjustment Factor	109
OSD Adjustment Factor	100
Improvement Adjustment Factor	100
Farm Improvement Factor	100

After Ratio 100

Explanation

RMV Class 400: SA 31

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

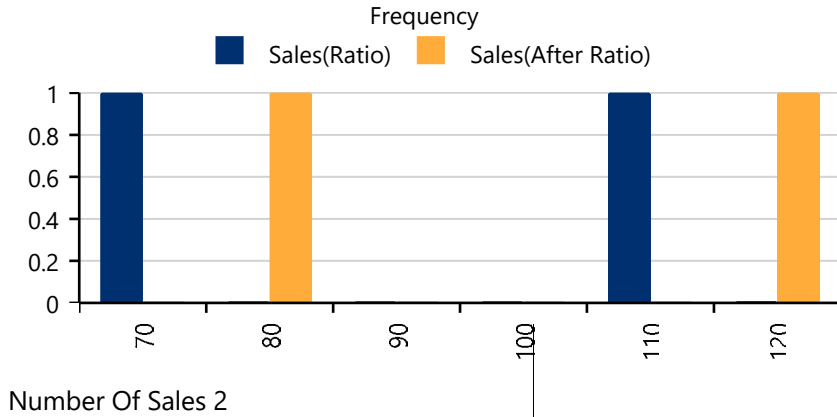
Although there are two "good" sales within the study period, they do not provide an adequate sampling with which an accurate conclusion could be made. Because of this, it was decided to apply the Selected Ratio (92) from the Improved RMV Class 401 study (MA 3, SA 31).

Performance History

	2023	2022	2021	2020	2019
COD	21.36	1.87	25.58*	27.89*	14.18*
PRD	1.07	0.98	1.11*	1.10*	1.02*

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



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

Median

AD

COD

Mean

SD

COV

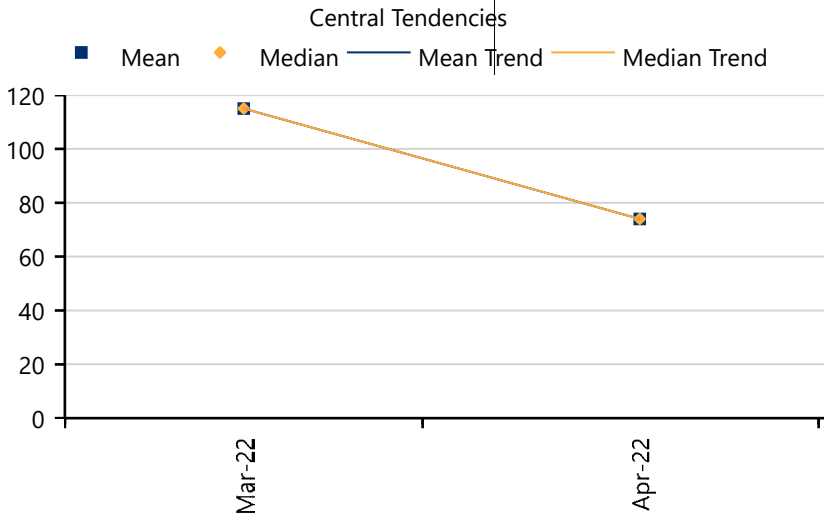
Wtd Mean

GeoMean

PRD

95% Confidence

Sales (Ratio)	Sales (After Ratio)
95	103
20.50	22.00
21.69	21.36
95	103
28.99	31.11
30.68	30.21
89	97
92	101
1.07	1.07
40.18	43.12



Month

Mean

Median

Sales

Mar-22

115

115

1

Apr-22

74

74

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	640		30	4N4W05D D 01100	2022-3826	9.05	185,030	0	185,030	250,000	Apr-22	1	74
03	31	000	400		33	4N5W1200 02300	2022-2591	4.61	159,950	0	159,950	139,000	Mar-22	2	115

COLUMBIA County 2023 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
401	03	31	000	2023	9	Vernonia							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	9
Population - Number of Accounts	556
Sales as a percentage of the Population	1.62%

Prior Year Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	88,731,940	36.83%	96,717,815	37.02%
OSD RMV	28,710,740	11.92%	28,710,740	10.99%
Improvement RMV	108,566,210	45.07%	119,422,831	45.72%
Farm Improvement RMV	14,887,874	6.18%	16,376,661	6.27%

Selected Ratio From Sales	92
Time Trend Adjustment	3

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

Overall Adjustment Factor	109
Land Adjustment Factor	109
OSD Adjustment Factor	100
Improvement Adjustment Factor	110
Farm Improvement Factor	110

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

Explanation

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

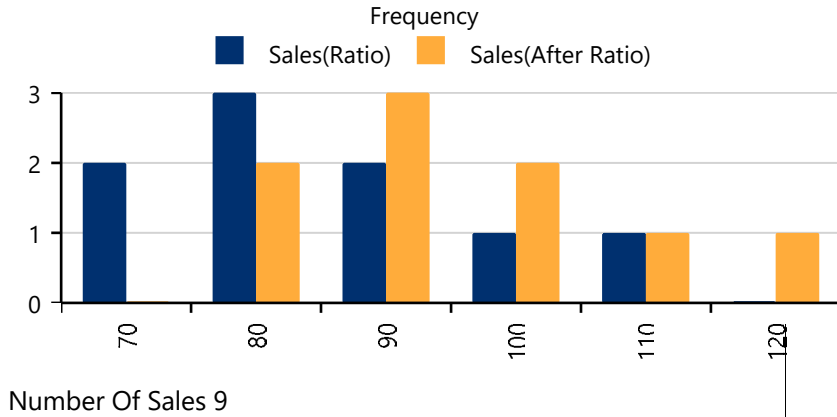
Considered good indicators for this property classification, 9 sales were found for this analysis of improved property in rural Vernonia. The sales were reviewed and the time adjustment conclusion of 3% was applied to the dataset. The Selected Ratio of 92 (Mean) was applied which returned a ratio of 109 as the Overall Adjustment Factor.

Performance History

	2023	2022	2021	2020	2019
COD	13.02	12.44	9.52*	11.27*	10.21*
PRD	1.01	0.99	1.01*	0.99*	1.01*

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



70	2	0
80	3	2
90	2	3
100	1	2
110	1	1
120	0	1

Median

AD

COD

Mean

SD

COV

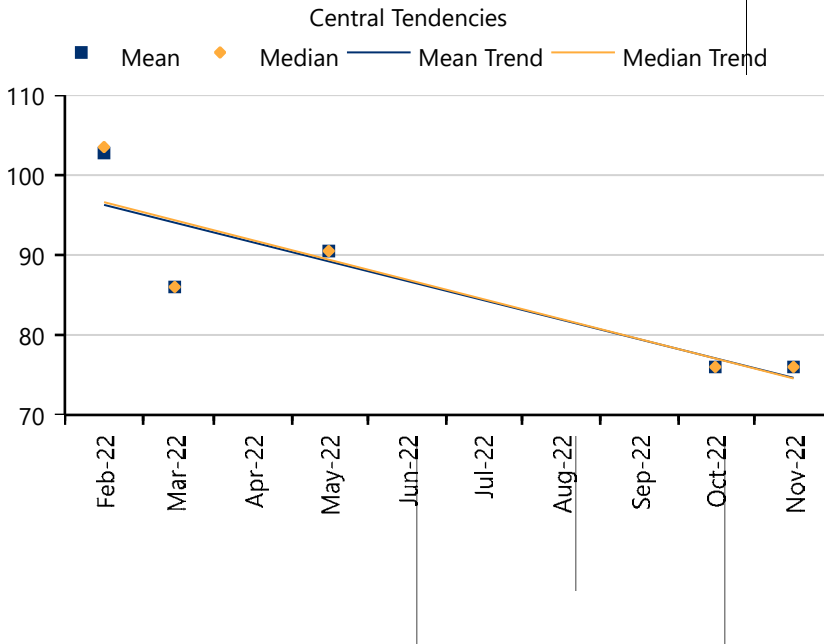
Wtd Mean

GeoMean

PRD

95% Confidence

Sales (Ratio)	Sales (After Ratio)
86	93
11.11	12.11
12.92	13.02
92	100
14.64	15.95
15.88	15.95
91	99
91	99
1.01	1.01
9.57	10.42



Month	Mean	Median	Sales
Feb-22	103	104	4
Mar-22	86	86	1
May-22	91	91	2
Oct-22	76	76	1
Nov-22	76	76	1

COLUMBIA County 2023 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	5N5W25CB 00700	2022-8513	0.30	121,400	174,790	296,190	387,387	Oct-22	1	76
03	31	000	401	141	33	4N4W07D 0 00201	2022-8752	8.18	246,940	225,640	472,580	622,976	Nov-22	2	76
03	31	000	661	143	33	5N4W1100 01000	2022-1439	17.21	299,460	450,460	749,920	883,048	Feb-22	3	85
03	31	000	641	143	33	4N5W3500 00400	2022-4872	9.57	259,890	356,640	616,530	723,348	May-22	4	85
03	31	000	641	145	33	5N4W23D 0 00100	2022-2421	8.00	245,400	305,450	550,850	638,851	Mar-22	5	86
03	31	000	401	144	33	5N4W0300 00700	2022-4575	3.32	205,790	450,560	656,350	682,864	May-22	6	96
03	31	000	401	135	33	5N5W3400 01100	2022-1875	15.44	291,440	351,530	642,970	659,397	Feb-22	7	98
03	31	000	401	141	33	5N4W2700 00300	2022-1051	10.00	264,400	285,100	549,500	503,426	Feb-22	8	109
03	31	000	641	145	30	5N4W3200 00301	2022-1494	15.40	291,310	287,180	578,490	487,493	Feb-22	9	119

COLUMBIA County 2023 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	2023		Vernonia							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 0

Population - Number of Accounts 149

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	21,516,750	42.47%	23,453,258	42.68%
OSD RMV	9,491,840	18.74%	9,491,840	17.27%
Improvement RMV	15,784,180	31.16%	17,678,282	32.17%
Farm Improvement RMV	3,865,850	7.63%	4,329,752	7.88%

Selected Ratio From Sales 92

Time Trend Adjustment 0

Before Ratio 92

Overall Adjustment Factor 109

Land Adjustment Factor 109

OSD Adjustment Factor 100

Improvement Adjustment Factor 112

Farm Improvement Factor 112

After Ratio 100

Explanation

RMV Class 409: SA 31

Improved land – Manufactured Structure in Rural Vernonia

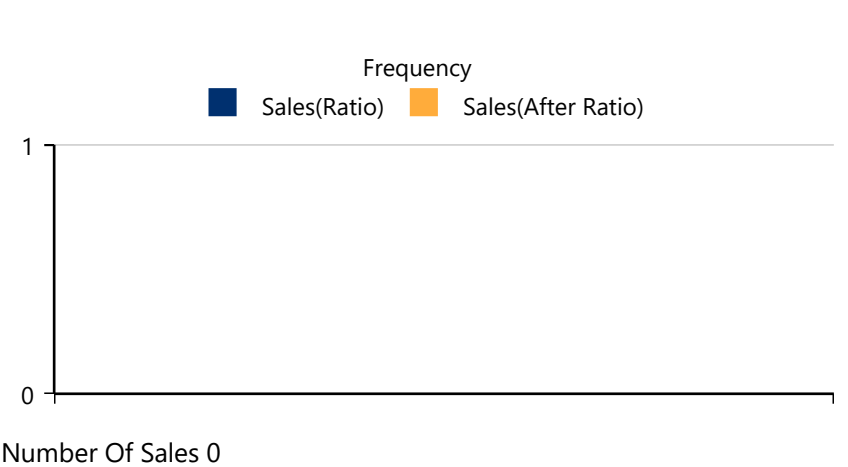
No sales were identified in this study period for land improved with a manufactured structure located in rural Vernonia. Therefore, it is recommended that the conclusion from the RMV 401 study located in MA 03 SA 31 be applied here (Selected Ratio of 92).

Performance History

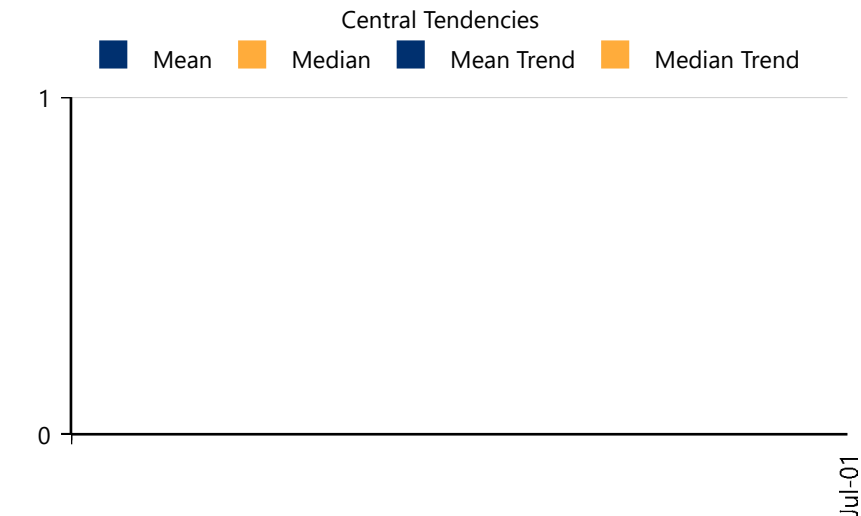
	2023	2022	2021	2020	2019
COD	-	3.59	13.05*	8.33*	9.82*
PRD	-	0.99	1.03*	0.99*	0.98*

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



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



Month	Mean	Median	Sales
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MAINTENANCE AREA 4

RAINIER & DEER ISLAND

COLUMBIA County 2023 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	2023	2	Rainier							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	2
Population - Number of Accounts	165
Sales as a percentage of the Population	1.21%

Prior Year Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	12,115,912	100.00%	15,144,890	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	80
Time Trend Adjustment	0

Before Ratio	80
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Overall Adjustment Factor	125
Land Adjustment Factor	125
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 Rainier

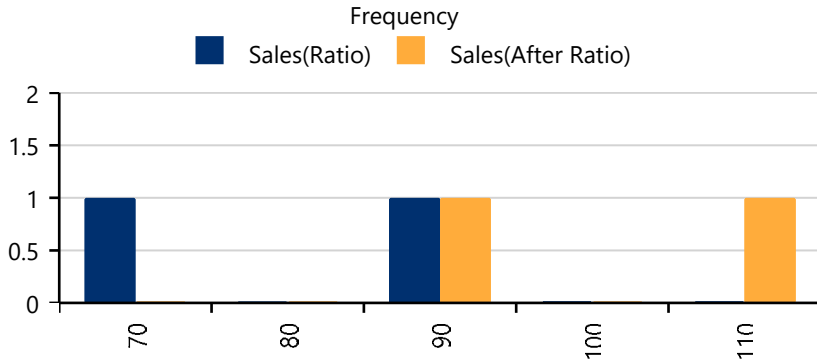
The two sales available for this study of vacant land in the City of Rainier occurred within days of each other and have been found to not be a good indicator of market. Therefore, the conclusion from the improved properties RMV Class 101 in MA 04 SA 00 is recommended, with a Selected Ratio of 80.

Performance History

	2023	2022	2021	2020	2019
COD	8.21	17.84	-	25.39*	6.33*
PRD	0.99	1.04	-	1.02*	0.99*

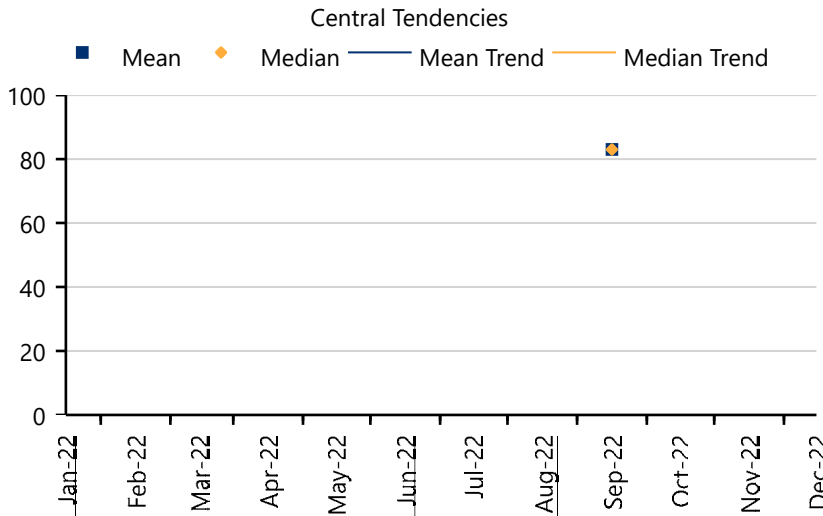
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



Number Of Sales 2

	Sales (Ratio)	Sales (After Ratio)
Median	83	104
AD	7.00	8.50
COD	8.43	8.21
Mean	83	104
SD	9.90	12.02
COV	11.93	11.61
Wtd Mean	83	104
GeoMean	83	103
PRD	.99	.99
95% Confidence	13.72	16.66



Month	Mean	Median	Sales
Sep-22	83	83	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	00	000	100		33	7N2W16D D 01800	2022-8071	0.36	34,070	0	34,070	45,000	Sep-22	1	76
04	00	000	100		33	7N2W16D D 03400	2022-7840	0.55	51,930	0	51,930	58,000	Sep-22	2	90

COLUMBIA County 2023 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	2023	16	Rainier							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	16
Population - Number of Accounts	713
Sales as a percentage of the Population	2.24%

Prior Year Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	44,345,100	23.17%	55,431,375	23.20%
OSD RMV	11,908,100	6.22%	11,908,100	4.98%
Improvement RMV	134,088,285	70.07%	170,292,122	71.28%
Farm Improvement RMV	1,012,220	0.53%	1,285,519	0.54%

Selected Ratio From Sales	80
Time Trend Adjustment	1

Before Ratio	80
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Overall Adjustment Factor	125
Land Adjustment Factor	125
OSD Adjustment Factor	100
Improvement Adjustment Factor	127
Farm Improvement Factor	127

After Ratio	100
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Explanation

RMV Class 101: SA 00
Nonhomogeneous Improved property, City of Rainier

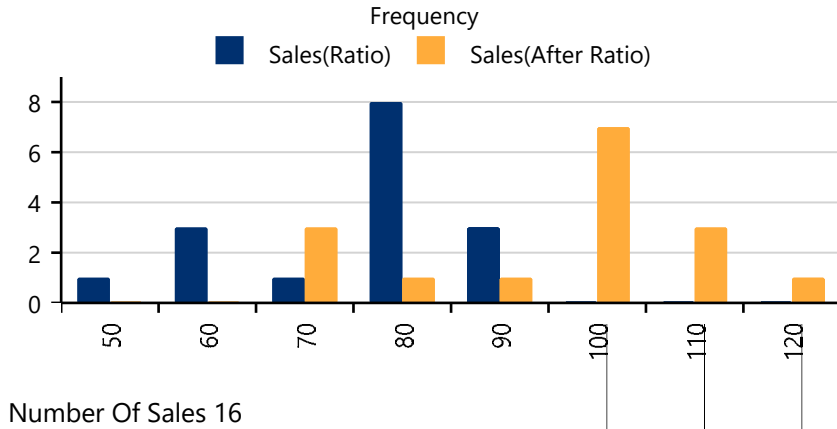
For this analysis of the property improved with conventionally built dwellings in the City of Rainier, the Mean (80) was selected as the best ratio indicator after the time adjustment was applied. This central tendency is further supported by the Weighted Mean (80). The Mean was applied to the data set, resulting in an Overall Adjustment Factor of 125.

Performance History

	2023	2022	2021	2020	2019
COD	10.56	16.61	19.19*	12.86*	10.56*
PRD	1.00	0.99	0.97*	0.98*	1.00*

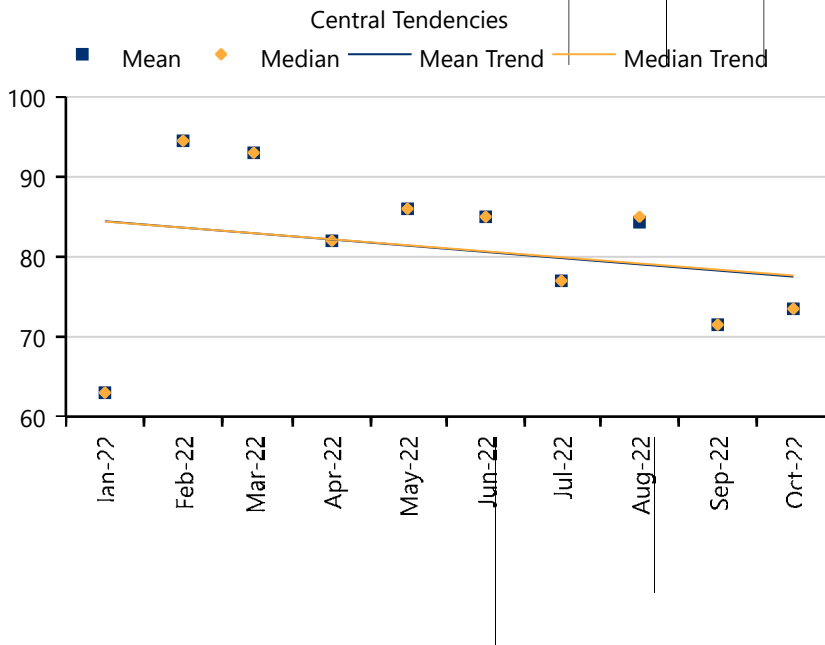
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



50	1	0
60	3	0
70	1	3
80	8	1
90	3	1
100	0	7
110	0	3
120	0	1

	Sales (Ratio)	Sales (After Ratio)
Median	83	103
AD	8.56	10.88
COD	10.38	10.56
Mean	80	100
SD	11.76	14.73
COV	14.68	14.77
Wtd Mean	80	100
GeoMean	79	99
PRD	1.00	1.00
95% Confidence	5.76	7.22



Month	Mean	Median	Sales
Jan-22	63	63	2
Feb-22	95	95	2
Mar-22	93	93	1
Apr-22	82	82	1
May-22	86	86	1
Jun-22	85	85	1
Jul-22	77	77	1
Aug-22	84	85	3
Sep-22	72	72	2
Oct-22	74	74	2

COLUMBIA County 2023 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	135	33	7N2W16D A 05300	2022-891	0.16	54,770	134,920	189,690	333,069	Jan-22	1	57
04	00	000	101	136	33	7N2W16C A 02500	2022-8011	0.13	50,040	134,490	184,530	300,780	Sep-22	2	61
04	00	000	101	133	33	7N2W17A D 02800	2022-8722	0.11	48,510	155,940	204,450	320,576	Oct-22	3	64
04	00	000	101	136	33	7N2W16D D 02700	2022-559	0.14	51,720	167,890	219,610	319,507	Jan-22	4	69
04	00	000	101	133	30	7N2W16D D 01900	2022-6594	0.16	107,570	186,560	294,130	381,610	Jul-22	5	77
04	00	000	101	145	33	7N2W16BB 02500	2022-7233	0.06	35,500	204,840	240,340	299,043	Aug-22	6	80
04	00	000	101	141	33	7N2W17A C 02803	2022-3394	0.24	115,980	271,030	387,010	473,431	Apr-22	7	82
04	00	000	101	141	33	7N2W21A0 00300	2022-7406	0.99	80,980	222,500	303,480	371,221	Sep-22	8	82
04	00	000	101	142	33	7N2W17A D 04900	2022-8442	0.11	48,510	224,470	272,980	328,589	Oct-22	9	83
04	00	000	101	143	33	7N2W16BB 00200	2022-5656	0.08	95,630	230,750	326,380	382,593	Jun-22	10	85
04	00	000	101	142	33	7N2W17D A 00407	2022-7215	0.29	68,110	260,050	328,160	386,348	Aug-22	11	85
04	00	000	101	135	30	7N2W16D D 05300	2022-4320	0.43	73,240	260,060	333,300	387,541	May-22	12	86
04	00	000	101	142	33	7N2W16CC 00311	2022-7351	0.23	62,150	270,380	332,530	378,821	Aug-22	13	88
04	00	000	101	146	33	7N2W16C A 09700	2022-1160	0.11	111,710	198,920	310,630	346,626	Feb-22	14	90
04	00	000	101	136	33	7N2W16C A 03400	2022-3067	0.30	122,270	205,120	327,390	353,668	Mar-22	15	93
04	00	000	101	122	30	7N2W16BC 01100	2022-1181	0.10	99,780	100,080	199,860	201,820	Feb-22	16	99

COLUMBIA County 2023 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	2023		Rainier							

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	0	0.00%	0	0.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	1,254,040	100.00%	1,567,550	100.00%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	80
Time Trend Adjustment	0

Before Ratio	80
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Overall Adjustment Factor	125
Land Adjustment Factor	100
OSD Adjustment Factor	100
Improvement Adjustment Factor	125
Farm Improvement Factor	125

After Ratio	100
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Explanation

RMV Class 102: SA 00
Improved land – Condominium, City of Rainier

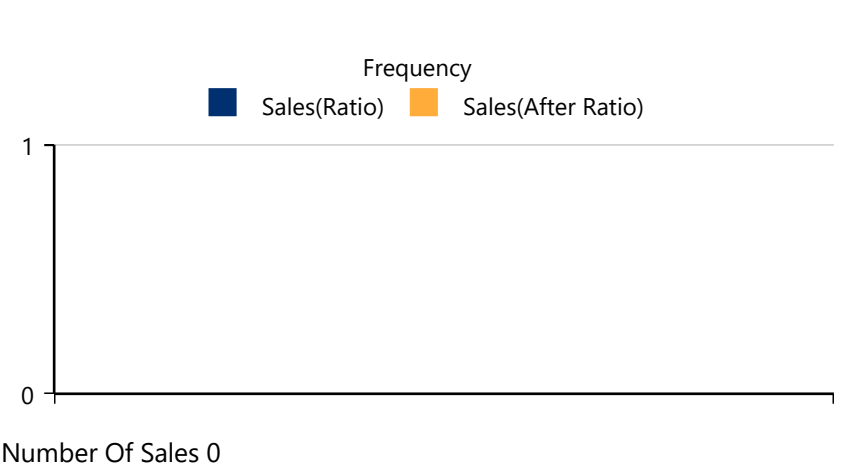
Due to having no sales data available for this analysis of residential Condominiums located in the City of Rainier, it was decided to apply the conclusion from the RMV 101 SA 00 report located in Maintenance Area 4 having an Overall Adjustment Factor of 125 (Mean of 80).

Performance History

	2023	2022	2021	2020	2019
COD	-	0.00	0.00*	-	-
PRD	-	1.00	1.00*	-	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



Median

AD

COD

Mean

SD

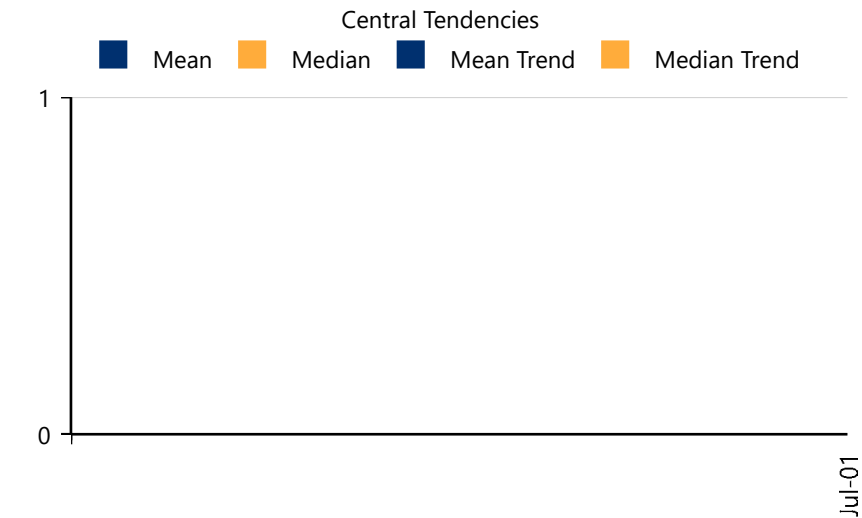
COV

Wtd Mean

GeoMean

PRD

95% Confidence



Month Mean Median Sales

COLUMBIA County 2023 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	2023	3	Rainier							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	3
Population - Number of Accounts	96
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	6,012,160	32.19%	7,515,200	27.38%
OSD RMV	1,645,900	8.81%	1,645,900	6.00%
Improvement RMV	10,653,280	57.04%	17,684,445	64.42%
Farm Improvement RMV	365,030	1.95%	605,950	2.21%

Selected Ratio From Sales	68
Time Trend Adjustment	1

Before Ratio	68
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Overall Adjustment Factor	147
Land Adjustment Factor	125
OSD Adjustment Factor	100
Improvement Adjustment Factor	166
Farm Improvement Factor	166

After Ratio	99
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Explanation

RMV Class 109: SA 00

Improved land – Manufactured Structure, City of Rainier

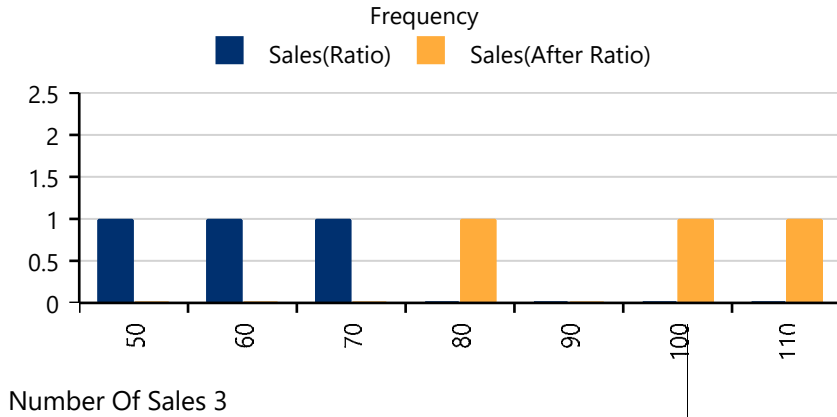
Properties that have Manufactured Structures as the main residence move quite differently within the market than those properties that are conventionally built. This is in part due to the increased demand for housing and the shortage of conventional built dwellings available. Because of this, it was decided the sales that were returned from this study are adequate and deemed appropriate. After applying the time adjustment of 1%, the Median (68) was selected, returning an Overall Adjustment Factor of 147.

Performance History

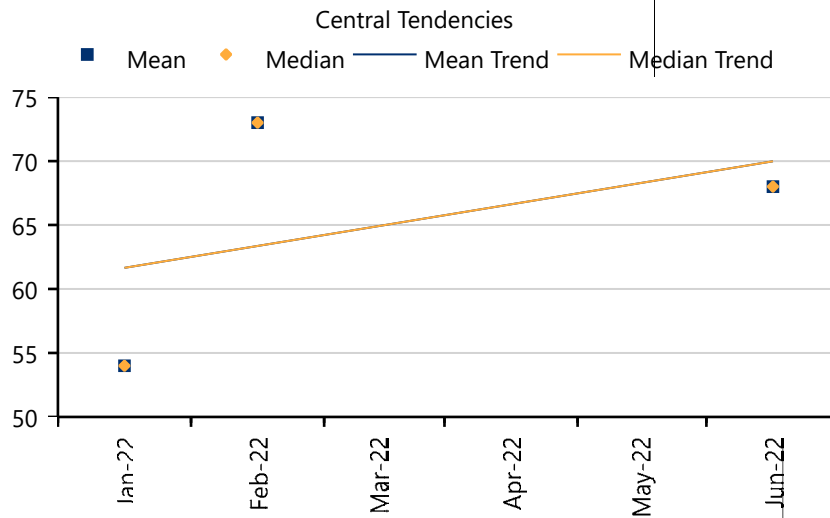
	2023	2022	2021	2020	2019
COD	8.97	19.32	2.25*	9.23*	-
PRD	1.01	1.00	1.00*	1.01*	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	68	104
AD	6.33	9.33
COD	9.31	8.97
Mean	65	99
SD	9.85	14.74
COV	15.15	14.94
Wtd Mean	65	98
GeoMean	64	98
PRD	1.01	1.01
95% Confidence	11.15	16.68



Month	Mean	Median	Sales
Jan-22	54	54	1
Feb-22	73	73	1
Jun-22	68	68	1

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
04	00	000	109	452	33	7N2W17A D 05500	2022-577	0.11	48,510	113,020	161,530	297,298	Jan-22	1	54
04	00	000	109	462	33	7N2W17A D 05600	2022-5182	0.23	62,030	167,680	229,710	336,943	Jun-22	2	68
04	00	000	109	452	33	7N2W16BC 01700	2022-1926	0.11	48,510	116,320	164,830	226,789	Feb-22	3	73

COLUMBIA County 2023 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	2023		Rainier							

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	2,037,240	19.97%	2,546,550	20.02%
OSD RMV	718,100	7.04%	718,100	5.64%
Improvement RMV	7,411,160	72.65%	9,412,173	73.99%
Farm Improvement RMV	35,030	0.34%	44,488	0.35%

Selected Ratio From Sales 80

Time Trend Adjustment 0

Before Ratio 80

Overall Adjustment Factor 125

Land Adjustment Factor 125

OSD Adjustment Factor 100

Improvement Adjustment Factor 127

Farm Improvement Factor 127

After Ratio 100

Explanation

RMV Class 101: SA 40

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

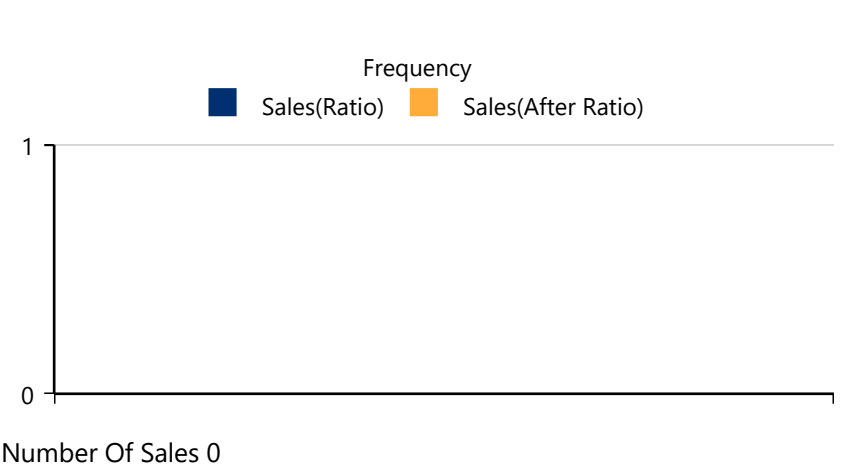
There were no sales found for this property classification located in the City of Rainier. Therefore, the conclusion from the improved properties located in MA 04 SA 00 (Mean of 80) has been applied here.

Performance History

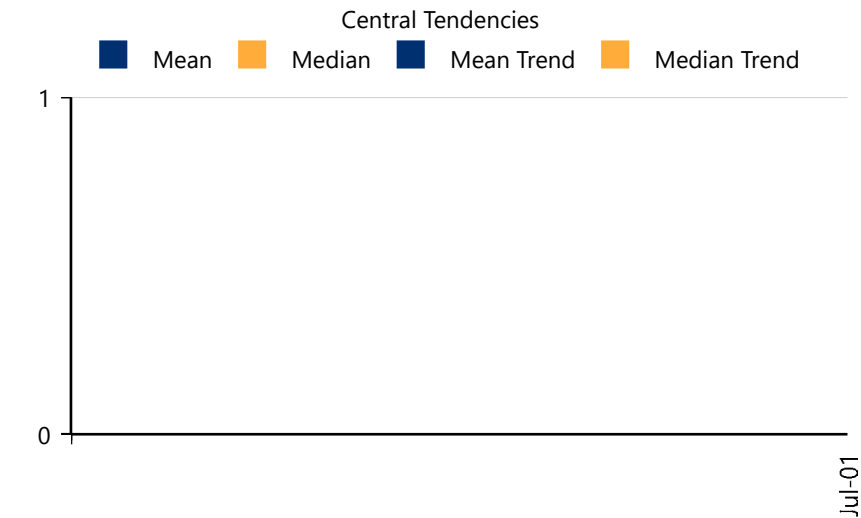
	2023	2022	2021	2020	2019
COD	-	0.00	-	-	0.00*
PRD	-	1.00	-	-	1.00*

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



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



Month	Mean	Median	Sales
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COLUMBIA County 2023 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	2023	5	Rainier	400	04	44	000	2023		Rainier

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	5			
Population - Number of Accounts	553			
Sales as a percentage of the Population	0.90%			
<i>Prior Year Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	131,927,631	100.00%	150,397,499	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	0			
Before Ratio	88			
Overall Adjustment Factor	114			
Land Adjustment Factor	114			
OSD Adjustment Factor	100			
Improvement Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			

Explanation

RMV Class 400: SA 41

RMV Class 400: SA 44

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

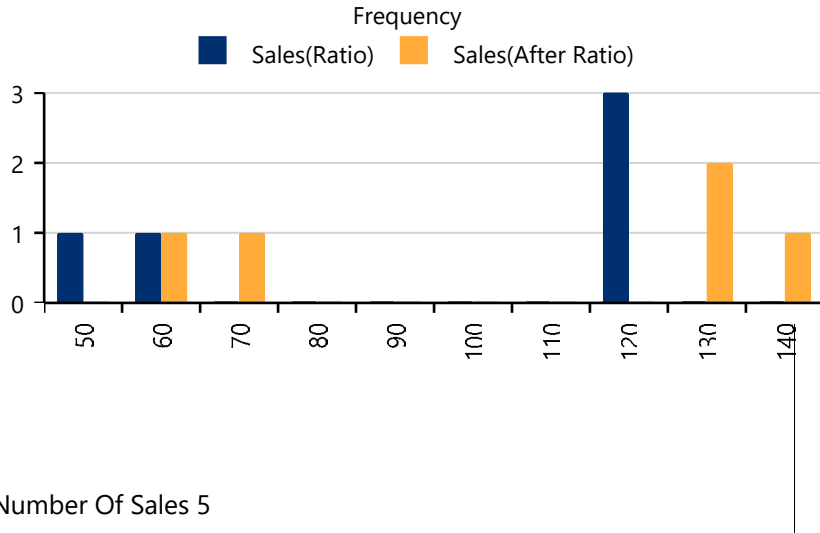
There are 5 sales available for this grouping of un-improved rural properties. However, the sales data makes up less than 1% of the total population and the sales sample contains high and low ratio indicators with a skewed distribution. Therefore, the conclusion from the RMV Class 401 has been deemed appropriate and applied here.

Performance History

	2023	2022	2021	2020	2019
COD	19.27	15.00	18.78*	11.73*	14.91*
PRD	1.03	1.05	1.05*	1.05*	1.04*

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



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

Median

AD

COD

Mean

SD

COV

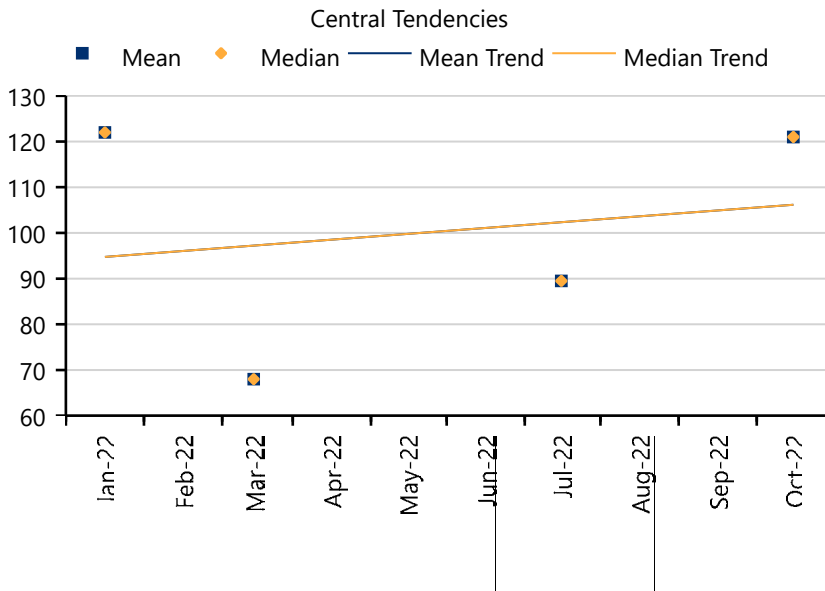
Wtd Mean

GeoMean

PRD

95% Confidence

Sales (Ratio)	Sales (After Ratio)
120	137
23.20	26.40
19.33	19.27
98	112
31.66	35.98
32.31	32.06
96	109
93	107
1.03	1.03
27.75	31.53



Month

Mean

Median

Sales

Jan-22

122

122

1

Mar-22

68

68

1

Jul-22

90

90

2

Oct-22

121

121

1

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
04	41	000	400		33	6N2W36D 0 01004	2022-6486	8.07	160,420	0	160,420	270,000	Jul-22	1	59
04	41	000	400		33	7N2W16CC 00400	2022-1980	1.00	75,000	0	75,000	110,000	Mar-22	2	68
04	41	000	400		33	6N2W36D 0 01003	2022-6479	3.37	149,970	0	149,970	125,000	Jul-22	3	120
04	41	000	640		33	7N2W2000 00800	2022-8583	52.50	309,010	0	309,010	255,000	Oct-22	4	121
04	41	000	640		30	5N1W07B0 00700	2022-457	3.02	144,400	0	144,400	118,000	Jan-22	5	122

COLUMBIA County 2023 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	2023	20	Rainier	401	04	44	000	2023	1	Rainier

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	21			
Population - Number of Accounts	1329			
Sales as a percentage of the Population	1.58%			
<i>Prior Year Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	212,461,280	37.08%	242,205,859	37.15%
OSD RMV	71,047,710	12.40%	71,047,710	10.90%
Improvement RMV	259,030,156	45.21%	303,065,283	46.49%
Farm Improvement RMV	30,415,169	5.31%	35,585,748	5.46%
Selected Ratio From Sales	88			
Time Trend Adjustment	3			
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 401: SA 41

RMV Class 401: SA 44

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

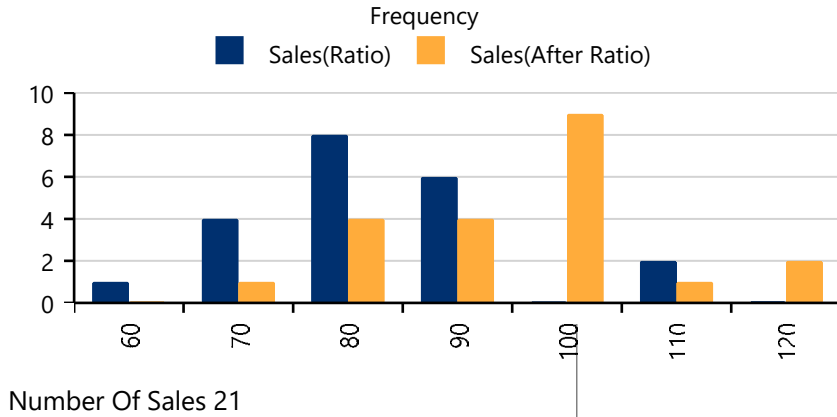
This study is comprised of two study areas; Rural Rainier (SA 41) and Prescott (SA 44). A former mill-town community, Prescott resembles a small subdivision and is located on the Columbia River south of the City of Rainier. For this analysis, the areas have been combined and analyzed together due to the similar way they move on the market. Once adjusting for market movement, the Median returned a ratio indicator of 88. This ratio was selected and applied to the dataset which resulted in an Overall Adjustment Factor of 114.

Performance History

	2023	2022	2021	2020	2019
COD	9.38	11.49	12.46*	10.21*	-
PRD	1.00	1.01	1.00*	0.99*	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



60	1	0
70	4	1
80	8	4
90	6	4
100	0	9
110	2	1
120	0	2

Median

AD

COD

Mean

SD

COV

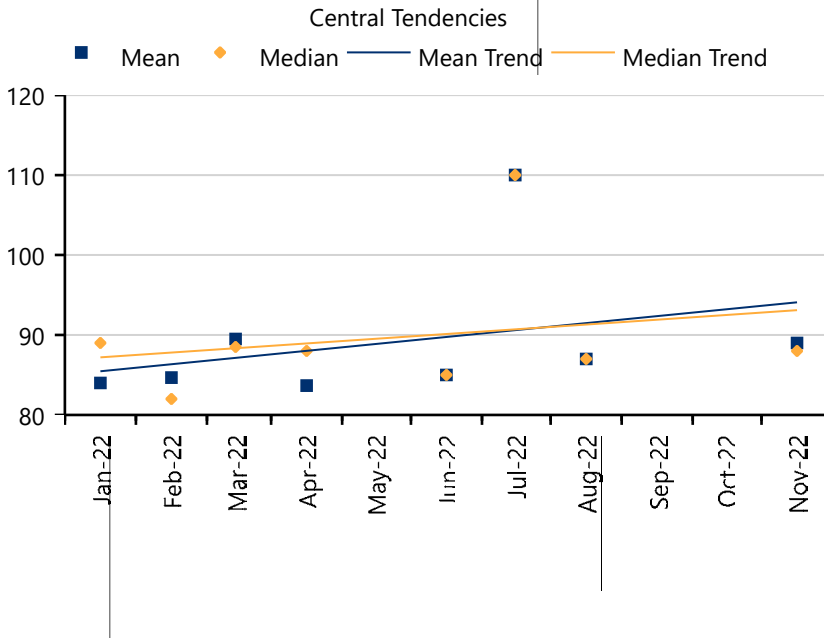
Wtd Mean

GeoMean

PRD

95% Confidence

Sales (Ratio)	Sales (After Ratio)
88	100
8.10	9.38
9.20	9.38
87	99
11.35	13.34
12.98	13.42
87	99
87	99
1.00	1.00
4.85	5.70



Month

Mean

Median

Sales

Jan-22

84

89

3

Feb-22

85

82

3

Mar-22

90

89

4

Apr-22

84

88

3

Jun-22

85

85

2

Jul-22

110

110

1

Aug-22

87

87

2

Nov-22

89

88

3

COLUMBIA County 2023 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	131	33	5N1W08CB 00701	2022-2756	0.17	131,800	143,740	275,540	398,931	Mar-22	1	69
04	41	000	401	141	33	6N2W1500 01000	2022-820	8.10	227,230	254,960	482,190	683,554	Jan-22	2	71
04	41	000	681	141	33	5N2W0100 00501	2022-1313	19.00	270,810	356,510	627,320	862,512	Feb-22	3	73
04	41	000	641	141	33	5N2W0800 00200	2022-4056	6.41	227,060	222,560	449,620	612,298	Apr-22	4	73
04	41	000	641	132	33	6N2W2500 00101	2022-5208	10.76	231,750	172,050	403,800	528,996	Jun-22	5	76
04	41	000	641	141	33	5N1W0700 00801	2022-1404	6.61	213,260	517,180	730,440	886,642	Feb-22	6	82
04	41	000	541	141	33	5N2W10B0 00201	2022-7603	5.96	227,000	252,910	479,910	576,441	Aug-22	7	83
04	41	000	401	135	33	6N2W1100 01200	2022-9108	17.08	227,820	154,660	382,480	446,469	Nov-22	8	86
04	41	000	641	142	30	6N2W1000 00607	2022-2081	3.33	216,130	397,550	613,680	698,726	Mar-22	9	88
04	41	000	401	325	33	5N2W10A0 00202	2022-3635	2.50	198,860	268,100	466,960	530,210	Apr-22	10	88
04	41	000	401	141	33	7N2W28BB 00900	2022-9055	0.70	136,800	244,180	380,980	434,602	Nov-22	11	88
04	41	000	401	132	33	5N1W07A D 01000	2022-485	0.79	136,800	256,890	393,690	442,427	Jan-22	12	89
04	41	000	401	143	33	7N3W26C0 01100	2022-2204	1.90	182,320	234,160	416,480	469,450	Mar-22	13	89
04	41	000	401	142	33	7N2W29C0 01000	2022-3385	5.00	226,900	254,130	481,030	531,544	Apr-22	14	90
04	41	000	661	131	33	6N2W2800 00600	2022-7393	19.88	276,080	82,340	358,420	394,017	Aug-22	15	91
04	41	000	401	132	33	6N2W1400 01400	2022-581	2.24	192,650	222,110	414,760	452,496	Jan-22	16	92
04	41	000	641	146	33	7N2W32A0 00800	2022-8994	16.57	217,200	360,240	577,440	622,604	Nov-22	17	93
04	44	000	401	132	33	7N2W35A D 00500	2022-5517	0.25	111,100	149,630	260,730	276,224	Jun-22	18	94
04	41	000	401	144	33	7N2W18D 0 00103	2022-1315	6.90	290,290	390,320	680,610	687,889	Feb-22	19	99
04	41	000	401	151	33	7N2W28BB 00700	2022-6233	5.03	226,960	433,650	660,610	598,555	Jul-22	20	110
04	41	000	401	152	33	7N3W13BB 00500	2022-2637	6.05	227,050	586,340	813,390	725,150	Mar-22	21	112

COLUMBIA County 2023 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	2023	6	Rainier	409	04	44	000	2023		Rainier

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 6

Population - Number of Accounts 411

Sales as a percentage of the Population 1.46%

Prior Year Population Values

	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	61,571,510	44.12%	70,191,521	46.53%
OSD RMV	24,686,290	17.69%	24,686,290	16.36%
Improvement RMV	43,743,470	31.34%	45,930,644	30.45%
Farm Improvement RMV	9,562,576	6.85%	10,040,705	6.66%

Selected Ratio From Sales 93

Time Trend Adjustment 3

Before Ratio 93

Overall Adjustment Factor 108

Land Adjustment Factor 114

OSD Adjustment Factor 100

Improvement Adjustment Factor 105

Farm Improvement Factor 105

After Ratio 100

Explanation

RMV Class 409: SA 41

RMV Class 409: S4 44

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

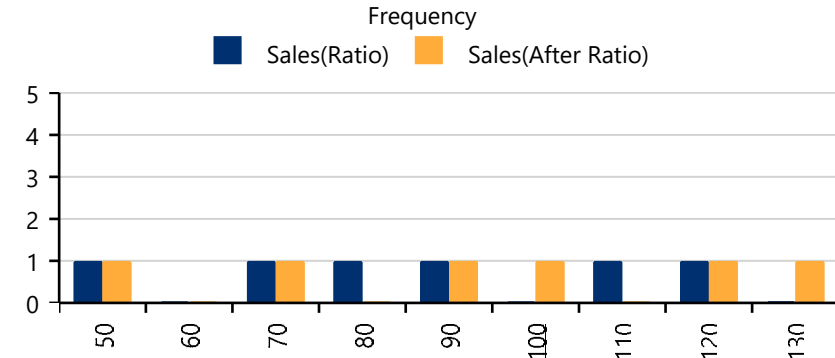
The 6 sales returned for this analysis on land improved with manufactured structures was adjusted by 3%, the conclusion from the time adjustment study. The Median returned a ratio of 93 and was applied to the array. Once applied, the Overall Adjustment Factor of 108 was returned and deemed appropriate for this classification of property.

Performance History

	2023	2022	2021	2020	2019
COD	21.67	11.00	5.98*	8.63*	6.25*
PRD	1.04	1.01	1.01*	0.99*	1.00*

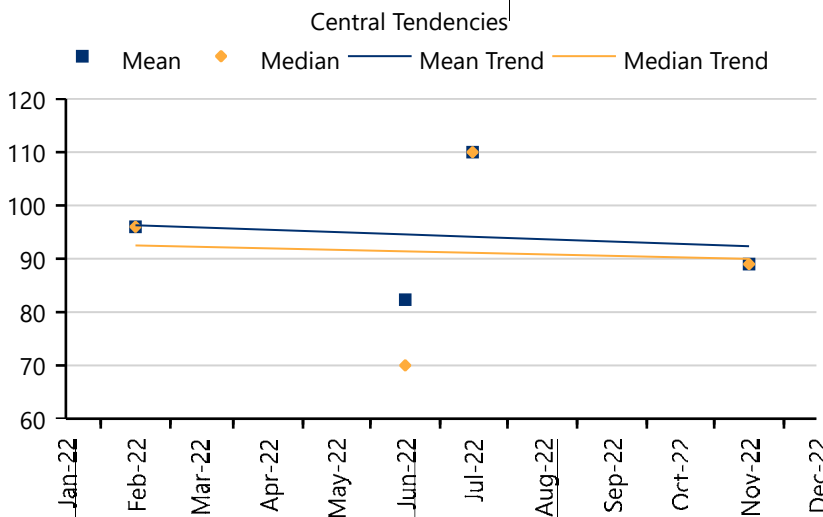
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	93	100
AD	19.67	21.67
COD	21.26	21.67
Mean	90	98
SD	25.93	28.52
COV	28.70	29.20
Wtd Mean	87	94
GeoMean	87	94
PRD	1.04	1.04
95% Confidence	20.75	22.82

Number Of Sales 6



Month	Mean	Median	Sales
Feb-22	96	96	1
Jun-22	82	70	3
Jul-22	110	110	1
Nov-22	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
04	41	000	409	452	33	5N1W08CB00200	2022-5226	0.41	131,800	55,590	187,390	354,125	Jun-22	1	53
04	41	000	409	452	33	5N2W120000701	2022-5871	5.00	226,900	166,720	393,620	558,415	Jun-22	2	70
04	41	000	409	452	33	7N2W23C001200	2022-8929	2.76	205,070	106,340	311,410	351,540	Nov-22	3	89
04	41	000	409	451	33	7N3W14A000601	2022-1270	3.24	214,700	124,980	339,680	353,254	Feb-22	4	96
04	41	000	409	452	33	7N2W17C000900	2022-7172	3.71	258,280	137,760	396,040	360,006	Jul-22	5	110
04	41	000	649	442	33	7N2W29C000900	2022-5880	5.38	226,970	67,910	294,880	238,713	Jun-22	6	124

COLUMBIA County 2023 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
400	04	42	000	2023	1	Rainier							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	1
Population - Number of Accounts	257
Sales as a percentage of the Population	0.39%

Prior Year Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	128,356,110	100.00%	154,027,332	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	83
Time Trend Adjustment	0

Before Ratio	83
--------------	----

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

After Ratio	100
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Explanation

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

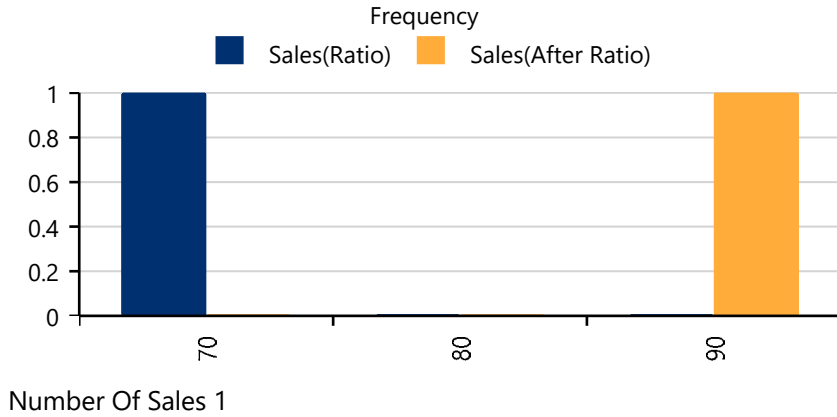
The data set is too small to perform a thorough analysis with having only 1 sale available out of a population of 257 accounts. Therefore, it was decided to use the conclusion of 83 from the improved property study in the same area.

Performance History

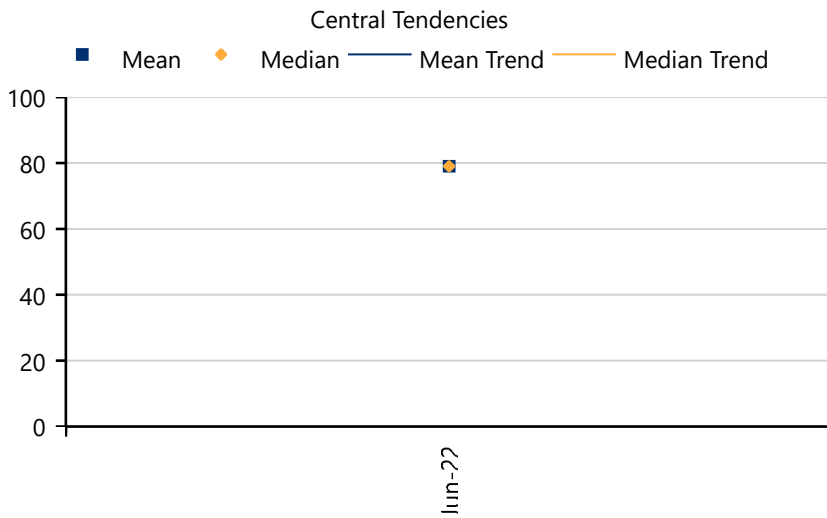
	2023	2022	2021	2020	2019
COD	0.00	25.40	2.44*	-	14.91*
PRD	1.00	1.12	0.99*	-	1.04*

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	79	95
AD	.00	.00
COD	.00	.00
Mean	79	95
SD	1.00	1.00
COV	1.27	1.05
Wtd Mean	79	95
GeoMean	79	95
PRD	1.00	1.00
95% Confidence	1.96	1.96



Month	Mean	Median	Sales
Jun-22	79	79	1

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
04	42	000	680		33	6N3W2500 02100	2022-5196	37.00	275,850	0	275,850	350,000	Jun-22	1	79

COLUMBIA County 2023 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
401	04	42	000	2023	4	Rainier							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	4
Population - Number of Accounts	324
Sales as a percentage of the Population	1.23%

Prior Year Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	65,199,260	42.61%	78,239,112	42.35%
OSD RMV	18,567,720	12.13%	18,567,720	10.05%
Improvement RMV	61,099,700	39.93%	77,596,619	42.00%
Farm Improvement RMV	8,155,840	5.33%	10,357,917	5.61%

Selected Ratio From Sales	83
Time Trend Adjustment	3

Before Ratio	83
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Overall Adjustment Factor	120
Land Adjustment Factor	120
OSD Adjustment Factor	100
Improvement Adjustment Factor	127
Farm Improvement Factor	127

After Ratio	100
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Explanation

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

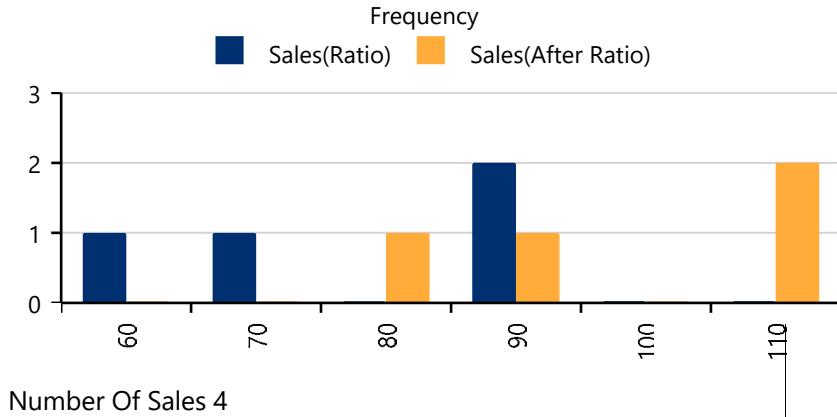
The Mean was selected as the best indicator for this grouping of rural Rainier improved properties. This selected central tendency is further supported by the Weighted Mean (83). The time adjustment conclusion of 3% was then applied resulting in a Selected Ratio of 83 and an Overall Adjustment Factor of 120.

Performance History

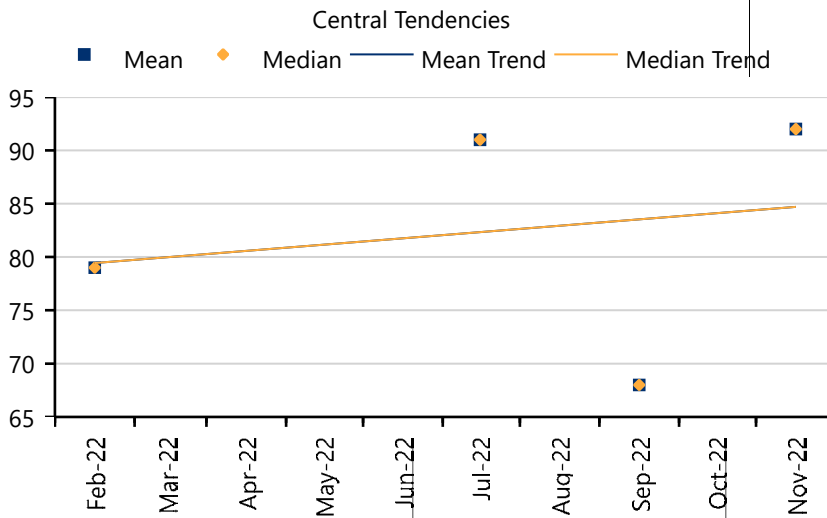
	2023	2022	2021	2020	2019
COD	11.17	4.72	8.28*	19.12*	11.29*
PRD	0.99	1.00	1.01*	0.99*	1.00*

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	85	103
AD	9.00	11.50
COD	10.59	11.17
Mean	83	100
SD	11.33	14.46
COV	13.73	14.53
Wtd Mean	83	101
GeoMean	82	99
PRD	.99	.99
95% Confidence	11.10	14.17



Month	Mean	Median	Sales
Feb-22	79	79	1
Jul-22	91	91	1
Sep-22	68	68	1
Nov-22	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
04	42	000	401	131	33	7N3W3600 01901	2022-8161	0.86	141,800	133,070	274,870	403,040	Sep-22	1	68
04	42	000	661	145	33	6N3W0100 00500	2022-1544	38.81	381,450	266,560	648,010	820,777	Feb-22	2	79
04	42	000	661	141	33	6N2W2200 00300	2022-6448	27.77	322,310	359,420	681,730	750,064	Jul-22	3	91
04	42	000	401	146	33	6N2W2200 00402	2022-9242	2.65	202,440	274,880	477,320	520,401	Nov-22	4	92

COLUMBIA County 2023 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	04	42	000	2023	2	Rainier							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	2
Population - Number of Accounts	140
Sales as a percentage of the Population	1.43%

Prior Year Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	21,394,800	45.93%	25,673,760	45.19%
OSD RMV	8,627,890	18.52%	8,627,890	15.19%
Improvement RMV	13,870,400	29.78%	18,863,744	33.20%
Farm Improvement RMV	2,685,770	5.77%	3,652,647	6.43%

Selected Ratio From Sales	82
Time Trend Adjustment	3

Before Ratio	82
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Overall Adjustment Factor	122
Land Adjustment Factor	120
OSD Adjustment Factor	100
Improvement Adjustment Factor	136
Farm Improvement Factor	136

After Ratio	100
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Explanation

RMV Class 409: SA 42

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

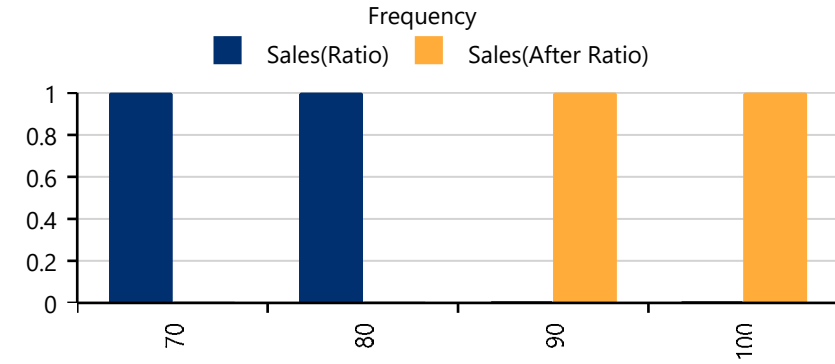
There are two sales available for this analysis and have been deemed good indicators of how the market is moving within this property type located in rural Rainier. Therefore, the Mean of 82 was selected and applied to the population after the sales were adjusted for time. This returned an Overall Adjustment Factor of 122.

Performance History

	2023	2022	2021	2020	2019
COD	3.52	2.02	6.44*	16.57*	6.25*
PRD	1.01	1.00	1.00*	1.01*	1.00*

(* Indicates years may not reflect after ratio values)

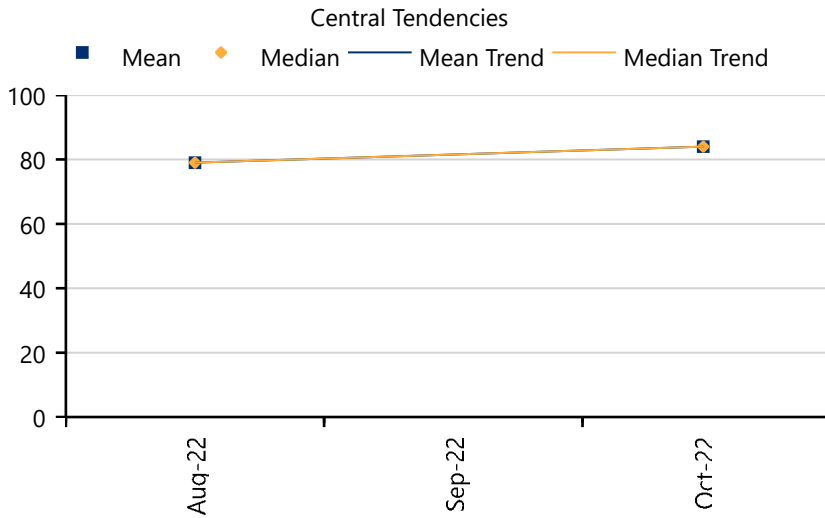
COLUMBIA County 2023 Ratio Study



Number Of Sales 2

70	1	0
80	1	0
90	0	1
100	0	1

	Sales (Ratio)	Sales (After Ratio)
Median	82	100
AD	2.50	3.50
COD	3.07	3.52
Mean	82	100
SD	3.54	4.95
COV	4.34	4.97
Wtd Mean	81	99
GeoMean	81	99
PRD	1.00	1.01
95% Confidence	4.90	6.86



Month	Mean	Median	Sales
Aug-22	79	79	1
Oct-22	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	42	000	649	452	33	6N3W2500 02200	2022-7061	35.32	335,850	117,910	453,760	575,487	Aug-22	1	79
04	42	000	409	452	33	5N2W0800 00805	2022-8192	3.84	224,250	134,530	358,780	426,046	Oct-22	2	84

COLUMBIA County 2023 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
400	04	45	000	2023		Rainier							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	29
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	4,438,360	100.00%	5,059,730	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	0

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 400: SA 45
Unimproved land – Dike Land, Rural Rainier

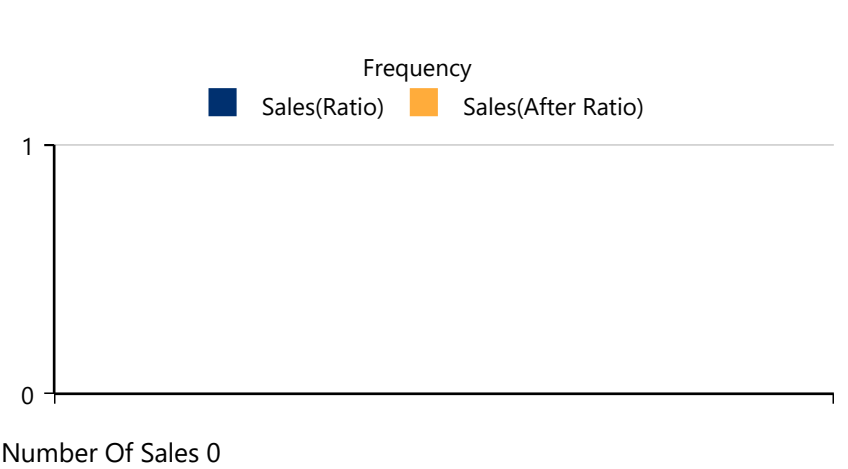
There were no sales returned for this analysis of 29 unimproved Rainier Dike Land accounts. Therefore, it was decided to apply the conclusion from the RMV Class 400, SA 41 and SA 44 analysis here (Overall Adjustment Factor of 114).

Performance History

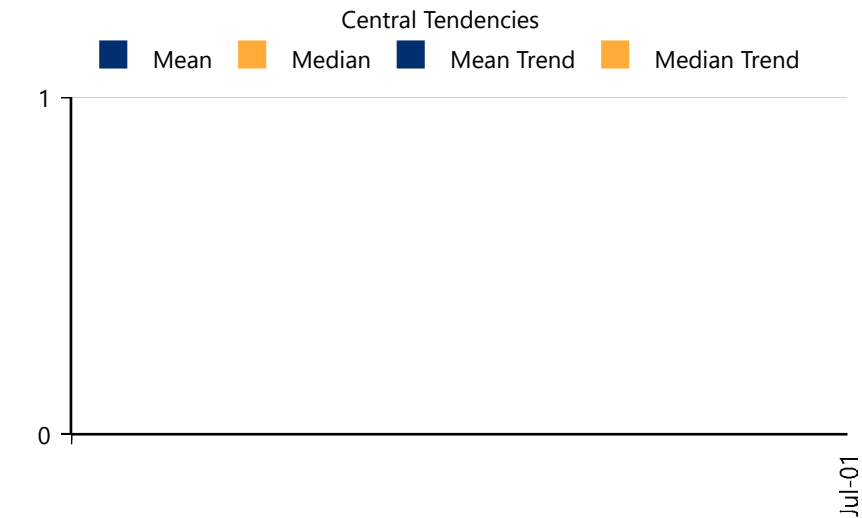
	2023	2022	2021	2020	2019
COD	-	-	-	-	-
PRD	-	-	-	-	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



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



Month Mean Median Sales

COLUMBIA County 2023 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	2023		Rainier							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	98
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	19,928,720	52.46%	22,718,741	52.59%
OSD RMV	3,842,000	10.11%	3,842,000	8.89%
Improvement RMV	11,360,380	29.90%	13,291,645	30.77%
Farm Improvement RMV	2,858,650	7.52%	3,344,621	7.74%

Selected Ratio From Sales	88
Time Trend Adjustment	0

Before Ratio	88
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Overall Adjustment Factor	114
Land Adjustment Factor	114
OSD Adjustment Factor	100
Improvement Adjustment Factor	117
Farm Improvement Factor	117

After Ratio	100
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Explanation

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

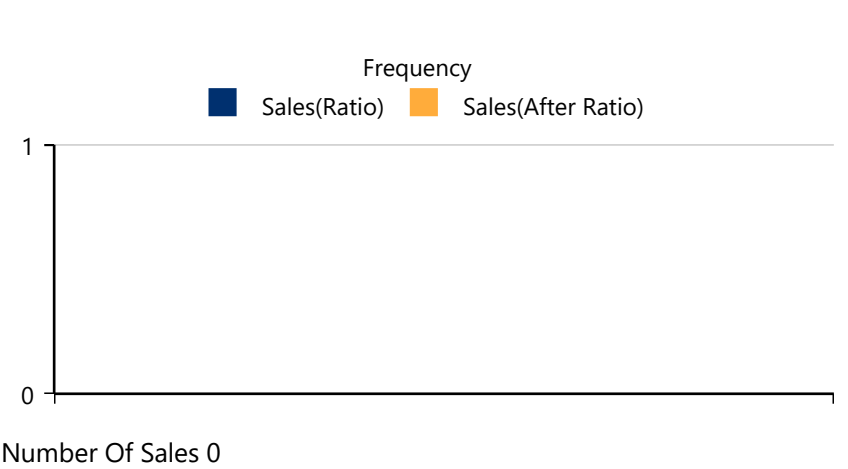
Having no useable sales to study and to determine an adequate indicator for market movement, the conclusion from the improved properties in MA 04 SA 41 and SA 44 (88 Selected Ratio) is recommended and has been applied here.

Performance History

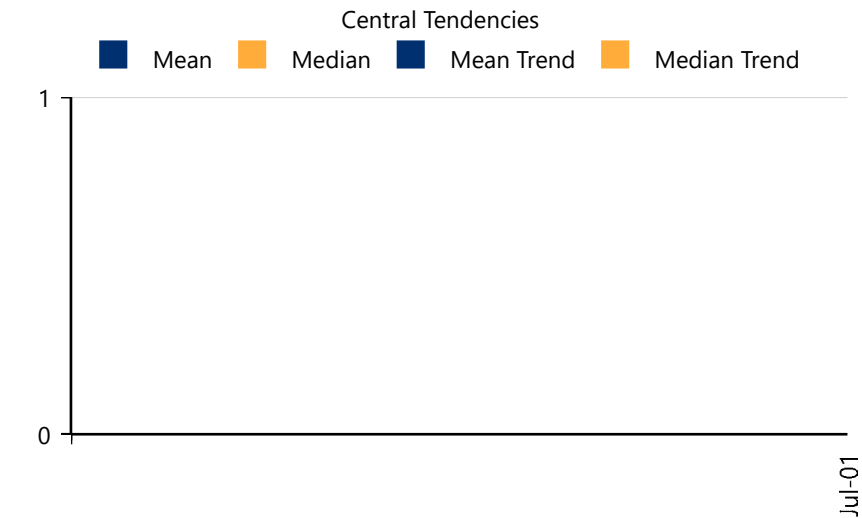
	2023	2022	2021	2020	2019
COD	-	13.29	10.89*	-	3.77*
PRD	-	0.96	1.12*	-	1.00*

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



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



Month Mean Median Sales

COLUMBIA County 2023 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	2023		Rainier							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	11
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	842,830	25.58%	960,826	27.11%
OSD RMV	801,600	24.33%	801,600	22.61%
Improvement RMV	920,100	27.93%	993,708	28.03%
Farm Improvement RMV	730,170	22.16%	788,584	22.25%

Selected Ratio From Sales	93
Time Trend Adjustment	0

Before Ratio	93
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Overall Adjustment Factor	108
Land Adjustment Factor	114
OSD Adjustment Factor	100
Improvement Adjustment Factor	108
Farm Improvement Factor	108

After Ratio	100
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Explanation

RMV Class 409: SA 45

Improved land – Manufactured Structure, Dike Land, Rural Rainier

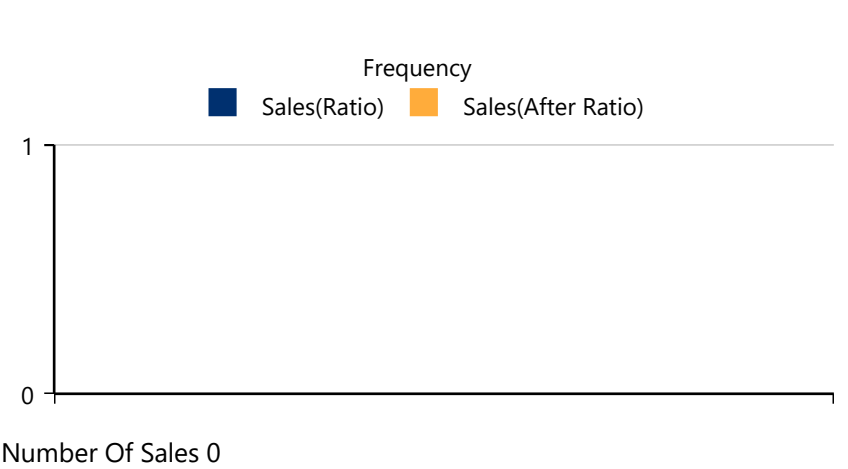
This analysis of Rainier Dike Land improved with manufactured structures has returned no sales data. Therefore, the Selected Ratio (93) from the RMV Class 409 improved sales analysis within MA 04 SA 41 and SA 44 has been applied to the property classification.

Performance History

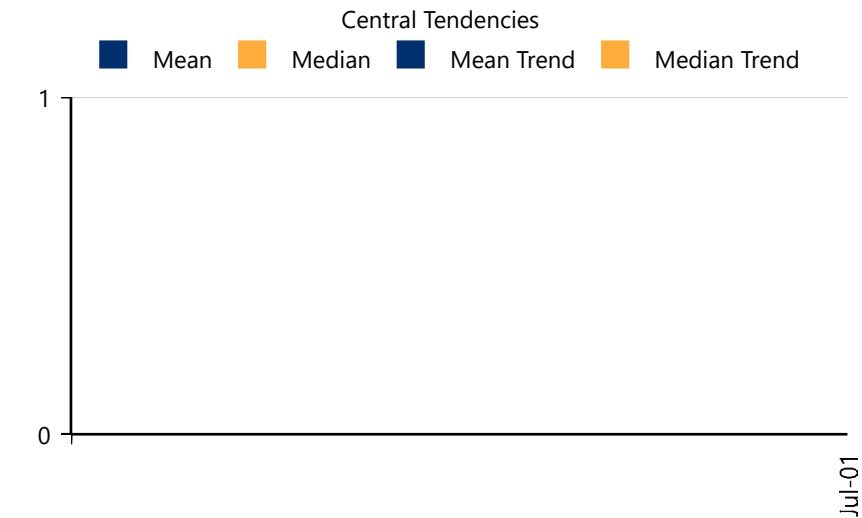
	2023	2022	2021	2020	2019
COD	-	0.00	-	16.57*	-
PRD	-	1.00	-	1.01*	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



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



Month Mean Median Sales

COLUMBIA County 2023 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	2023		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%	74,100	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 88

Time Trend Adjustment 0

Before Ratio 88

Overall Adjustment Factor 114

Land Adjustment Factor	114
OSD Adjustment Factor	100
Improvement Adjustment Factor	100
Farm Improvement Factor	100

After Ratio 100

Explanation

RMV Class 400: SA 56

Unimproved land, Deer Island

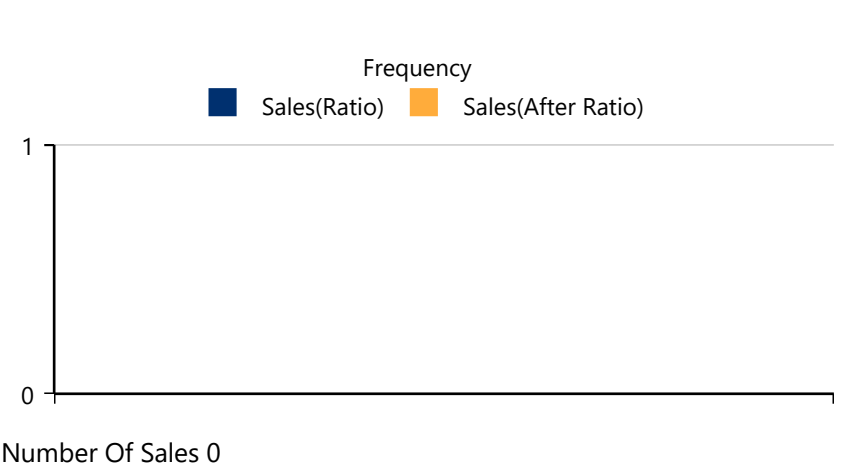
There is only one undeveloped lot located in this study area of properties. Due to having no sales available for this analysis, the Selected Ratio (88) from the RMV Class 400 MA 04 SA 41 and SA 44 analysis was applied here.

Performance History

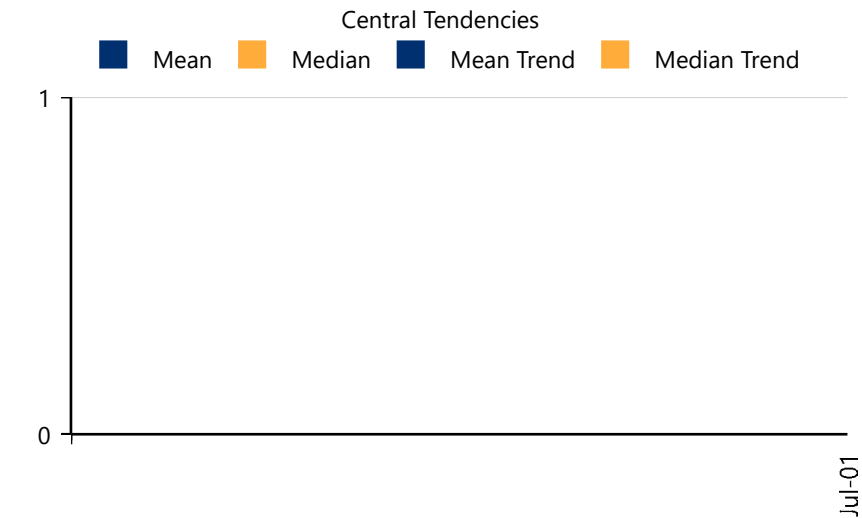
	2023	2022	2021	2020	2019
COD	-	-	-	-	-
PRD	-	-	-	-	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



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



Month	Mean	Median	Sales
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COLUMBIA County 2023 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
409	04	56	000	2023		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	24.11%	1,345,200	25.57%
OSD RMV	1,202,400	24.57%	1,202,400	22.86%
Improvement RMV	2,324,180	47.49%	2,510,114	47.72%
Farm Improvement RMV	187,230	3.83%	202,208	3.84%

Selected Ratio From Sales 93

Time Trend Adjustment 0

Before Ratio 93

Overall Adjustment Factor 108

Land Adjustment Factor 114

OSD Adjustment Factor 100

Improvement Adjustment Factor 108

Farm Improvement Factor 108

After Ratio 100

Explanation

RMV Class 409: SA 56

Improved land – Manufactured Structure, Deer Island

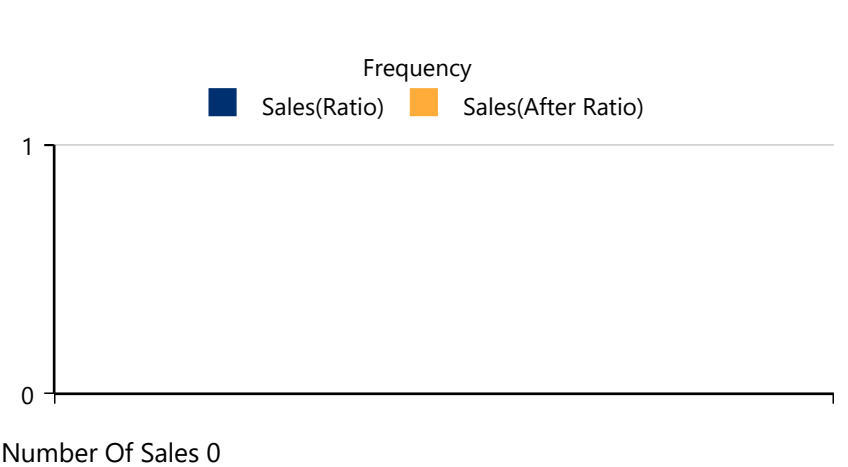
This is an exclusive area comprised of manufactured structures located in Deer Island and not far from the Columbia River Highway. Due to having no sales available for this analysis, the Selected Ratio of 93 from MA 04 SA 41 and SA 44, RMV 409 analysis was applied here.

Performance History

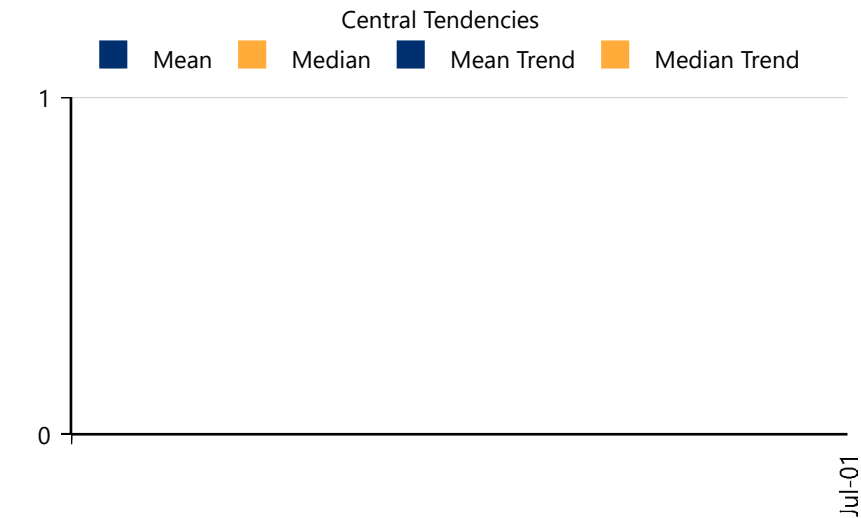
	2023	2022	2021	2020	2019
COD	-	-	-	-	-
PRD	-	-	-	-	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 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 2023 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	05	00	000	2023	4	Clatskanie							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 4

Population - Number of Accounts 61

Sales as a percentage of the Population 6.56%

Prior Year Population Values

	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	5,264,380	100.00%	6,948,982	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 1

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

Unimproved land, City of Clatskanie

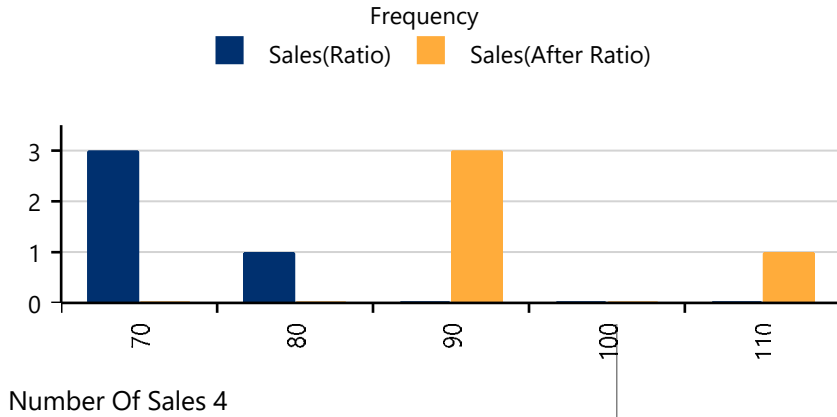
The population of this study is 61 and there are 4 sales available which is a sufficient sample and deemed adequate to draw an acceptable conclusion. Therefore, after adjusting for market movement, the Mean (76) was selected and applied to the dataset. Once applied, the Land Adjustment conclusion returned a ratio of 132 for this classification of properties.

Performance History

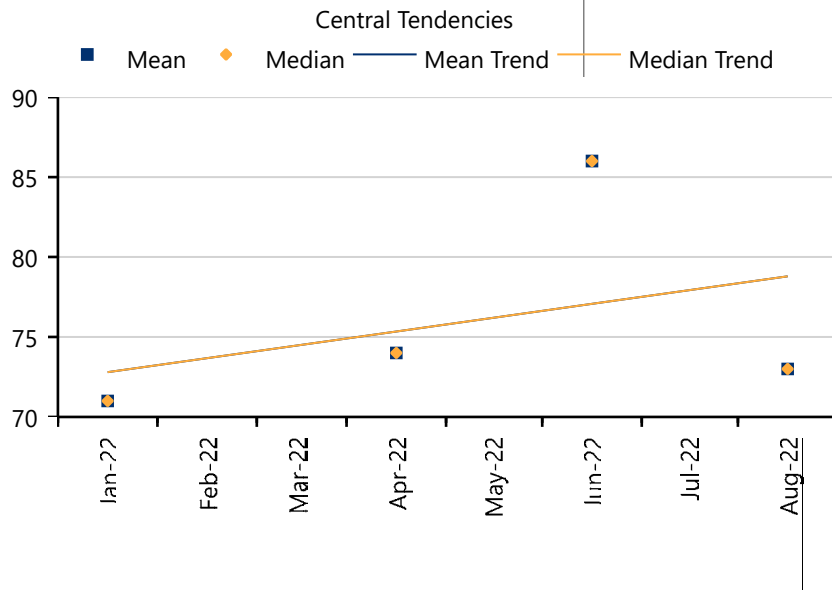
	2023	2022	2021	2020	2019
COD	5.38	35.73	8.96*	0.52*	0.49*
PRD	0.93	1.16	1.01*	1.00*	1.00*

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	74	98
AD	4.00	5.25
COD	5.44	5.38
Mean	76	101
SD	6.78	9.00
COV	8.92	8.93
Wtd Mean	82	109
GeoMean	76	100
PRD	.92	.93
95% Confidence	6.65	8.82



Month	Mean	Median	Sales
Jan-22	71	71	1
Apr-22	74	74	1
Jun-22	86	86	1
Aug-22	73	73	1

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
05	00	000	100		33	7N4W09C A 00152	2022-473	0.28	57,190	0	57,190	80,675	Jan-22	1	71
05	00	000	100		33	7N4W09C A 00126	2022-6705	0.15	34,940	0	34,940	47,695	Aug-22	2	73
05	00	000	100		33	7N4W09C A 00153	2022-3446	0.24	55,940	0	55,940	75,447	Apr-22	3	74
05	00	000	100		33	7N4W17BB 00200	2022-5864	7.94	434,230	0	434,230	502,600	Jun-22	4	86

COLUMBIA County 2023 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
101	05	00	000	2023	18	Clatskanie							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	18
Population - Number of Accounts	540
Sales as a percentage of the Population	3.33%

Prior Year Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	33,251,840	21.72%	43,892,429	21.78%
OSD RMV	8,869,450	5.79%	8,869,450	4.40%
Improvement RMV	110,004,710	71.85%	147,406,311	73.16%
Farm Improvement RMV	987,140	0.64%	1,322,768	0.66%

Selected Ratio From Sales	76
Time Trend Adjustment	1

Before Ratio	76
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Overall Adjustment Factor	132
Land Adjustment Factor	132
OSD Adjustment Factor	100
Improvement Adjustment Factor	134
Farm Improvement Factor	134

After Ratio	100
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Explanation

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

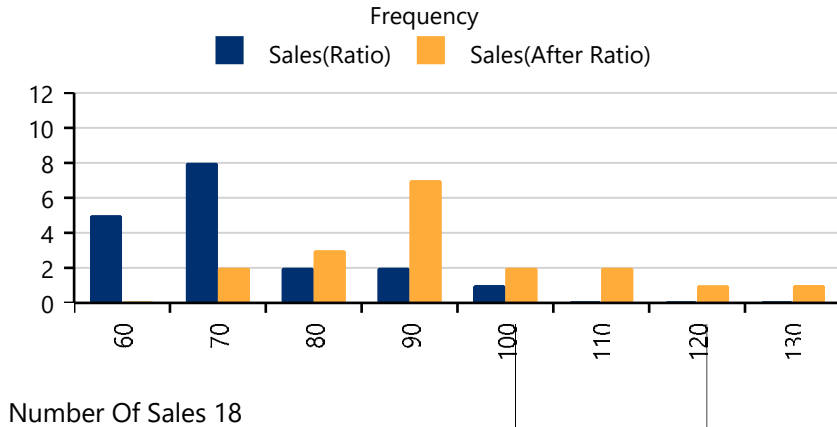
This analysis is for all single-family site built residential properties located in the City of Clatskanie. Once the time adjustment conclusion was applied to the array, the Median, Mean, and Weighted Mean returned an indicator of 76. The Mean was chosen and returned an Overall Adjustment Factor of 132.

Performance History

	2023	2022	2021	2020	2019
COD	11.62	15.67	14.90*	10.73*	11.18*
PRD	0.99	0.98	1.00*	0.99*	0.99*

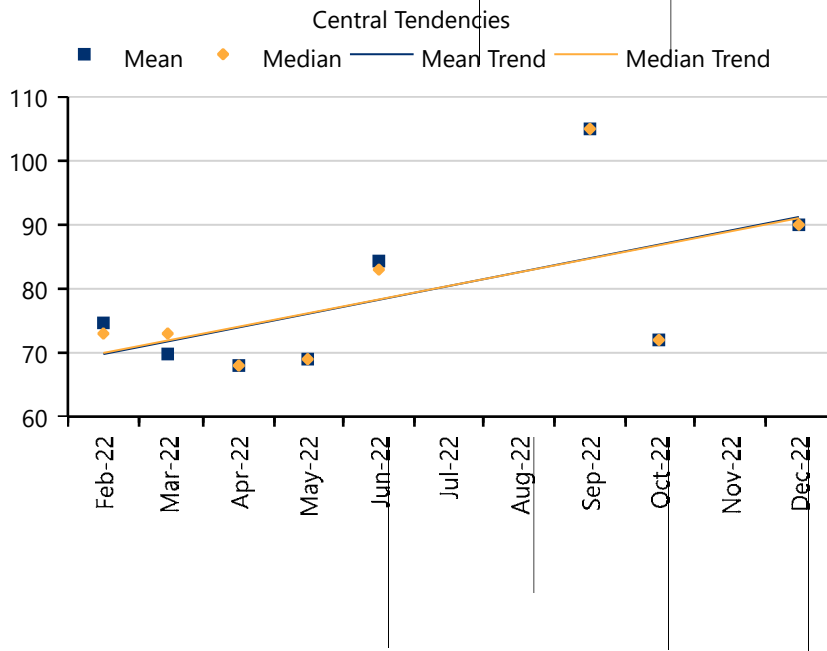
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



60	5	0
70	8	2
80	2	3
90	2	7
100	1	2
110	0	2
120	0	1
130	0	1

	Sales (Ratio)	Sales (After Ratio)
Median	75	98
AD	8.39	11.33
COD	11.26	11.62
Mean	76	100
SD	11.96	16.10
COV	15.71	16.08
Wtd Mean	77	101
GeoMean	75	99
PRD	.99	.99
95% Confidence	5.53	7.44



Month	Mean	Median	Sales
Feb-22	75	73	3
Mar-22	70	73	5
Apr-22	68	68	1
May-22	69	69	2
Jun-22	84	83	3
Sep-22	105	105	1
Oct-22	72	72	2
Dec-22	90	90	1

COLUMBIA County 2023 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	134	30	7N4W08A C 00300	2022-2274	0.13	64,190	156,680	220,870	366,948	Mar-22	1	60
05	00	000	101	135	33	7N4W08A D 02400	2022-8100	0.23	73,140	109,670	182,810	305,763	Oct-22	2	60
05	00	000	101	131	33	7N4W08CB 04100	2022-4848	0.17	69,540	132,760	202,300	323,461	May-22	3	63
05	00	000	101	131	33	7N4W08A D 03201	2022-2415	0.23	73,130	164,480	237,610	357,805	Mar-22	4	66
05	00	000	101	133	33	7N4W08AB 01500	2022-3975	0.52	82,020	123,480	205,500	302,040	Apr-22	5	68
05	00	000	101	145	33	7N4W08D C 03300	2022-1302	0.18	70,020	272,490	342,510	469,139	Feb-22	6	73
05	00	000	101	143	33	7N4W09C A 00140	2022-1879	0.17	69,120	245,100	314,220	428,512	Feb-22	7	73
05	00	000	101	141	33	7N4W08C D 01700	2022-2611	0.11	60,100	170,470	230,570	317,520	Mar-22	8	73
05	00	000	101	134	30	7N4W08BC 00101	2022-5942	0.62	85,200	103,150	188,350	255,295	Jun-22	9	74
05	00	000	101	143	33	7N4W09C A 00125	2022-2745	0.15	68,080	236,840	304,920	408,159	Mar-22	10	75
05	00	000	101	136	33	7N4W08C A 02700	2022-3319	0.14	66,630	178,870	245,500	327,470	Mar-22	11	75
05	00	000	101	141	33	7N4W08A C 00800	2022-4500	0.29	75,650	246,330	321,980	427,763	May-22	12	75
05	00	000	101	142	33	7N4W09C A 00115	2022-1654	0.25	74,290	368,250	442,540	563,807	Feb-22	13	78
05	00	000	101	142	33	7N4W07A D 01500	2022-5890	0.21	61,160	322,330	383,490	464,541	Jun-22	14	83
05	00	000	101	141	33	7N4W09C A 00116	2022-8633	0.26	74,460	296,310	370,770	440,792	Oct-22	15	84
05	00	000	101	132	33	7N4W08D A 02800	2022-9508	0.11	59,510	234,890	294,400	327,131	Dec-22	16	90
05	00	000	101	141	30	7N4W09C A 00116	2022-5666	0.26	74,460	296,310	370,770	387,041	Jun-22	17	96
05	00	000	101	152	33	7N4W08A D 02300	2022-7891	0.23	73,140	363,020	436,160	416,370	Sep-22	18	105

COLUMBIA County 2023 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
109	05	00	000	2023	3	Clatskanie							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	3
Population - Number of Accounts	54
Sales as a percentage of the Population	5.56%

Prior Year Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	4,724,760	40.97%	6,236,683	37.91%
OSD RMV	930,800	8.07%	930,800	5.66%
Improvement RMV	5,689,500	49.34%	8,989,410	54.64%
Farm Improvement RMV	187,090	1.62%	295,602	1.80%

Selected Ratio From Sales	68
Time Trend Adjustment	1

Before Ratio	68
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Overall Adjustment Factor	147
Land Adjustment Factor	132
OSD Adjustment Factor	100
Improvement Adjustment Factor	158
Farm Improvement Factor	158

After Ratio	100
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Explanation

RMV Class 109: SA 00
Improved property – Manufactured Structures, City of Clatskanie

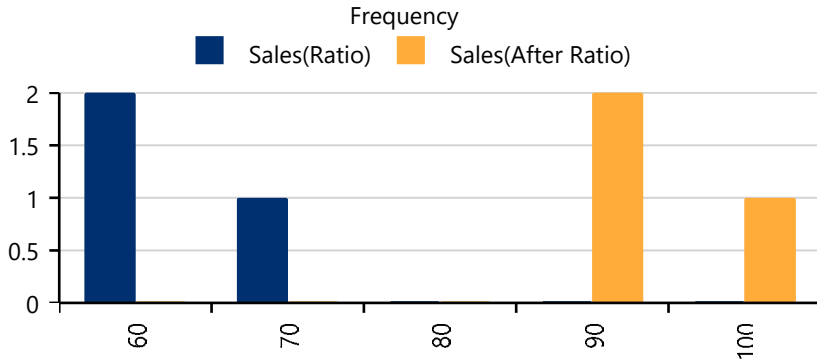
This study of manufactured structures on real property in the City of Clatskanie returned 3 sales. The dataset was found to be sufficient for determining an acceptable ratio indicator. The time adjustment conclusion (1%) was applied and the Mean, Weighted Mean and Geometric Mean returned a ratio of 68. The Mean was chosen and applied which resulted in an Overall Adjustment Factor of 147.

Performance History

	2023	2022	2021	2020	2019
COD	2.72	0.00	-	18.11*	16.02*
PRD	1.01	1.00	-	1.05*	0.99*

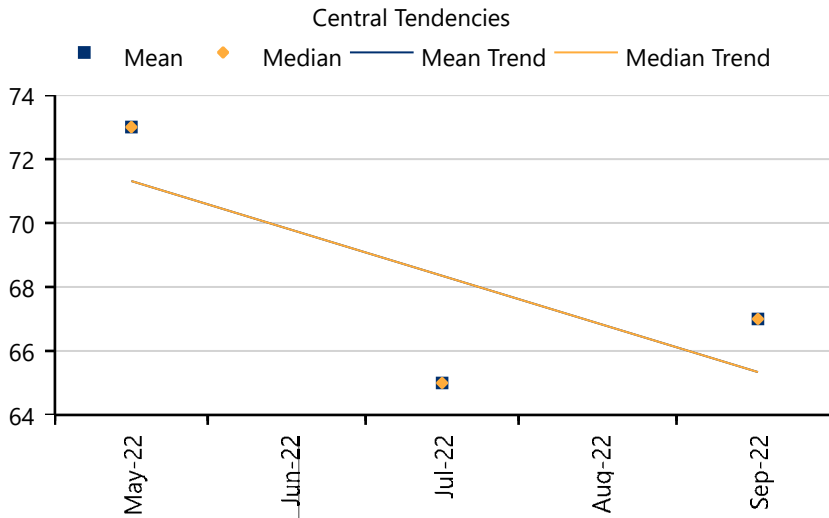
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



Number Of Sales 3

	Sales (Ratio)	Sales (After Ratio)
Median	67	98
AD	2.67	2.67
COD	3.98	2.72
Mean	68	100
SD	4.16	4.36
COV	6.09	4.36
Wtd Mean	68	99
GeoMean	68	100
PRD	1.01	1.01
95% Confidence	4.71	4.93



Month	Mean	Median	Sales
May-22	73	73	1
Jul-22	65	65	1
Sep-22	67	67	1

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
05	00	000	109	453	33	7N4W09CB 03702	2022-6707	0.32	76,490	193,170	269,660	411,845	Jul-22	1	65
05	00	000	109	442	33	7N4W08C D 05400	2022-8076	0.18	69,740	110,630	180,370	267,721	Sep-22	2	67
05	00	000	109	452	33	7N4W08C D 04101	2022-4485	0.12	62,030	99,570	161,600	221,430	May-22	3	73

COLUMBIA County 2023 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	2023	1	Clatskanie							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	1
Population - Number of Accounts	20
Sales as a percentage of the Population	5.00%

Prior Year Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	1,081,670	18.88%	1,427,804	18.95%
OSD RMV	475,800	8.31%	475,800	6.32%
Improvement RMV	4,164,420	72.70%	5,621,967	74.62%
Farm Improvement RMV	6,440	0.11%	8,694	0.12%

Selected Ratio From Sales	76
Time Trend Adjustment	0

Before Ratio	76
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Overall Adjustment Factor	132
Land Adjustment Factor	132
OSD Adjustment Factor	100
Improvement Adjustment Factor	135
Farm Improvement Factor	135

After Ratio	100
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Explanation

RMV Class 101: SA 40
Nonhomogeneous Improved land – Duplex/Triplex/Fourplex, City of Clatskanie

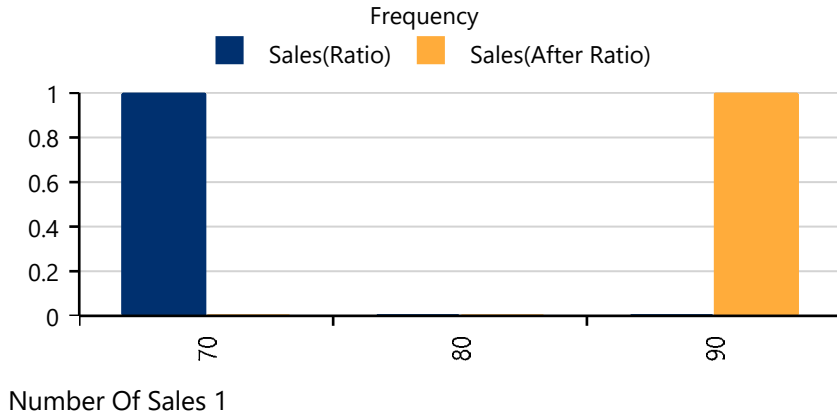
Only one sale is available of Duplex/Triplex/Fourplex properties which is a dataset that is too small to be an adequate indicator for this analysis. Because of this, it was decided to use the Selected Ratio of 76 from the MA 05 SA 00 RMV 101 study and to apply it here.

Performance History

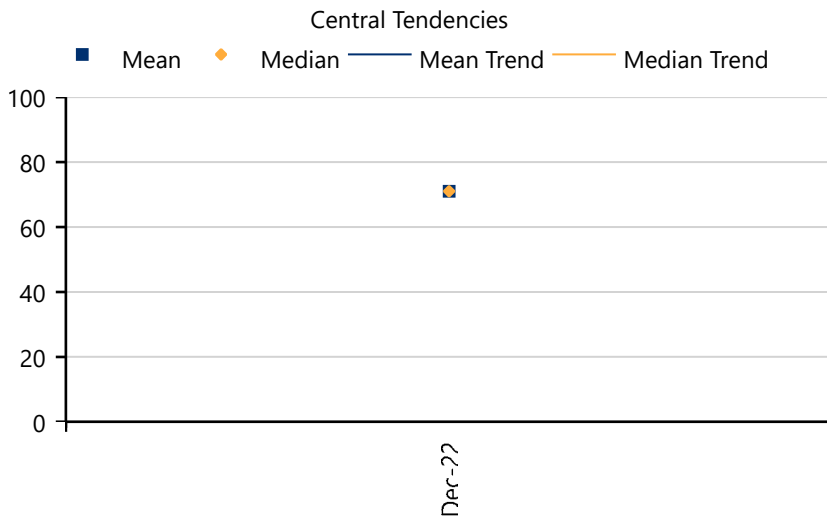
	2023	2022	2021	2020	2019
COD	0.00	21.38	-	-	-
PRD	1.00	1.01	-	-	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	71	94
AD	.00	.00
COD	.00	.00
Mean	71	94
SD	1.00	1.00
COV	1.41	1.06
Wtd Mean	71	94
GeoMean	71	94
PRD	1.00	1.00
95% Confidence	1.96	1.96



Month	Mean	Median	Sales
Dec-22	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
05	40	000	101	232	33	7N4W08C D 01800	2022-9456	0.11	61,500	170,260	231,760	325,000	Dec-22	1	71

COLUMBIA County 2023 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	05	36	000	2023	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%

Prior Year Population Values

	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	917,990	100.00%	1,294,366	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 71

Time Trend Adjustment 3

Before Ratio 71

Overall Adjustment Factor 141

Land Adjustment Factor	141
OSD Adjustment Factor	100
Improvement Adjustment Factor	100
Farm Improvement Factor	100

After Ratio 100

Explanation

RMV Class 400: SA 36

Unimproved land – Fishhawk Lake in Rural Clatskanie

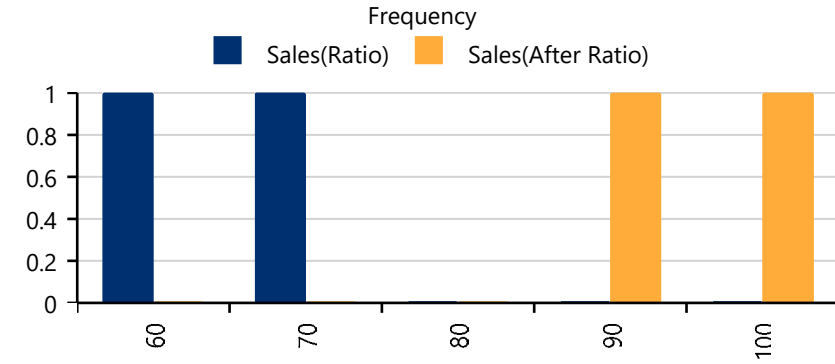
The dataset of vacant land in Fishhawk Lake returned two sales for this analysis which comprise 8% of the population of accounts. Once the array was time adjusted by 3%, the Mean, Median and Weighted Mean central tendencies returned the same ratio indicator of 71. The Mean was selected and once applied returned an Overall Adjustment Factor of 141.

Performance History

	2023	2022	2021	2020	2019
COD	1.51	1.51	-	-	5.33*
PRD	1.00	1.01	-	-	0.98*

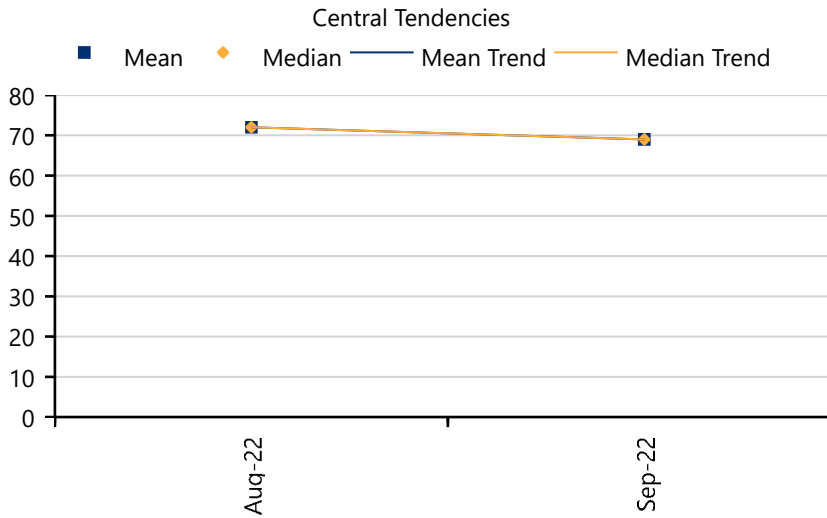
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



Number Of Sales 2

	Sales (Ratio)	Sales (After Ratio)
Median	71	100
AD	1.50	1.50
COD	2.13	1.51
Mean	71	100
SD	2.12	2.12
COV	3.01	2.13
Wtd Mean	71	99
GeoMean	70	99
PRD	1.00	1.00
95% Confidence	2.94	2.94



Month	Mean	Median	Sales
Aug-22	72	72	1
Sep-22	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
05	36	000	400		33	6N5W06BC 04200	2022-8046	0.22	94,300	0	94,300	136,040	Sep-22	1	69
05	36	000	400		33	6N5W06BC 04300	2022-7185	0.23	94,300	0	94,300	131,378	Aug-22	2	72

COLUMBIA County 2023 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	05	36	000	2023	4	Clatskanie							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 4

Population - Number of Accounts 61

Sales as a percentage of the Population 6.56%

Prior Year Population Values

Pre-Trend Values

Pre-Trend Brkdwn

Post Trend Values

Post Trend Brkdwn

Land RMV	2,868,200	16.50%	4,044,162	20.81%
OSD RMV	2,076,800	11.95%	2,076,800	10.69%
Improvement RMV	12,352,030	71.04%	13,216,672	68.01%
Farm Improvement RMV	89,210	0.51%	95,455	0.49%

Selected Ratio From Sales 90

Time Trend Adjustment 3

Before Ratio 90

Overall Adjustment Factor 111

Land Adjustment Factor	141
OSD Adjustment Factor	100
Improvement Adjustment Factor	107
Farm Improvement Factor	107

After Ratio 100

Explanation

Improved land – Fishhawk Lake in Rural Clatskanie
RMV Class 401: SA 36

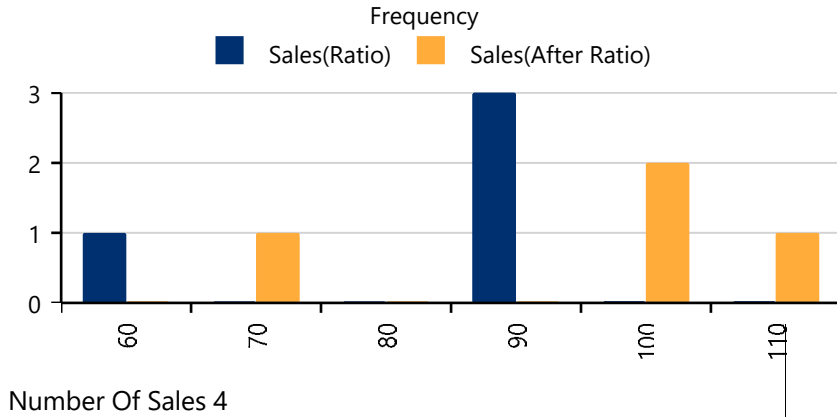
This study is comprised of properties located in the Fishhawk Lake Estates area. This location is a private community that surrounds a 100-acre man-made lake. It is distinctive due to the nature of the market it encompasses: recreational lake, vacation get-a-way and second home type properties. For this analysis, 4 sales were available and were found to be sufficient indicators for the market. Once the time adjustment was administered, the Selected Ratio of 90 (Mean) was applied to this population of accounts.

Performance History

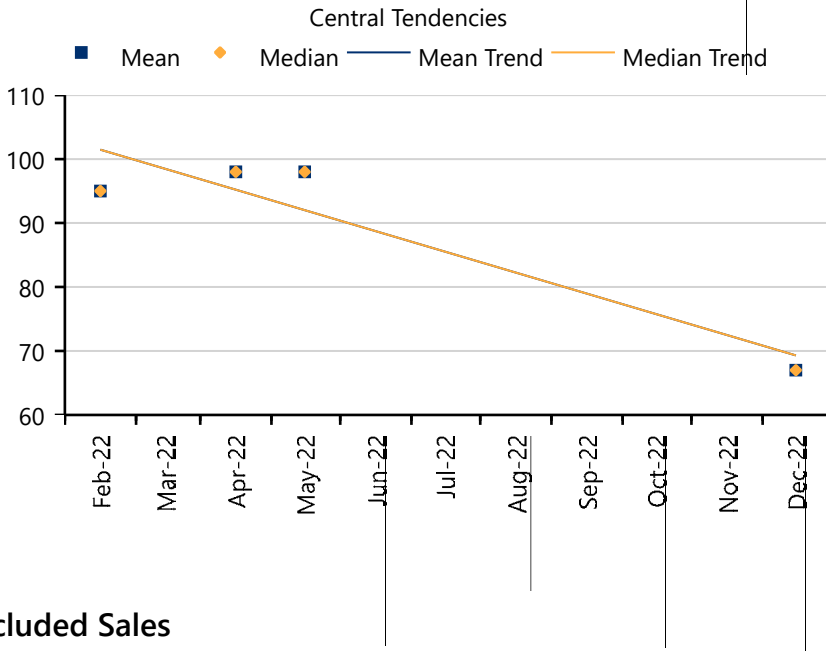
	2023	2022	2021	2020	2019
COD	9.29	17.91	14.70*	4.59*	8.98*
PRD	0.98	1.02	0.98*	0.99*	0.98*

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	97	105
AD	8.50	9.75
COD	8.81	9.29
Mean	90	98
SD	15.07	17.02
COV	16.83	17.32
Wtd Mean	91	100
GeoMean	88	97
PRD	.99	.98
95% Confidence	14.77	16.68



Month	Mean	Median	Sales
Feb-22	95	95	1
Apr-22	98	98	1
May-22	98	98	1
Dec-22	67	67	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	401	143	33	6N5W06BC 05200	2022-9279	0.21	59,500	179,930	239,430	358,093	Dec-22	1	67
05	36	000	401		33	6N5W06B D 00800	2022-1320	0.20	59,500	224,650	284,150	297,638	Feb-22	2	95
05	36	000	401	153	33	6N5W06BC 02000	2022-4297	0.35	129,500	455,820	585,320	596,817	Apr-22	3	98
05	36	000	401	153	30	6N5W06B D 03200	2022-4444	0.36	59,500	335,510	395,010	402,663	May-22	4	98

COLUMBIA County 2023 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
400	05	51	000	2023	4	Clatskanie							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	4
Population - Number of Accounts	999
Sales as a percentage of the Population	0.40%

Prior Year Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	579,400,810	100.00%	608,370,851	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	95
Time Trend Adjustment	0

Before Ratio	95
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Overall Adjustment Factor	105
Land Adjustment Factor	105
OSD Adjustment Factor	100
Improvement Adjustment Factor	100
Farm Improvement Factor	100

After Ratio	100
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Explanation

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

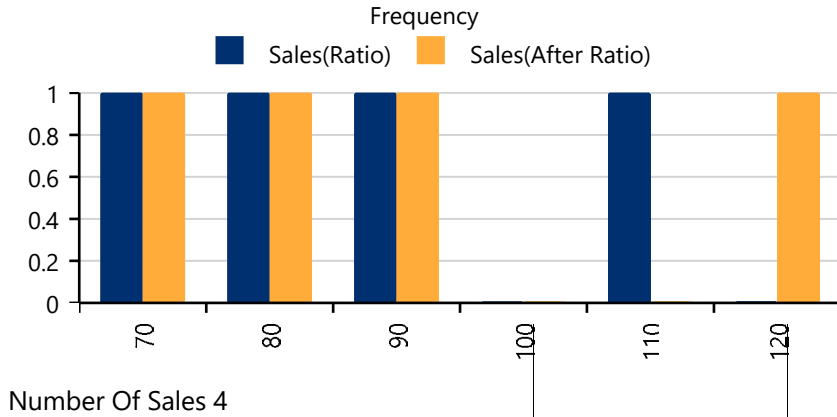
This dataset returned 4 sales for use in this study of vacant land located in rural Clatskanie, Value Zone 1. After reviewing the sales array that was returned, it was deemed an inadequate sample for this analysis due to disparity between acreage sizes and the inconsistency between the sale dates. Therefore, the Selected Ratio of 95 from the RMV Class 401 study located in MA 05 SA 51 was deemed fitting, returning a Land Factor of 105.

Performance History

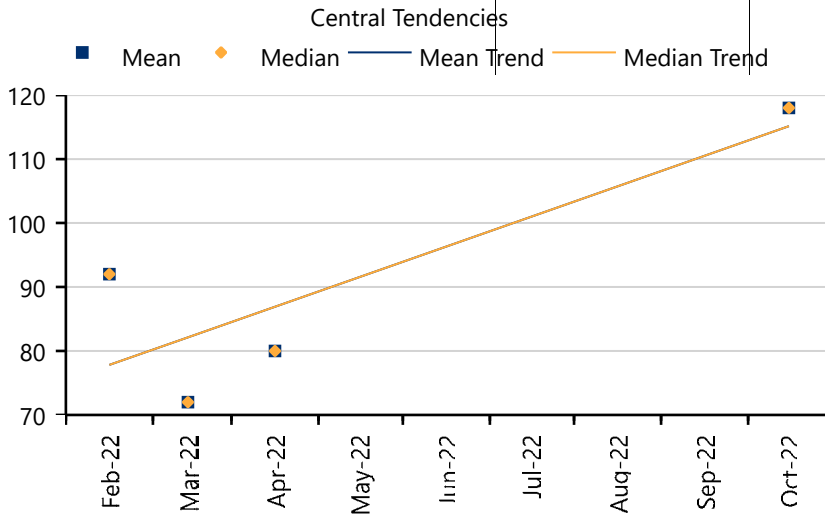
	2023	2022	2021	2020	2019
COD	16.67	9.09	19.44*	11.02*	11.83*
PRD	1.00	1.00	1.06*	1.03*	1.05*

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	86	90
AD	14.50	15.00
COD	16.86	16.67
Mean	91	95
SD	20.09	21.01
COV	22.20	22.11
Wtd Mean	91	95
GeoMean	89	93
PRD	1.00	1.00
95% Confidence	19.69	20.59



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	400		33	8N3W29B000800	2022-2594	9.98	112,350	0	112,350	155,000	Mar-22	1	72
05	51	000	400		33	8N4W36A000400	2022-5200	1.60	102,060	0	102,060	127,500	Apr-22	2	80
05	51	000	400		33	7N3W09A001100	2022-1324	5.28	160,170	0	160,170	175,000	Feb-22	3	92
05	51	000	660		33	7N3W15A000700	2022-8288	14.94	177,820	0	177,820	151,000	Oct-22	4	118

COLUMBIA County 2023 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	2023	21	Clatskanie							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	21
Population - Number of Accounts	1501
Sales as a percentage of the Population	1.40%

Prior Year Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	231,875,340	36.39%	243,469,107	36.26%
OSD RMV	81,114,910	12.73%	81,114,910	12.08%
Improvement RMV	289,314,030	45.41%	309,566,012	46.10%
Farm Improvement RMV	34,855,200	5.47%	37,295,064	5.55%

Selected Ratio From Sales	95
Time Trend Adjustment	3

Before Ratio	95
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Overall Adjustment Factor	105
Land Adjustment Factor	105
OSD Adjustment Factor	100
Improvement Adjustment Factor	107
Farm Improvement Factor	107

After Ratio	100
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Explanation

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

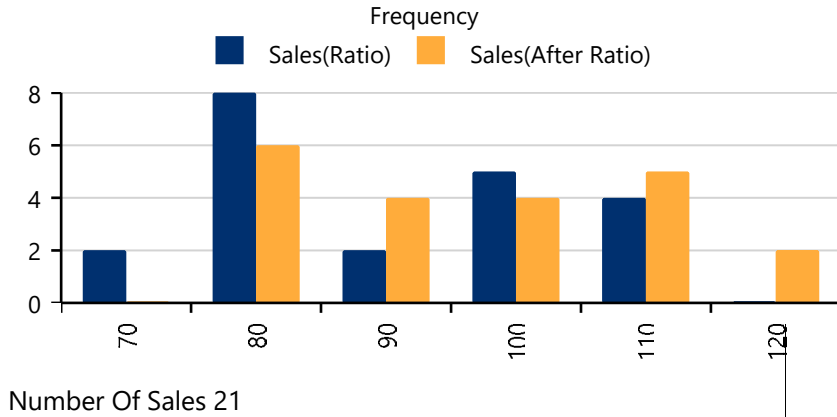
For this sales array of improved property within rural Clatskanie, the time adjustment of 3% was applied returning a Median, Mean, and Geometric Mean ratio of 95. The Median central tendency was applied to the array, resulting in an Overall Adjustment Factor of 105.

Performance History

	2023	2022	2021	2020	2019
COD	12.57	11.51	12.48*	10.04*	15.65*
PRD	0.99	1.01	1.00*	1.01*	1.03*

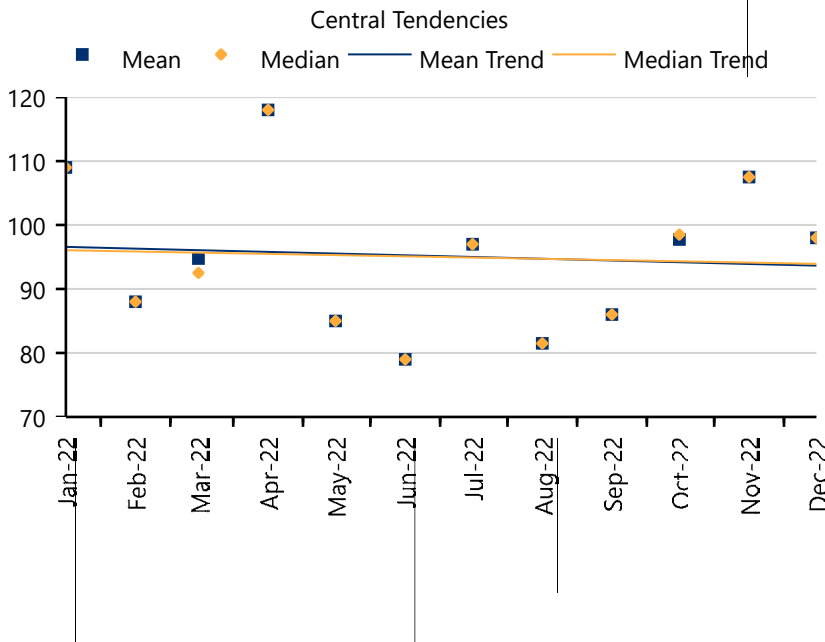
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



70	2	0
80	8	6
90	2	4
100	5	4
110	4	5
120	0	2

Median	Sales (Ratio)	Sales (After Ratio)
	95	100
AD	11.81	12.57
COD	12.43	12.57
Mean	95	100
SD	13.31	14.18
COV	13.94	14.11
Wtd Mean	96	101
GeoMean	95	100
PRD	.99	.99
95% Confidence	5.69	6.06



Month	Mean	Median	Sales
Jan-22	109	109	1
Feb-22	88	88	1
Mar-22	95	93	4
Apr-22	118	118	1
May-22	85	85	1
Jun-22	79	79	1
Jul-22	97	97	2
Aug-22	82	82	2
Sep-22	86	86	1
Oct-22	98	99	4
Nov-22	108	108	2
Dec-22	98	98	1

COLUMBIA County 2023 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	131	33	7N5W1000 00502	2022-7297	0.64	134,400	156,890	291,290	382,904	Aug-22	1	76
05	51	000	401	141	33	7N3W1800 01402	2022-5633	6.80	224,680	262,690	487,370	620,004	Jun-22	2	79
05	51	000	641	131	33	7N4W1800 01000	2022-8333	9.83	224,900	138,260	363,160	453,015	Oct-22	3	80
05	51	000	401	133	33	7N4W17BB 02100	2022-3107	0.37	129,400	147,360	276,760	337,524	Mar-22	4	82
05	51	000	401	145	30	7N4W15D B 02700	2022-3191	1.89	179,460	282,040	461,500	562,540	Mar-22	5	82
05	51	000	401	134	33	8N4W34A0 02100	2022-5095	0.26	129,400	121,470	250,870	295,568	May-22	6	85
05	51	000	401	131	30	7N4W1300 01000	2022-6532	1.50	161,980	150,980	312,960	365,076	Jul-22	7	86
05	51	000	641	131	33	7N3W21C0 00800	2022-7660	12.85	236,680	147,540	384,220	449,050	Sep-22	8	86
05	51	000	401	135	33	7N4W2800 00100	2022-6910	7.76	224,780	234,290	459,070	526,136	Aug-22	9	87
05	51	000	401	135	33	7N3W03C0 00700	2022-1692	0.98	139,400	163,110	302,510	343,576	Feb-22	10	88
05	51	000	401	141	33	7N5W1100 00210	2022-8463	1.23	149,860	202,610	352,470	371,177	Oct-22	11	95
05	51	000	401	141	33	7N4W2200 00212	2022-9524	2.13	187,620	157,520	345,140	350,455	Dec-22	12	98
05	51	000	401	131	33	7N3W15B0 01300	2022-8319	2.05	185,720	156,370	342,090	336,171	Oct-22	13	102
05	51	000	401	143	33	8N4W34CC 01200	2022-2266	0.55	129,400	201,680	331,080	322,875	Mar-22	14	103
05	51	000	401	145	33	7N3W16C0 01600	2022-9202	2.30	191,680	300,890	492,570	471,269	Nov-22	15	105
05	51	000	401	143	30	8N4W34D 0 00301	2022-6518	1.39	157,040	185,810	342,850	316,571	Jul-22	16	108
05	51	000	401	143	33	7N4W04B0 00800	2022-666	0.64	134,400	512,580	646,980	591,388	Jan-22	17	109
05	51	000	641	142	33	8N3W19D 0 00301	2022-8756	8.64	288,060	404,210	692,270	630,512	Nov-22	18	110
05	51	000	401	142	33	8N3W19D 0 00400	2022-2216	1.96	182,610	335,500	518,110	460,980	Mar-22	19	112
05	51	000	401	141	33	6N5W1900 00100	2022-8817	2.70	201,240	342,670	543,910	477,708	Oct-22	20	114
05	51	000	641	144	33	7N4W2400 00800	2022-4002	36.00	366,410	384,650	751,060	637,813	Apr-22	21	118

COLUMBIA County 2023 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	05	51	000	2023	3	Clatskanie							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	3
Population - Number of Accounts	502
Sales as a percentage of the Population	0.60%

Prior Year Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	73,509,770	45.13%	77,185,259	45.06%
OSD RMV	29,980,130	18.41%	29,980,130	17.50%
Improvement RMV	48,258,503	29.63%	52,119,183	30.43%
Farm Improvement RMV	11,118,870	6.83%	12,008,380	7.01%

Selected Ratio From Sales	95
Time Trend Adjustment	0

Before Ratio	95
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Overall Adjustment Factor	105
Land Adjustment Factor	105
OSD Adjustment Factor	100
Improvement Adjustment Factor	108
Farm Improvement Factor	108

After Ratio	100
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Explanation

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

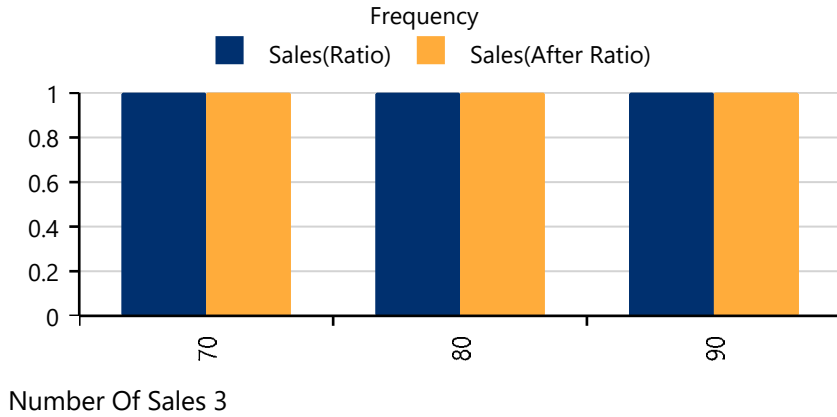
For this grouping of rural Clatskanie properties improved with manufactured structures, too few sales were found that indicate market perception for this property classification. Therefore, it was decided to apply the conclusion from the RMV 401 MA 05 SA 51 analysis here with an Overall Adjustment Factor of 105 (Selected Ratio of 95).

Performance History

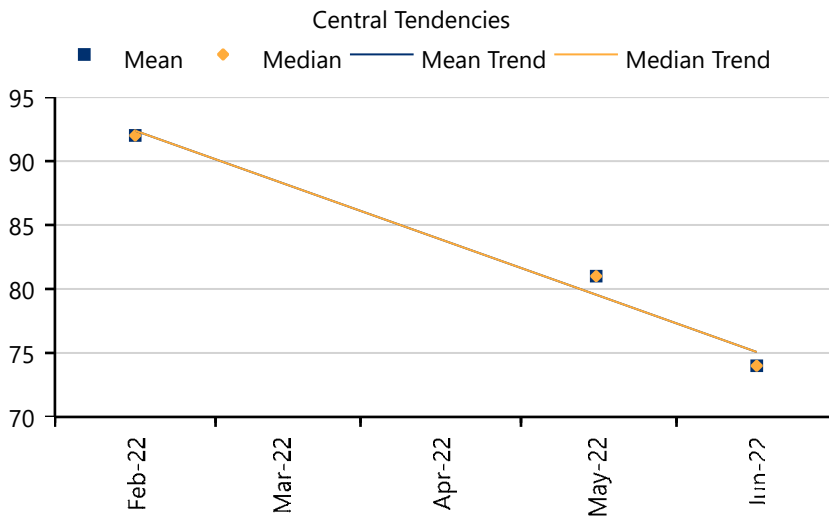
	2023	2022	2021	2020	2019
COD	7.84	8.96	17.19*	17.24*	25.92*
PRD	0.99	1.01	1.03*	1.04*	0.97*

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	81	85
AD	6.00	6.67
COD	7.41	7.84
Mean	82	87
SD	9.07	10.15
COV	11.02	11.67
Wtd Mean	83	88
GeoMean	82	87
PRD	.99	.99
95% Confidence	10.27	11.48



Month	Mean	Median	Sales
Feb-22	92	92	1
May-22	81	81	1
Jun-22	74	74	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	409	452	33	7N3W18B000700	2022-5882	1.38	156,600	149,400	306,000	415,000	Jun-22	1	74
05	51	000	409	452	33	6N5W130000600	2022-4755	4.56	224,490	114,750	339,240	420,000	May-22	2	81
05	51	000	409	453	33	7N3W080000504	2022-1747	18.78	267,080	245,120	512,200	555,000	Feb-22	3	92

COLUMBIA County 2023 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
400	05	55	000	2023		Clatskanie							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 0

Population - Number of Accounts 121

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	16,147,630	100.00%	16,955,012	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 95

Time Trend Adjustment 0

Before Ratio 95

Overall Adjustment Factor 105

Land Adjustment Factor	105
OSD Adjustment Factor	100
Improvement Adjustment Factor	100
Farm Improvement Factor	100

After Ratio 100

Explanation

RMV Class 400: SA 55

Unimproved Land – Dike Land, Rural Clatskanie

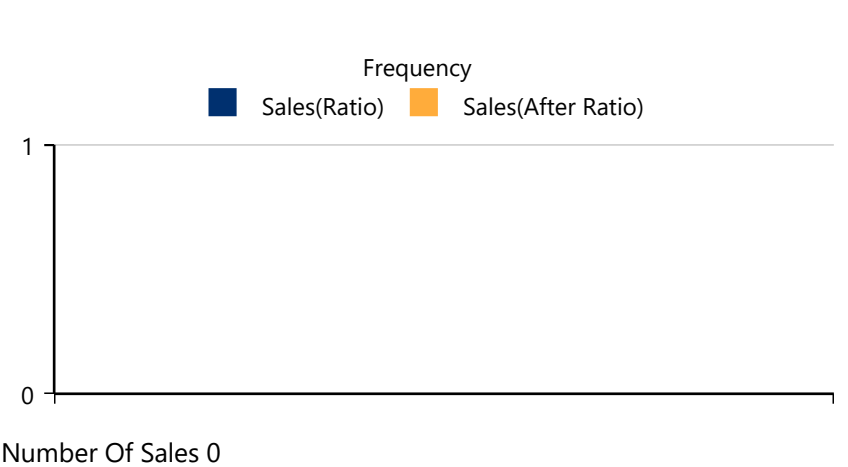
Because no sales data was found for vacant Dike Land in rural Clatskanie, it was decided to apply the selected ratio conclusion of 95 from the MA 05 SA 51 land study here.

Performance History

	2023	2022	2021	2020	2019
COD	-	0.00	-	-	-
PRD	-	1.00	-	-	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



Median

AD

COD

Mean

SD

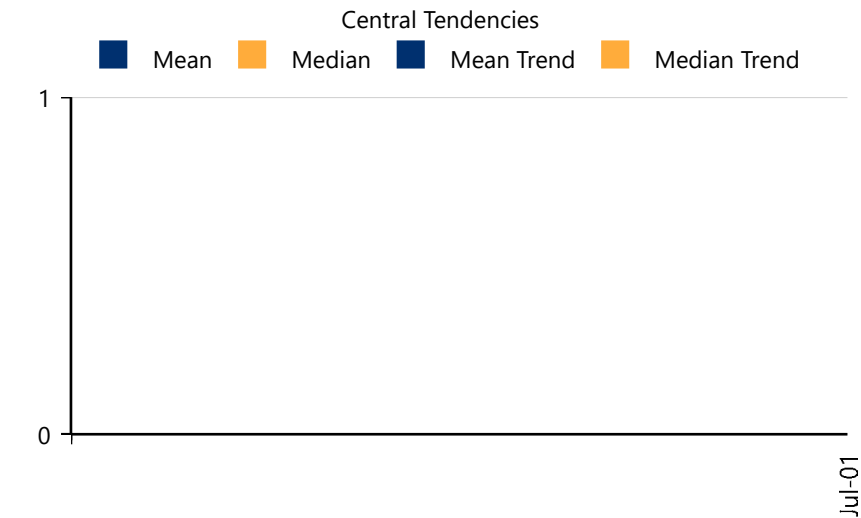
COV

Wtd Mean

GeoMean

PRD

95% Confidence



Month Mean Median Sales

COLUMBIA County 2023 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	05	55	000	2023	1	Clatskanie							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	1
Population - Number of Accounts	263
Sales as a percentage of the Population	0.38%

Prior Year Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	33,168,130	41.03%	34,826,537	40.92%
OSD RMV	10,442,670	12.92%	10,442,670	12.27%
Improvement RMV	29,462,180	36.44%	31,524,533	37.04%
Farm Improvement RMV	7,775,120	9.62%	8,319,378	9.77%

Selected Ratio From Sales	95
Time Trend Adjustment	0

Before Ratio	95
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Overall Adjustment Factor	105
Land Adjustment Factor	105
OSD Adjustment Factor	100
Improvement Adjustment Factor	107
Farm Improvement Factor	107

After Ratio	100
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Explanation

RMV Class 401: SA 55

Improved Land – Dike Land, Rural Clatskanie

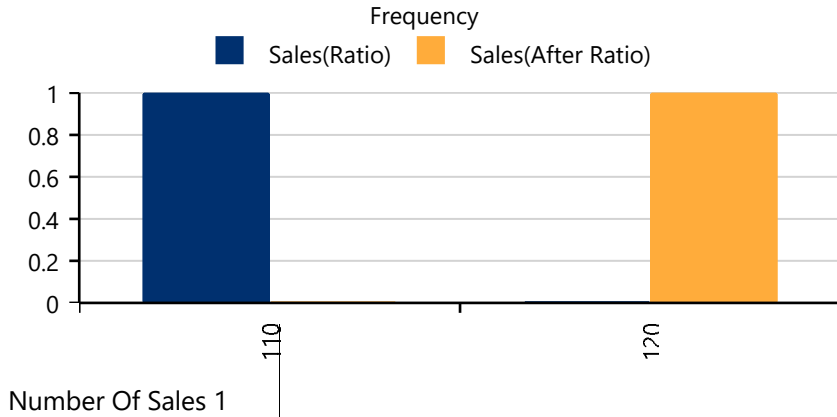
Only one sale was identified in this study period, a sample too small to use as a determination of the current market for improved property located in the Clatskanie Dike area. Therefore, it is recommended that the conclusion from the MA 05 SA 51 for improved property study be applied here (Selected Ratio of 95).

Performance History

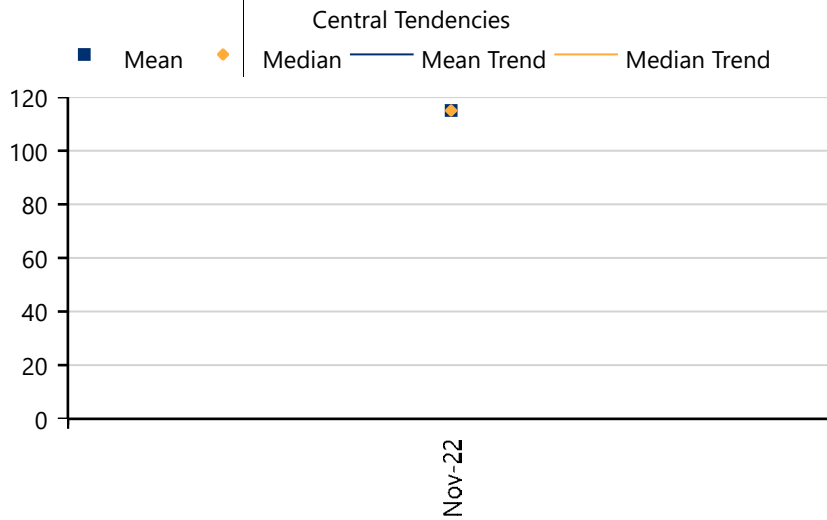
	2023	2022	2021	2020	2019
COD	0.00	5.85	-	10.51*	8.34*
PRD	1.00	1.00	-	1.02*	1.02*

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	115	121
AD	.00	.00
COD	.00	.00
Mean	115	121
SD	1.00	1.00
COV	.87	.83
Wtd Mean	115	121
GeoMean	115	121
PRD	1.00	1.00
95% Confidence	1.96	1.96



Month	Mean	Median	Sales
Nov-22	115	115	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	401	136	30	8N4W31B0 01500	2022-9131	5.90	159,390	187,730	347,120	301,500	Nov-22	1	115

COLUMBIA County 2023 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
409	05	55	000	2023		Clatskanie							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	33
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	3,387,600	35.09%	3,556,980	34.98%
OSD RMV	1,932,000	20.01%	1,932,000	19.00%
Improvement RMV	3,149,450	32.62%	3,401,406	33.45%
Farm Improvement RMV	1,184,490	12.27%	1,279,249	12.58%

Selected Ratio From Sales	95
Time Trend Adjustment	0

Before Ratio	95
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Overall Adjustment Factor	105
Land Adjustment Factor	105
OSD Adjustment Factor	100
Improvement Adjustment Factor	108
Farm Improvement Factor	108

After Ratio	100
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Explanation

RMV Class 409: SA 55
Improved Land – Dike Land - Manufactured Structure, Rural Clatskanie

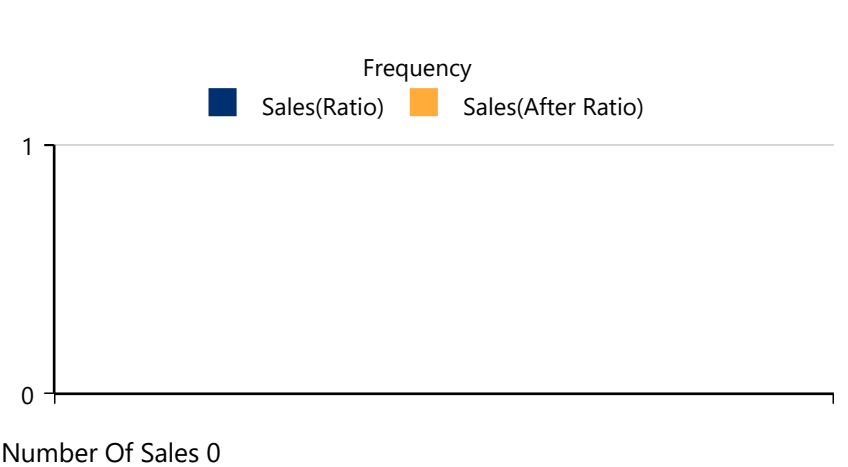
Due to having no studies available of rural Clatskanie Dike Land that is improved with a manufactured structure, it was deemed appropriate to apply the Selected Ratio (95) from the MA 05 SA 51 RMV Class 409 analysis.

Performance History

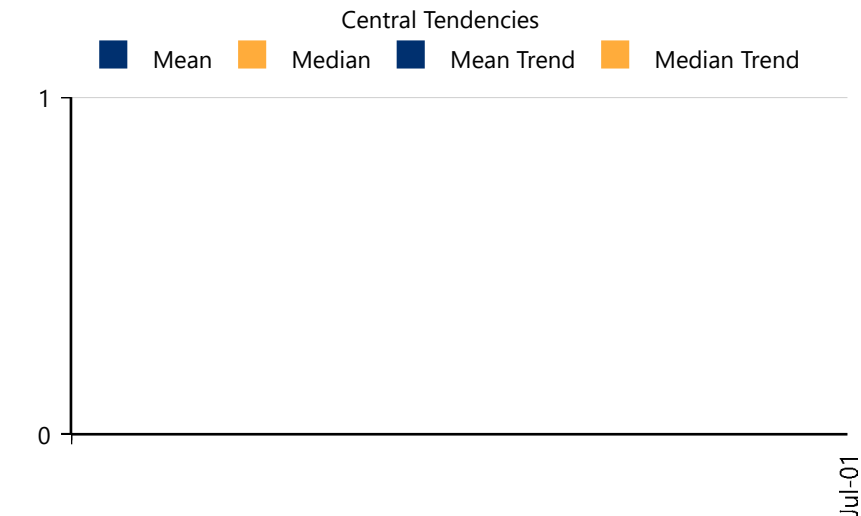
	2023	2022	2021	2020	2019
COD	-	0.00	-	0.72*	5.28*
PRD	-	1.01	-	0.99*	1.00*

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



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



Month	Mean	Median	Sales
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MAINTENANCE AREA 6

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

COLUMBIA County 2023 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	2023		Columbia City							

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	5,134,490	100.00%	5,956,008	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
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Overall Adjustment Factor	116
Land Adjustment Factor	116
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

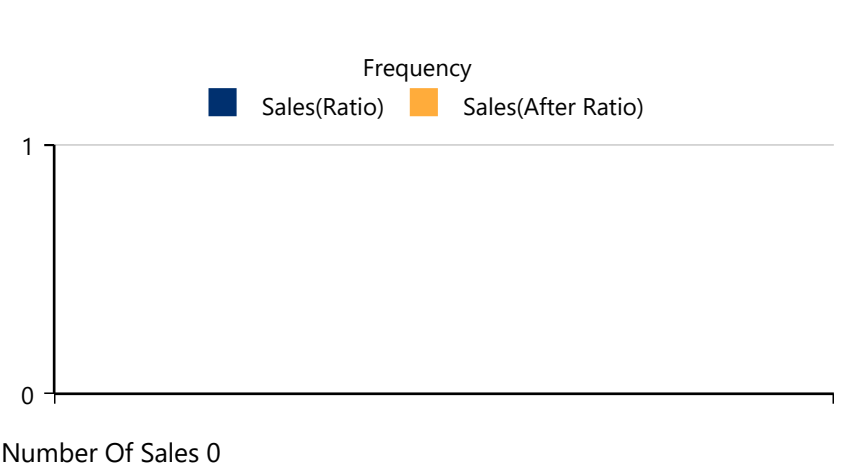
This study is comprised of vacant land located within the small bedroom community of Columbia City. No sales were found for the analysis within the study period. Because of this, it was decided to apply the Selected Ratio of 86 from the Improved RMV Class 101 MA 06 SA 01 study.

Performance History

	2023	2022	2021	2020	2019
COD	-	-	-	-	19.39*
PRD	-	-	-	-	0.95*

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



Median

AD

COD

Mean

SD

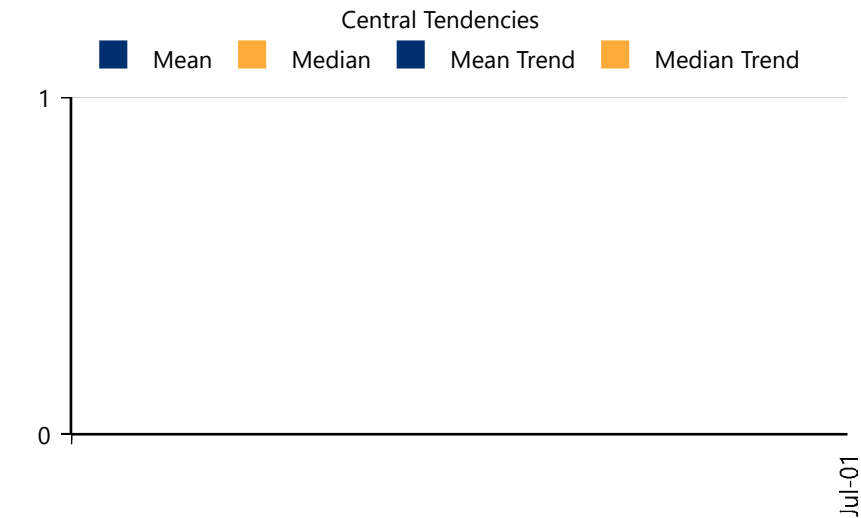
COV

Wtd Mean

GeoMean

PRD

95% Confidence



Month Mean Median Sales

COLUMBIA County 2023 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	2023	35	Columbia City							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	35
Population - Number of Accounts	744
Sales as a percentage of the Population	4.70%

Prior Year Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	81,451,870	26.55%	94,484,169	26.43%
OSD RMV	27,534,800	8.97%	27,534,800	7.70%
Improvement RMV	196,922,030	64.18%	234,337,216	65.56%
Farm Improvement RMV	925,630	0.30%	1,101,500	0.31%

Selected Ratio From Sales	86
Time Trend Adjustment	1

Before Ratio	86
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Overall Adjustment Factor	116
Land Adjustment Factor	116
OSD Adjustment Factor	100
Improvement Adjustment Factor	119
Farm Improvement Factor	119

After Ratio	100
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Explanation

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

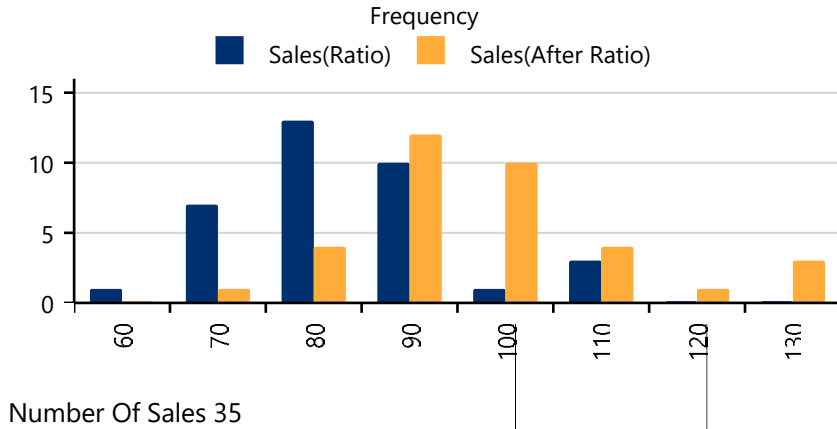
This study is comprised of improved land within the small community of Columbia City. There are 35 sales available comprising 4.70% of the total population. The Median of 86 was selected as an appropriate indicator and has been adjusted by the conclusion of 1% from the RMV Class 1XX time study. Once the Median was applied, an Overall Adjustment of 116 was returned.

Performance History

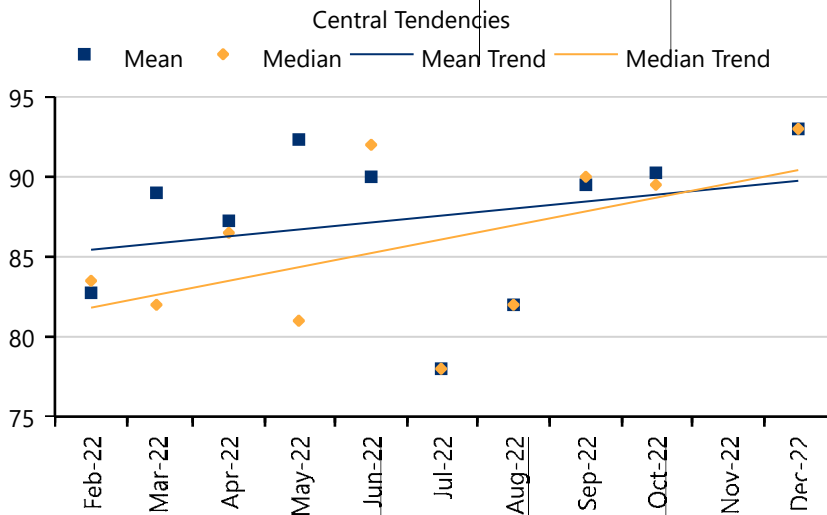
	2023	2022	2021	2020	2019
COD	11.20	10.66	10.38*	11.74*	14.27*
PRD	0.99	1.00	0.99*	0.99*	0.99*

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	86	100
AD	9.37	11.20
COD	10.90	11.20
Mean	87	102
SD	11.87	14.17
COV	13.60	13.95
Wtd Mean	88	103
GeoMean	87	101
PRD	.99	.99
95% Confidence	3.93	4.69



Month	Mean	Median	Sales
Feb-22	83	84	4
Mar-22	89	82	5
Apr-22	87	87	4
May-22	92	81	3
Jun-22	90	92	3
Jul-22	78	78	1
Aug-22	82	82	6
Sep-22	90	90	4
Oct-22	90	90	4
Dec-22	93	93	1

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
06	01	000	101	132	33	5N1W28D A 01900	2022-8548	0.12	114,630	160,980	275,610	400,700	Oct-22	1	69
06	01	000	101	131	33	5N1W21C D 00403	2022-7015	0.23	132,040	183,370	315,410	451,710	Aug-22	2	70
06	01	000	101	131	33	5N1W28AB 03600	2022-1065	0.23	132,130	140,170	272,300	383,458	Feb-22	3	71
06	01	000	101	131	33	5N1W21C D 04200	2022-2402	0.24	134,860	133,020	267,880	377,963	Mar-22	4	71
06	01	000	101	131	33	5N1W28A C 01601	2022-6808	0.32	148,410	140,600	289,010	401,600	Aug-22	5	72
06	01	000	101	141	33	5N1W21BC 02900	2022-2444	0.23	132,040	266,800	398,840	509,997	Mar-22	6	78
06	01	000	101	144	33	5N1W28D B 00101	2022-3585	0.11	95,140	304,930	400,070	514,679	Apr-22	7	78

COLUMBIA County 2023 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	5N1W28D D 03900	2022-6179	0.19	129,340	231,300	360,640	462,162	Jul-22	8	78
06	01	000	101	141	33	5N1W21C A 01400	2022-4394	0.23	132,530	239,350	371,880	467,771	May-22	9	80
06	01	000	101	142	33	5N1W28A C 04300	2022-1317	0.24	134,900	286,480	421,380	519,635	Feb-22	10	81
06	01	000	101	141	33	5N1W28BA 01903	2022-4129	0.20	126,680	269,740	396,420	488,298	Apr-22	11	81
06	01	000	101	141	33	5N1W28AB 04300	2022-4445	0.24	133,970	233,240	367,210	455,441	May-22	12	81
06	01	000	101	141	33	5N1W21D C 00120	2022-7372	0.23	132,240	223,950	356,190	441,540	Aug-22	13	81
06	01	000	101	143	33	5N1W21C D 05800	2022-2545	0.23	132,040	238,830	370,870	453,510	Mar-22	14	82
06	01	000	101	143	33	5N1W21C A 02400	2022-5180	0.24	134,820	316,630	451,450	552,239	Jun-22	15	82
06	01	000	101	141	33	5N1W21BC 00700	2022-8091	0.23	132,850	265,260	398,110	487,264	Sep-22	16	82
06	01	000	101	141	33	5N1W21BC 01200	2022-6898	0.24	133,200	264,820	398,020	476,900	Aug-22	17	83
06	01	000	101	141	33	5N1W21CB 03900	2022-1411	0.25	136,110	211,800	347,910	403,520	Feb-22	18	86
06	01	000	101	143	33	5N1W28BA 01201	2022-7391	0.11	114,240	301,940	416,180	471,143	Aug-22	19	88
06	01	000	101	134	33	5N1W28A C 02205	2022-7995	0.11	114,240	200,860	315,100	356,065	Sep-22	20	88
06	01	000	101	144	33	5N1W21C D 03200	2022-8578	0.40	157,610	351,700	509,310	571,140	Oct-22	21	89
06	01	000	101	141	33	5N1W21CB 05200	2022-8668	0.30	144,940	228,260	373,200	416,699	Oct-22	22	90
06	01	000	101	162	33	5N1W28D A 04301	2022-3816	0.38	155,500	539,770	695,270	755,250	Apr-22	23	92
06	01	000	101	141	33	5N1W28A C 04200	2022-6142	0.21	184,590	242,700	427,290	462,346	Jun-22	24	92
06	01	000	101	142	33	5N1W21C D 03100	2022-7644	0.43	162,030	376,960	538,990	584,428	Sep-22	25	92
06	01	000	101	142	30	5N1W28AB 02400	2022-1767	0.23	132,310	241,380	373,690	403,400	Feb-22	26	93
06	01	000	101	142	33	5N1W28D A 05300	2022-9474	0.28	248,840	279,650	528,490	565,283	Dec-22	27	93
06	01	000	101	152	33	5N1W28D B 03314	2022-5800	0.24	218,990	447,780	666,770	695,668	Jun-22	28	96
06	01	000	101	142	33	5N1W28D B 05100	2022-7885	0.23	188,300	286,770	475,070	497,389	Sep-22	29	96
06	01	000	101	153	33	5N1W28BA 01900	2022-4138	0.20	126,680	386,790	513,470	523,692	Apr-22	30	98
06	01	000	101	142	33	5N1W28D B 05500	2022-7012	0.23	188,300	278,820	467,120	476,805	Aug-22	31	98
06	01	000	101	143	33	5N1W28BA 01201	2022-1916	0.11	114,240	301,940	416,180	403,360	Mar-22	32	103
06	01	000	101	152	33	5N1W28D B 03404	2022-3070	0.23	132,200	484,850	617,050	554,079	Mar-22	33	111

COLUMBIA County 2023 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	156	33	5N1W28D D 01900	2022-8268	0.12	199,880	593,440	793,320	702,115	Oct-22	34	113
06	01	000	101	131	33	5N1W28D 0 01601	2022-4309	0.58	232,610	146,510	379,120	327,145	May-22	35	116

COLUMBIA County 2023 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	2023	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	40.89%	1,030,683	40.73%
OSD RMV	305,600	14.06%	305,600	12.08%
Improvement RMV	979,000	45.05%	1,194,380	47.20%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	86
Time Trend Adjustment	1

Before Ratio	86
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Overall Adjustment Factor	116
Land Adjustment Factor	116
OSD Adjustment Factor	100
Improvement Adjustment Factor	122
Farm Improvement Factor	122

After Ratio	100
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Explanation

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

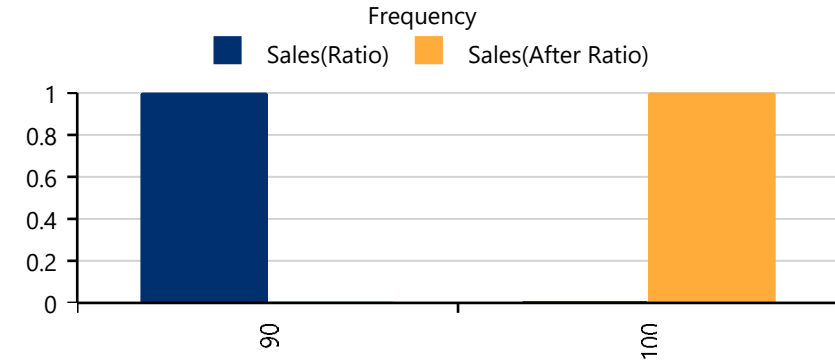
Only one sale is available for this analysis and it was decided this sample was too small to use for this classification of property. Therefore, the conclusion from the improved property analysis in MA 06 SA 01 was used and applied here (Selected Ratio 86) .

Performance History

	2023	2022	2021	2020	2019
COD	0.00	0.00	-	-	18.15*
PRD	1.00	1.00	-	-	0.99*

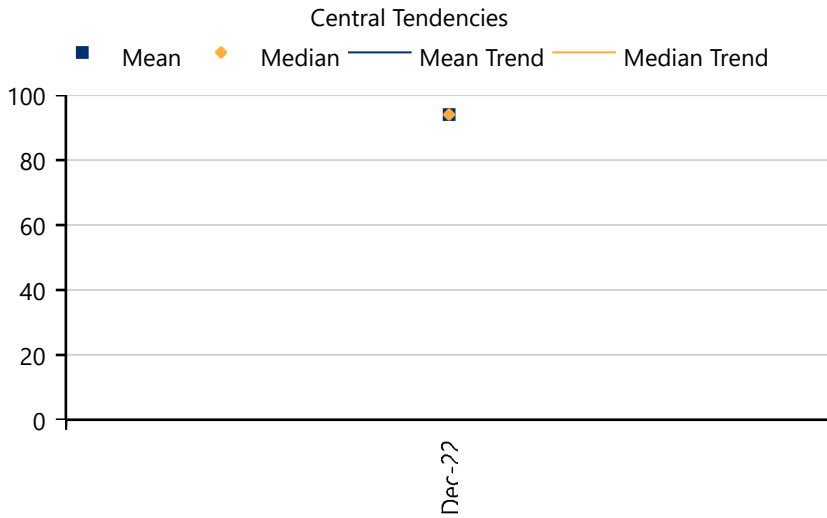
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



Number Of Sales 1

	Sales (Ratio)	Sales (After Ratio)
90	1	0
100	0	1
Median	94	109
AD	.00	.00
COD	.00	.00
Mean	94	109
SD	1.00	1.00
COV	1.06	.92
Wtd Mean	94	109
GeoMean	94	109
PRD	1.00	1.00
95% Confidence	1.96	1.96



Month	Mean	Median	Sales
Dec-22	94	94	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	5N1W28D B 01901	2022-9488	0.11	199,840	123,160	323,000	344,651	Dec-22	1	94

COLUMBIA County 2023 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	2023		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%	1,215,599	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 100: SA 15

Unimproved land, City of Columbia City River Front

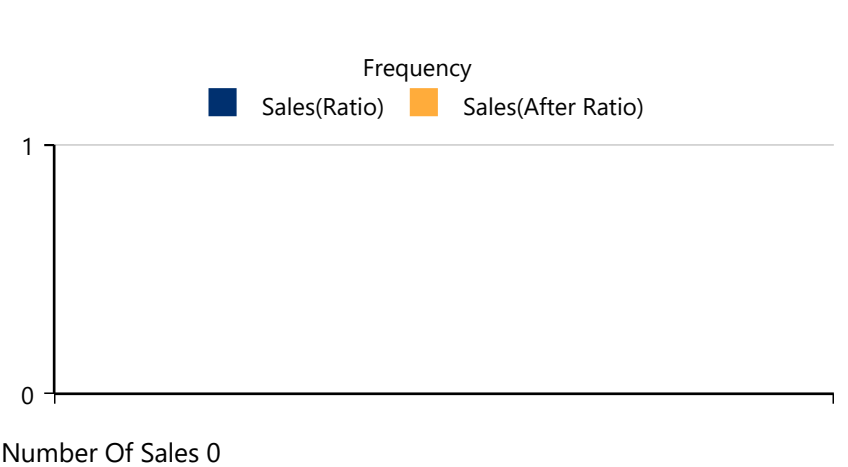
Columbia City River Front property is located on the Columbia River and has spectacular views of multiple mountains. There are no sales available for this population of 5 therefore, the conclusion from the RMV 101 study located in MA 06 SA 01 was deemed appropriate and applied to this population of accounts.

Performance History

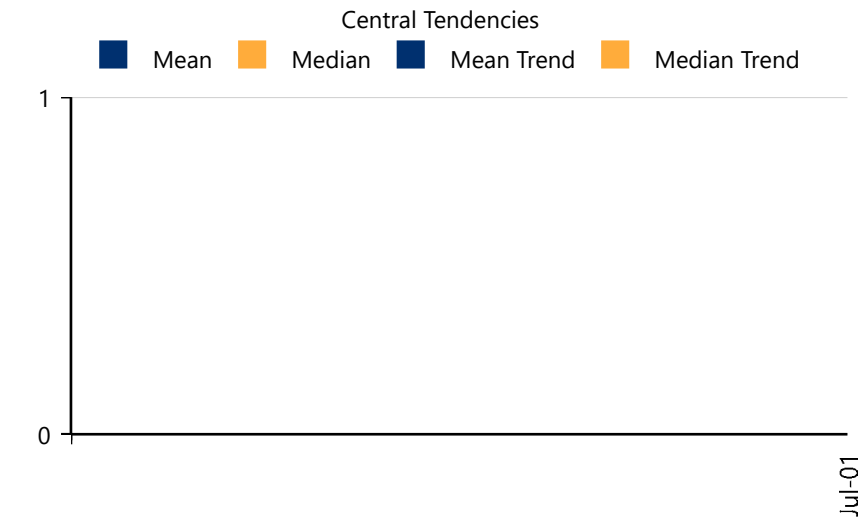
	2023	2022	2021	2020	2019
COD	-	-	-	-	0.00*
PRD	-	-	-	-	1.00*

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



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



Month	Mean	Median	Sales
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COLUMBIA County 2023 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	2023	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%

Prior Year Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	7,665,490	41.82%	8,891,968	41.69%
OSD RMV	833,000	4.54%	833,000	3.91%
Improvement RMV	9,833,190	53.64%	11,603,164	54.40%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	86
Time Trend Adjustment	1

Before Ratio	86
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Overall Adjustment Factor	116
Land Adjustment Factor	116
OSD Adjustment Factor	100
Improvement Adjustment Factor	118
Farm Improvement Factor	118

After Ratio	100
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Explanation

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

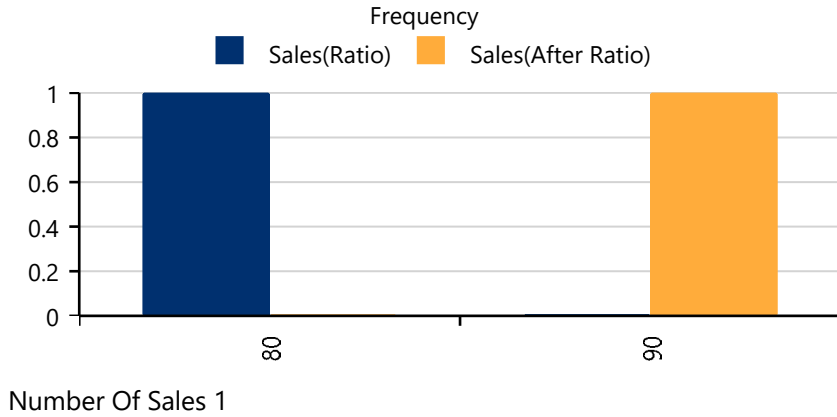
For this analysis of premium River Front properties located in the bedroom community of Columbia City, one valid sale was returned. Many of the properties along the Columbia River possess mountain views and have personal docks for easy access to the river. The single sale was found to be unreliable and insufficient to determine a reflective market trend. Therefore, the Overall Adjustment Factor of 116 from the MA 06 SA 01 improved property analysis was deemed appropriate and applied here (Selected Ratio 86).

Performance History

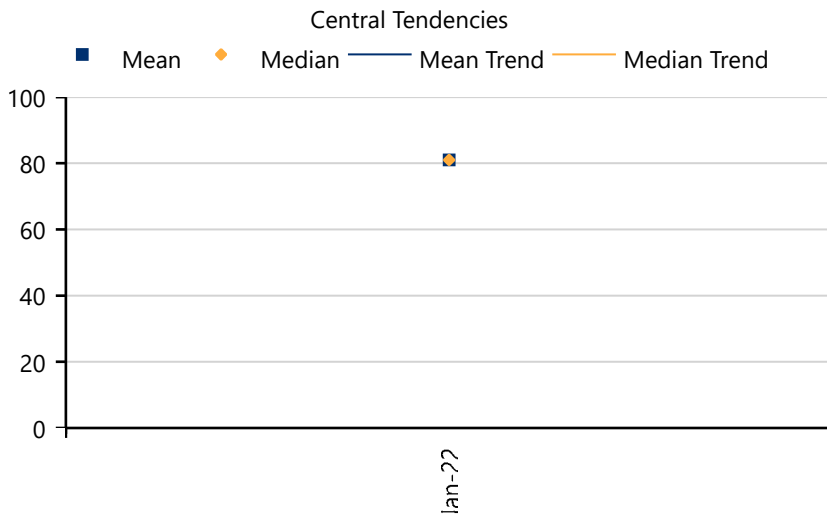
	2023	2022	2021	2020	2019
COD	0.00	0.00	12.71*	-	-
PRD	1.00	1.00	0.97*	-	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 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	1.00	1.00
95% Confidence	1.96	1.96



Month	Mean	Median	Sales
Jan-22	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	15	000	101	172	33	5N1W28A A 00300	2022-133	0.30	403,210	1,066,730	1,469,940	1,817,820	Jan-22	1	81

COLUMBIA County 2023 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	2023		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	66.76%	846,823	66.65%
OSD RMV	76,400	6.99%	76,400	6.01%
Improvement RMV	287,120	26.26%	347,415	27.34%
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	121
Farm Improvement Factor	121

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

Explanation

RMV Class 109: SA 15

Improved land - Manufactured Structure, City of Columbia City River Front

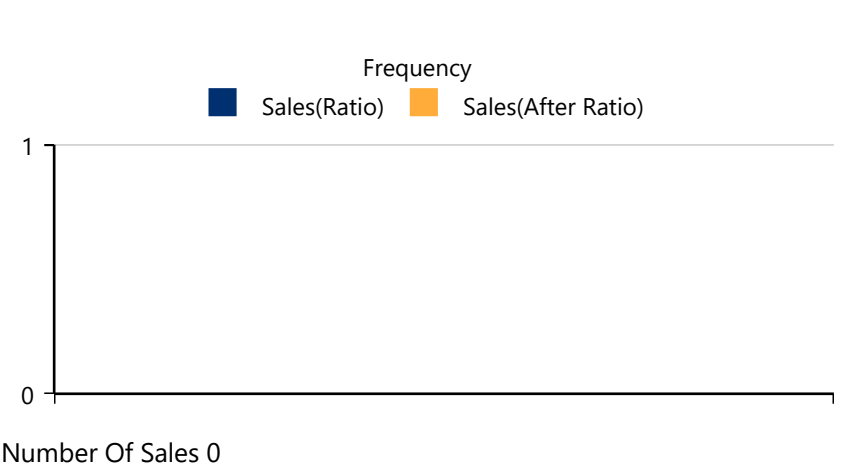
Due to having no sales available of properties that are improved with manufactured structures for this analysis, the Selected Ratio conclusion of 86 from the MA 06 SA 01 RMV Class 101 was applied here.

Performance History

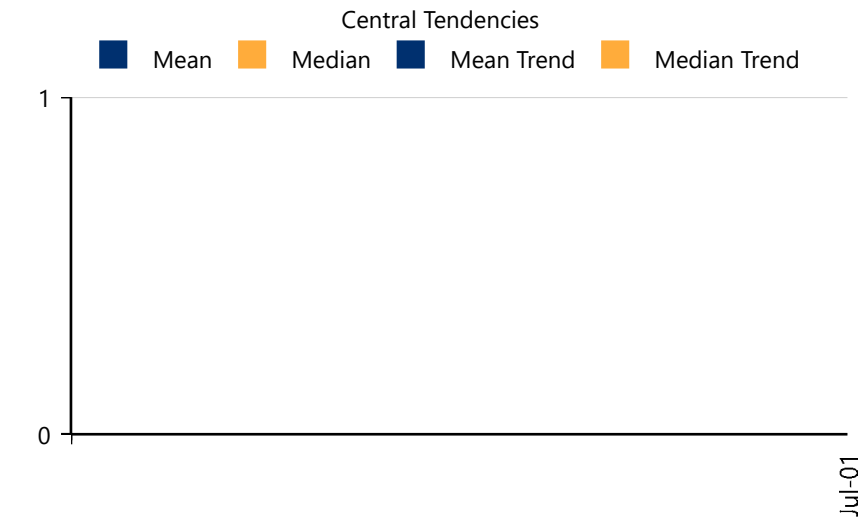
	2023	2022	2021	2020	2019
COD	-	-	-	-	-
PRD	-	-	-	-	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



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



Month	Mean	Median	Sales
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COLUMBIA County 2023 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	2023	1	Columbia City							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	1
Population - Number of Accounts	9
Sales as a percentage of the Population	11.11%

Prior Year Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	1,078,580	28.29%	1,251,153	28.21%
OSD RMV	482,400	12.65%	482,400	10.88%
Improvement RMV	2,234,580	58.62%	2,681,496	60.46%
Farm Improvement RMV	16,610	0.44%	19,932	0.45%

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
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Explanation

RMV Class 101: SA 31

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

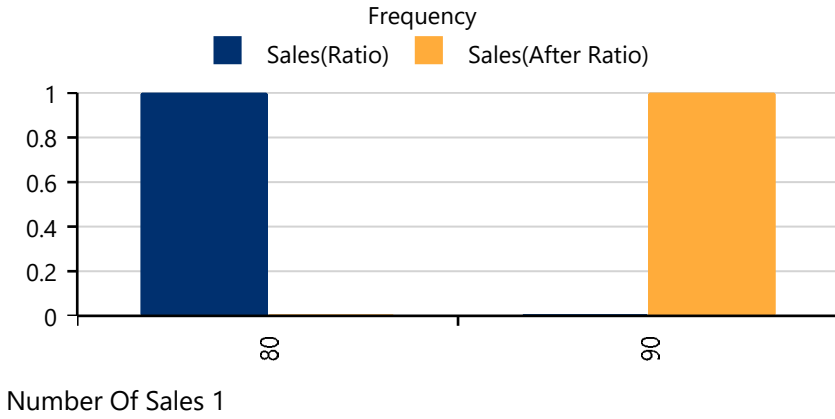
A single sale was found for this property classification with a population of nine accounts. The sales data was deemed insufficient and not a strong indicator. Therefore, the Selected Ratio of 86 from the RMV 101 MA 06 SA 01 analysis was applied here, returning an Overall Adjustment Factor of 116.

Performance History

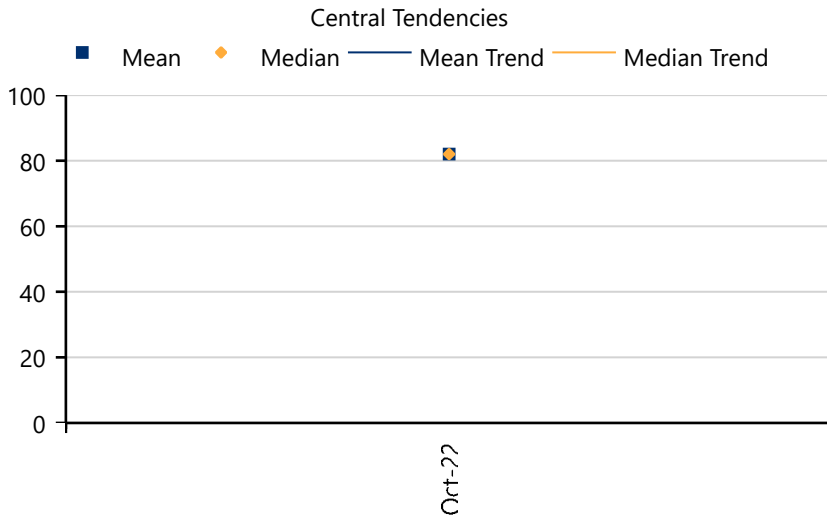
	2023	2022	2021	2020	2019
COD	0.00	-	-	-	0.00*
PRD	1.00	-	-	-	1.00*

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
80	1	0
96	0	1
Median	82	96
AD	.00	.00
COD	.00	.00
Mean	82	96
SD	1.00	1.00
COV	1.22	1.04
Wtd Mean	82	96
GeoMean	82	96
PRD	1.00	1.00
95% Confidence	1.96	1.96



Month	Mean	Median	Sales
Oct-22	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
06	31	000	101	242	33	5N1W21B D 00800	2022-8961	0.32	164,120	318,630	482,750	590,000	Oct-22	1	82

COLUMBIA County 2023 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
400	06	61	000	2023	5	Rural St Helens	400	06	67	000	2023	3	Warren

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	8
Population - Number of Accounts	300
Sales as a percentage of the Population	2.67%

Prior Year Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	68,002,420	100.00%	81,602,904	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	83
Time Trend Adjustment	3

Before Ratio	83
--------------	----

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

After Ratio	100
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Explanation

RMV Class 400: SA 61
 RMV Class 400: SA 67
 Unimproved land, Rural St. Helens and Warren (Value Zone 1)

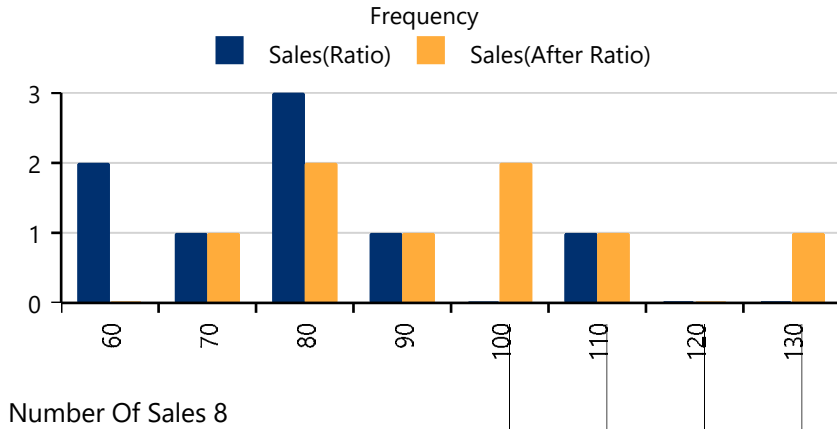
For this analysis, it was decided to study MA 06 SA 61 and SA 67 together due to the similar way in which both areas move on the open market. The time adjustment conclusion of 3% was applied to the data set. Once applied and calculated, the Mean returned a ratio of 83. This central tendency was applied as the best indicator for this classification of undeveloped properties surrounding the City of St. Helens and Warren, resulting in a land trend factor of 120.

Performance History

	2023	2022	2021	2020	2019
COD	14.82	-	-	15.38*	21.68*
PRD	0.96	-	-	1.04*	1.09*

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



60	2	0
70	1	1
80	3	2
90	1	1
100	0	2
110	1	1
120	0	0
130	0	1

Median

AD

COD

Mean

SD

COV

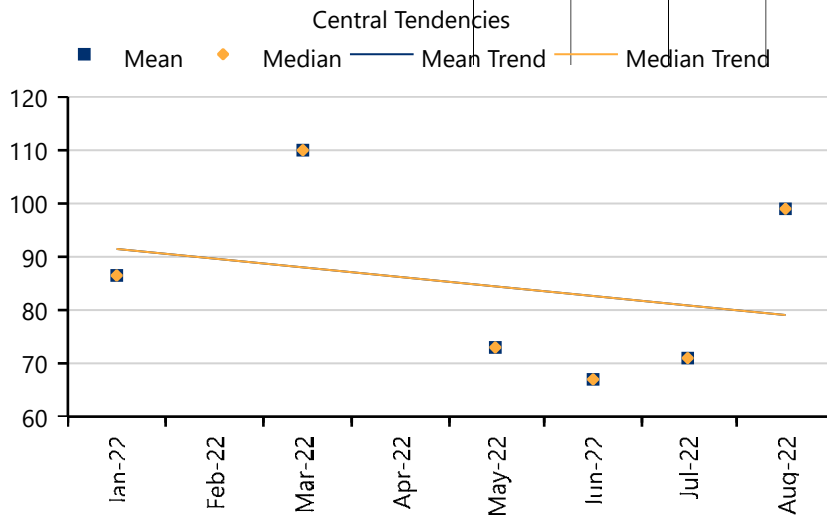
Wtd Mean

GeoMean

PRD

95% Confidence

Sales (Ratio)	Sales (After Ratio)
83	100
12.25	14.75
14.85	14.82
83	100
15.64	19.10
18.78	19.10
87	104
82	98
.96	.96
10.84	13.24



Month

Mean

Median

Sales

Jan-22

87

87

2

Mar-22

110

110

1

May-22

73

73

2

Jun-22

67

67

1

Jul-22

71

71

1

Aug-22

99

99

1

COLUMBIA County 2023 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	400		33	4N2W24B0 01004	2022-4998	2.00	202,000	0	202,000	305,460	May-22	1	66
06	61	000	400		33	4N1W05BA 01700	2022-5432	0.53	113,950	0	113,950	170,873	Jun-22	2	67
06	67	000	400		30	4N2W24B0 01003	2022-6482	2.23	210,900	0	210,900	298,865	Jul-22	3	71
06	67	000	540		33	4N2W24C0 01201	2022-4682	2.72	229,420	0	229,420	285,264	May-22	4	80
06	61	000	400		33	4N2W12D 0 01700	2022-889	2.00	161,600	0	161,600	190,143	Jan-22	5	85
06	61	000	400		33	4N1W06B0 00202	2022-110	3.20	244,120	0	244,120	278,019	Jan-22	6	88
06	61	000	640		30	5N1W3000 01302	2022-6789	6.07	262,400	0	262,400	265,624	Aug-22	7	99
06	61	000	640		33	5N1W3000 00400	2022-3143	115.3 3	588,180	0	588,180	532,376	Mar-22	8	110

COLUMBIA County 2023 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
401	06	61	000	2023	36	Rural St Helens	401	06	67	000	2023	18	Warren

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	54			
Population - Number of Accounts	2186			
Sales as a percentage of the Population	2.47%			
<i>Prior Year Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	406,554,570	33.55%	487,865,484	35.36%
OSD RMV	139,240,070	11.49%	139,240,070	10.09%
Improvement RMV	608,554,252	50.22%	687,666,305	49.84%
Farm Improvement RMV	57,453,025	4.74%	64,921,918	4.71%
Selected Ratio From Sales	88			
Time Trend Adjustment	3			
Before Ratio	88			
Overall Adjustment Factor	114			
Land Adjustment Factor	120			
OSD Adjustment Factor	100			
Improvement Adjustment Factor	113			
Farm Improvement Factor	113			
After Ratio	100			

Explanation

RMV Class 401: SA 61

RMV Class 400: SA 67

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

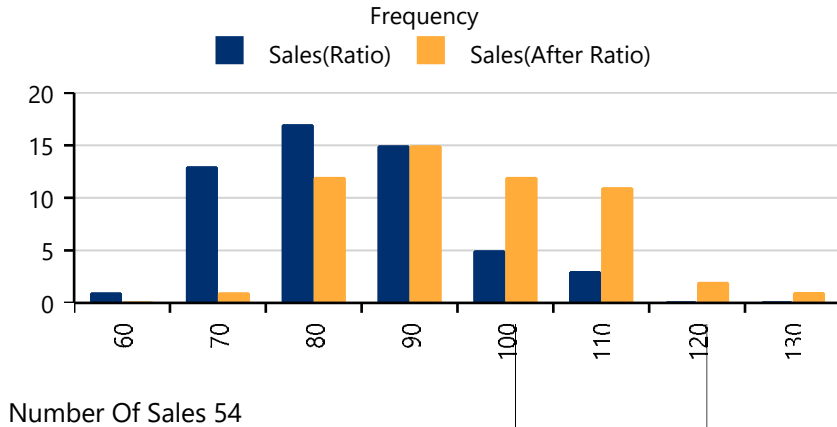
For this analysis of property improved with conventionally built dwellings located in MA 06 SA 61 and 67, little market distinction has been found between the areas aside from school district boundaries. Therefore, it was deemed appropriate to analyze the two areas together. The Mean (88) was selected as the best ratio indicator and this central tendency is further supported by the Weighted Mean (88). The Mean was applied, resulting in an Overall Adjustment Factor of 114.

Performance History

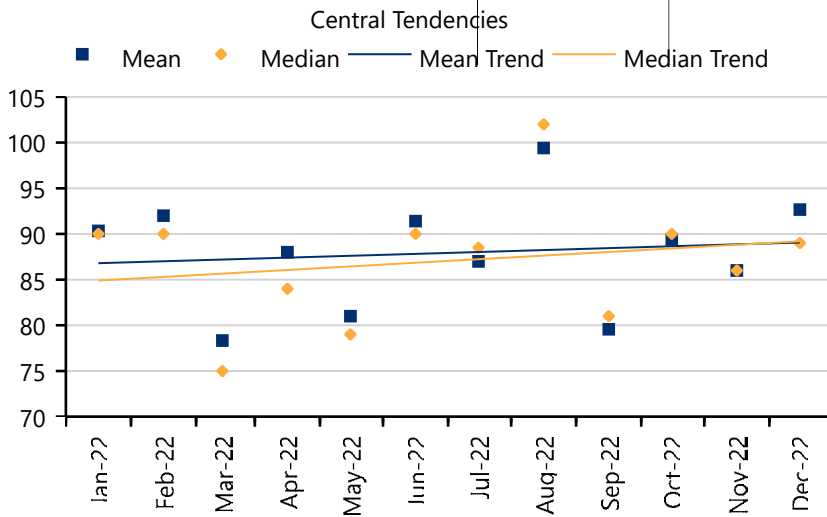
	2023	2022	2021	2020	2019
COD	10.60	-	-	8.33*	11.59*
PRD	1.00	-	-	1.00*	1.01*

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



60	1	0	Median	87	99
70	13	1	AD	9.17	10.44
80	17	12	COD	10.60	10.60
90	15	15	Mean	88	100
100	5	12	SD	11.57	13.29
110	3	11	COV	13.16	13.30
120	0	2	Wtd Mean	88	100
130	0	1	GeoMean	87	99
			PRD	1.00	1.00
			95% Confidence	3.08	3.54



Month	Mean	Median	Sales
Jan-22	90	90	3
Feb-22	92	90	6
Mar-22	78	75	3
Apr-22	88	84	4
May-22	81	79	5
Jun-22	91	90	5
Jul-22	87	89	6
Aug-22	99	102	5
Sep-22	80	81	7
Oct-22	89	90	5
Nov-22	86	86	2
Dec-22	93	89	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	61	000	401	135	33	4N1W07BC 01300	2022-7827	1.33	223,150	157,680	380,830	584,872	Sep-22	1	65
06	67	000	401	136	30	4N2W13A0 02800	2022-7474	6.95	305,500	210,020	515,520	731,960	Sep-22	2	70
06	67	000	401	135	33	4N2W25A0 04100	2022-8958	1.27	218,860	216,290	435,150	617,399	Nov-22	3	70
06	67	000	401	144	33	4N2W25B0 01701	2022-4469	2.48	289,550	310,420	599,970	835,826	May-22	4	72
06	67	000	401	136	33	4N2W23A0 02301	2022-6954	2.00	271,200	204,350	475,550	657,504	Aug-22	5	72
06	67	000	401	141	30	4N1W19C A 04000	2022-2604	0.58	183,150	220,860	404,010	543,638	Mar-22	6	74

COLUMBIA County 2023 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	134	33	4N1W08C D 04400	2022-8449	0.48	183,150	142,800	325,950	443,432	Sep-22	7	74
06	61	000	641	325	33	5N1W1900 01100	2022-2517	23.02	281,510	15,270	296,780	398,103	Mar-22	8	75
06	61	000	401	135	33	4N1W07B D 00101	2022-4665	1.09	205,950	97,740	303,690	407,560	May-22	9	75
06	61	000	401	141	33	4N1W08D 0 02300	2022-8359	1.05	203,080	301,400	504,480	665,098	Oct-22	10	76
06	61	000	401	131	33	4N1W08BC 00400	2022-1604	0.32	183,150	262,860	446,010	582,882	Feb-22	11	77
06	61	000	401	131	33	4N1W07B D 00102	2022-5525	1.08	205,230	126,300	331,530	432,563	Jun-22	12	77
06	61	000	401	131	33	4N1W07B D 00100	2022-6526	1.33	223,160	119,600	342,760	445,764	Jul-22	13	77
06	67	000	401	135	33	4N2W24B0 00900	2022-4748	2.00	271,200	291,360	562,560	713,090	May-22	14	79
06	61	000	401	151	33	4N1W07BA 00505	2022-4995	1.00	199,200	420,450	619,650	763,500	May-22	15	81
06	61	000	401	141	33	4N2W13A0 01900	2022-7485	1.00	199,200	230,060	429,260	529,988	Sep-22	16	81
06	61	000	401	141	33	4N1W08BC 01800	2022-3651	1.04	202,360	394,060	596,420	725,265	Apr-22	17	82
06	61	000	401	151	33	4N1W17B0 12100	2022-8017	1.78	311,120	558,790	869,910	1,058,610	Sep-22	18	82
06	61	000	401	141	33	4N1W17B0 02401	2022-4074	1.44	316,650	318,220	634,870	766,125	Apr-22	19	83
06	61	000	401	151	33	4N2W12C0 01900	2022-6562	2.00	271,200	553,140	824,340	982,707	Jul-22	20	84
06	61	000	401	143	33	5N1W3100 01100	2022-1825	1.09	205,940	295,320	501,260	592,739	Feb-22	21	85
06	61	000	401	133	33	4N2W0200 03002	2022-4053	4.57	330,190	232,560	562,750	663,177	Apr-22	22	85
06	61	000	401	131	33	4N2W13A0 02000	2022-8447	0.50	183,150	107,330	290,480	342,006	Oct-22	23	85
06	61	000	401	133	33	4N1W17B0 08900	2022-832	0.71	191,290	234,180	425,470	492,364	Jan-22	24	86
06	67	000	401	143	33	4N1W19D 0 02200	2022-2256	8.33	226,950	481,640	708,590	819,440	Mar-22	25	86
06	61	000	401	161	33	5N2W36C0 00204	2022-5708	2.00	271,200	534,110	805,310	940,170	Jun-22	26	86
06	61	000	401	135	30	4N1W07A D 01000	2022-6515	0.97	199,200	143,300	342,500	396,689	Jul-22	27	86
06	67	000	401	165	33	4N2W25D 0 01612	2022-9465	2.00	271,200	698,840	970,040	1,109,494	Dec-22	28	87
06	61	000	401	143	33	4N1W08CC 00902	2022-7843	1.67	247,540	292,770	540,310	615,124	Sep-22	29	88
06	61	000	401	141	33	5N1W28D 0 02100	2022-1284	0.60	183,150	290,580	473,730	533,936	Feb-22	30	89
06	61	000	401	131	33	4N1W08BB 02000	2022-9699	0.56	183,150	137,260	320,410	360,072	Dec-22	31	89
06	61	000	401		33	4N1W08CC 02300	2022-709	0.77	191,290	395,150	586,440	652,780	Jan-22	32	90

COLUMBIA County 2023 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	641	151	33	4N2W26D D 00600	2022-5889	4.94	386,470	383,300	769,770	857,929	Jun-22	33	90
06	67	000	401	141	33	4N2W25A0 01500	2022-8481	2.00	271,200	356,230	627,430	694,140	Oct-22	34	90
06	61	000	401	152	33	5N2W3500 03100	2022-1764	28.99	378,580	462,790	841,370	923,490	Feb-22	35	91
06	67	000	401	151	33	4N2W25B0 01909	2022-6493	2.00	271,200	484,320	755,520	830,742	Jul-22	36	91
06	67	000	641	161	33	4N2W26D D 00300	2022-6552	5.32	386,810	678,070	1,064,880	1,164,720	Jul-22	37	91
06	61	000	641	141	33	4N2W0200 02400	2022-1902	7.02	331,830	307,140	638,970	689,960	Feb-22	38	93
06	67	000	401	153	33	4N2W23A0 02401	2022-6147	2.61	284,110	623,840	907,950	975,757	Jul-22	39	93
06	61	000	401	141	33	4N1W08C D 04600	2022-897	0.95	199,200	374,680	573,880	601,322	Jan-22	40	95
06	61	000	401	142	33	4N1W17B0 02400	2022-7399	1.00	199,200	244,480	443,680	455,510	Sep-22	41	97
06	67	000	401	143	33	4N2W13A0 02200	2022-4845	2.00	271,200	479,580	750,780	764,025	May-22	42	98
06	67	000	401	142	30	4N1W30B0 00500	2022-8563	1.63	244,670	321,290	565,960	578,277	Oct-22	43	98
06	67	000	401	141	33	4N2W13B0 02900	2022-8602	2.70	297,870	421,200	719,070	734,947	Oct-22	44	98
06	61	000	401	161	33	5N2W3500 02900	2022-5782	5.08	330,980	577,330	908,310	914,220	Jun-22	45	99
06	61	000	401	146	33	4N2W0100 02600	2022-7336	0.75	191,290	321,230	512,520	515,253	Aug-22	46	99
06	61	000	641	142	33	4N2W12A0 01200	2022-3521	5.18	331,040	425,490	756,530	741,385	Apr-22	47	102
06	61	000	401	141	30	4N1W07B D 00104	2022-6815	5.25	331,080	288,120	619,200	607,140	Aug-22	48	102
06	61	000	401	144	33	4N1W06A D 03000	2022-9191	1.00	199,200	356,710	555,910	546,744	Nov-22	49	102
06	67	000	401	121	33	4N1W19A A 00900	2022-9371	0.29	183,150	78,380	261,530	255,510	Dec-22	50	102
06	61	000	401	142	30	4N1W06A0 00308	2022-6440	1.01	200,210	410,000	610,210	583,855	Jun-22	51	105
06	67	000	401	142	30	4N2W13B0 01700	2022-7255	5.03	319,600	556,300	875,900	780,843	Aug-22	52	112
06	61	000	641	142	33	5N1W1900 00402	2022-7309	3.99	329,000	285,470	614,470	550,023	Aug-22	53	112
06	61	000	681	135	33	4N2W0100 01800	2022-951	31.72	675,850	150,730	826,580	708,975	Feb-22	54	117

COLUMBIA County 2023 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	2023	3	Rural St Helens	409	06	67	000	2023		Warren

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	3
Population - Number of Accounts	235
Sales as a percentage of the Population	1.28%

Prior Year Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	46,238,710	47.17%	55,486,452	47.02%
OSD RMV	16,010,800	16.33%	16,010,800	13.57%
Improvement RMV	28,528,090	29.11%	37,086,517	31.43%
Farm Improvement RMV	7,238,650	7.39%	9,410,245	7.98%

Selected Ratio From Sales	83
Time Trend Adjustment	3

Before Ratio	83
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Overall Adjustment Factor	120
Land Adjustment Factor	120
OSD Adjustment Factor	100
Improvement Adjustment Factor	130
Farm Improvement Factor	130

After Ratio	100
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Explanation

RMV Class 409: SA 61

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

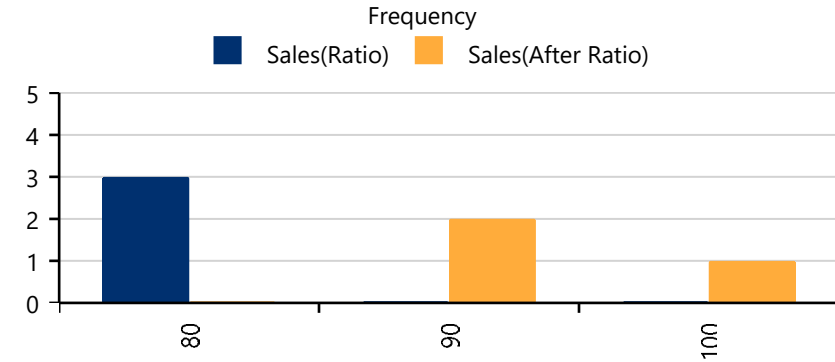
The central tendencies of the Mean, Weighted Mean and Geometric Mean returned the same ratio indicator of 83 after adjusting for time. Therefore, the Mean of 83 was selected and applied to the dataset for this grouping of rural St Helens and Warren properties improved with manufactured structures.

Performance History

	2023	2022	2021	2020	2019
COD	3.74	-	-	7.23*	6.33*
PRD	1.00	-	-	1.00*	1.00*

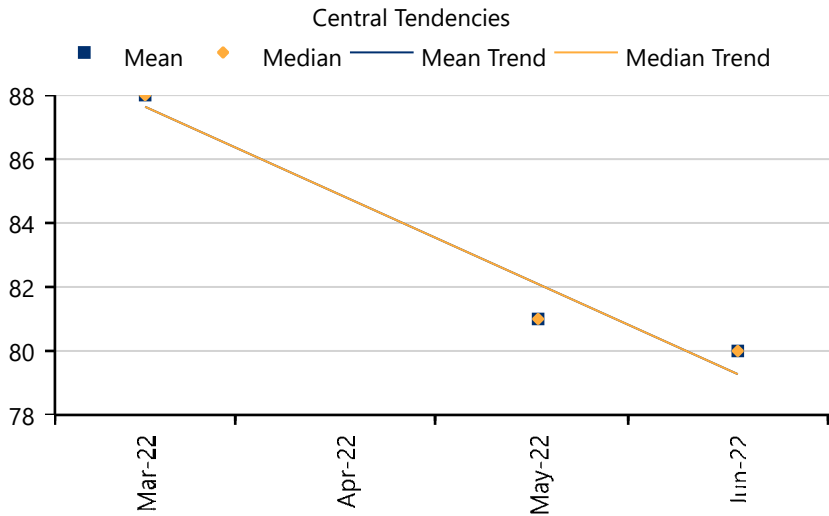
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



Number Of Sales 3

	Sales (Ratio)	Sales (After Ratio)
Median	81	98
AD	2.67	3.67
COD	3.29	3.74
Mean	83	100
SD	4.36	5.86
COV	5.25	5.84
Wtd Mean	83	100
GeoMean	83	100
PRD	1.00	1.00
95% Confidence	4.93	6.63



Month	Mean	Median	Sales
Mar-22	88	88	1
May-22	81	81	1
Jun-22	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
06	61	000	409	442	33	4N2W12D A 00101	2022-5315	2.00	271,200	126,630	397,830	498,575	Jun-22	1	80
06	61	000	409	442	33	4N2W1100 01100	2022-4999	3.53	319,870	172,090	491,960	605,829	May-22	2	81
06	61	000	549	462	33	4N2W1100 00302	2022-1970	4.92	330,730	195,690	526,420	596,608	Mar-22	3	88

COLUMBIA County 2023 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
400	06	62	000	2023	1	Rural St Helens							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	1
Population - Number of Accounts	104
Sales as a percentage of the Population	0.96%

Prior Year Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	34,026,060	100.00%	39,470,230	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
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Explanation

RMV Class 400: SA 62
Unimproved land, Rural St. Helens, Warren (Value Zone 2)

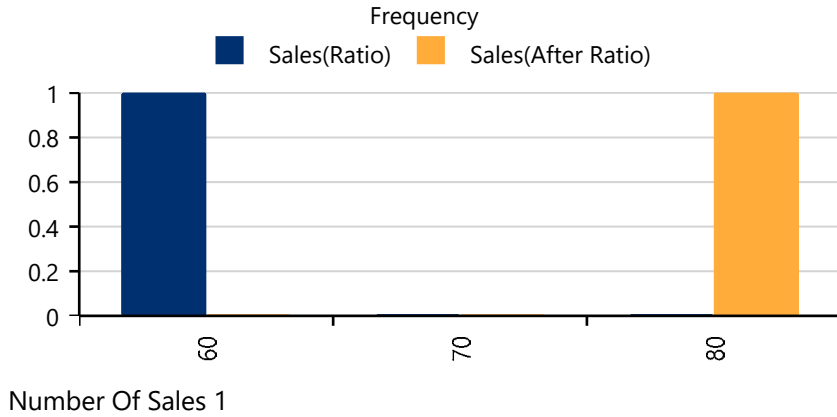
Having a single sale available is insufficient to study since the sales sample is too small to present a clear picture of the market. Therefore, it has been decided to use the Selected Ratio of 86 from the improved single-family dwelling study in the same area (RMV 401 MA 06 SA 62).

Performance History

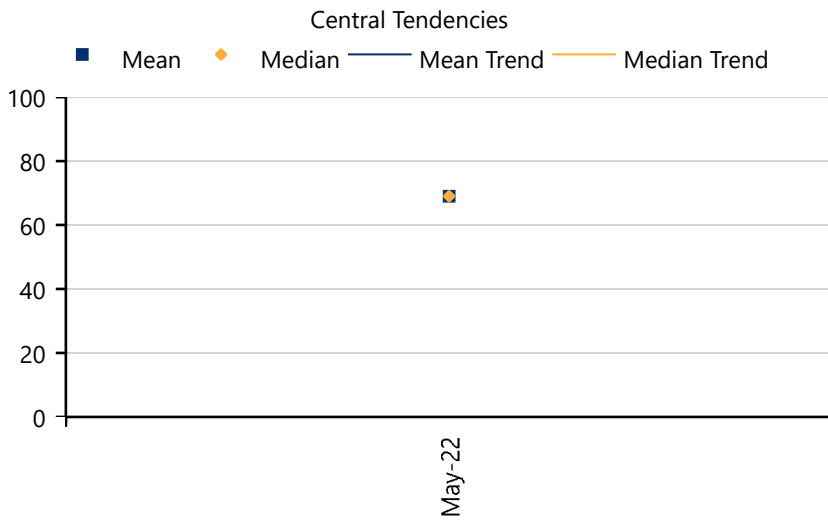
	2023	2022	2021	2020	2019
COD	0.00	15.15	14.74*	-	0.00*
PRD	1.00	1.07	1.00*	-	1.00*

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	69	80
AD	.00	.00
COD	.00	.00
Mean	69	80
SD	1.00	1.00
COV	1.45	1.25
Wtd Mean	69	80
GeoMean	69	80
PRD	1.00	1.00
95% Confidence	1.96	1.96



Month	Mean	Median	Sales
May-22	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	5N2W2300 00800	2022-4285	40.00	242,400	0	242,400	350,000	May-22	1	69

COLUMBIA County 2023 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	2023	11	Rural St Helens							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	11
Population - Number of Accounts	262
Sales as a percentage of the Population	4.20%

Prior Year Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	44,492,020	32.98%	51,610,743	32.88%
OSD RMV	15,770,540	11.69%	15,770,540	10.05%
Improvement RMV	65,325,770	48.42%	78,390,924	49.94%
Farm Improvement RMV	9,329,560	6.91%	11,195,472	7.13%

Selected Ratio From Sales	86
Time Trend Adjustment	3

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
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Explanation

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

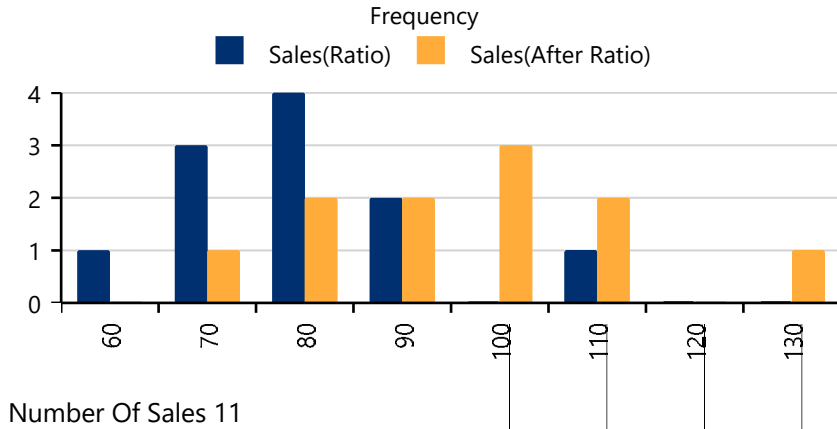
This grouping of rural properties returned a Mean and Weighted Mean ratio of 86 after the time adjustment conclusion (3%) was applied. These indicators were further supported by the Median (87) and Geometric Mean (85). The Mean central tendency was selected and applied to the dataset returning an Overall Adjustment Factor of 116.

Performance History

	2023	2022	2021	2020	2019
COD	12.15	9.60	25.10*	10.00*	-
PRD	0.99	1.01	1.03*	1.02*	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



60	1	0
70	3	1
80	4	2
90	2	2
100	0	3
110	1	2
120	0	0
130	0	1

Median

AD

COD

Mean

SD

COV

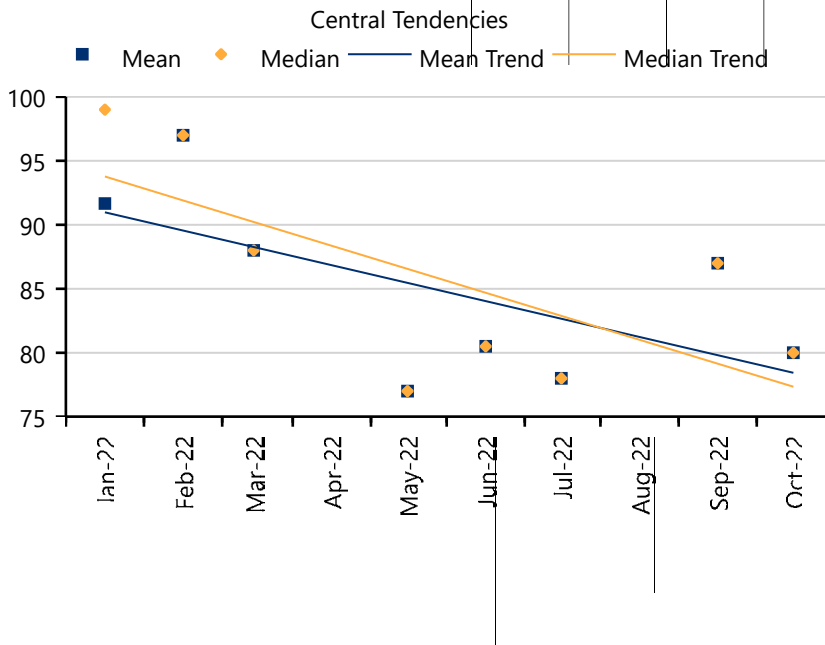
Wtd Mean

GeoMean

PRD

95% Confidence

Sales (Ratio)	Sales (After Ratio)
87	101
10.18	12.27
11.70	12.15
86	100
13.70	16.64
15.99	16.64
86	101
85	99
1.00	.99
8.10	9.83



Month

Mean

Median

Sales

Jan-22

92

99

3

Feb-22

97

97

1

Mar-22

88

88

1

May-22

77

77

1

Jun-22

81

81

2

Jul-22

78

78

1

Sep-22

87

87

1

Oct-22

80

80

1

COLUMBIA County 2023 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	62	000	401	131	33	5N2W25C0 00700	2022-829	2.12	208,270	176,730	385,000	611,541	Jan-22	1	63
06	62	000	401	141	33	5N2W26D 0 01900	2022-5559	1.58	183,700	298,890	482,590	650,496	Jun-22	2	74
06	62	000	401	131	33	4N2W03B0 00201	2022-5002	1.83	195,910	194,100	390,010	505,970	May-22	3	77
06	62	000	641	146	33	5N2W26D 0 01300	2022-6591	10.68	275,920	336,370	612,290	784,449	Jul-22	4	78
06	62	000	641	166	30	5N2W27A0 00200	2022-8550	15.79	263,160	753,990	1,017,150	1,277,239	Oct-22	5	80
06	62	000	401	142	33	4N2W03C0 00101	2022-5695	2.45	219,110	393,750	612,860	700,938	Jun-22	6	87
06	62	000	401	143	33	5N2W2900 00400	2022-7529	3.95	252,400	291,040	543,440	624,881	Sep-22	7	87
06	62	000	401	142	33	5N2W26D 0 01500	2022-2039	6.01	258,310	304,500	562,810	640,563	Mar-22	8	88
06	62	000	401	151	33	5N2W2400 00701	2022-1323	5.00	254,200	564,370	818,570	842,058	Feb-22	9	97
06	62	000	641	134	30	5N2W2900 01400	2022-288	40.00	311,600	337,720	649,320	653,733	Jan-22	10	99
06	62	000	401	153	33	5N2W25C0 00900	2022-3950	2.01	204,640	653,030	857,670	756,756	Jan-22	11	113

COLUMBIA County 2023 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
409	06	62	000	2023		Rural St Helens							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	79
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	13,066,230	46.73%	15,156,827	46.62%
OSD RMV	5,068,900	18.13%	5,068,900	15.59%
Improvement RMV	8,140,300	29.11%	10,175,375	31.30%
Farm Improvement RMV	1,686,600	6.03%	2,108,250	6.49%

Selected Ratio From Sales	86
Time Trend Adjustment	0

Before Ratio	86
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Overall Adjustment Factor	116
Land Adjustment Factor	116
OSD Adjustment Factor	100
Improvement Adjustment Factor	125
Farm Improvement Factor	125

After Ratio	100
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Explanation

RMV Class 409: SA 62
Improved land - Manufactured Structure - Rural St. Helens, Warren, (Value Zone 2)

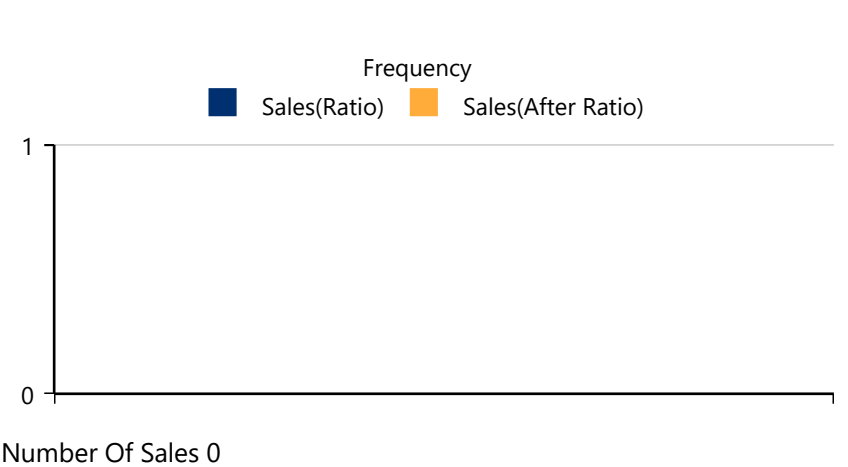
There are no valid sales available for this study of manufactured structures located in Rural St. Helens and Warren. Therefore, the conclusion from the improved properties in the MA 06 SA 62 analysis is recommended, with a Selected Ratio indicator of 86.

Performance History

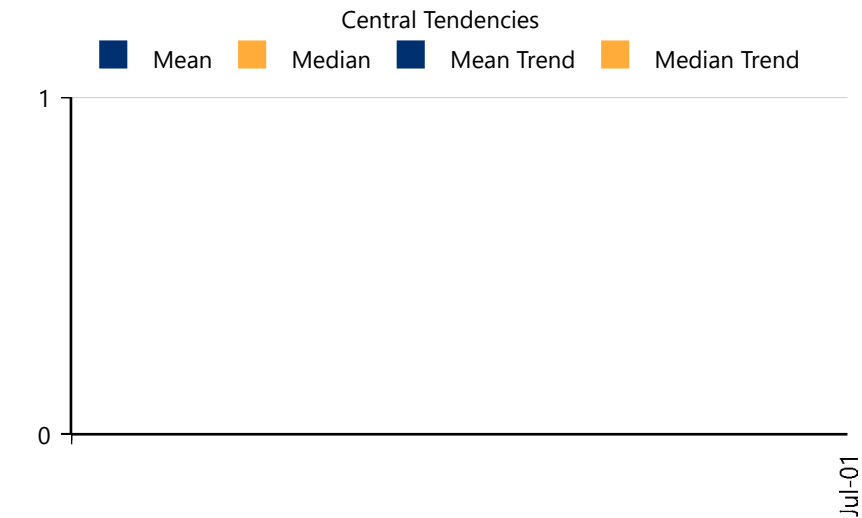
	2023	2022	2021	2020	2019
COD	-	0.00	1.57*	9.21*	3.21*
PRD	-	1.00	1.00*	1.01*	1.00*

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



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



Month	Mean	Median	Sales
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MAINTENANCE AREA 7

PERSONAL PROPERTY

MANUFACTURED

STRUCTURES

COLUMBIA County 2023 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	02	000	2023	1	Maintenance Area 2	019	07	06	000	2023	3	Maintenance Area 6

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	4			
Population - Number of Accounts	344			
Sales as a percentage of the Population	1.16%			
<i>Prior Year Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	0	0.00%	0	0.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	9,679,280	100.00%	18,971,389	100.00%
Farm Improvement RMV	0	0.00%	0	0.00%
Selected Ratio From Sales	51			
Time Trend Adjustment	3			
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 02, SA 06

Personal Property Manufactured Structures - South Columbia County

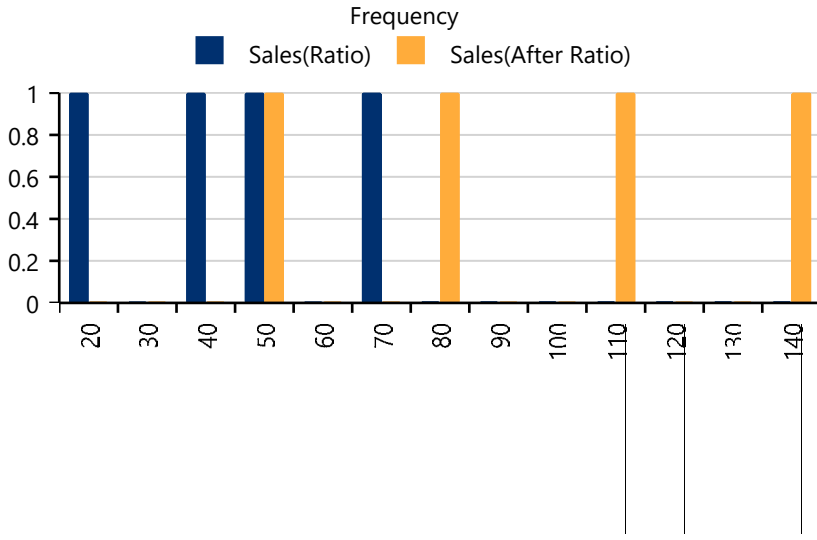
This analysis is comprised of personal property manufactured structures (PPMS) located throughout South Columbia County. The sales array returned 4 sales and these were adjusted by 3% for market movement. The Mean was selected and then applied accordingly, resulting in an Overall Adjustment Factor of 196.

Performance History

	2023	2022	2021	2020	2019
COD	32.40	36.89	29.03*	21.34*	59.45*
PRD	1.03	1.27	1.08*	1.25*	1.35*

(* Indicates years may not reflect after ratio values)

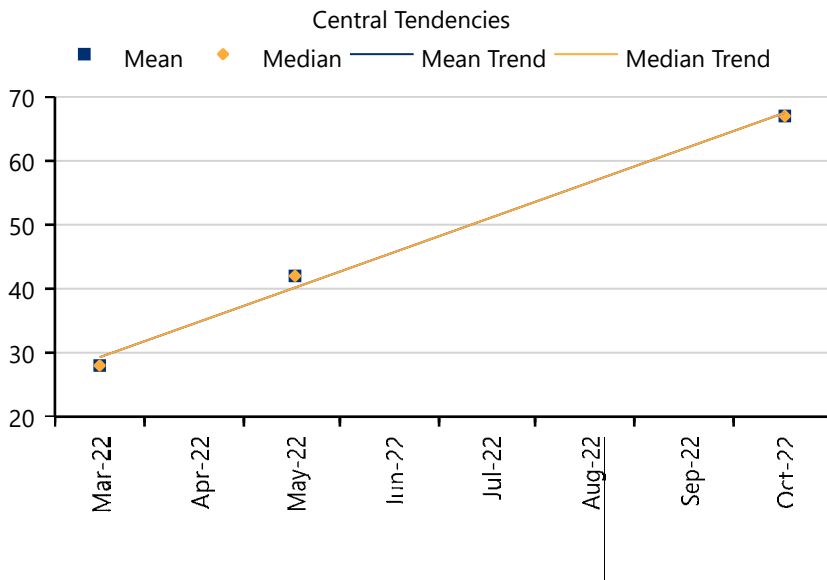
COLUMBIA County 2023 Ratio Study



20	1	0
30	0	0
40	1	0
50	1	1
60	0	0
70	1	0
80	0	1
90	0	0
100	0	0
110	0	1
120	0	0
130	0	0
140	0	1

	Sales (Ratio)	Sales (After Ratio)
Median	50	98
AD	16.23	31.75
COD	32.39	32.40
Mean	51	100
SD	20.92	40.97
COV	41.02	41.08
Wtd Mean	49	97
GeoMean	48	93
PRD	1.03	1.03
95% Confidence	20.50	40.15

Number Of Sales 4



Month	Mean	Median	Sales
Mar-22	28	28	1
May-22	42	42	1
Oct-22	67	67	2

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	LOCATION	ACCT NO.	IMP RMV	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
07	06	000	019	441	33	South County	827	9,910	9,910	35,845	03/23/2022	1	28
07	02	000	019	441	33	South County	307	11,330	11,330	27,050	05/02/2022	2	42
07	06	000	019	441	33	South County	808	7,660	7,660	10,064	10/18/2022	3	76
07	06	000	019	442	33	South County	820	47,150	47,150	80,812	10/18/2022	4	58

COLUMBIA County 2023 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
07	06	000	019	441	33	4N1W19C0 01200 P11			0	9,910	9,910	35,816	Mar-22	1	28
07	02	000	019	441	33	3N2W24C0 04700 P14			0	11,330	11,330	27,033	May-22	2	42
07	06	000	019	442	33	4N1W19C0 01200 P16			0	47,150	47,150	80,798	Oct-22	3	58
07	06	000	019	441	33	4N1W19C0 01200 P18			0	7,660	7,660	10,062	Oct-22	4	76

COLUMBIA County 2023 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	2023		Maintenance Area 3	019	07	04	000	2023	5	Maintenance Area 4
019	07	05	000	2023	3	Maintenance Area 5	019	07	35	000	2023		Vernonia

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	8			
Population - Number of Accounts	517			
Sales as a percentage of the Population	1.55%			
<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	14,702,689	100.00%	22,348,087	100.00%
Farm Improvement RMV	0	0.00%	0	0.00%
Selected Ratio From Sales	66			
Time Trend Adjustment	3			
Before Ratio	66			
Overall Adjustment Factor	152			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Improvement Adjustment Factor	152			
Farm Improvement Factor	100			
After Ratio	100			

Explanation

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

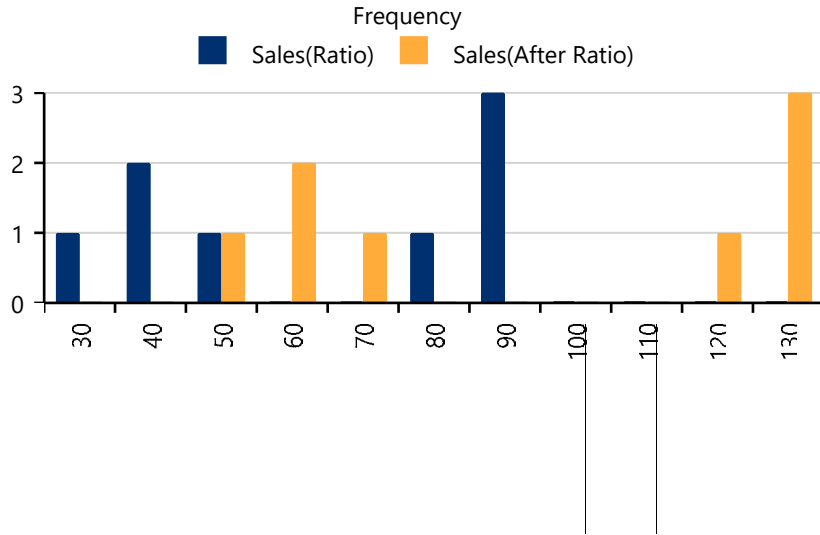
This analysis is comprised of personal property manufactured structures (PPMS) located throughout North Columbia County in the MA 07 General Areas of SA 03 (Vernonia), SA 04 (Rainier), SA 05 (Clatskanie), and SA 35 (Riverside Meadows). The total population of North MA 07 is 517 with 8 sales available for analysis. The Median and Mean returned the same ratio of 66 once adjusted for time. Therefore, the Median (66) was selected which returned an Overall Adjustment of 152.

Performance History

	2023	2022	2021	2020	2019
COD	34.98	16.70	25.91*	22.08*	24.78*
PRD	0.98	1.06	0.96*	1.07*	1.07*

(* Indicates years may not reflect after ratio values)

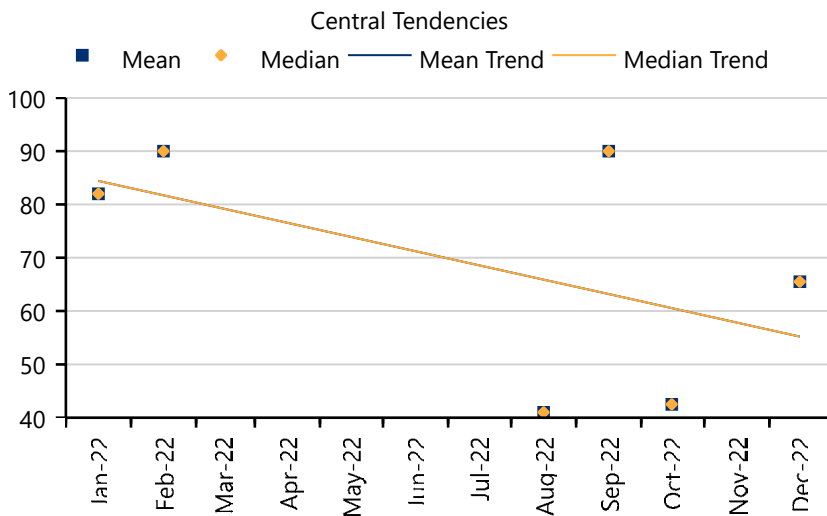
COLUMBIA County 2023 Ratio Study



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

	Sales (Ratio)	Sales (After Ratio)
Median	66	100
AD	23.05	35.00
COD	34.98	35.00
Mean	65	99
SD	25.07	38.06
COV	38.65	38.64
Wtd Mean	66	100
GeoMean	72	110
PRD	0.98	0.98
95% Confidence	17.37	26.37

Number Of Sales 8



Month	Mean	Median	Sales
Jan-22	82	82	1
Feb-22	90	90	1
Aug-22	41	41	1
Sep-22	90	90	1
Oct-22	43	43	2
Dec-22	66	66	2

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	LOCATION	ACCT NO.	IMP RMV	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
07	04	000	019	451	33	North County	1789	19,480	19,480	23,680	01/18/2022	1	82
07	04	000	019	442	33	North County	440240	87,630	87,630	97,673	02/04/2022	2	90
07	05	000	019	442	33	North County	2074	14,700	14,700	35,455	08/01/2022	3	41
07	04	000	019	452	33	North County	1787	20,820	20,820	23,229	09/06/2022	4	90
07	05	000	019	441	33	North County	2490	11,960	11,960	24,153	10/18/2022	5	50
07	05	000	019	452	33	North County	2494	32,310	32,310	92,462	10/21/2022	6	35
07	04	000	019	451	33	North County	440722	76,620	76,620	76,620	12/19/2022	7	90
07	04	000	019	441	33	North County	1417	19,850	19,850	48,016	12/28/2022	8	41

COLUMBIA County 2023 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	2023	10	St. Helens							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	10			
Population - Number of Accounts	125			
Sales as a percentage of the Population	8.00%			
<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	0	0.00%	0	0.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	10,398,350	100.00%	14,038,016	100.00%
Farm Improvement RMV	0	0.00%	0	0.00%
Selected Ratio From Sales	74			
Time Trend Adjustment	3			
Before Ratio	74			
Overall Adjustment Factor	135			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Improvement Adjustment Factor	135			
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

Crestwood Village is located within the city limits of St. Helens. This park is adjacent to Dalton Lake (a designated nature preserve) and has numerous nature trails and footpaths. Amenities include: RV parking, wide streets, private yards and detached garages. For this study, 10 sales were available for analysis. The dataset of sales comprises 8% of the total population for this classification of property. After review, the time adjusted Mean of 74 was selected as the best indicator. Once applied, the Overall Trend Factor returned a ratio of 135.

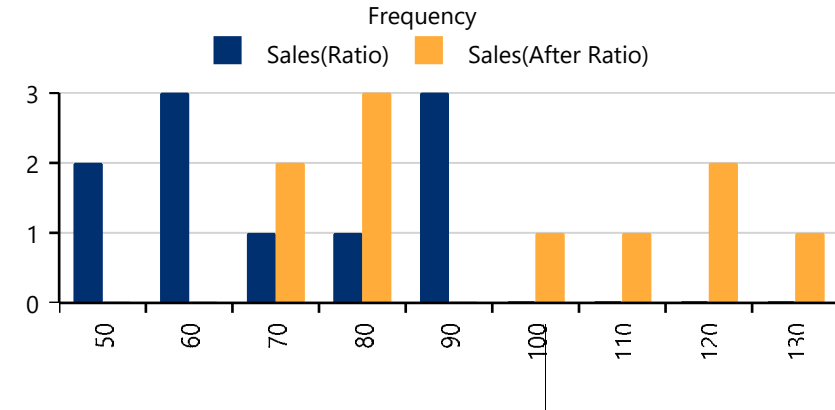
Note: for 2023, a complete setup and market analysis of Crestwood Village (SA 27), Columbia City Estates (SA 28), and Springlake Park (SA 30) was performed and implemented.

Performance History

	2023	2022	2021	2020	2019
COD	21.16	18.98	13.67*	34.24*	12.62*
PRD	1.02	1.01	0.99*	1.12*	1.05*

(* Indicates years may not reflect after ratio values)

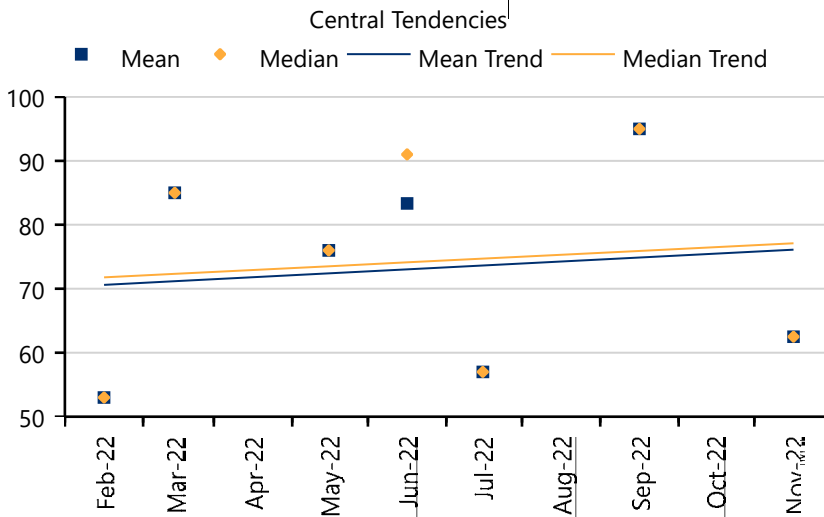
COLUMBIA County 2023 Ratio Study



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

	Sales (Ratio)	Sales (After Ratio)
Median	70	95
AD	14.90	20.10
COD	21.29	21.16
Mean	74	100
SD	16.99	22.99
COV	22.93	22.97
Wtd Mean	73	99
GeoMean	76	103
PRD	1.02	1.02
95% Confidence	10.53	14.25

Number Of Sales 10



Month	Mean	Median	Sales
Feb-22	53	53	1
Mar-22	85	85	1
May-22	76	76	1
Jun-22	83	91	3
Jul-22	57	57	1
Sep-22	95	95	1
Nov-22	63	63	2

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	LOCATION	ACCT NO.	IMP RMV	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
07	27	00	019	452	33	Crestwood Village	1139	77,770	147,281	143,500	2/25/2022	1	53
07	27	00	019	442	33	Crestwood Village	1124	112,670	133,102	129,900	3/17/2022	2	85
07	27	00	019	452	30	Crestwood Village	1140	97,150	127,518	125,000	5/9/2022	3	76
07	27	00	019	452	33	Crestwood Village	437266	144,160	146,472	144,000	6/13/2022	4	98
07	27	00	019	452	33	Crestwood Village	1032	81,160	132,055	130,000	6/29/2022	5	61
07	27	00	019	442	33	Crestwood Village	1109	95,990	105,635	104,000	6/30/2022	6	91
07	27	00	019	442	30	Crestwood Village	1047	95,550	167,525	165,000	7/5/2022	7	57
07	27	00	019	442	33	Crestwood Village	436939	129,300	136,495	135,265	9/16/2022	8	95
07	27	00	019	442	33	Crestwood Village	1130	97,250	160,607	159,900	11/10/2022	9	61
07	27	00	019	452	33	Crestwood Village	1066	102,480	159,039	158,500	11/22/2022	10	64

COLUMBIA County 2023 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	2023	2	Columbia City							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	2			
Population - Number of Accounts	42			
Sales as a percentage of the Population	4.76%			
<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	5,016,860	100.00%	5,016,860	100.00%
Farm Improvement RMV	0	0.00%	0	0.00%
Selected Ratio From Sales	100			
Time Trend Adjustment	3			
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 019: MA 07 SA 28

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

This manufactured home park was built in 1994 and lies north of St. Helens. It has a subdivision design with beautiful styles and varying sizes of homes. There are two sales available which comprises 4.76% of the total population of personal property manufactured structures located in Columbia City Estates. After applying the time adjustment conclusion, the Median and Mean returned an indicator of 100. The Medina was chosen and applied to the data set, the trend factor returned for the improvement is 100.

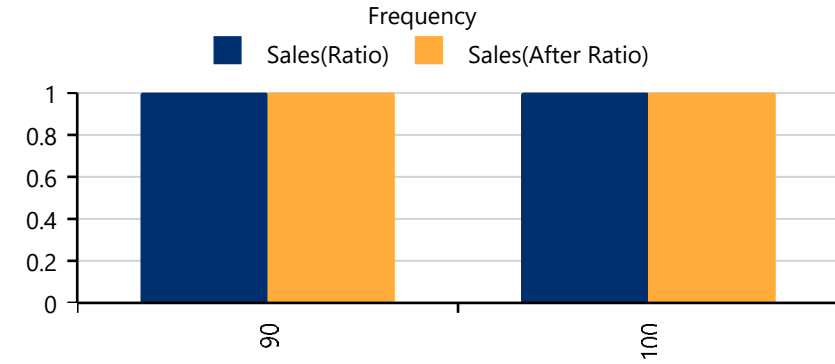
Note: for 2023, a complete setup and market analysis of Crestwood Village (SA 27), Columbia City Estates (SA 28), and Springlake Park (SA 30) was performed and implemented.

Performance History

	2023	2022	2021	2020	2019
COD	3.52	17.34	-	11.82*	12.44*
PRD	1.00	1.05	-	1.01*	1.01*

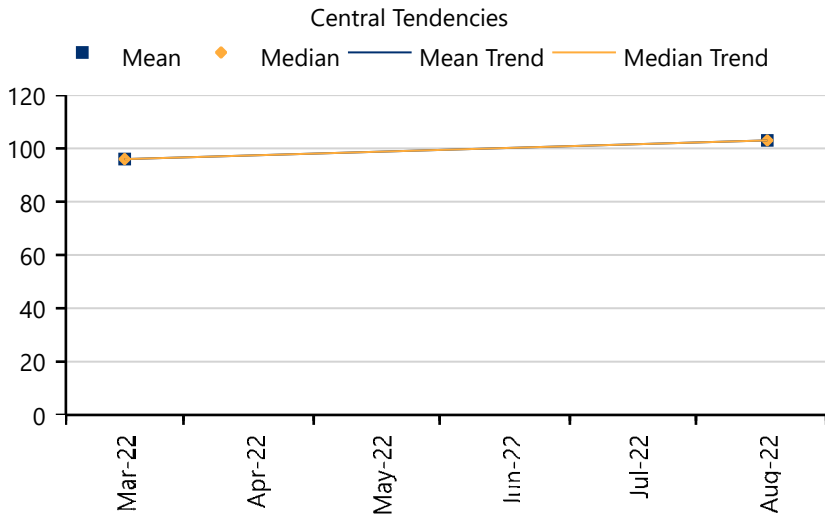
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



Number Of Sales 2

	Sales (Ratio)	Sales (After Ratio)
90	1	1
100	1	1
Median	100	100
AD	3.50	3.50
COD	3.52	3.52
Mean	100	100
SD	4.95	4.95
COV	4.97	4.97
Wtd Mean	99	99
GeoMean	99	99
PRD	1.00	1.00
95% Confidence	6.86	6.86



Month	Mean	Median	Sales
Mar-22	96	96	1
Aug-22	103	103	1

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	LOCATION	ACCT NO.	IMP RMV	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
07	28	000	019	452	33	Columbia City Estates	1283	107,760	107,760	112,772	03/01/2022	1	96
07	28	000	019	452	33	Columbia City Estates	1256	135,270	135,270	131,612	08/03/2022	2	103

COLUMBIA County 2023 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	2023	4	Scappoose							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	4				
Population - Number of Accounts	145				
Sales as a percentage of the Population	2.76%				
<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	33,508,420	100.00%	37,529,430	100.00%	
Farm Improvement RMV	0	0.00%	0	0.00%	
Selected Ratio From Sales	89				
Time Trend Adjustment	3				
Before Ratio	89				
Overall Adjustment Factor	112				
Land Adjustment Factor	100				
OSD Adjustment Factor	100				
Improvement Adjustment Factor	112				
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 property manufactured structures located within an exclusive park called “Springlake Park Community”. This is a unique community for those who are age 55+ and supports numerous amenities: a community rec room, outstanding landscaping and walking paths, two lakes, a RV parking, and tenant owned interest in the park. The park itself is close in proximity to shopping, medical facilities, restaurants, and the Portland Metropolitan area. After review of the sales array and finding the sales are sufficient and adequate, the conclusion from the time adjustment study (3%) was applied. The Median central tendency of 89 was selected and applied to the population as a good and sufficient indicator of the current market. Once applied, this returned an Improvement Factor of 112.

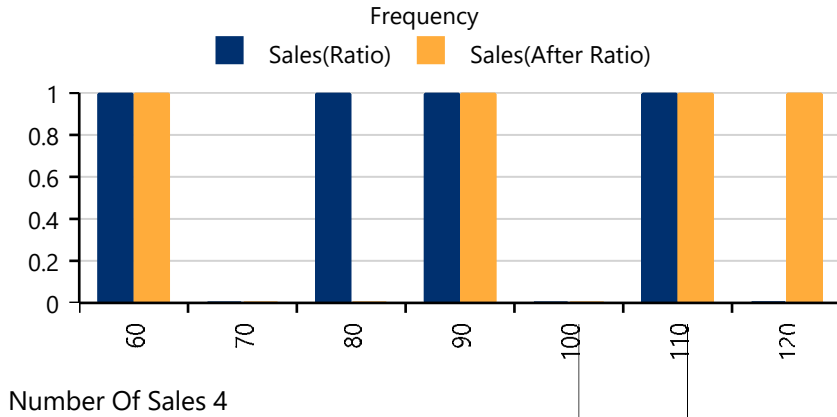
Note: for 2023, a complete setup and market analysis of Crestwood Village (SA 27), Columbia City Estates (SA 28), and Springlake Park (SA 30) was performed and implemented.

Performance History

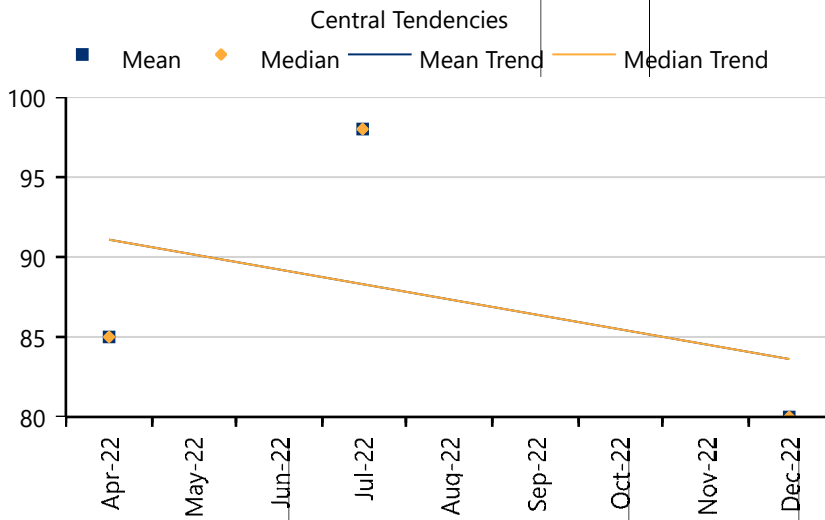
	2023	2022	2021	2020	2019
COD	19.16	17.18	17.18*	11.82*	12.44*
PRD	1.04	1.02	1.02*	1.01*	1.01*

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	89	100
AD	17.00	19.00
COD	19.10	19.00
Mean	87	98
SD	21.82	24.45
COV	25.08	25.07
Wtd Mean	84	94
GeoMean	85	95
PRD	1.04	1.04
95% Confidence	21.54	23.96



Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	LOCATION	ACCT NO.	IMP RMV	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
07	30	000	019	462	33	Springlake Park	193	207,060	207,060	188,192	04/08/2022	1	110
07	30	000	019	452	33	Springlake Park	215	190,600	190,600	319,651	04/26/2022	2	60
07	30	000	019	452	33	Springlake Park	226	262,320	262,320	268,039	07/05/2022	3	98
07	30	000	019	452	33	Springlake Park	30423	211,940	211,940	264,673	12/02/2022	4	80

*FLOATING HOMES,
COMBINATIONS,
AND BOAT HOUSES*

COLUMBIA County 2023 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	2023	2	St. Helens	111	02	95	000	2023	3	Scappoose
111	05	95	000	2023		Clatskanie	111	06	95	000	2023		Rural St Helens

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	5			
Population - Number of Accounts	171			
Sales as a percentage of the Population	2.92%			
<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	29,138,550	100.00%	30,304,092	100.00%
Farm Improvement RMV	0	0.00%	0	0.00%
Selected Ratio From Sales	96			
Time Trend Adjustment	0			
Before Ratio	96			
Overall Adjustment Factor	104			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Improvement Adjustment Factor	104			
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

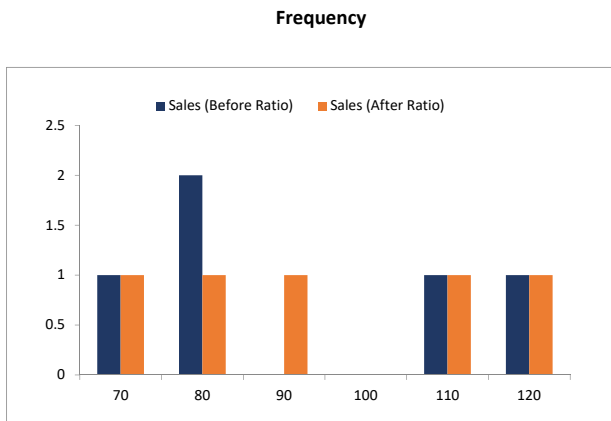
This analysis is comprised of floating homes and combination homes, which are located along the Multnomah Channel in Scappoose (MA 02) and along the Columbia River (MA 01, MA 05 and MA 06). Five sales were found for this population of 171 accounts. No time adjustment was applied to this property classification. The Mean (96) was selected which resulted in an improvement trend of 104.

Performance History

	2023	2022	2021	2020	2019
COD	18.95	13.35	36.49*	31.19*	11.33*
PRD	1.01	1.07	1.19*	1.09*	0.99*

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study

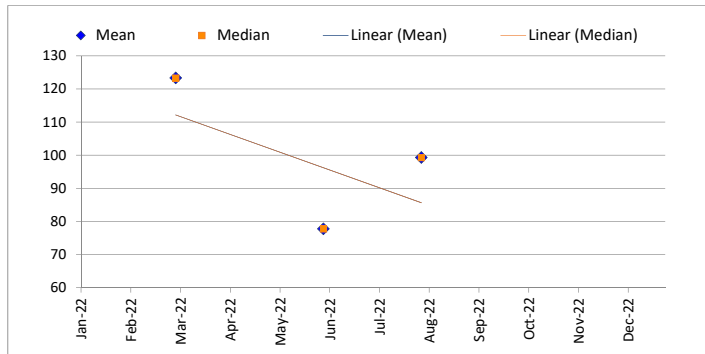


Number Of Sales: 5

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

Median	86	90
AD	16.13	16.60
COD	18.74	18.44
Mean	96	100
SD	21.61	22.22
COV	22.21	22.26
Wtd. Mean	95	98
GeoMean	94	97
PRD	1.01	1.01
95% Confidenc	18.95	19.48

Central Tendencies



Month	Mean	Median	Sales
Mar-22	124	124	1
Jun-22	78	78	2
Aug-22	99	99	2

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	LOCATION	ACCT NO.	IMP RMV	TOTAL RMV	ADJ SALE PRICE	SALE DATE	#	RATIO
01	95	00	111	932	33	DILLARDS	432161	229,990	229,990	185,000	03/03/2022	1	124
02	95	00	111	941	33	MCCUDDYS	432191	249,220	249,220	342,500	06/01/2022	2	73
01	95	00	111	932	33	DILLARDS MOORAGE	432151	99,810	99,810	120,000	06/16/2022	3	83
02	95	00	111	951	33	PARADISE MOORAGE	434379	325,570	325,570	290,000	08/18/2022	4	112
02	95	00	111	942	33	RR&D	437161	172,170	172,170	200,000	08/30/2022	5	86

COLUMBIA County 2023 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
111	01	97	000	2023	1	St. Helens	111	02	97	000	2023		Scappoose
111	04	97	000	2023		Rainier	111	05	97	000	2023		Clatskanie
111	06	97	000	2023	1	Rural St Helens							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	2
Population - Number of Accounts	142
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	7,354,070	100.00%	7,648,233	100.00%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	96
Time Trend Adjustment	0

Before Ratio	96
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Overall Adjustment Factor	104
Land Adjustment Factor	100
OSD Adjustment Factor	100
Improvement Adjustment Factor	104
Farm Improvement Factor	100

After Ratio	100
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Explanation

RMV Class 111: SA 97
Boathouses – Countywide

Two sales were found in this study area, both occurring within two months of each other. The ratios returned for these sales were widely dissimilar (84 and 170) and are a poor depiction of market indicators for this property classification. Therefore, it was deemed appropriate to apply the selected ratio of 96 from the RMV 111 SA 95 (houseboats and combinations) analysis here without adjusting for market movement.

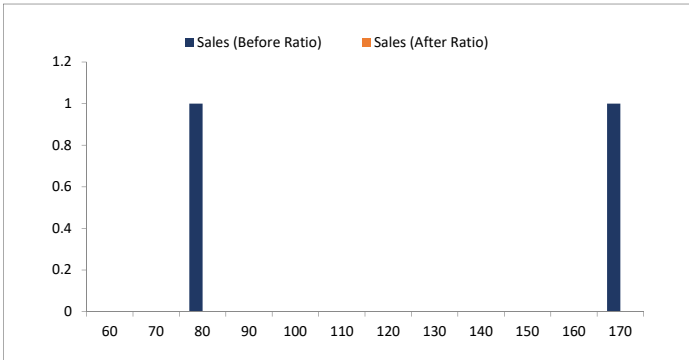
Performance History

	2023	2022
COD	-	22.02
PRD	-	.99

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study

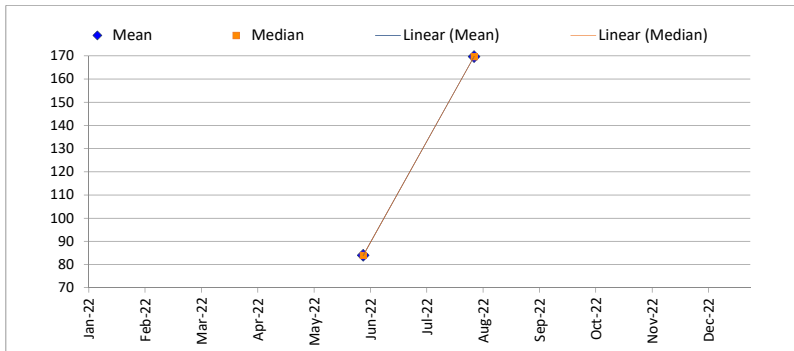
Frequency



Number Of Sales: 2

80	1	0	Median	129
90	0	0	AD	43.21
100	0	0	COD	33.46
110	0	0	Mean	129
120	0	0	SD	61.11
130	0	0	COV	47.32
140	0	0	Wtd. Mean	107
150	0	0	GeoMean	122
160	0	0	PRD	1.21
170	1	0	95% Confidence	84.69

Central Tendencies



Month	Mean	Median
Jun-22	86	86
Aug-22	172	172

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	LOCATION	ACCT NO.	IMP RMV	TOTAL RMV	ADJ SALE PRICE	SALE DATE	#	RATIO
01	97	00	111	933	33	DILLARDS	432152	66,170	66,170	77,000	06/10/2022	1	86
06	97	00	111	933	33	SCAPPOOSE BAY MARINA	432291	43,090	43,090	25,000	08/17/2022	2	172

COMMERCIAL
PROPERTY

COLUMBIA County 2023 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
200	01	00	000	2023	2	St Helens	200	02	00	000	2023		Scappoose
200	06	00	000	2023		Rural St Helens							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	2
Population - Number of Accounts	187
Sales as a percentage of the Population	1.07%

Prior Year Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	18,332,200	100.00%	18,332,200	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

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

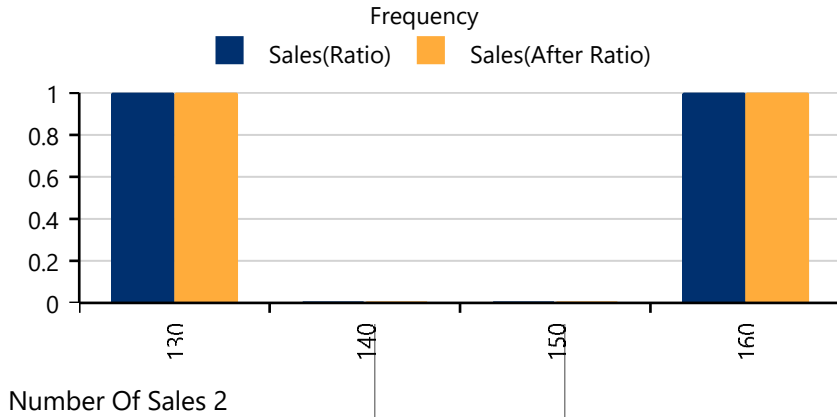
For this analysis of Commercial land in South County, two sales were returned. Upon review of the sales array, it was noted that both sales are located in the same area, with no direct access to the highway. In addition, the sales occurred within a month of one another and does not provide a clear representation of how this property classification moves on the open market. Because of these factors, it was deemed that the sales array is inadequate to determine a reasonable trend for unimproved commercial property located in the south county area. Therefore, it was decided that no adjustment would be applied to this grouping.

Performance History

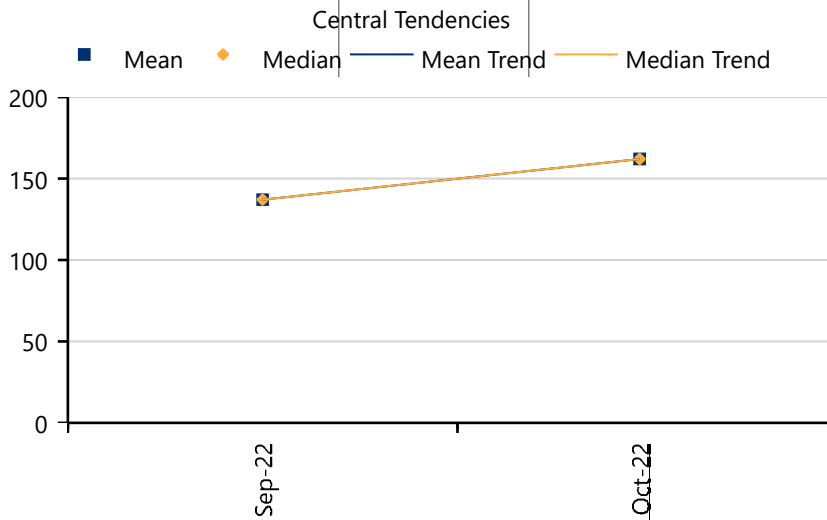
	2023	2022	2021	2020	2019
COD	8.36	22.16	-	-	19.62*
PRD	1.00	0.99	-	-	1.37*

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	150	150
AD	12.50	12.50
COD	8.36	8.36
Mean	150	150
SD	17.68	17.68
COV	11.82	11.82
Wtd Mean	150	150
GeoMean	149	149
PRD	1.00	1.00
95% Confidence	24.50	24.50



Month	Mean	Median	Sales
Sep-22	137	137	1
Oct-22	162	162	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	4N1W04BA 03600	2022-7740	0.69	561,620	0	561,620	408,550	Sep-22	1	137
01	00	000	200		30	4N1W04BA 03603	2022-8383	1.00	737,180	0	737,180	456,025	Oct-22	2	162

COLUMBIA County 2023 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	2023	2	St Helens	201	02	00	000	2023		Scappoose
201	06	00	000	2023	1	Rural St Helens							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	3
Population - Number of Accounts	624
Sales as a percentage of the Population	0.48%

Prior Year Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	136,230,860	41.17%	136,230,860	39.33%
OSD RMV	69,400	0.02%	69,400	0.02%
Improvement RMV	194,406,140	58.76%	209,958,631	60.61%
Farm Improvement RMV	155,490	0.05%	155,490	0.04%

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	108
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)

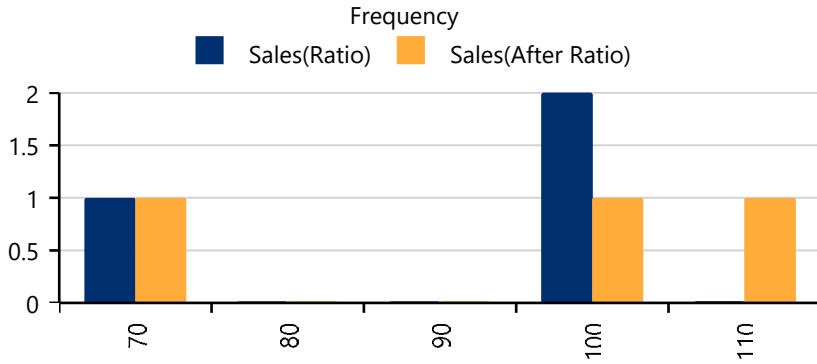
The sales array returned 3 sales for this analysis which represent 0.48% of the population, a sample too small to provide adequate market indicators for improved commercial property located in South County. Because the dataset is insufficient, no adjustment was applied to the land. For the improvements, an adjustment of 108 was applied. This adjustment was determined by conducting a comprehensive analysis between the 2015 Marshall and Swift book (current book used during reappraisal) and the 2023 Marshall and Swift book and was deemed reliable and sound.

Performance History

	2023	2022	2021	2020	2019
COD	11.62	23.56	19.12*	21.13*	22.15*
PRD	0.94	1.07	1.06*	1.01*	0.94*

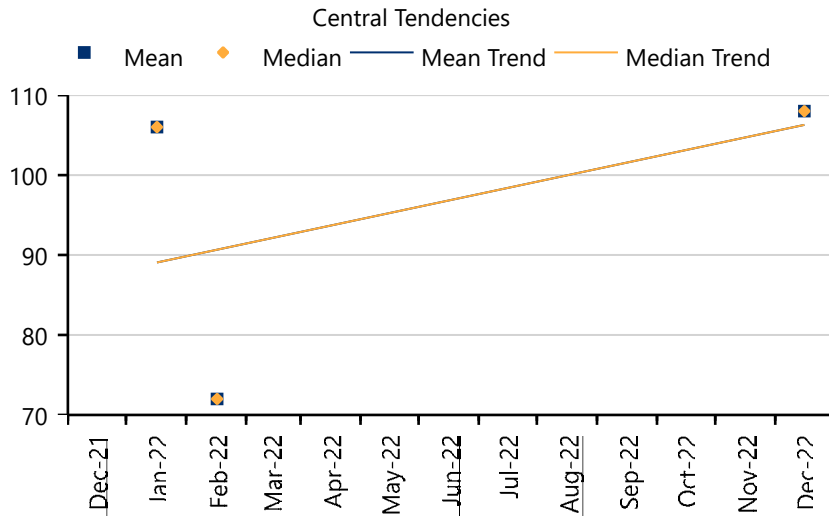
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



Number Of Sales 3

	Sales (Ratio)	Sales (After Ratio)
Median	106	109
AD	12.00	12.67
COD	11.32	11.62
Mean	95	99
SD	20.23	20.88
COV	21.22	21.09
Wtd Mean	103	106
GeoMean	94	97
PRD	.93	.94
95% Confidence	22.89	23.63



Month	Mean	Median	Sales
Jan-22	106	106	1
Feb-22	72	72	1
Dec-22	108	108	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	201	573	33	4N1W04C A 02300	2022-1227	0.27	112,500	142,040	254,540	353,500	Feb-22	1	72
06	00	000	201	552	33	4N1W08C A 03700	2022-917	4.47	1,751,640	900,280	2,651,920	2,500,000	Jan-22	2	106
01	00	000	201	576	30	4N1W04A C 06600	2022-9670	0.40	165,750	266,030	431,780	400,000	Dec-22	3	108

COLUMBIA County 2023 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
200	03	00	000	2023		Vernonia	200	04	00	000	2023	1	Rainier
200	05	00	000	2023		Clatskanie							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	1
Population - Number of Accounts	259
Sales as a percentage of the Population	0.39%

<i>Prior Year Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	22,139,628	100.00%	22,139,628	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)

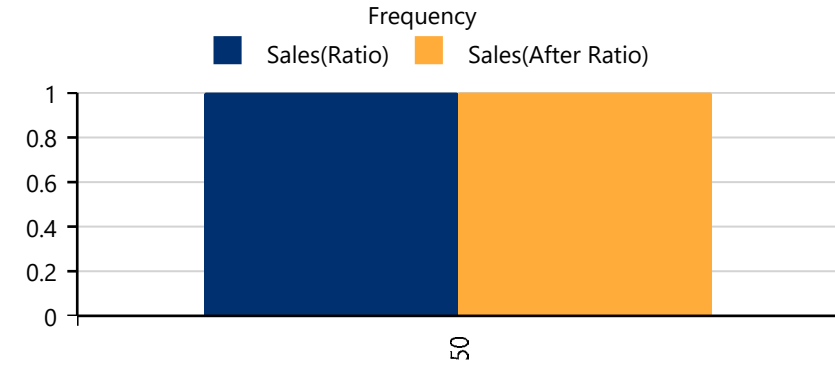
A single sale was returned for this commercial vacant land population of 259 accounts located in North County. Because of the lack of sales data, it was decided to apply no adjustment, leaving the Selected Ratio at 100.

Performance History

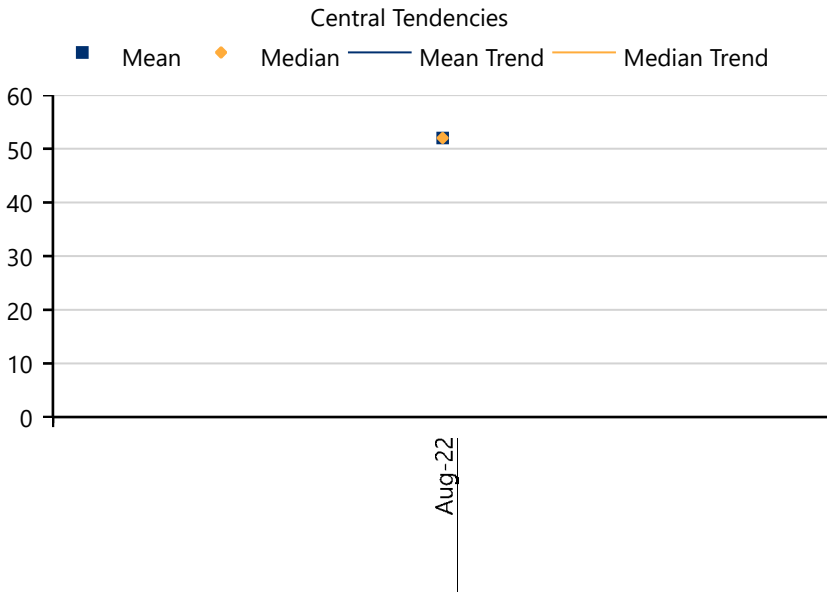
	2023	2022	2021	2020	2019
COD	0.00	-	-	-	-
PRD	1.00	-	-	-	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	52	52
AD	.00	.00
COD	.00	.00
Mean	52	52
SD	1.00	1.00
COV	1.92	1.92
Wtd Mean	52	52
GeoMean	52	52
PRD	1.00	1.00
95% Confidence	1.96	1.96



Month	Mean	Median	Sales
Aug-22	52	52	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	200		33	7N2W16D A 00301	2022-6676	0.30	139,800	0	139,800	269,000	Aug-22	1	52

COLUMBIA County 2023 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	2023	3	Vernonia	201	04	00	000	2023	1	Rainier
201	05	00	000	2023	1	Clatskanie							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	5
Population - Number of Accounts	437
Sales as a percentage of the Population	1.14%

<i>Prior Year Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	69,037,077	54.61%	69,037,077	52.70%
OSD RMV	120,950	0.10%	120,950	0.09%
Improvement RMV	57,127,070	45.19%	61,697,236	47.10%
Farm Improvement RMV	135,561	0.11%	135,561	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	108
Farm Improvement Factor	100

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

Explanation

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

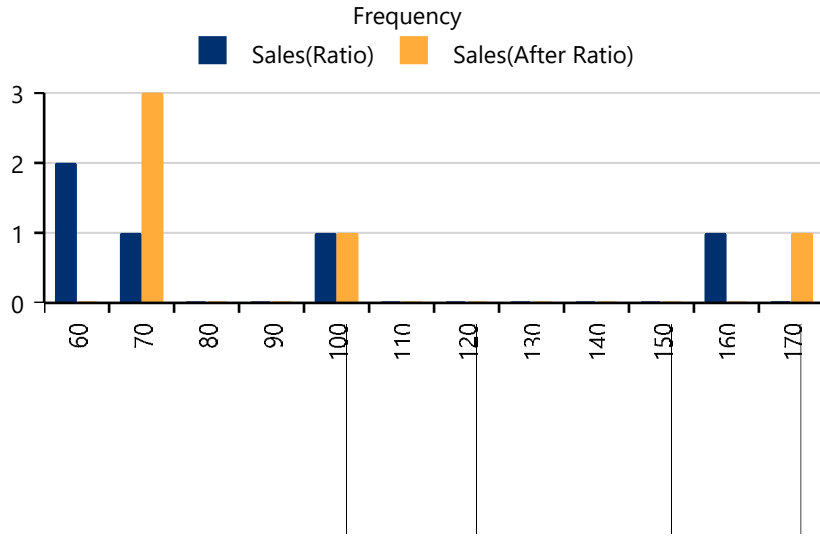
Although 5 sales were found for this analysis of improved commercial property in the North County area, the ratios were found to be too dissimilar to indicate true market indicators for this property classification. Therefore, the land trend factor will remain at 100 but the improvements will be adjusted by 108 which is the trend factor conclusion from the analysis between the 2015 Marshall and Swift book (current book used during reappraisal) and the 2023 Marshall and Swift book.

Performance History

	2023	2022	2021	2020	2019
COD	36.80	42.86	18.60*	36.32*	16.55*
PRD	1.17	0.87	0.99*	1.09*	1.27*

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



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

Median

AD

COD

Mean

SD

COV

Wtd Mean

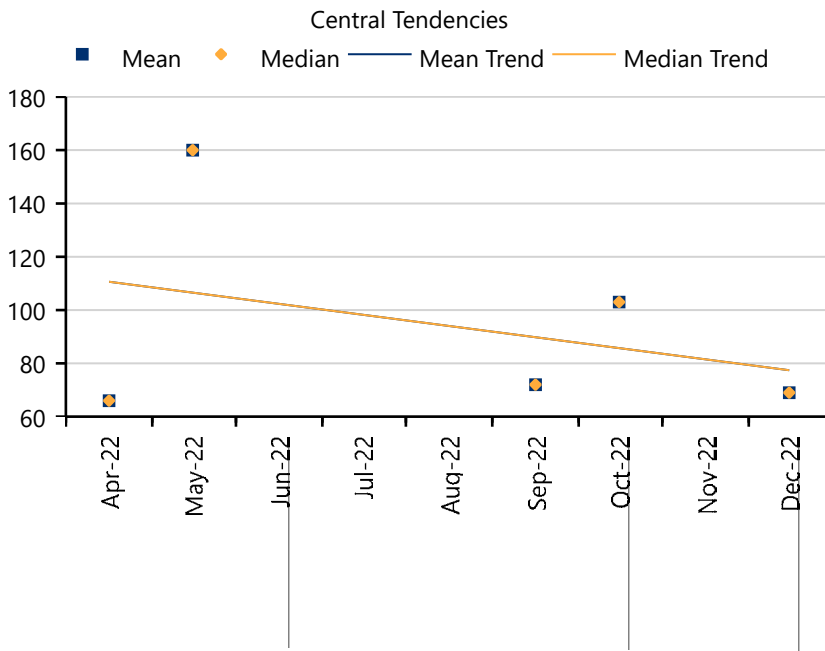
GeoMean

PRD

95% Confidence

Sales (Ratio)	Sales (After Ratio)
72	75
25.60	27.60
35.56	36.80
94	99
39.78	43.20
42.32	43.64
81	85
88	93
1.16	1.17
34.87	37.87

Number Of Sales 5



Month

Mean

Median

Sales

Apr-22

66

66

1

May-22

160

160

1

Sep-22

72

72

1

Oct-22

103

103

1

Dec-22

69

69

1

COLUMBIA County 2023 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	201	553	30	4N4W04CB 01300	2022-3361	0.07	47,150	150,720	197,870	300,000	Apr-22	1	66
04	00	000	201	574	30	7N2W16D B 02500	2022-9442	0.63	523,340	436,340	959,680	1,400,000	Dec-22	2	69
05	00	000	201	594	33	7N4W08D D 00902	2022-7820	0.33	49,647	58,770	108,417	150,000	Sep-22	3	72
03	00	000	201	591	30	4N4W05D A 00400	2022-8254	0.26	128,630	189,890	318,520	309,000	Oct-22	4	103
03	00	000	201	531	33	4N4W05D A 00100	2022-5070	0.05	33,680	294,220	327,900	205,000	May-22	5	160

COLUMBIA County 2023 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
200	01	73	000	2023		St Helens/Col City	200	02	73	000	2023		Scappoose
201	01	73	000	2023		St Helens/Col City	201	02	73	000	2023		Scappoose
201	06	73	000	2023		Rural St Helens							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	63
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	13,347,420	50.23%	13,347,420	48.31%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	13,225,270	49.77%	14,283,292	51.69%
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	108
Farm Improvement Factor	100

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

Explanation

RMV 200: MA 01, MA 02 and MA 06; Study Area 73

RMV 201: MA 01, MA 02 and MA 06; Study Area 73

Unimproved land – Commercial, South County (St. Helens, Warren and Scappoose)

Improved land – Commercial, South County (St. Helens, Warren and Scappoose)

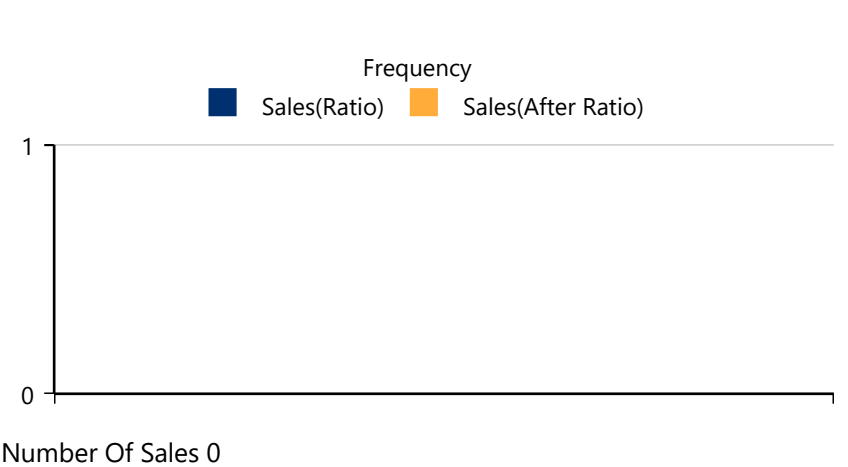
This area is comprised of commercial properties located in an industrial zone within the commercial corridor. The sample returned no sales data to analyze. Therefore, it was deemed appropriate to apply the conclusion of 108 to the improvement from the Marshall and Swift analysis and to apply no adjustment to the land.

Performance History

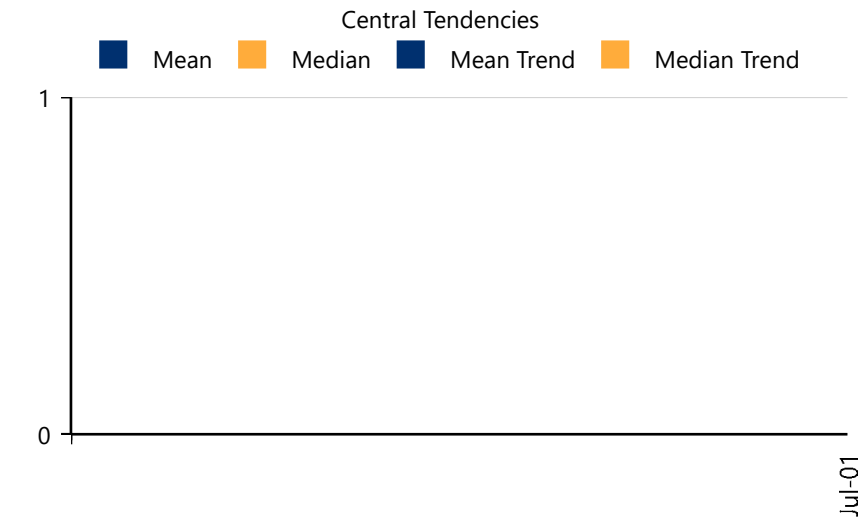
	2023	2022	2021	2020	2019
COD	-	-	-	-	-
PRD	-	-	-	-	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



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



Month Mean Median Sales

COLUMBIA County 2023 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	2023		Vernonia	201	03	73	000	2023		Vernonia

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 0

Population - Number of Accounts 12

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	1,325,750	37.01%	1,325,750	35.23%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	2,256,660	62.99%	2,437,193	64.77%
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 108

Farm Improvement Factor 100

After Ratio 100

Explanation

RMV 200: MA 03 Study Area 73

RMV 201: MA 03 Study Area 73

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

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

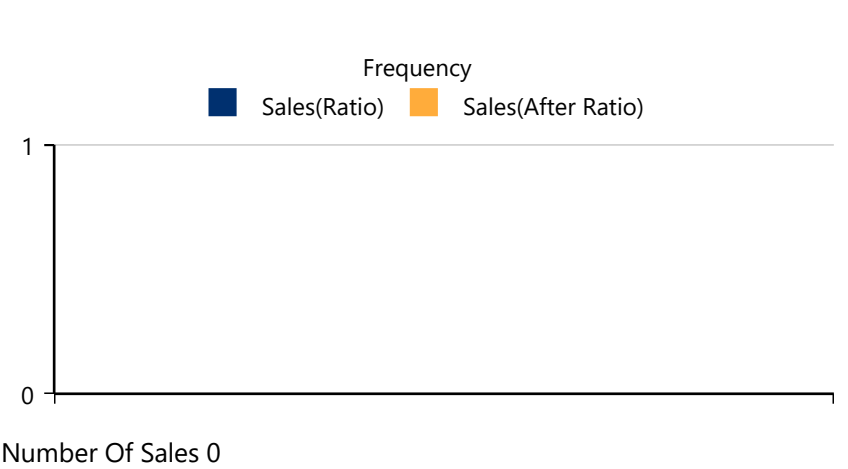
The conclusion from the Marshall and Swift analysis is recommended for this property classification of commercial property in an industrial zone within the commercial corridor. An improvement trend factor of 108 was applied and the land was not adjusted due to having no sales data available. The land was not adjusted

Performance History

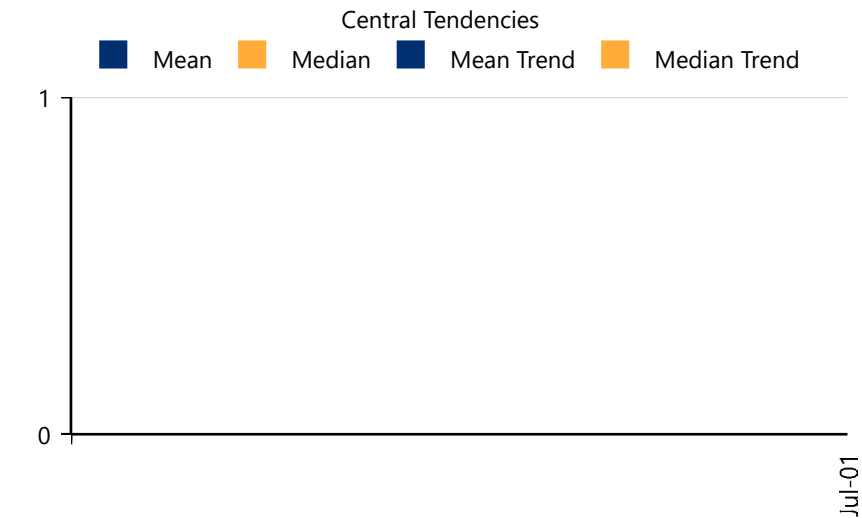
	2023	2022	2021	2020	2019
COD	-	-	-	-	-
PRD	-	-	-	-	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



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



Month Mean Median Sales

COLUMBIA County 2023 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	2023		St Helens	207	02	00	000	2023		Scappoose
207	03	00	000	2023	1	Vernonia	207	04	00	000	2023		Rainier
207	05	00	000	2023		Clatskanie	207	06	00	000	2023		Rural St Helens

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	1
Population - Number of Accounts	33
Sales as a percentage of the Population	3.03%

<i>Prior Year Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	15,246,390	24.44%	15,246,390	24.44%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	47,061,530	75.45%	47,061,530	75.45%
Farm Improvement RMV	62,880	0.10%	62,880	0.10%

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 Class 207

Improved land – Manufactured Home Parks, Countywide

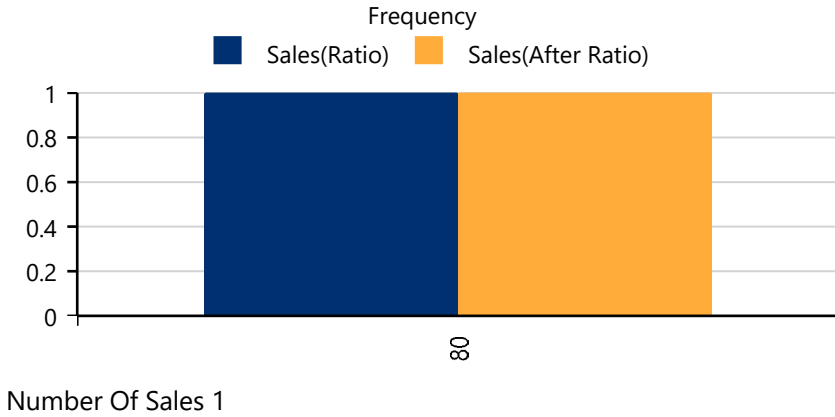
This property grouping of manufactured home parks is appraised annually based on the income approach. For that reason, no adjustment was applied.

Performance History

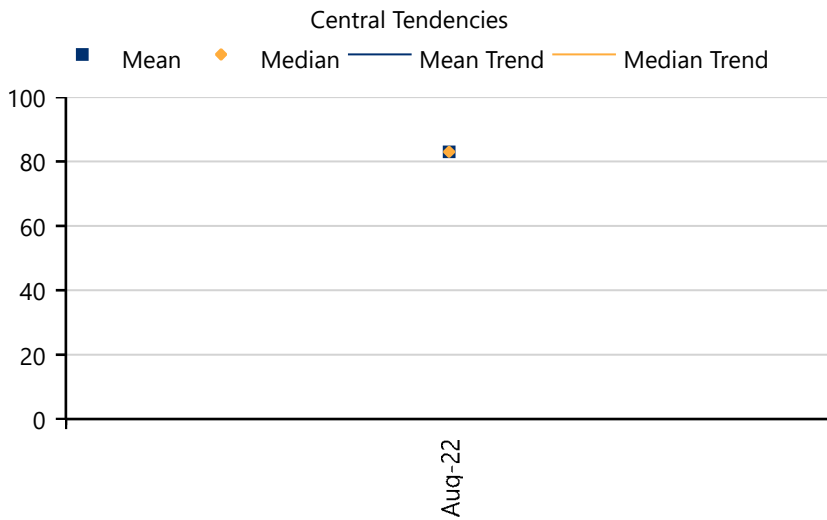
	2023	2022	2021	2020	2019
COD	0.00	0.50	-	1.82*	-
PRD	1.00	0.99	-	1.00*	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



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



Month	Mean	Median	Sales
Aug-22	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
03	00	000	207	592	33	4N2W16CC 02700	2022-6767	1.89	120,000	233,990	353,990	425,000	Aug-22	1	83

INDUSTRIAL
PROPERTY

COLUMBIA County 2023 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
003	01	00	000	2023		St Helens	003	02	00	000	2023		Scappoose
003	03	00	000	2023		Vernonia	003	04	00	000	2023		Rainier
003	04	41	000	2023		Rainier	003	05	00	000	2023		Clatskanie
003	06	00	000	2023		Rural St Helens							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	0
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
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 003: All areas
Centrally Assessed, Countywide

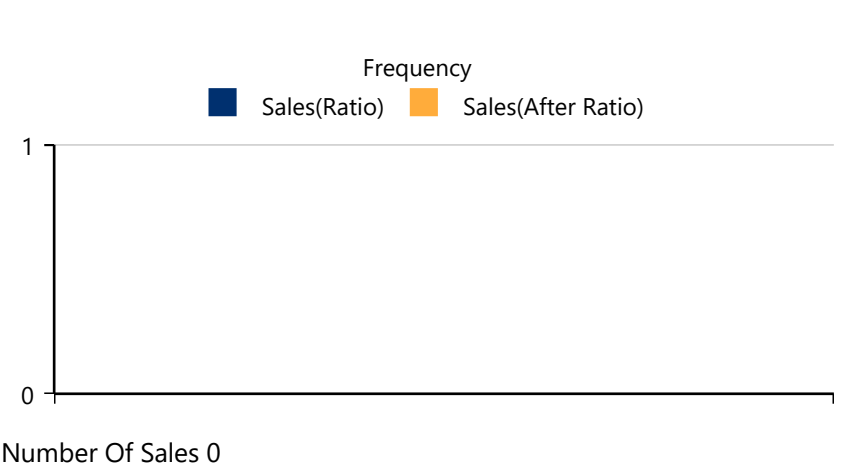
This property type is centrally assessed. Therefore, no adjustment was applied.

Performance History

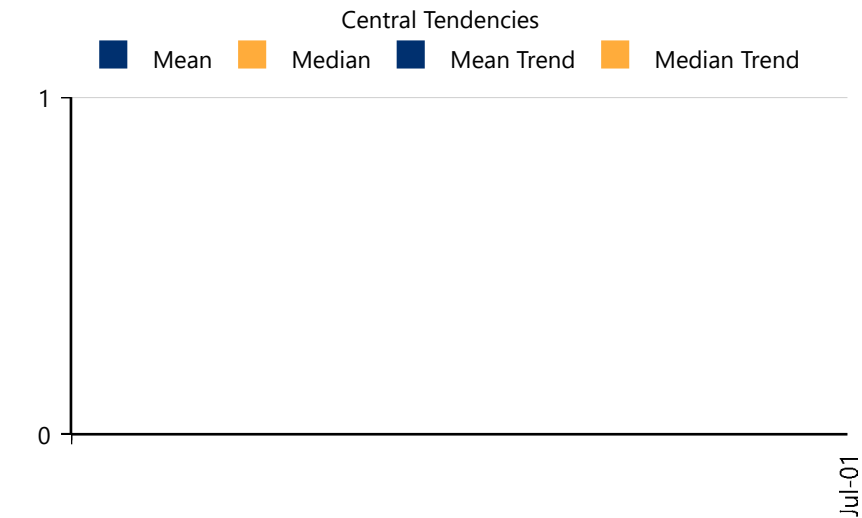
	2023	2022	2021	2020	2019
COD	-	-	-	-	-
PRD	-	-	-	-	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



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



Month Mean Median Sales

COLUMBIA County 2023 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
008	01	00	000	2023		St Helens	008	01	90	000	2023		St Helens/Col City
008	02	00	000	2023		Scappoose	008	02	90	000	2023		Scappoose
008	04	00	000	2023		Rainier	008	04	90	000	2023		Rainier
008	05	00	000	2023		Clatskanie	008	06	90	000	2023		Rural St Helens

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	40
Sales as a percentage of the Population	0.00%

Prior Year Population Values	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	295,534,010	100.00%	295,534,010	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 Class 008: All areas
Machinery and Equipment – Industrial, Countywide

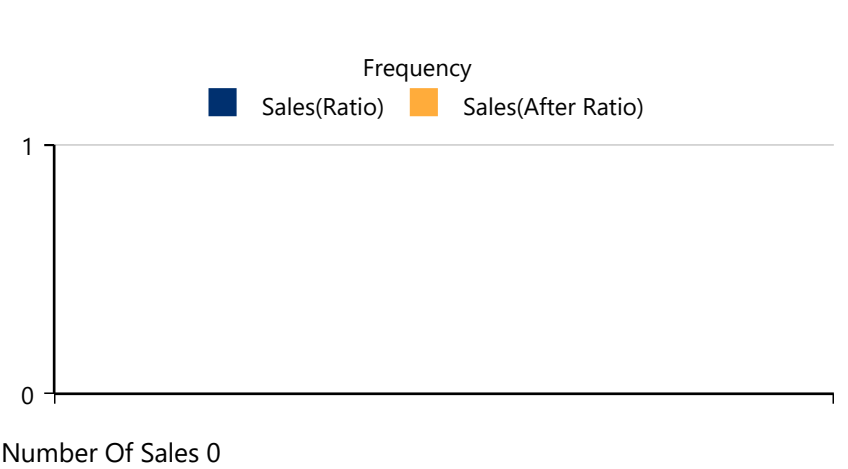
This grouping will not have an adjustment applied as they are machinery and equipment accounts that are valued through a State IPR and County RPR reporting process.

Performance History

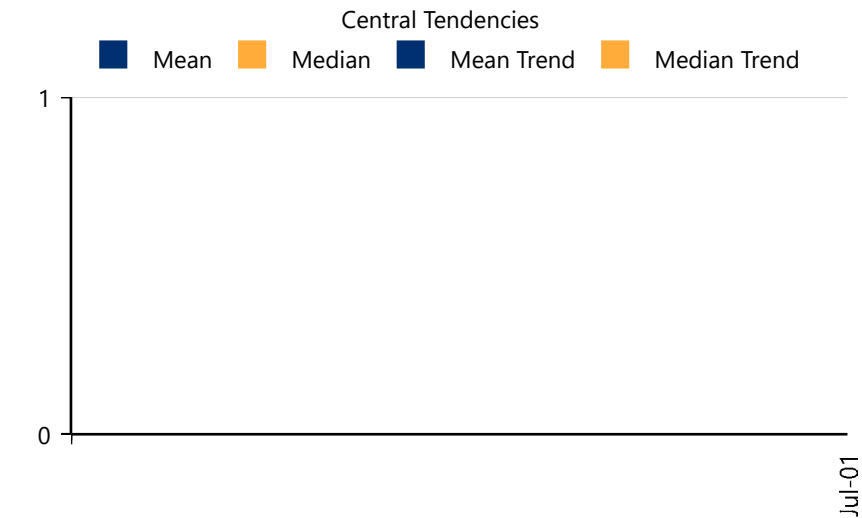
	2023	2022	2021	2020	2019
COD	-	-	-	-	-
PRD	-	-	-	-	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



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



Month Mean Median Sales

COLUMBIA County 2023 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	2023		Vernonia	032	05	00	000	2023		Clatskanie

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	6
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	1,000	100.00%	1,000	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
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 032: MA 03 SA 00 and MA 05 SA 00
Industrial Minerals, Countywide

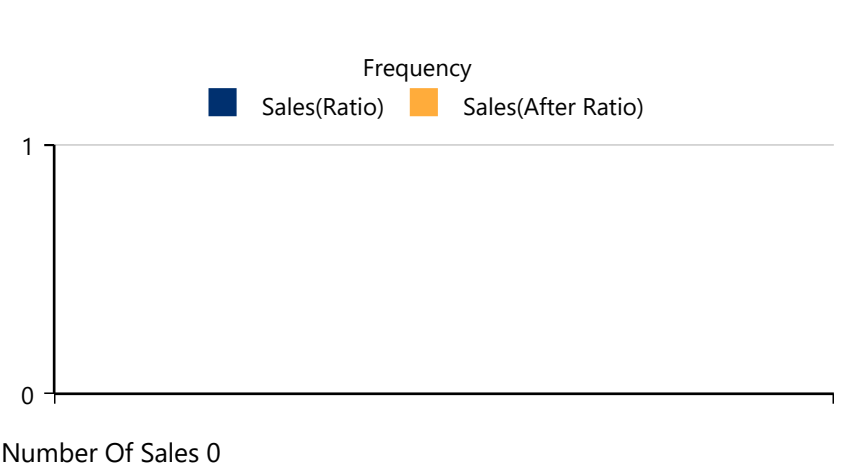
This property type is for mineral rights only. Therefore, for this population of 6 accounts it was decided to apply no adjustment.

Performance History

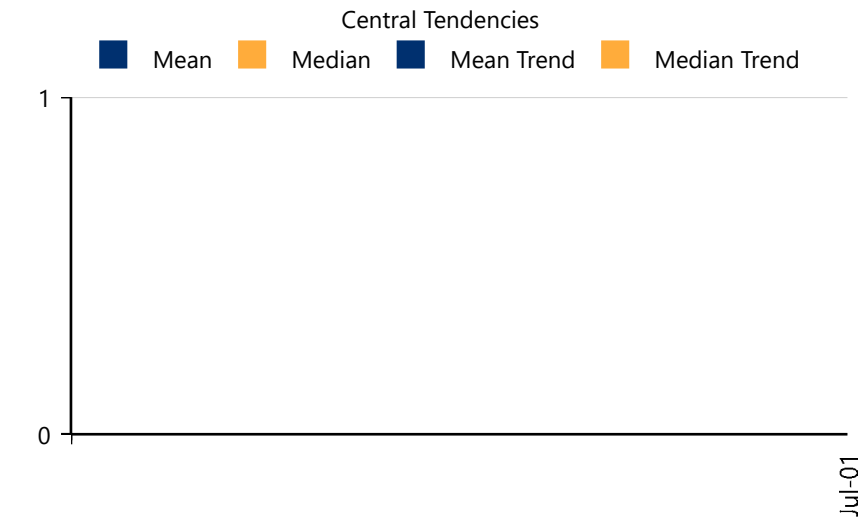
	2023	2022	2021	2020	2019
COD	-	-	-	-	-
PRD	-	-	-	-	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



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



Month	Mean	Median	Sales
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COLUMBIA County 2023 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	2023		St Helens	300	02	00	000	2023		Scappoose
300	03	00	000	2023		Vernonia	300	04	00	000	2023		Rainier
300	05	00	000	2023		Clatskanie	300	06	00	000	2023		Rural St Helens

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	103
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	30,585,340	100.00%	30,585,340	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
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Explanation

RMV Class 300: All Maintenance Areas, SA 00
Unimproved land – Industrial, Countywide

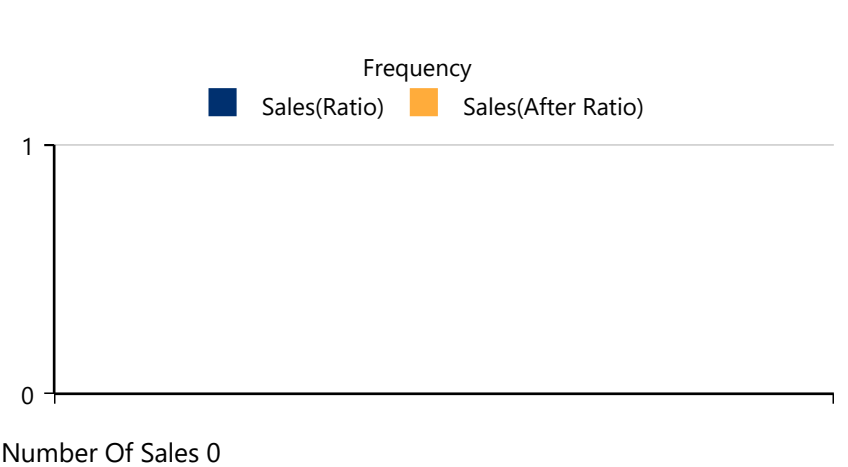
With a population of 103, no sales were found for this analysis of industrial unimproved land located throughout the County. Because of this, it was decided to apply 100 as the Selected Ratio with no adjustment for time, resulting in a Land Adjustment Factor of 100.

Performance History

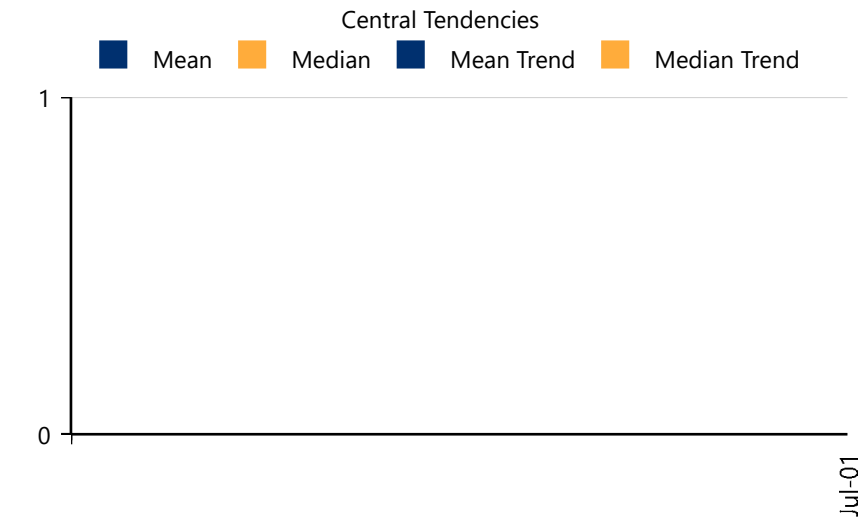
	2023	2022	2021	2020	2019
COD	-	-	-	-	-
PRD	-	-	-	-	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



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



Month Mean Median Sales

COLUMBIA County 2023 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
301	01	00	000	2023		St Helens	301	02	00	000	2023		Scappoose
301	03	00	000	2023		Vernonia	301	04	00	000	2023		Rainier
301	05	00	000	2023		Clatskanie	301	06	00	000	2023		Rural St Helens

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	59
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	11,362,610	69.49%	11,362,610	67.63%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	4,988,370	30.51%	5,437,323	32.37%
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
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Explanation

RMV Class 301: All Maintenance Areas, SA 00
Improved Land – Industrial, Countywide

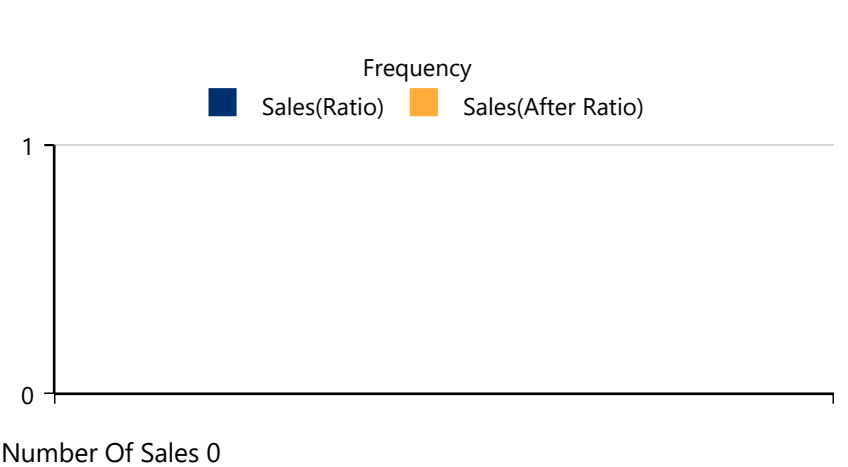
No sales were identified for this study of improved industrial property with a population of 59 accounts. Due to not having adequate data, the conclusion of 109 from the 2023 study performed using the Marshall and Swift book was applied to the improvements only.

Performance History

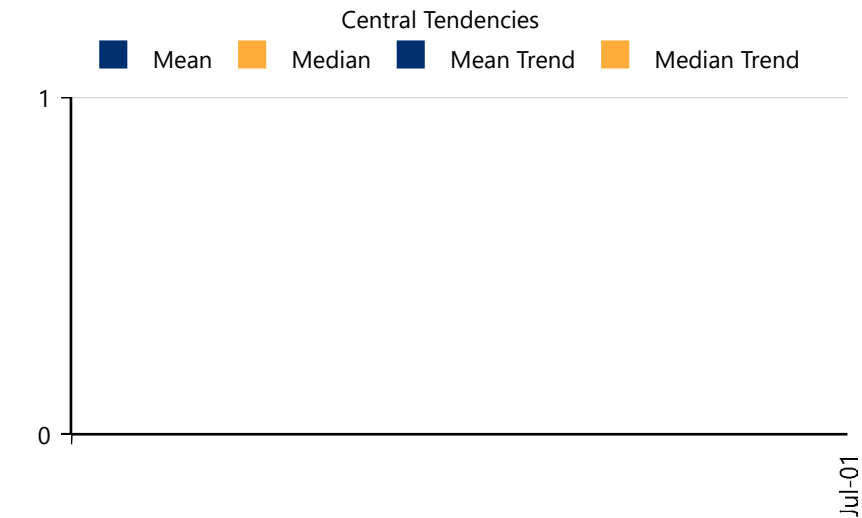
	2023	2022	2021	2020	2019
COD	-	-	-	-	-
PRD	-	-	-	-	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



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



Month	Mean	Median	Sales
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COLUMBIA County 2023 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	74	000	2023		Scappoose	301	02	74	000	2023		Scappoose
301	04	74	000	2023		Rainier							

Adjustment Calculation Summary

RECALCULATED

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

<i>Prior Year Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	3,643,900	68.85%	3,643,900	66.97%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	1,648,660	31.15%	1,797,039	33.03%
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 300 and 301: All Maintenance Areas, SA 00 and SA 74
Unimproved land – Industrial

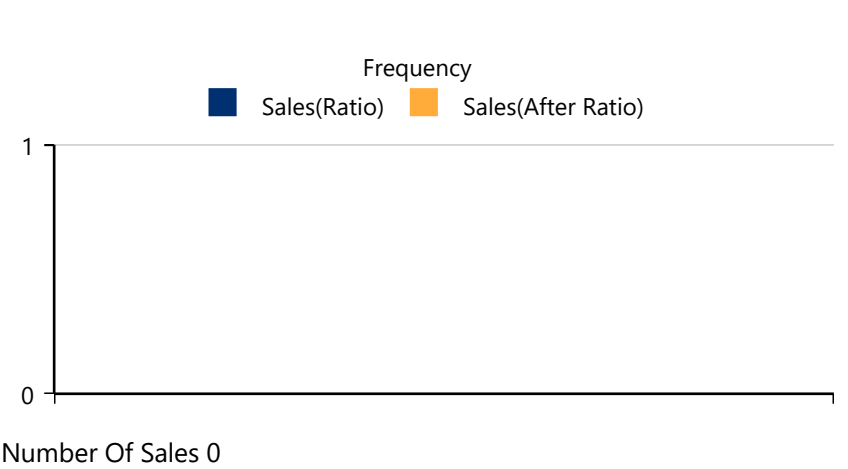
For this study of industrial zoned properties outside the commercial corridor, no useable sales data was returned. Thus, the decision was made to apply the trend factor of 109 to the improvements only. This factor was established from the study between the 2016 Marshall and Swift book (last reappraisal book used) and the 2023 Marshall and Swift book. The land adjustment will remain 100.

Performance History

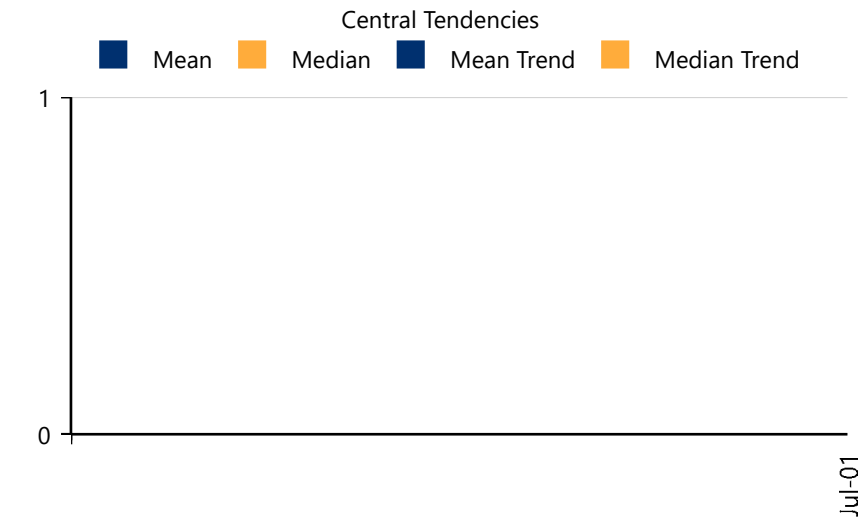
	2023	2022	2021	2020	2019
COD	-	-	-	-	-
PRD	-	-	-	-	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



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



Month	Mean	Median	Sales
-------	------	--------	-------

COLUMBIA County 2023 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	2023		Scappoose	301	02	77	000	2023		Scappoose

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 0

Population - Number of Accounts 35

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	59,545,710	87.53%	59,545,710	86.56%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	8,481,550	12.47%	9,244,890	13.44%
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 300: MA 02 SA 77

RMV Class 301: MA 02 SA 77

Unimproved and Improved land – Industrial, Scappoose Industrial Air Park

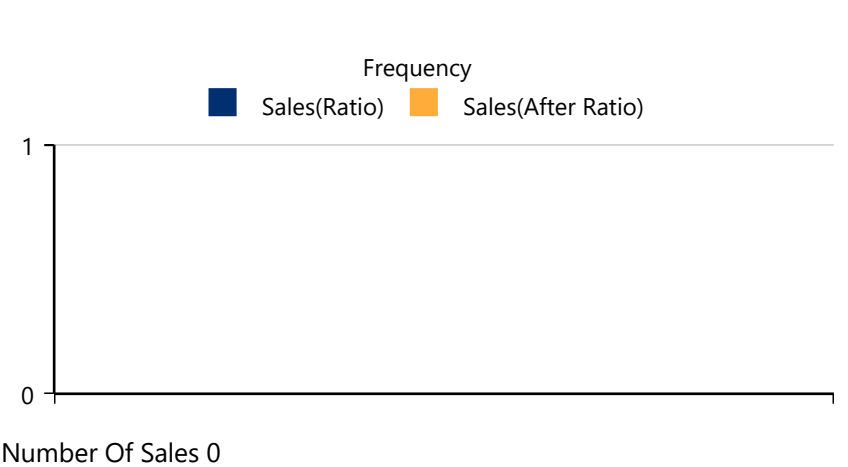
Currently, no sales data was found for this grouping of 35 properties located at the Scappoose Air Park (Scappoose Airport) where the zoning is light industrial use. The demand for this property classification has increased over recent years and it is anticipated that development of additional aviation and manufacturing businesses will occur in the future. Therefore, an adjustment of 109 from the 2023 Marshall and Swift analysis will be applied to the improvements and land will trend at 100.

Performance History

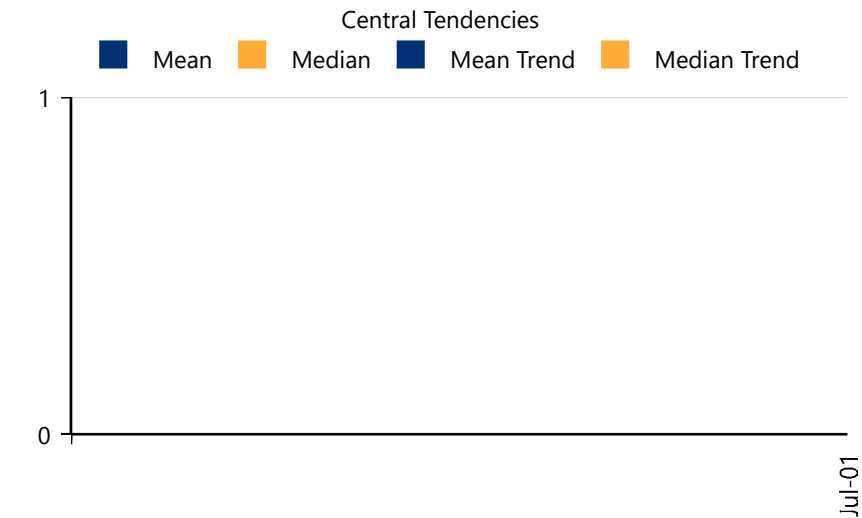
	2023	2022	2021	2020	2019
COD	-	-	-	-	0.00*
PRD	-	-	-	-	1.00*

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



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



Month	Mean	Median	Sales
-------	------	--------	-------

COLUMBIA County 2023 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	2023		St Helens	303	02	00	000	2023		Scappoose
303	02	77	000	2023		Scappoose	303	04	00	000	2023		Rainier
303	05	00	000	2023		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	15.99%	21,447,360	15.99%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	112,674,630	84.01%	112,674,630	84.01%
Farm Improvement RMV	4,580	0.00%	4,580	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 Class 303: All areas
Industrial, Countywide

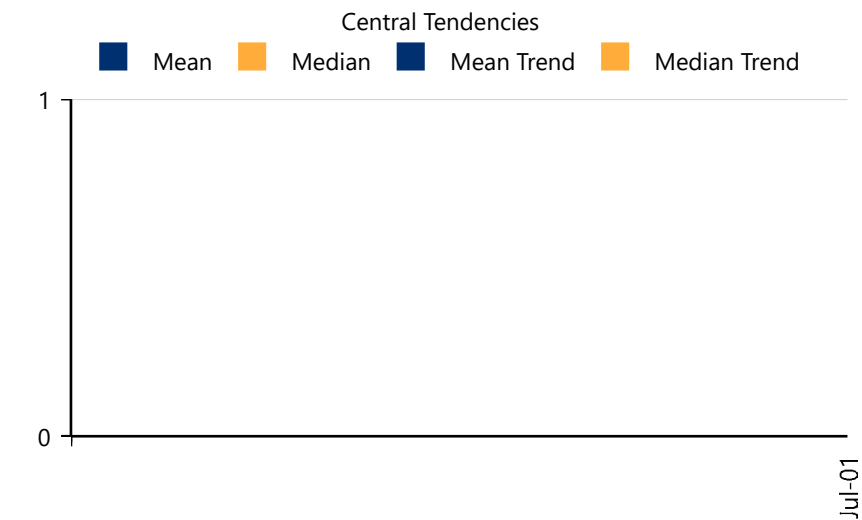
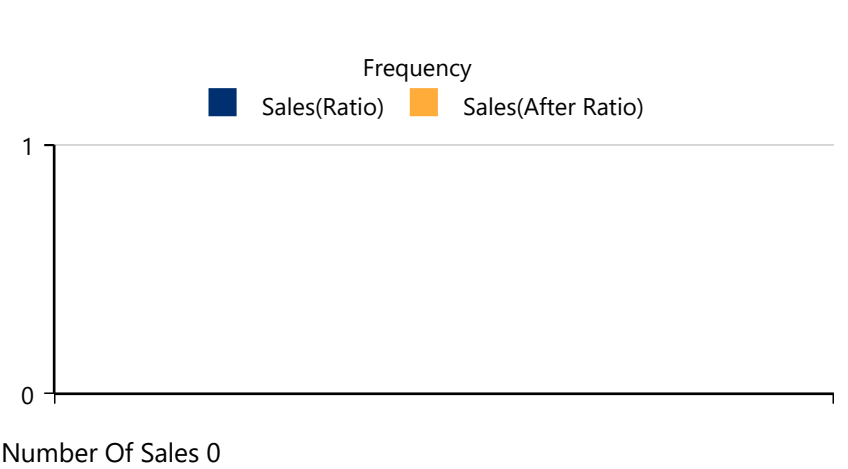
Since this classification of properties is processed by an IPR at the State level, no adjustment is warranted.

Performance History

	2023	2022	2021	2020	2019
COD	-	-	-	-	-
PRD	-	-	-	-	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 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 2023 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	2023		St Helens/Col City	308	02	90	000	2023		Scappoose
308	04	90	000	2023		Rainier	308	06	00	000	2023		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	20.31%	6,847,180	20.31%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	26,867,770	79.69%	26,867,770	79.69%
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 308: All areas
Industrial, Countywide

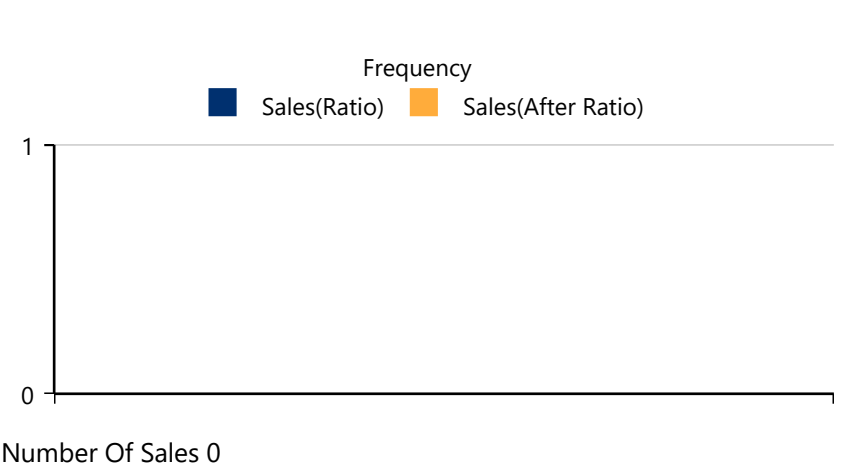
Since this classification of properties is processed via an RPR at the County level, no adjustment is warranted.

Performance History

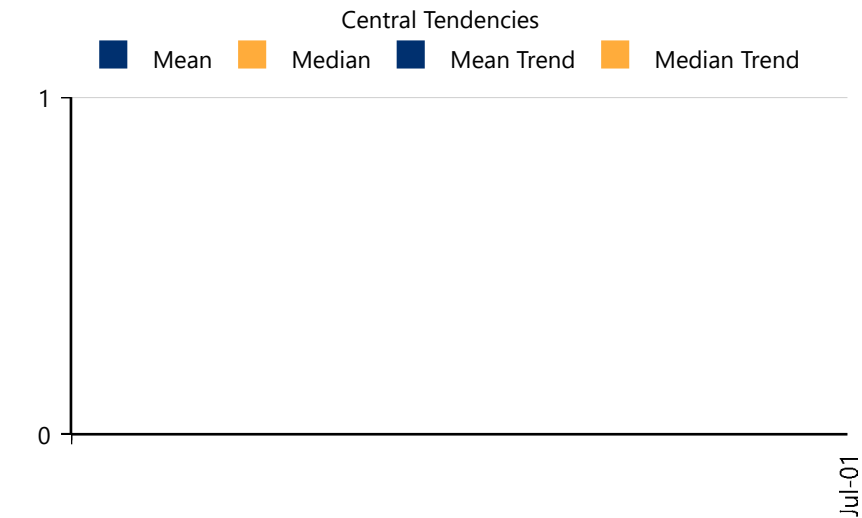
	2023	2022	2021	2020	2019
COD	-	-	-	-	-
PRD	-	-	-	-	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



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



Month	Mean	Median	Sales
-------	------	--------	-------

COLUMBIA County 2023 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
333	02	00	000	2023		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

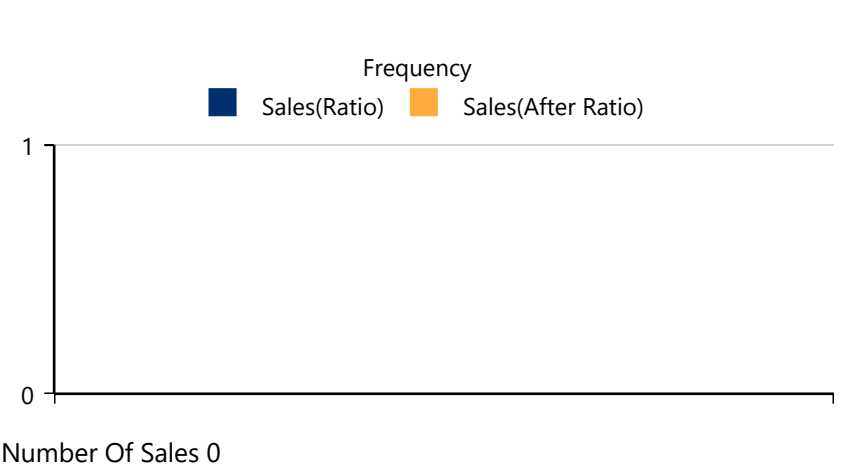
Valuation of this property type is performed at the State level. No adjustment is warranted.

Performance History

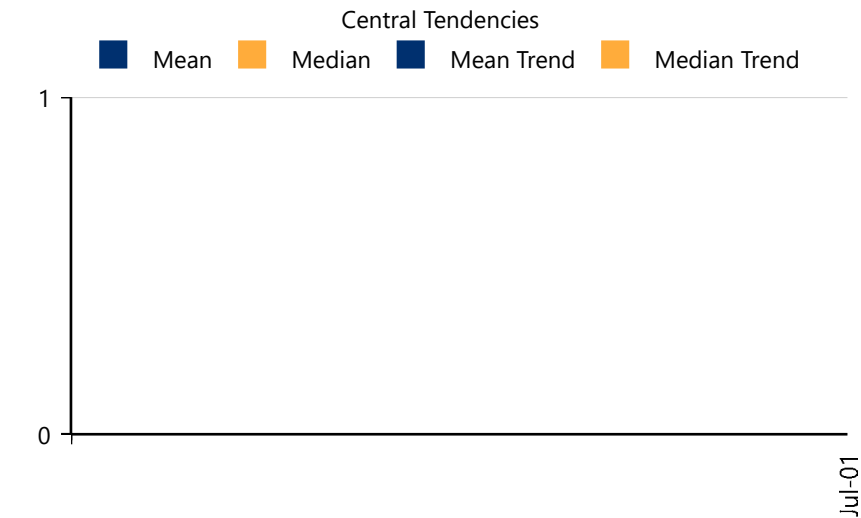
	2023	2022	2021	2020	2019
COD	-	-	-	-	-
PRD	-	-	-	-	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



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



Month Mean Median Sales

*HIGHEST AND BEST
USE FORESTLAND*

COLUMBIA County 2023 Ratio Study

Study Definition

RMV	MA	SA	NH	App	# of	Location	RMV	MA	SA	NH	App	# of	Location
Class				Year	Sales		Class				Year	Sales	
600	02	06	000	2023		Scappoose	600	03	06	000	2023		Vernonia
600	05	06	000	2023		Clatskanie							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	79
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	10,641,890	100.00%	10,641,890	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
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Explanation

H&BU Forestland – Countywide
 RMV Class 600: SA 06
 RMV Class 601: SA 06
 Highest & Best Use Forestland

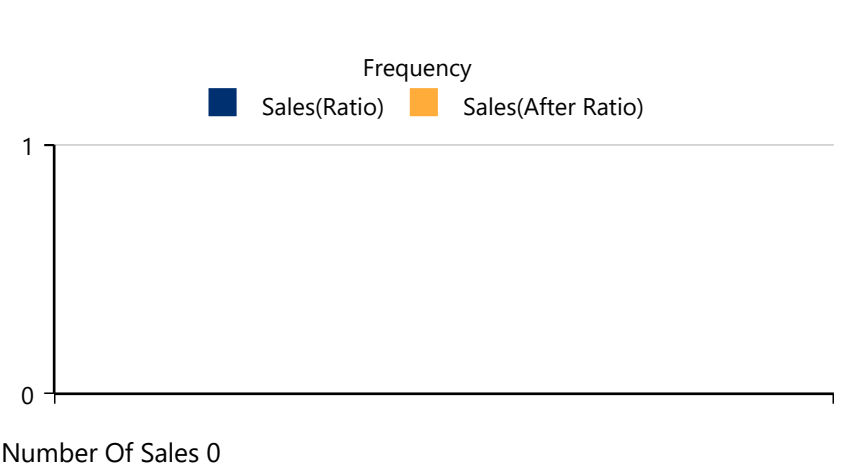
This grouping of Highest and Best Use Forest Land properties are large tracts of land having topographical issues and access limitations which hinder the use of the property. This past year a review of all Highest and Best Use accounts was completed. It was found that many of the accounts were under Designated Forestland special assessment and were “moved” to the appropriate property classification. As a result of this examination, the population count for Highest and Best Use Forestland has changed. The Real Market Values applied each assessment year to H&BU properties are determined by the Department of Revenue. Therefore, no adjustment was applied to this grouping of 79 accounts.

Performance History

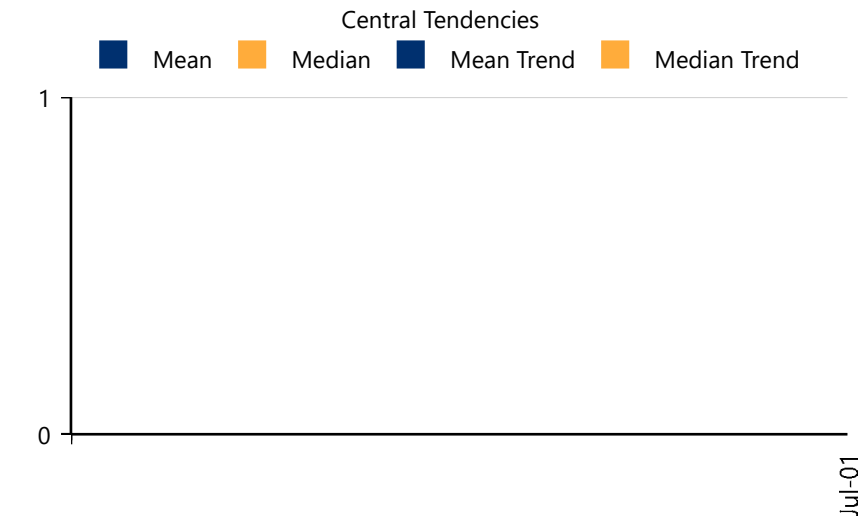
	2023	2022	2021	2020	2019
COD	-	-	-	-	-
PRD	-	-	-	-	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



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



Month	Mean	Median	Sales
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MULTI FAMILY
(Five or more units)

COLUMBIA County 2023 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	2023	1	St Helens	701	02	00	000	2023		Scappoose
701	03	00	000	2023		Vernonia	701	04	00	000	2023	2	Rainier
701	05	00	000	2023		Clatskanie	701	06	00	000	2023		Rural St Helens

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	3
Population - Number of Accounts	98
Sales as a percentage of the Population	3.06%

Prior Year Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	19,030,640	20.47%	19,030,640	19.24%
OSD RMV	17,900	0.02%	17,900	0.02%
Improvement RMV	73,932,350	79.51%	79,846,938	80.74%
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	108
Farm Improvement Factor	100

After Ratio	72
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Explanation

Multi-Family – Countywide

RMV Class 701

Improved land – H & B Use Multi-Family (Apartments), Countywide

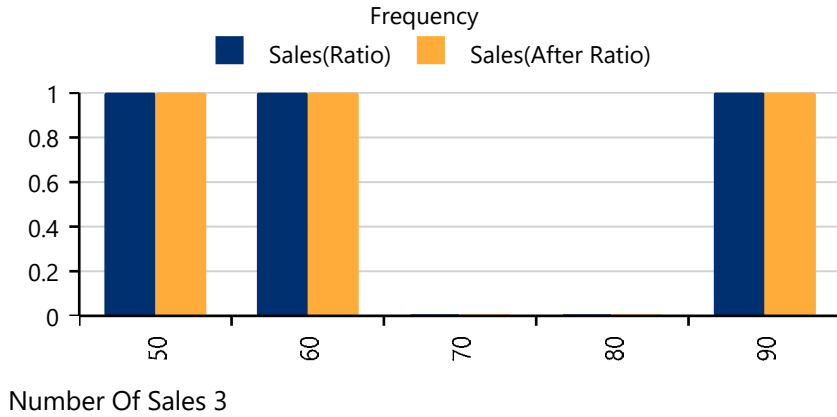
This study consists of Multi-Family units (apartments) located throughout Columbia County. Three sales were found for this study however one sale is an older home that has been converted to 5 units (10907), another is a single story 6-unit complex (10907) and the third (22084) is a multi-story (22 unit) building. All structures represent various degrees of construction type and condition and are too dissimilar to use as adequate indicators for current market trends. Therefore, it was decided to apply a trend factor of 100 to the land and a trend factor of 108 to the improvements which was determined from the comprehensive analysis between the 2015 Marshall and Swift book (current book used during reappraisal year) and the 2023 Marshall and Swift book.

Performance History

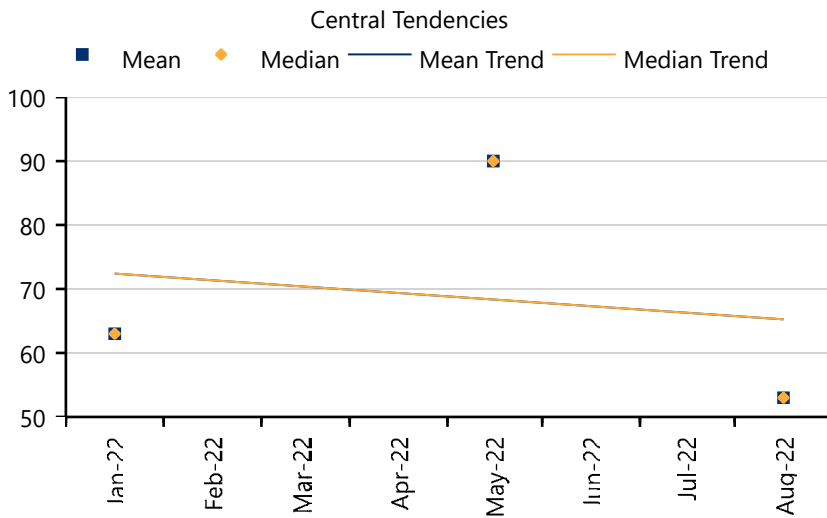
	2023	2022	2021	2020	2019
COD	19.90	-	0.00*	16.55*	0.00*
PRD	1.02	-	1.00*	1.17*	1.00*

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	63	67
AD	12.33	13.33
COD	19.58	19.90
Mean	69	72
SD	19.14	20.40
COV	27.87	28.47
Wtd Mean	67	71
GeoMean	67	70
PRD	1.03	1.02
95% Confidence	21.66	23.09



Month	Mean	Median	Sales
Jan-22	63	63	1
May-22	90	90	1
Aug-22	53	53	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	701	761	33	4N1W04D A 03100	2022-7279	0.29	135,400	90,890	226,290	429,900	Aug-22	1	53
04	00	000	701	763	30	7N2W16C A 04000	2022-705	0.38	161,520	940,850	1,102,370	1,750,000	Jan-22	2	63
04	00	000	701	766	33	7N2W16D B 08200	2022-5075	0.75	249,030	245,330	494,360	547,500	May-22	3	90

*RECREATIONAL
LAND*

COLUMBIA County 2023 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	2023		St Helens	800	01	15	000	2023		St Helens
800	02	00	000	2023		Scappoose	800	02	73	000	2023		Scappoose
800	04	00	000	2023		Rainier	800	04	44	000	2023		Rainier
800	05	51	000	2023		Clatskanie	800	05	55	000	2023		Clatskanie
800	06	00	000	2023		Rural St Helens	801	01	00	000	2023		St Helens
801	02	00	000	2023		Scappoose	801	03	31	000	2023		Vernonia
801	04	00	000	2023		Rainier	801	05	36	000	2023		Clatskanie

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales 0

Population - Number of Accounts 34

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

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 Class 801

Improved and Unimproved Recreational Land – Countywide

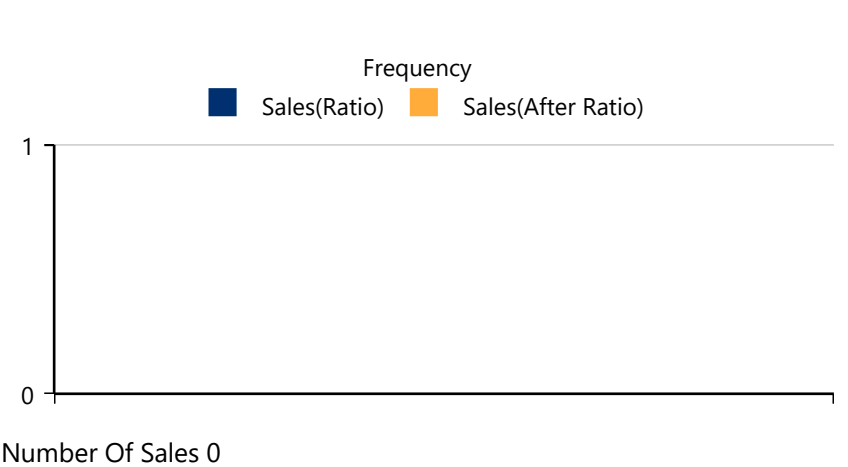
These are properties that are categorized as recreational land. Many are parks that are non-assessable and owned by varying agencies. Due to the unique nature of these grouping of properties, it is recommended to make no adjustment at this time.

Performance History

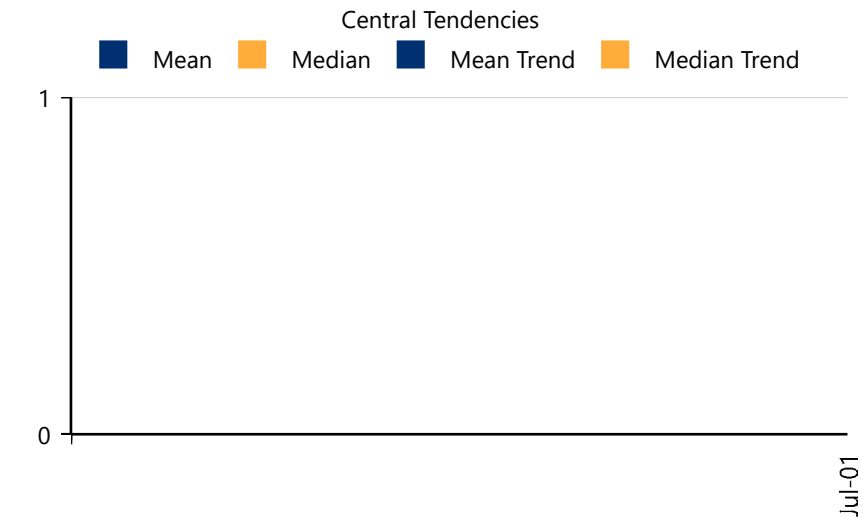
	2023	2022	2021	2020	2019
COD	-	-	-	-	-
PRD	-	-	-	-	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



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



Month Mean Median Sales

ISLANDS

COLUMBIA County 2023 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	02	60	000	2023		Scappoose	400	05	60	000	2023		Clatskanie
800	02	60	000	2023		Scappoose	800	04	60	000	2023		
800	05	60	000	2023		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
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

Islands – Countywide
 RMV Class 400 and 800, SA 60
 Islands located Countywide

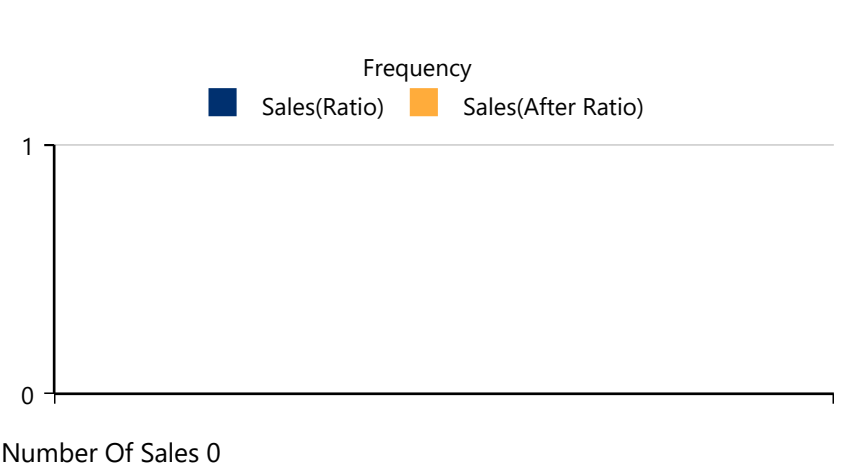
There are several islands located on the Columbia River throughout Columbia County. There is very little marketability due to access and development limitations. Many of these properties are owned by non-assessable agencies and they have very little marketability due to access and development limitations. Therefore, it is recommended that no adjustment be applied to this classification of property.

Performance History

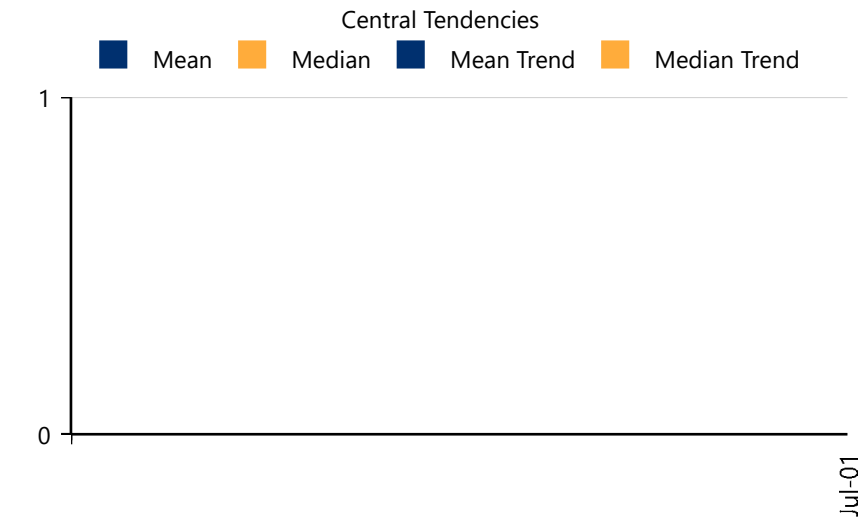
	2023	2022	2021	2020	2019
COD	-	-	-	-	-
PRD	-	-	-	-	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2023 Ratio Study



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



Month	Mean	Median	Sales
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AREAS OF CONCERN

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.

Vacant Land RMV Class, 100, 400	20%
Real MS and PPMS (XX9)	25%
Residential RMV Class 101, 109 -	
Homogenous	10%
Non-Homogenous	15%
Rural Improved RMV Class 401	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

Following are the COD's for the RMV Classes that have exceeded the maximum standards for the 2023 ratio year.

RMV Class	MA	SA	Type	Location	Accounts Affected	COD using the After Ratio		COD using the Before Ratio			Sales used in Study?
						2023	2022	2021	2020	2019	
019	07	01, 02, 06	PPMS	South Co.	344	32.40	36.89	29.03	21.34	59.45	Yes
019	07	03, 04, 05	PPMS	North Co.	517	34.98	16.70	25.91	22.08	24.78	Yes
101	01	30	Plexes	St. Helens	239	16.67	16.39	10.71	22.55	9.72	Yes
101	03	03	City, Res	Vernonia	13	15.54	9.62	10.45	14.01	12.47	Yes
201	03, 04, 05	00	Comm	North Co.	437	36.80	42.86	18.60	36.32	16.55	No
400	03	31	Rural Res	Vernonia	782	21.36	1.87	25.58	27.89	14.18	No
701	All	00	Multi-Fam	Countywide	98	19.90	-	0.00	16.55	0.00	No

Explanation for areas out of COD range

RMV Class 019 located in MA 07 SA 01, 02, 06 (South County) and MA 07 SA 03, 04, 05 (North County) – A study will be conducted on personal property manufactured structures that are located in the general areas of South and North county. The purpose of the study will be to assess if an adjustment is warranted based on market data.

MA 01, SA 30, RMV Class 101 – Priced high, this classification of duplex, tri-plex and four-plex properties continues to be highly sought after by investors wanting to secure financial investments. As the market continues to see shortages, it is anticipated this RMV class will continue to be in short supply and the demand for income generating assets will continue to rise.

MA 03 SA 03, RMV Class 101 – This population of 13 accounts is of city residential improved property located in the Fema Floodway. The COD indicated is just slightly over the maximum allowed for non-homogenous property. Based on history and knowledge of the market, it is anticipated that next year this classification will fall within COD range as supply diminishes and the market levels.

MA 03 SA 31, RMV Class 400 – This area of unimproved land has seen a steady COD decline over the years. As the market levels and interest rates rise, this property classification is projected to see a slowing in demand for developable land in rural Vernonia.

RMV 201 and RMV 701 – For the next year, commercial and multi-family (apartments) properties will be reappraised by property type to take valuations from the 2015 Marshall and Swift book to the 2024 Marshall and Swift book.

Price Related Differential

Following are the Price Related Differential (PRD) ratings categorized 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, 2022 through December 31, 2022 and has been used in the 2023 Ratio Report.

RMV Class	MA	SA	PRD	Under .98	Over 1.03	Sales used in Ratio Study?
019	07	30	1.04		X	Yes
100	05	00	0.93	X		Yes
201	01, 02, 06	00	0.94	X		No
400	03	31	1.07		X	No
400	06	61 and 67	0.96	X		Yes
409	04	41 and 44	1.04		X	Yes

APPENDIX A

For 2023, a County wide setup study was not performed. Instead, the prior year 2022 Recalculation and Setup Study conclusions were applied. A new County wide setup study will be performed in 2024.

Instead, it was decided to perform a comprehensive study and market analysis on three manufactured structures parks: Crestwood Village (SA 27), Columbia City Estates (28), and Springlake Park (SA 30).

These parks are highly sought after, offering many amenities such as: gated communities, private lakes, walking paths, mountain views, proximity to shopping, restaurant, entertainment, medical facilities/hospitals, and transportation. In addition, these parks provide a subdivision “feel, security, uniformity, tenant owned interest in the park, community living and facilities. Over the past few years, the overall market perception has indicated that these unique features make the homes in these parks superior to common place personal property manufactured homes located elsewhere.

Therefore, based on the sales data and market perception of the personal property manufactured homes, the following adjustments were developed and implemented for this 2023 Ratio Year:

Park	Adjustment
SA 27 Crestwood Village	0.85
SA 28 Columbia City Estates	0.35
SA 30 Springlake	
Phase 1	0.79
Phase 2	0.69

2022 Recalculation and Reappraisal Setup for all Residential Properties in Columbia County



Published by the Columbia County Assessor

January 2, 2023

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Introduction

To ensure statewide uniformity in administering Oregon’s Property Tax Laws, the Oregon Department of Revenue (DOR) exercises its supervisory authority over the property tax system under Oregon Revised Statute (ORS) 306.115. In addition, under ORS 306.120, the DOR must develop and provide manuals and instruction to all county assessors to ensure uniform methods of assessments. Please refer to the following publications developed by the DOR as a guide when performing an Annual Setup:

- Appraisal Methods manual
- Cost Factors for Residential Buildings
- Cost Factors for Manufactured Structures
- Cost Factors for Farm Buildings

Columbia County Assessor’s Annual Setup

A successful mass appraisal of residential properties in a selected area is dependent on a comprehensive analysis of recent sales to determine land values, local cost modifiers to apply to the cost factors, to develop local market-based depreciation schedules based on age and condition of structures, and to establish benchmarks or miscellaneous adjustments. This method of analysis is referred to as a “Setup Study”. Following mass appraisal principles, this document contains the annual setup study conclusions for:

- | | |
|--|-----------------------------|
| • Time Study | • Local Cost Modifier |
| • Land value (per acre or square foot) | • Depreciation Schedules |
| • On-Site Development cost | • Miscellaneous adjustments |

For this 2022 Setup year, the Base Appraisal date of January 1, 2021 has been established. Note: the supporting documentation used for setup is not included in this publication. However, is available by public records request.

Definitions and Descriptors:

- Market Analysis – The study of the supply and demand in a specific area for a specific type of property. (Appraisal Institute, The Dictionary of Real Estate Appraisal, 6th ed. [Chicago: Appraisal Institute, 2015])
- Market Area – an area where comparable properties are found for a particular classification of property.
- MA – Maintenance Area. The County is divided into separate areas for appraisal maintenance purposes. These may or may not be market areas.
- SA - Study Area. Properties, usually within specified boundaries, that share similar market attributes and influence.
- LUC - Land Use Code. The type of land value schedule used for assessment:
 - 001 Residential City Under an Acre – Square Feet
 - 002 Residential City Acreage – Acres
 - 003 Residential Rural Tract - Acres
 - 005 Residential Riverfront – Front Footage

2022 Time Study Conclusion

The Ratio Analysis Method is considered to be the most reflective indicator of time change for the data available. The change rates below will be used to adjust sales data to the base appraisal date.

Time Trend Rate for 2020 Sales to Reflect Base Appraisal Date of January 1, 2021				
City	Area	No. of Sales	Annual Trend	Per Month Trend
St. Helens	MA 1	285	0.0753	0.0063
Scappoose	MA 2	186	0.0753	0.0063
Vernonia	MA 3	76	0.1364	0.0114
Rainier	MA 4	35	0.2821	0.0235
Clatskanie	MA 5	29	0.2500	0.0208
Columbia City	MA 6	35	0.0417	0.0035
Rural	Area	No. of Sales	Annual Trend	Per Month Trend
Scappoose	MA 2	30	0.0526	0.0044
Vernonia	MA 3	17	0.1494	0.0125
Rainier	MA 4	57	0.0870	0.0072
Clatskanie	MA 5	78	0.3514	0.0293
Saint Helens	MA 6	79	0.1111	0.0093

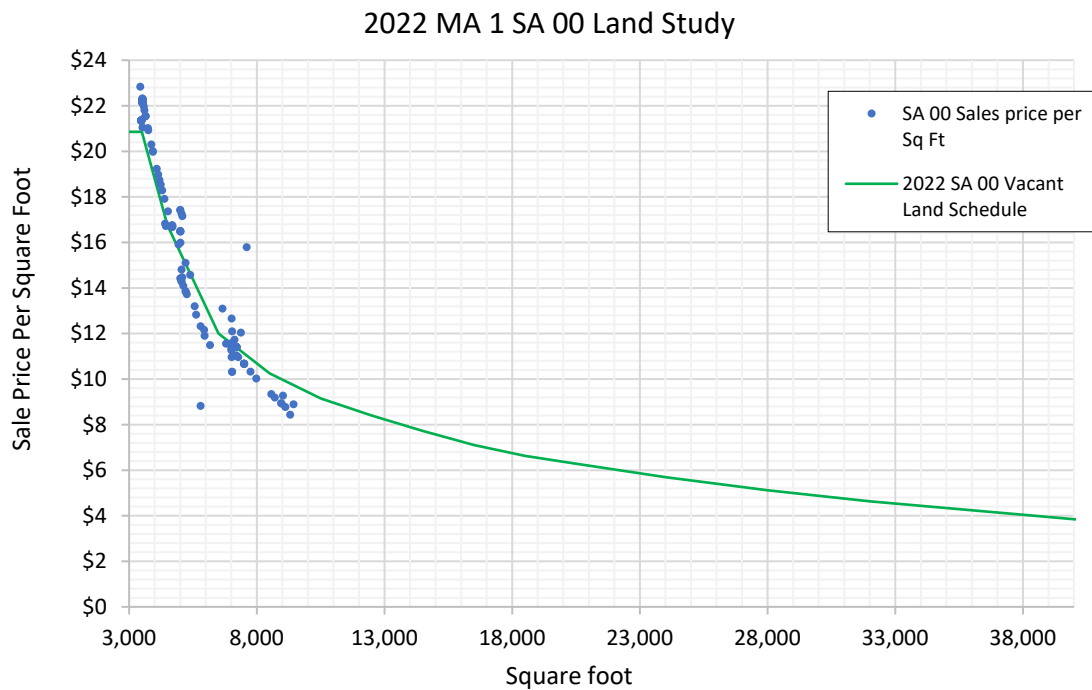
Time Trend Rate for 2021 Sales to Reflect Base Appraisal Date of January 1, 2021				
City	Area	No. of Sales	Annual Trend	Per Month Trend
St. Helens	MA 1	196	-0.1150	-0.0164
Scappoose	MA 2	69	-0.0291	-0.0042
Vernonia	MA 3	34	-0.0826	-0.0118
Rainier	MA 4	23	-0.0909	-0.0130
Clatskanie	MA 5	28	-0.0654	-0.0093
Columbia City	MA 6	22	-0.1870	-0.0267
Rural	Area	No. of Sales	Annual Trend	Per Month Trend
Scappoose	MA 2	14	-0.1870	-0.0267
Vernonia	MA 3	13	-0.1150	-0.0164
Rainier	MA 4	35	-0.0654	-0.0093
Clatskanie	MA 5	40	-0.1525	-0.0218
Saint Helens	MA 6	48	-0.2188	-0.0313

2022 Land Conclusions

MA 1 City of St. Helens

- SA 00 Residential
- SA 30 Duplex, Triplex, Fourplex
- SA 43 Rowhouse, Townhouse

The following graph displays sales within the general market area in the City of St. Helens. The sales reflect the price per square foot and were used to generate the vacant land schedule. Also, due to the limited number of sales available, it was decided that the land schedule for SA 00 will also be applied to SA 30 and SA 43.



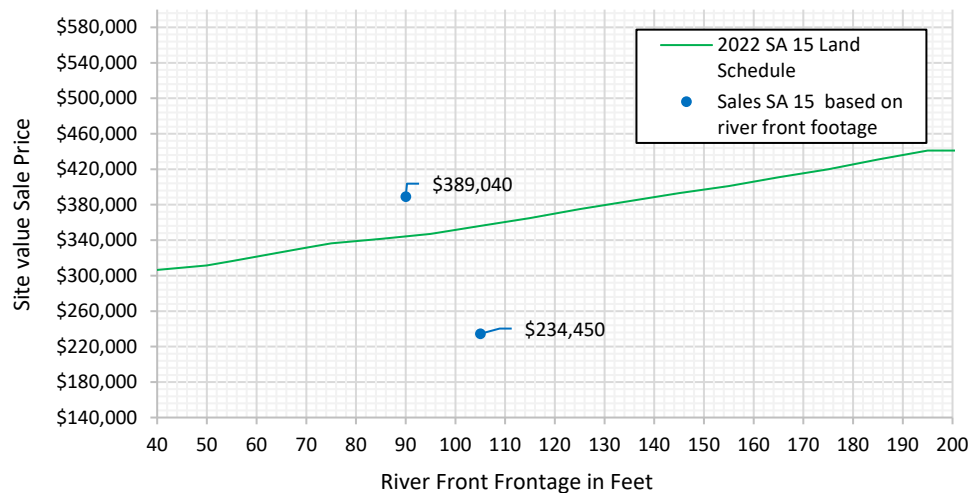
2022 Land Conclusions continued

MA 1 City of St. Helens and MA 6 City of Columbia City

SA 15 Riverfront

The following graph displays sales within the Riverfront market area. These sales reflect the site value based on the lineal foot of river frontage, which influenced the creation of the vacant land schedule for MA 1 SA 15 and MA6 SA 15.

2022 MA 1 and MA 6 SA 15 Land Study

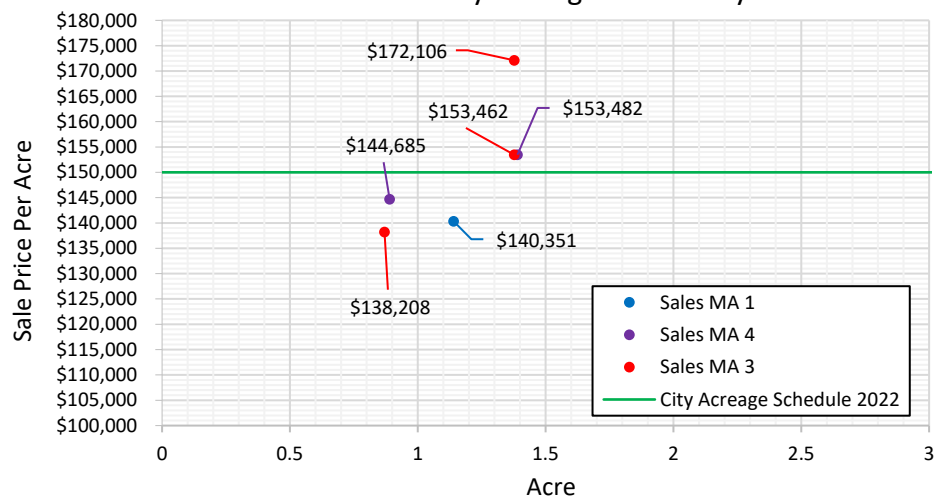


MA 1 City of St. Helens

SA 00 City Acreage

The sales illustrated below reflect a per acre rate for undeveloped city acreage properties within the market area. These sales influenced the creation of a new city acreage schedule for MA 1 SA 00 for 2022.

2022 MA 1 City Acreage Land Study



2022 Land Conclusions continued

MA 1 City of St Helens Recalculation Land Schedules

SA 00 LUC 001 General St. Helens		
Size (sq. ft.)		Total Value
From	To	
1	4500	75,380
4501	6500	78,000
6501	8500	87,130
8501	10500	96,080
10501	12500	104,980
12501	14500	111,960
14501	16500	117,210
16501	18500	122,570
18501	20500	128,880
20501	24000	136,610
24001	28000	143,370
28001	32000	148,180
32001	40000	153,960
40001	43560	157,510

SA 30 LUC 001 Duplex, Triplex, Fourplex		
Size (sq. ft.)		Total Value
From	To	
1	4500	75,380
4501	6500	78,000
6501	8500	87,130
8501	10500	96,080
10501	12500	104,980
12501	14500	111,960
14501	16500	117,210
16501	18500	122,570
18501	20500	128,880
20501	24000	136,610
24001	28000	143,370
28001	32000	148,180
32001	40000	153,960
40001	43560	157,510

SA 43 LUC 001 Townhouse, Rowhouse		
Size (sq. ft.)		Total Value
From	To	
1	3500	73,000
3501	4500	75,380
4501	6500	78,000
6501	8500	87,130
8501	10500	96,080
10501	12500	104,980
12501	14500	111,960
14501	16500	117,210
16501	18500	122,570
18501	20500	128,880
20501	24000	136,610
24001	28000	143,370
28001	32000	148,180
32001	40000	153,960
40001	43560	157,510

SA 15 LUC 005 Riverfront		
Size (front footage)		Total Value
From	To	
0	40	306,450
41	50	311,450
51	55	316,450
56	60	321,450
61	65	326,450
66	70	331,450
71	75	336,450
76	85	341,450
86	95	347,000
96	105	356,000
106	115	365,000
116	125	375,000
126	135	384,000
136	145	393,000
146	155	401,000
156	165	411,000
166	175	420,000
176	185	431,000
186	195	441,000
196	999999	443,000

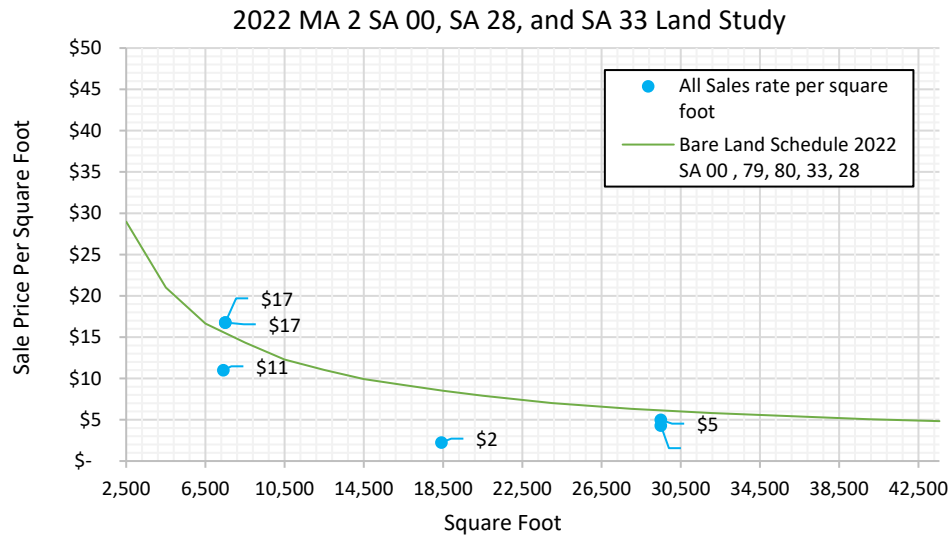
SA 00 LUC 002 City Acreage		
Size (Acres)		Value Per Acre
From	To	
1.00	999999	150,000

2022 Land Conclusions continued

MA 2 City of Scappoose

- SA 00 Residential
- SA 28 Duplex, Triplex, Fourplex
- SA 33 Rowhouse, Townhouse

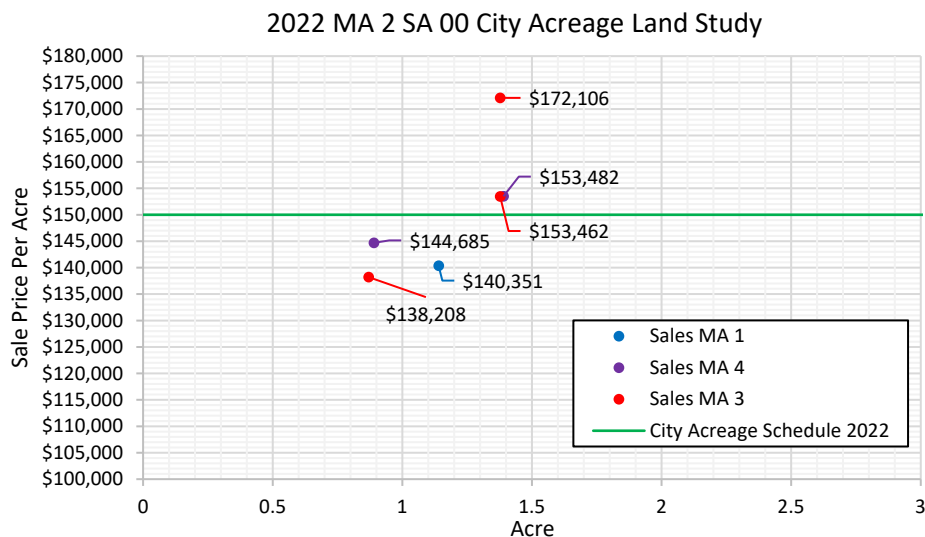
The graph illustrates sales within the market area by the sales price per square foot located within the City of Scappoose. These sales supported the current vacant land schedule with no trend applied for SA 00, SA 28 and SA 33.



MA 2 City of Scappoose

- SA 00 City Acreage

The sales plotted below show a per acre rate for undeveloped city acreage within the City of Scappoose. The data was used in the creation of a new city acreage land schedule for MA 2 SA 00.



2022 Land Conclusions continued

MA 2 City of Scappoose Recalculation Land Schedules

SA 00 LUC 001 General Scappoose		
Size (sq. ft.)		Total Value
From	To	
1	2500	72,450
2501	4500	94,500
4501	6500	108,150
6501	8500	121,800
8501	10500	128,990
10501	12500	137,810
12501	14500	143,880
14501	16500	151,940
16501	18500	157,340
18501	20500	161,870
20501	24000	168,340
24001	28000	176,990
28001	32000	185,810
32001	40000	202,440
40001	43560	210,390

SA 28 LUC 001 Duplex, Triplex, Fourplex		
Size (sq. ft.)		Total Value
From	To	
1	4500	94,500
4501	6500	108,150
6501	8500	121,800
8501	10500	128,990
10501	12500	137,810
12501	14500	143,880
14501	16500	151,940
16501	18500	157,340
18501	20500	161,870
20501	24000	168,340
24001	28000	176,990
28001	32000	185,810
32001	40000	202,440
40001	43560	210,390

SA 33 LUC 001 Townhse, Rowhse, Common Wall		
Size (sq. ft.)		Total Value
From	To	
1	2500	72,450
2501	4500	94,500
4501	6500	108,150
6501	8500	121,800
8501	10500	128,990
10501	12500	137,810
12501	14500	143,880
14501	16500	151,940
16501	18500	157,340
18501	20500	161,870
20501	24000	168,340
24001	28000	176,990
28001	32000	185,810
32001	40000	202,440
40001	43560	210,390

SA 00 LUC 002 City Acreage		
Size (Acres)		Total Value
From	To	
0.01	999999	150,000

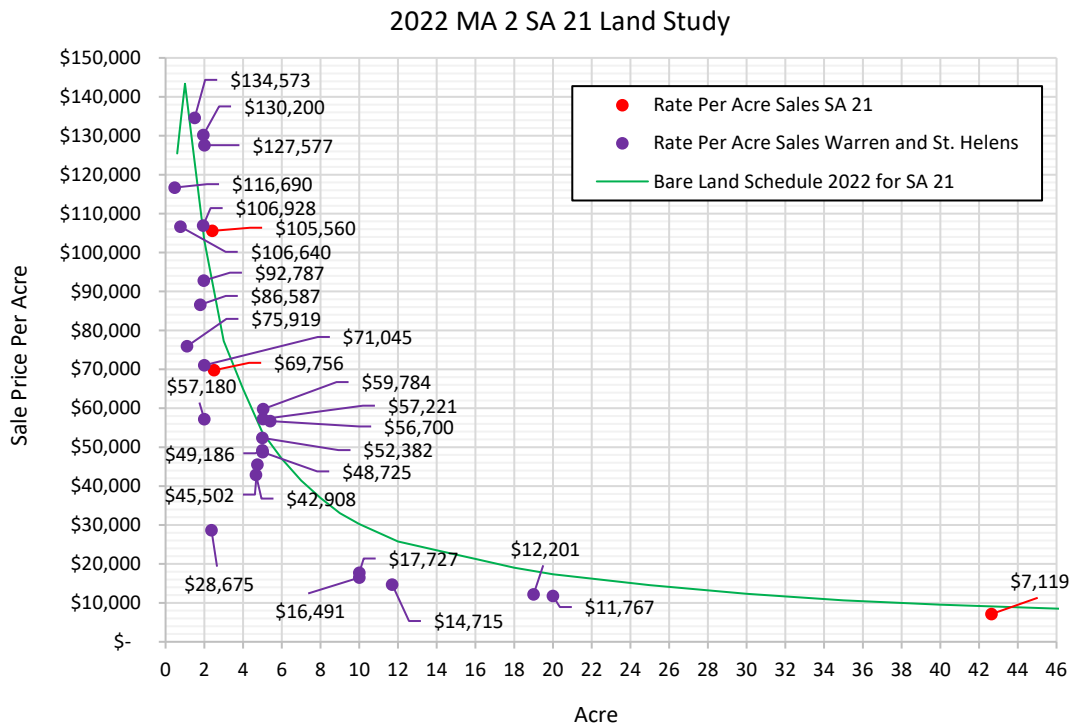
2022 Land Conclusions continued

MA 2 Rural Scappoose

SA 21 Rural Value Zone 1
 SA 25 Scappoose Dike Land

The following graph displays sales within the market area by the sales price per acre. The plotted sales indicated a price per acre value in the creation of the 2022 vacant land schedule for MA 2 SA 21 Rural Value Zone 1.

Due to the lack of sales in SA 25 Scappoose Dike Land, the land schedule developed for SA 21 will be used and applied to properties located in this study area of dike land.

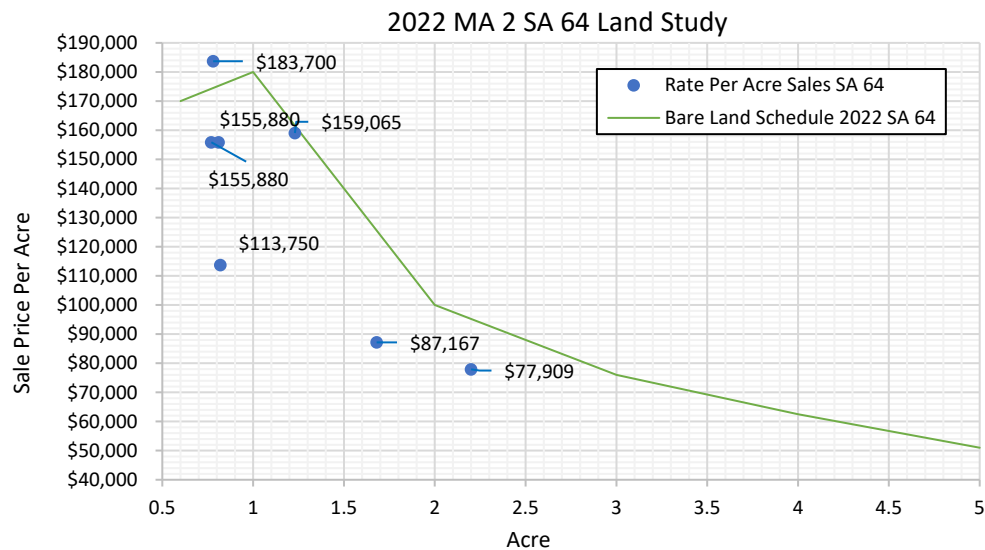


2022 Land Conclusions continued

MA 2 Rural Scappoose

SA 64 Hillcrest and Columbia Acres

The following graph displays the sales within the market area by the sales price per acre. The data available for the Hillcrest and Columbia Acres areas were used to create the 2022 vacant land schedule for MA 2 SA 64.



MA 2 Rural Scappoose

SA 45 Sauvie Island Dike Land

Due to the lack of activity in the study area for Sauvie Island Dike land, it was deemed appropriate to apply the land schedule from 2021 and carry it forward for the 2022 setup year.

2022 Land Conclusions continued

MA 2 Rural Scappoose Recalculation Land Schedules

SA 21 LUC 003 Scappoose Value Zone 1		
Size (Acres)		Value
From	To	Lump Sum
0.00	0.60	125,440
0.61	0.80	134,400
0.81	1.00	143,360
Over 1 Acre		Per Acre
1.01	2.00	103,040
2.01	3.00	77,280
3.01	4.00	64,960
4.01	5.00	53,760
5.01	6.00	47,040
6.01	7.00	41,440
7.01	8.00	36,960
8.01	9.00	33,040
9.01	10.00	30,240
10.01	12.00	25,760
12.01	14.00	23,520
14.01	16.00	21,280
16.01	18.00	19,040
18.01	20.00	17,360
20.01	25.00	14,560
25.01	30.00	12,320
30.01	35.00	10,640
35.01	40.00	9,520
40.01	50.00	7,840
50.01	60.00	6,720
60.01	80.00	5,600
80.01	999999.00	4,480

SA 25 LUC 003 Scappoose Dikeland		
Size (Acres)		Value
From	To	Lump Sum
0.00	0.60	125,440
0.61	0.80	134,400
0.81	1.00	143,360
Over 1 Acre		Per Acre
1.01	2.00	103,040
2.01	3.00	77,280
3.01	4.00	64,960
4.01	5.00	53,760
5.01	6.00	47,040
6.01	7.00	41,440
7.01	8.00	36,960
8.01	9.00	33,040
9.01	10.00	30,240
10.01	12.00	25,760
12.01	14.00	23,520
14.01	16.00	21,280
16.01	18.00	19,040
18.01	20.00	17,360
20.01	25.00	14,560
25.01	30.00	12,320
30.01	35.00	10,640
35.01	40.00	9,520
40.01	50.00	7,840
50.01	60.00	6,720
60.01	80.00	5,600
80.01	999999.00	4,480

SA 45 LUC 003 Sauvie Island Dikeland		
Size (Acres)		Value
From	To	Lump Sum
0.00	0.60	180,000
0.61	0.80	187,000
0.81	1.00	205,000
Over 1 Acre		Per Acre
1.01	2.00	156,000
2.01	3.00	125,000
3.01	4.00	100,000
4.01	5.00	90,000
5.01	6.00	80,000
6.01	7.00	75,000
7.01	8.00	68,750
8.01	9.00	61,600
9.01	10.00	56,100
10.01	12.00	46,970
12.01	14.00	40,370
14.01	16.00	35,750
16.01	18.00	31,900
18.01	20.00	28,820
20.01	25.00	23,100
25.01	30.00	19,470
30.01	35.00	16,720
35.01	40.00	14,850
40.01	50.00	12,100
50.01	60.00	11,000
60.01	80.00	10,200
80.01	999999.00	9,700

SA 64 LUC 003 Columbia Acres/Hillcrest		
Size (Acres)		Value
From	To	Lump Sum
0.00	0.60	170,000
0.61	0.80	175,000
0.81	1.00	180,000
Over 1 Acre		Per Acre
1.01	2.00	100,000
2.01	3.00	76,000
3.01	4.00	62,500
4.01	5.00	51,000

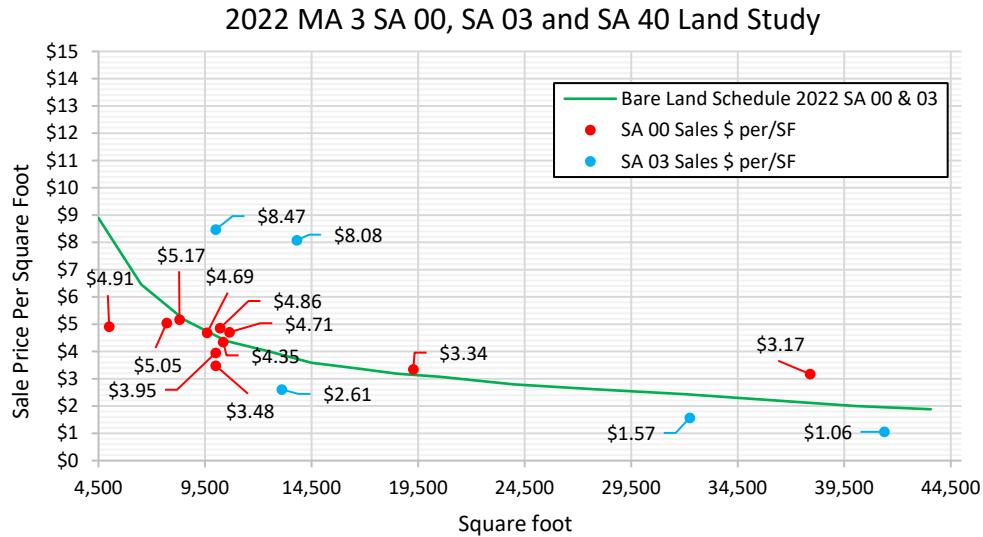
SA 64 LUC 003 Col Acres/Hillcrest (Unbuildable)		
Size (Lots)		Value
From	To	Lump Sum
Per Platted Lot		500

2022 Land Conclusions continued

MA 3 City of Vernonia

- SA 00 Residential
- SA 03 Flood Zone properties
- SA 40 Duplex, Triplex, Fourplex

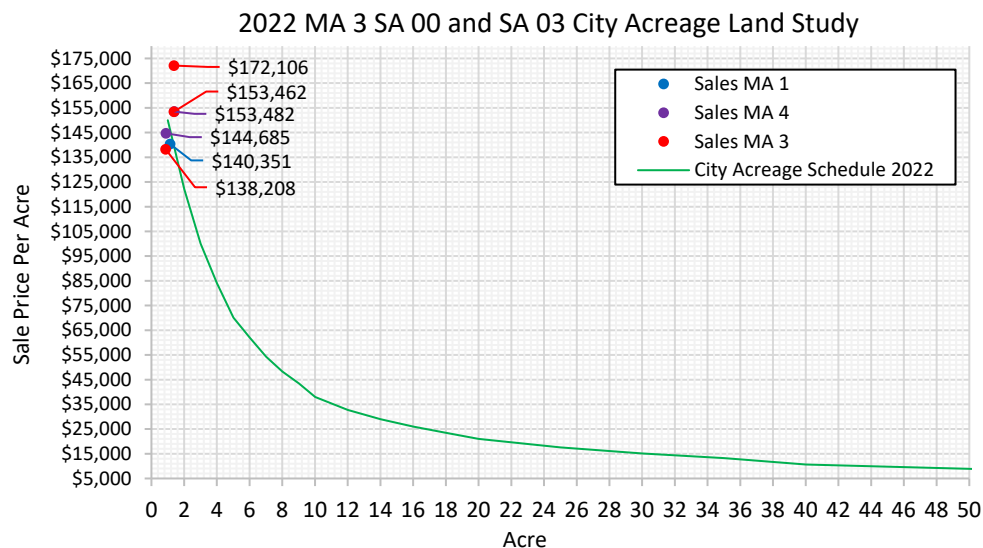
The following graph displays sales within the market area by the sales price per square foot, which influenced the creation of the 2022 vacant land schedule for MA 3 SA 00 ,03, and SA 40.



MA 3 City of Vernonia, City Acreage

- SA 00 Residential
- SA 03 Flood Zone properties

Sales data of vacant land in the City of Vernonia was collected and plotted on the following chart by the sales price per acre. Based on the results, a new city acreage schedule for MA 3 SA 00 and SA 03 was created for the 2022 year.



2022 Land Conclusions continued

MA 3 City of Vernonia Recalculation Land Schedules

SA 00 LUC 001		
General Vernonia		
Size (sq. ft.)		Total Value
From	To	
1	4500	40,000
4501	6500	42,000
6501	8500	44,000
8501	10500	46,040
10501	12500	50,000
12501	14500	52,000
14501	16500	56,000
16501	18500	59,000
18501	20500	63,000
20501	24000	67,000
24001	28000	73,000
28001	32000	78,000
32001	40000	80,000
40001	43560	82,000

SA 03 LUC 001		
Flood Zone Properties		
Size (sq. ft.)		Total Value
From	To	
1	4500	40,000
4501	6500	42,000
6501	8500	44,000
8501	10500	46,040
10501	12500	50,000
12501	14500	52,000
14501	16500	56,000
16501	18500	59,000
18501	20500	63,000
20501	24000	67,000
24001	28000	73,000
28001	32000	78,000
32001	40000	80,000
40001	43560	82,000

SA 40 LUC 001		
Duplex, Triplex, Fourplex		
Size (sq. ft.)		Total Value
From	To	
1	4500	40,000
4501	6500	42,000
6501	8500	44,000
8501	10500	46,040
10501	12500	50,000
12501	14500	52,000
14501	16500	56,000
16501	18500	59,000
18501	20500	63,000
20501	24000	67,000
24001	28000	73,000
28001	32000	78,000
32001	40000	80,000
40001	43560	82,000

SA 00 LUC 002		
City Acreage		
Size (Acres)		Value Per Acre
From	To	
0.99	2.00	150,000
2.01	3.00	122,000
3.01	4.00	100,000
4.01	5.00	84,000
5.01	6.00	70,100
6.01	7.00	62,000
7.01	8.00	54,280
8.01	9.00	48,260
9.01	10.00	43,500
10.01	12.00	38,000
12.01	14.00	32,750
14.01	16.00	29,000
16.01	18.00	26,000
18.01	20.00	23,500
20.01	25.00	21,000
25.01	30.00	17,560
30.01	35.00	15,110
35.01	40.00	13,230
40.01	50.00	10,650
50.01	60.00	8,880
60.01	80.00	6,670
80.01	999999.00	6,500

SA 03 LUC 002		
Flood Zone City Acreage		
Size (Acres)		Value Per Acre
From	To	
0.99	2.00	150,000
2.01	3.00	122,000
3.01	4.00	100,000
4.01	5.00	84,000
5.01	6.00	70,100
6.01	7.00	62,000
7.01	8.00	54,280
8.01	9.00	48,260
9.01	10.00	43,500
10.01	12.00	38,000
12.01	14.00	32,750
14.01	16.00	29,000
16.01	18.00	26,000
18.01	20.00	23,500
20.01	25.00	21,000
25.01	30.00	17,560
30.01	35.00	15,110
35.01	40.00	13,230
40.01	50.00	10,650
50.01	60.00	8,880
60.01	80.00	6,670
80.01	999999.00	6,500

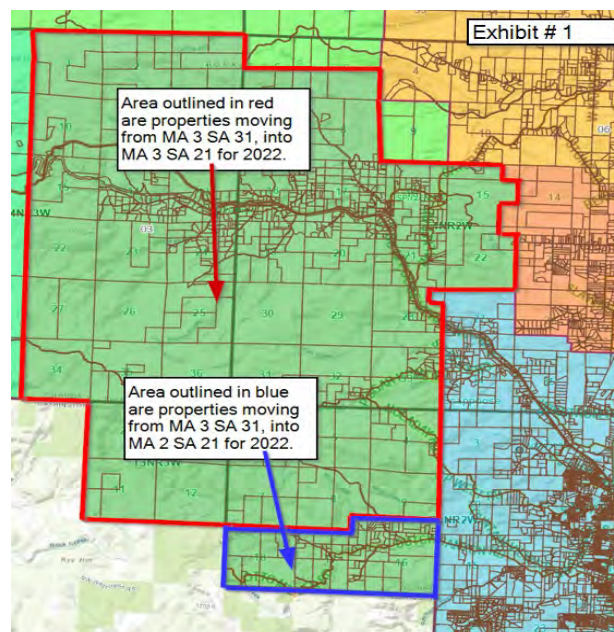
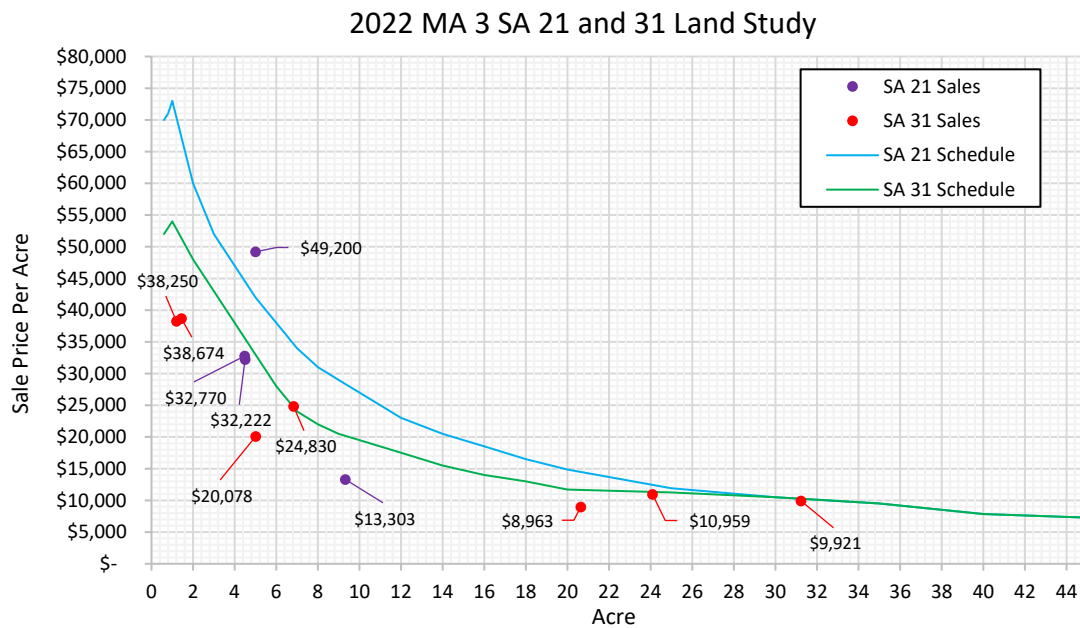
2022 Land Conclusions continued

MA 3 Rural Vernonia

SA 21 Scappoose-Vernonia Hwy/Chapman area

SA 31 Rural Value Zone 1

The following graph displays sales within the market area of Scappoose-Vernonia Highway, Chapman, and Rural Value Zone 1. These were plotted on the graph by sales price per acre and resulted in the creation of the 2022 vacant land schedule for MA 3 SA 21 and SA 31. Note: SA 21 in MA 3 was created for 2022, to reflect market perception of the Scappoose area in rural Vernonia. See exhibit #1 map.



2022 Land Conclusions continued

MA 3 Rural Vernonia Recalculation Land Schedules

SA 21 LUC 003 Vernonia Value Zone 1			SA 31 LUC 003 Vernonia Value Zone 1		
Size (Acres)		Value Lump Sum	Size (Acres)		Value Lump Sum
From	To		From	To	
0.00	0.60	70,000	0.00	0.60	52,000
0.61	0.80	71,000	0.61	0.80	53,000
0.81	1.00	73,000	0.81	1.00	54,000
Over 1 Acre		Per Acre	Over 1 Acre		Per Acre
1.01	2.00	60,000	1.01	2.00	48,000
2.01	3.00	52,000	2.01	3.00	43,000
3.01	4.00	47,000	3.01	4.00	38,000
4.01	5.00	42,000	4.01	5.00	33,000
5.01	6.00	38,000	5.01	6.00	28,000
6.01	7.00	34,000	6.01	7.00	24,010
7.01	8.00	31,000	7.01	8.00	22,000
8.01	9.00	29,000	8.01	9.00	20,500
9.01	10.00	27,000	9.01	10.00	19,500
10.01	12.00	23,000	10.01	12.00	17,500
12.01	14.00	20,500	12.01	14.00	15,500
14.01	16.00	18,530	14.01	16.00	14,000
16.01	18.00	16,500	16.01	18.00	13,000
18.01	20.00	14,860	18.01	20.00	11,710
20.01	25.00	11,900	20.01	25.00	11,250
25.01	30.00	10,500	25.01	30.00	10,500
30.01	35.00	10,000	30.01	35.00	10,000
35.01	40.00	9,520	35.01	40.00	9,520
40.01	50.00	7,840	40.01	50.00	7,840
50.01	60.00	6,720	50.01	60.00	6,720
60.01	80.00	5,600	60.01	80.00	5,600
80.01	999999.00	4,480	80.01	999999.00	4,480

2022 Land Conclusions continued

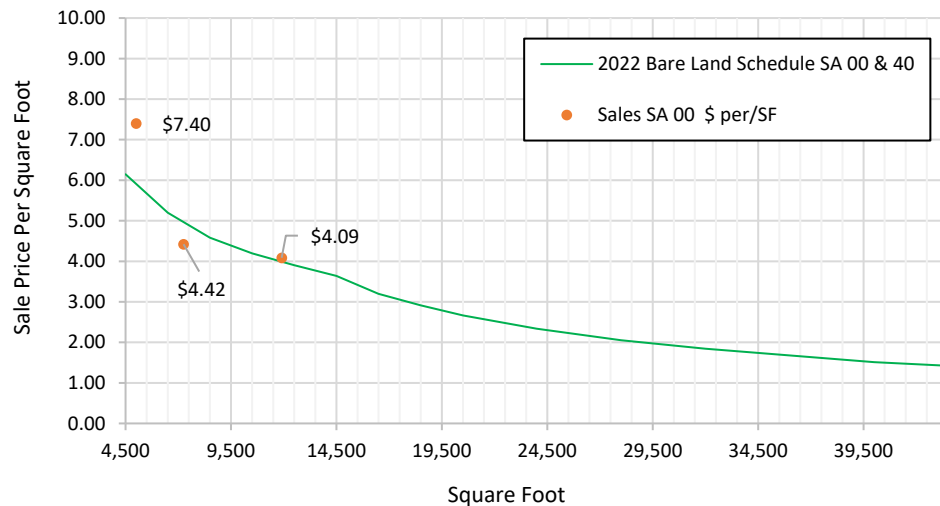
MA 4 City of Rainier

SA 00 Residential

SA 40 Duplex, Triplex, Fourplex

The following diagram shows sales within the market area of the City of Rainier and is graphed by sales price per square foot. These sales support the 2022 vacant land schedule for SA 00 & 40. Note: Due to the lack of sales activity and the low population size in Riverfront Estates (SA 47), this area has been combined into SA 00 for 2022.

2022 MA 4 SA 00 and SA 40 Land Study

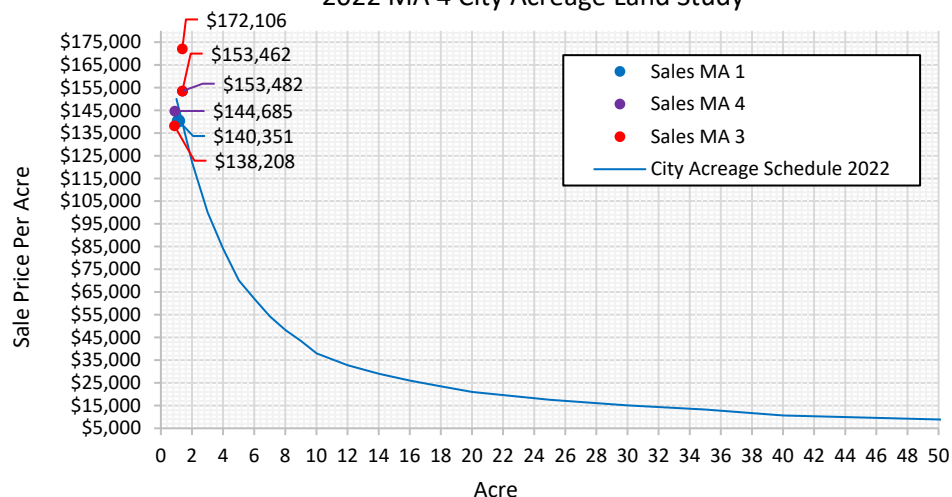


MA 4 City of Rainier

SA 00 City Acreage

The following graph displays sales within the market area on a sales price per acre. After review, the chart sales data was used to develop a new land schedule of city acreage schedule in MA 4 SA 00 for the 2022.

2022 MA 4 City Acreage Land Study



2022 Land Conclusions continued

MA 4 City of Rainier Recalculation Land Schedules

SA 00 LUC 001 General Rainier		
Size (sq. ft.)		Total
From	To	Value
1	4500	27,660
4501	6500	33,780
6501	8500	38,950
8501	10500	44,040
10501	12500	48,780
12501	14500	52,780
14501	16500	52,780
16501	18500	53,870
18501	20500	54,600
20501	24000	56,060
24001	28000	57,510
28001	32000	58,970
32001	40000	60,420
40001	43560	61,880

SA 40 LUC 001 Duplex, Triplex, Fourplex		
Size (sq. ft.)		Total
From	To	Value
1	4500	27,660
4501	6500	33,780
6501	8500	38,950
8501	10500	44,040
10501	12500	48,780
12501	14500	52,780
14501	16500	52,780
16501	18500	53,870
18501	20500	54,600
20501	24000	56,060
24001	28000	57,510
28001	32000	58,970
32001	40000	60,420
40001	43560	61,880

SA 00 LUC 002 City Acreage		
Size (Acres)		Value
From	To	Per Acre
0.99	2.00	150,000
2.01	3.00	122,000
3.01	4.00	100,000
4.01	5.00	84,000
5.01	6.00	70,100
6.01	7.00	62,000
7.01	8.00	54,280
8.01	9.00	48,260
9.01	10.00	43,500
10.01	12.00	38,000
12.01	14.00	32,750
14.01	16.00	29,000
16.01	18.00	26,000
18.01	20.00	23,500
20.01	25.00	21,000
25.01	30.00	17,560
30.01	35.00	15,110
35.01	40.00	13,230
40.01	50.00	10,650
50.01	60.00	8,880
60.01	80.00	6,670
80.01	999999.00	6,500

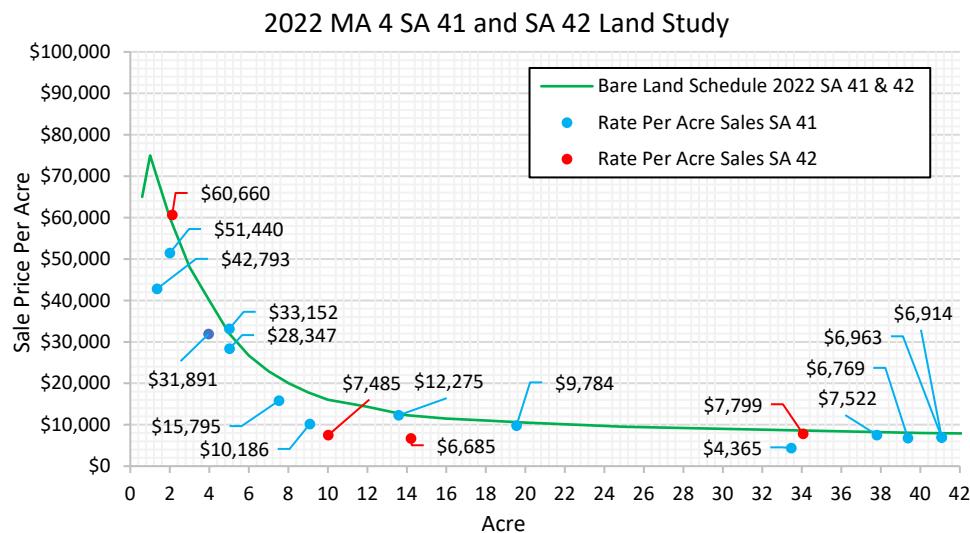
2022 Land Conclusions continued

MA 4 Rural Rainier

SA 41 Rural Value Zone 1
SA 42 Rural Value Zone 2

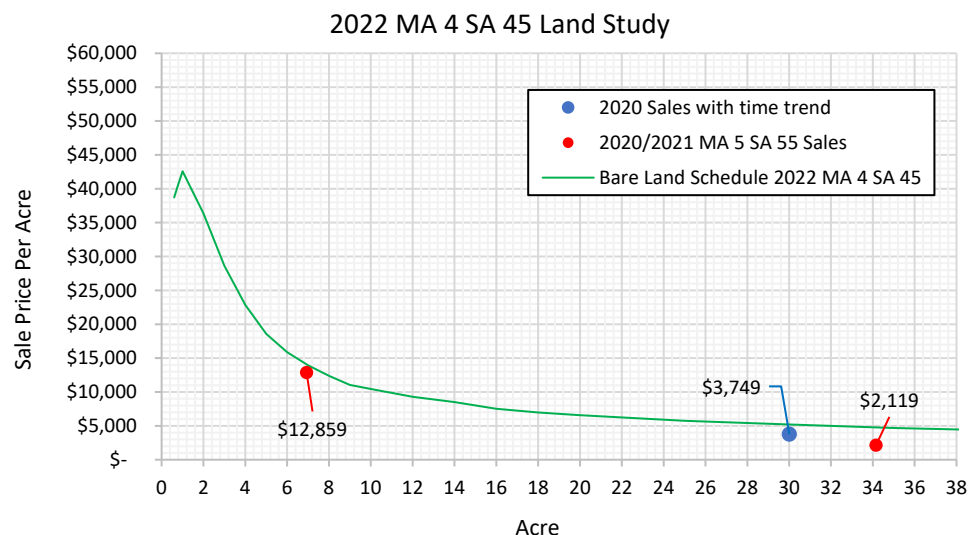
SA 44 Prescott
SA 56 Deer Island Heights

The following graph displays the plotted sales within the market area and by sales price per acre. Upon review, the resulting data was used to develop the 2022 bare land schedule for MA 4 SA 41 and SA 42. Note: Due to the lack of sales in Prescott (SA 44) and Deer Island Heights (SA 56), the land schedule from the nearby competing areas of SA 41 and SA 42 was applied.

MA 4 Rural Rainier

SA 45 Dike Land

The subsequent chart displays dike land sales in the Rainier and Clatskanie market area by a per acre sale price. The data supports the previous 2021 trended land schedule and will carry forward to 2022.



2022 Land Conclusions continued

MA 4 Rural Rainier Recalculation Land Schedules

SA 41 LUC 003 Rainier Value Zone 1		
Size (Acres)		Value
From	To	Lump Sum
0.00	0.60	65,000
0.61	0.80	70,000
0.81	1.00	75,000
Over 1 Acre		Per Acre
1.01	2.00	60,000
2.01	3.00	48,000
3.01	4.00	40,000
4.01	5.00	32,020
5.01	6.00	26,700
6.01	7.00	22,900
7.01	8.00	20,050
8.01	9.00	17,830
9.01	10.00	16,050
10.01	12.00	14,350
12.01	14.00	12,310
14.01	16.00	11,500
16.01	18.00	11,000
18.01	20.00	10,500
20.01	25.00	9,500
25.01	30.00	9,000
30.01	35.00	8,500
35.01	40.00	8,000
40.01	50.00	7,500
50.01	60.00	7,000
60.01	80.00	6,500
80.01	999999.00	6,000

SA 42 LUC 003 Rainier Value Zone 2		
Size (Acres)		Value
From	To	Lump Sum
0.00	0.60	65,000
0.61	0.80	70,000
0.81	1.00	75,000
Over 1 Acre		Per Acre
1.01	2.00	60,000
2.01	3.00	48,000
3.01	4.00	40,000
4.01	5.00	32,020
5.01	6.00	26,700
6.01	7.00	22,900
7.01	8.00	20,050
8.01	9.00	17,830
9.01	10.00	16,050
10.01	12.00	14,350
12.01	14.00	12,310
14.01	16.00	11,500
16.01	18.00	11,000
18.01	20.00	10,500
20.01	25.00	9,500
25.01	30.00	9,000
30.01	35.00	8,500
35.01	40.00	8,000
40.01	50.00	7,500
50.01	60.00	7,000
60.01	80.00	6,500
80.01	999999.00	6,000

SA 45 LUC 003 Rainier Dike Land		
Size (Acres)		Value
From	To	Lump Sum
0.00	0.60	39,100
0.61	0.80	41,060
0.81	1.00	43,010
Over 1 Acre		Per Acre
1.01	2.00	36,750
2.01	3.00	28,930
3.01	4.00	23,070
4.01	5.00	18,770
5.01	6.00	16,030
6.01	7.00	14,080
7.01	8.00	12,510
8.01	9.00	11,140
9.01	10.00	10,560
10.01	12.00	9,380
12.01	14.00	8,600
14.01	16.00	7,590
16.01	18.00	7,040
18.01	20.00	6,650
20.01	25.00	5,800
25.01	30.00	5,240
30.01	35.00	4,740
35.01	40.00	4,370
40.01	50.00	3,770
50.01	60.00	3,770
60.01	80.00	3,770
80.01	999999.00	3,770

SA 44 LUC 003 Prescott		
Size (Acres)		Value
From	To	Lump Sum
0.00	0.60	65,000
0.61	0.80	70,000
0.81	1.00	75,000
Over 1 Acre		Per Acre
1.01	2.00	60,000
2.01	3.00	48,000
3.01	4.00	40,000
4.01	5.00	32,020

SA 56 LUC 003 Deer Island Heights		
Size (Acres)		Value
From	To	Lump Sum
0.00	0.60	65,000
0.61	0.80	70,000
0.81	1.00	75,000
Over 1 Acre		Per Acre
1.01	2.00	60,000
2.01	3.00	48,000
3.01	4.00	40,000
4.01	5.00	32,020

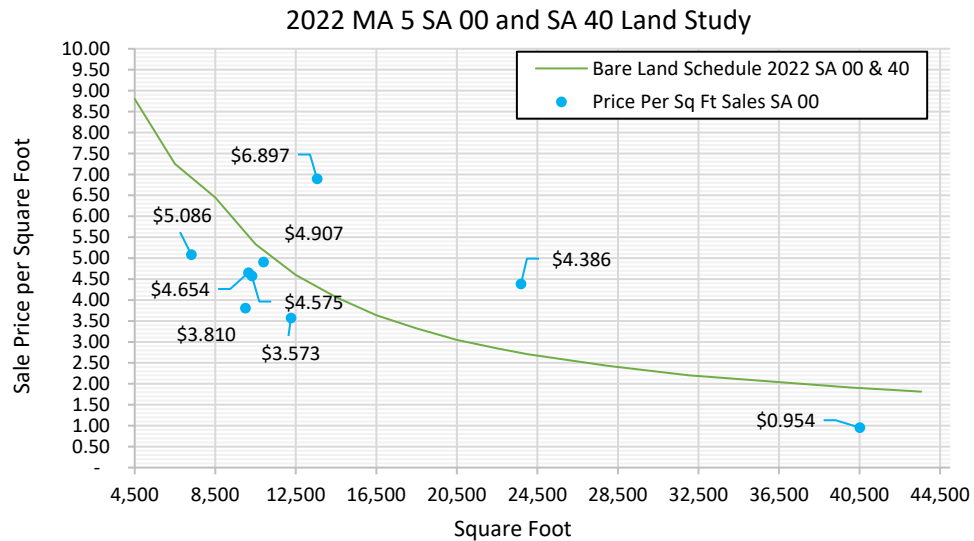
2022 Land Conclusions continued

MA 5 City of Clatskanie

SA 00 Residential

SA 40 Duplex, Triplex, Fourplex

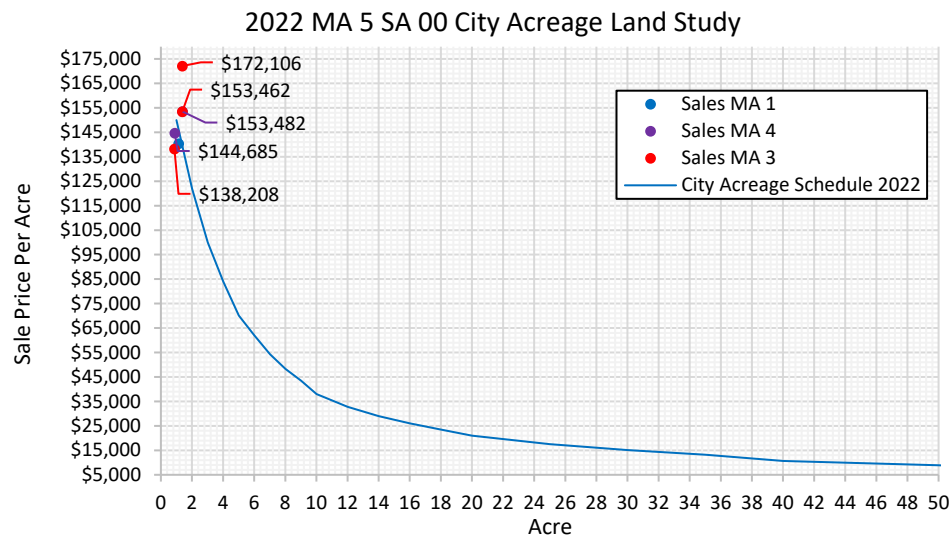
For 2022, the graph below shows vacant land sales which were used to develop a new vacant land schedule. For SA 40 will follow the SA 00 land schedule due to lack of sales.



MA 5 City of Clatskanie

SA 00 City Acreage

The following graph displays sales within the market area on a sales price per acre. These sales influenced the creation of a new city acreage schedule for MA 5 SA 00 for the 2022 land schedule.



2022 Land Conclusions continued

MA 5 City of Clatskanie Recalculation Land Schedules

SA 00 LUC 001 General Clatskanie		
Size (sq. ft.)		Total Value
From	To	
1	4500	39,600
4501	6500	50,000
6501	8500	53,000
8501	10500	56,000
10501	12500	57,500
12501	14500	59,000
14501	16500	60,000
16501	18500	61,500
18501	20500	62,500
20501	24000	65,000
24001	28000	68,000
28001	32000	70,500
32001	40000	76,500
40001	43560	79,000

SA 40 LUC 001 General Clatskanie		
Size (sq. ft.)		Total Value
From	To	
1	4500	39,600
4501	6500	50,000
6501	8500	53,000
8501	10500	56,000
10501	12500	57,500
12501	14500	59,000
14501	16500	60,000
16501	18500	61,500
18501	20500	62,500
20501	24000	65,000
24001	28000	68,000
28001	32000	70,500
32001	40000	76,500
40001	43560	79,000

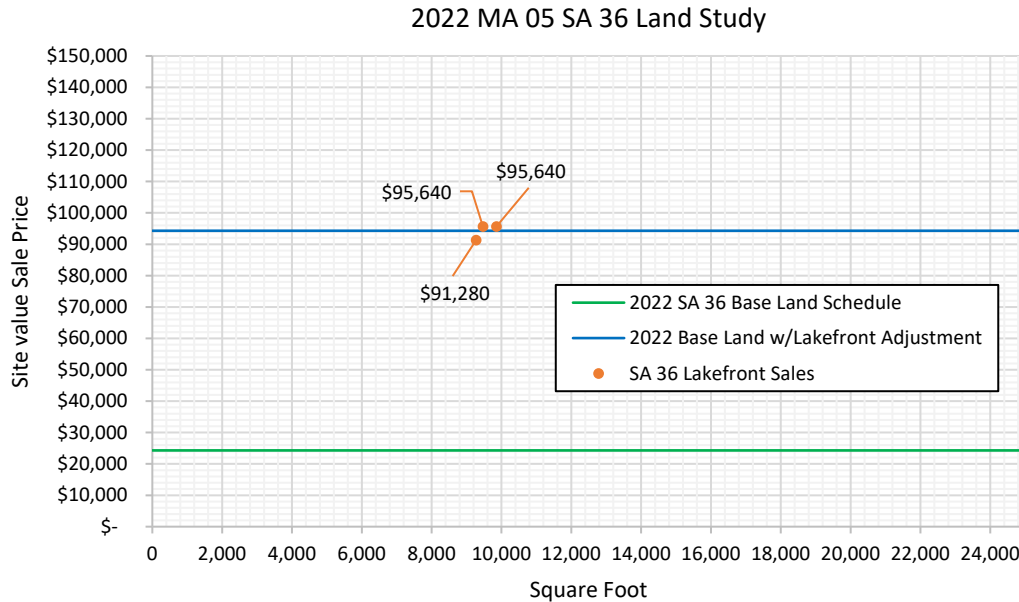
SA 00 LUC 002 City Acreage		
Size (Acres)		Value Per Acre
From	To	
0.99	2.00	150,000
2.01	3.00	122,000
3.01	4.00	100,000
4.01	5.00	84,000
5.01	6.00	70,100
6.01	7.00	62,000
7.01	8.00	54,280
8.01	9.00	48,260
9.01	10.00	43,500
10.01	12.00	38,000
12.01	14.00	32,750
14.01	16.00	29,000
16.01	18.00	26,000
18.01	20.00	23,500
20.01	25.00	21,000
25.01	30.00	17,560
30.01	35.00	15,110
35.01	40.00	13,230
40.01	50.00	10,650
50.01	60.00	8,880
60.01	80.00	6,670
80.01	999999.00	6,500

2022 Land Conclusions continued

MA 5 Rural Clatskanie

SA 36 Fishhawk Lake

The following graph illustrates the 2022 base land schedule for Fishhawk Lake (SA 36). Due to the lack of vacant land sales available in SA 36, it was decided to apply the 2021 trended land schedule and to carry it forward for the 2022 year.



MA 5 Rural Clatskanie – Fishhawk Lake Recalculation Land Schedules

SA 36 LUC 003 Fishhawk Lake Estates		
Size (Acres)		Value
From	To	Lump Sum
0.01	5.00	24,300

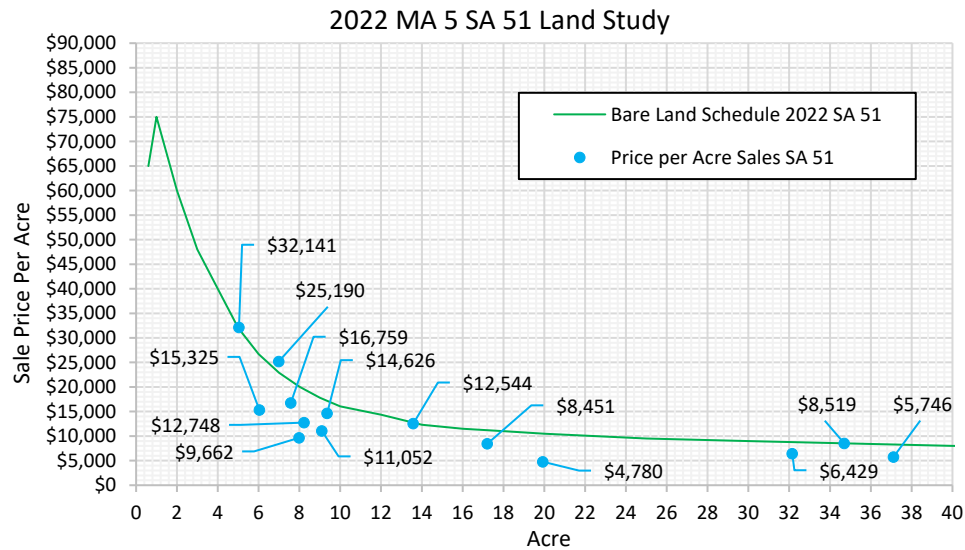
SA 36 LUC 003 Fishhawk Lakefront Adjustment		
Size (Acres)		Value
From	To	Lump Sum
0.01	5.00	70,000

2022 Land Conclusions continued

MA 5 Rural Clatskanie

SA 51 Rural Value Zone 1

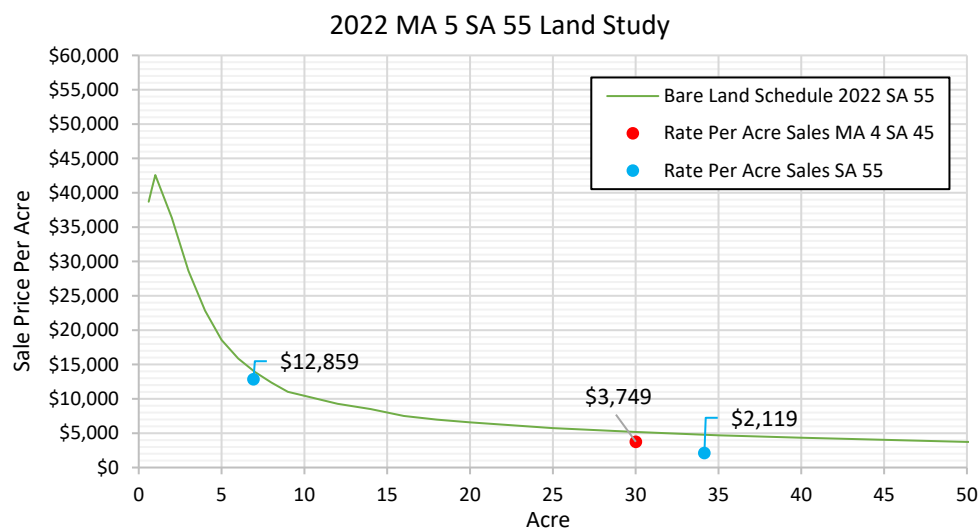
For 2022, the graph below shows vacant land sales which support the development of a new vacant land schedule for Rural Value Zone 1 (SA 51) located in Clatskanie.



MA 5 Rural Clatskanie

SA 55 Dike Land

For 2022, the sales plotted on the following graph show the sales price per acre for Dike Land (SA 55). Due to the lack of sales available for this analysis, a further review of supporting and similar neighboring market areas such as MA 4 SA 45 sales were reviewed. The final analysis determined that SA 55, when combined with MA 4 SA 45 sales, fell in line with the MA 4 SA 45 trended land schedule. Therefore, MA 5 SA 55 will follow the following new vacant land schedule.



2022 Land Conclusions continued

MA 5 Rural Clatskanie Recalculation Land Schedules

SA 51 LUC 003 Clatskanie Value Zone 1		
Size (Acres)		Value Lump Sum
From	To	
0.00	0.60	65,000
0.61	0.80	70,000
0.81	1.00	75,000
Over 1 Acre		Per Acre
1.01	2.00	60,000
2.01	3.00	48,000
3.01	4.00	40,000
4.01	5.00	32,020
5.01	6.00	26,700
6.01	7.00	22,900
7.01	8.00	20,050
8.01	9.00	17,830
9.01	10.00	16,050
10.01	12.00	14,350
12.01	14.00	12,310
14.01	16.00	11,500
16.01	18.00	11,000
18.01	20.00	10,500
20.01	25.00	9,500
25.01	30.00	9,000
30.01	35.00	8,500
35.01	40.00	8,000
40.01	50.00	7,500
50.01	60.00	7,000
60.01	80.00	6,500
80.01	999999.00	6,000

SA 55 LUC 003 Clatskanie Dikeland		
Size (Acres)		Value Lump Sum
From	To	
0.00	0.60	38,710
0.61	0.80	40,650
0.81	1.00	42,580
Over 1 Acre		Per Acre
1.01	2.00	36,380
2.01	3.00	28,640
3.01	4.00	22,840
4.01	5.00	18,580
5.01	6.00	15,870
6.01	7.00	13,940
7.01	8.00	12,380
8.01	9.00	11,030
9.01	10.00	10,450
10.01	12.00	9,290
12.01	14.00	8,510
14.01	16.00	7,510
16.01	18.00	6,970
18.01	20.00	6,580
20.01	25.00	5,740
25.01	30.00	5,190
30.01	35.00	4,690
35.01	40.00	4,330
40.01	50.00	3,730
50.01	60.00	3,730
60.01	80.00	3,730
80.01	999999.00	3,730

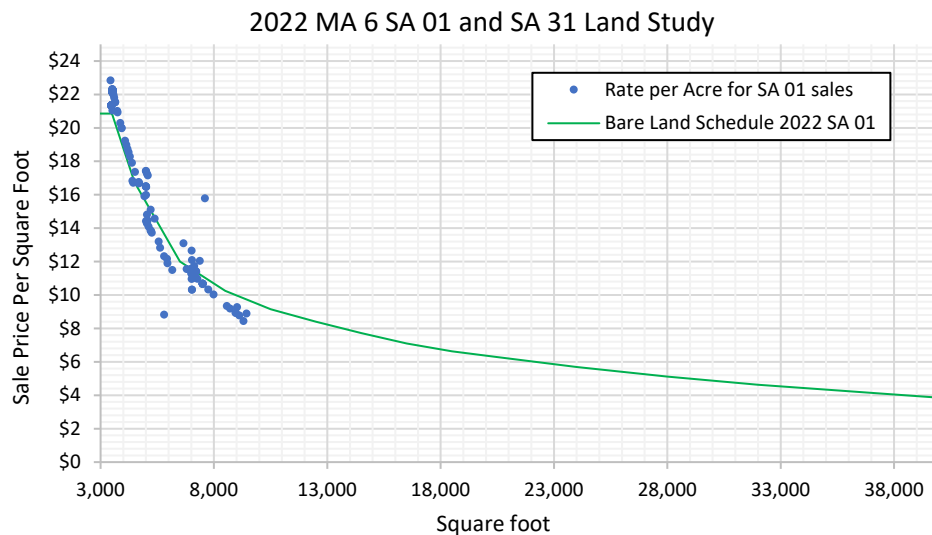
2022 Land Conclusions continued

MA 6 City of Columbia City

SA 01 Residential

SA 31 Duplex, Triplex, Fourplex

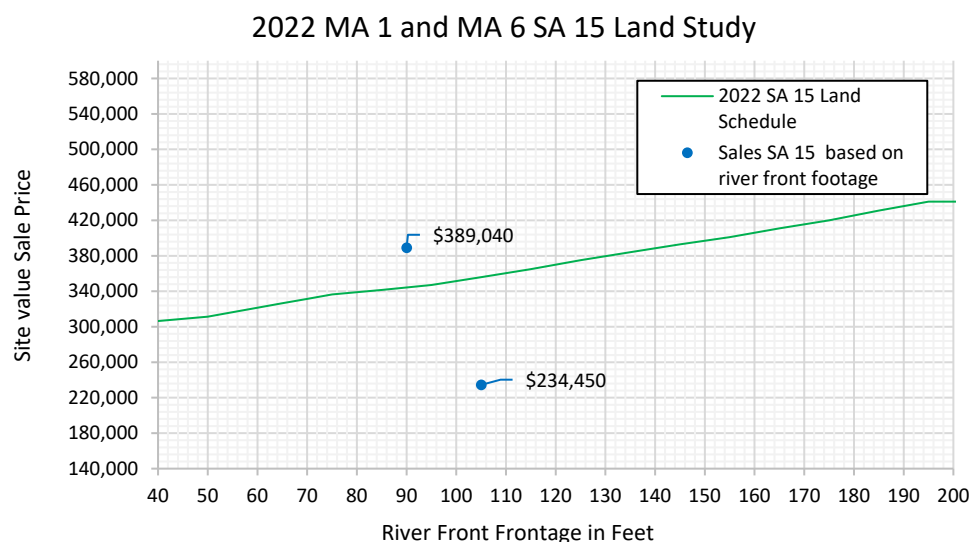
The following graph displays sales within the City of Columbia that reflect the price per square foot. These sales were used to develop the 2022 vacant land schedule for MA 6 SA 01. Due to the lack of sales in SA 31, it was deemed appropriate for this study area to follow the vacant land schedule for MA 6 SA 01.



MA 6 City of Columbia City and MA 1 City of St. Helens

SA 15 Riverfront

The following graph displays sales within the Riverfront market area. These sales reflect the site value based on the lineal foot of river frontage, which influenced the creation of the vacant land schedule for MA 1 SA 15 and MA 6 SA 15.

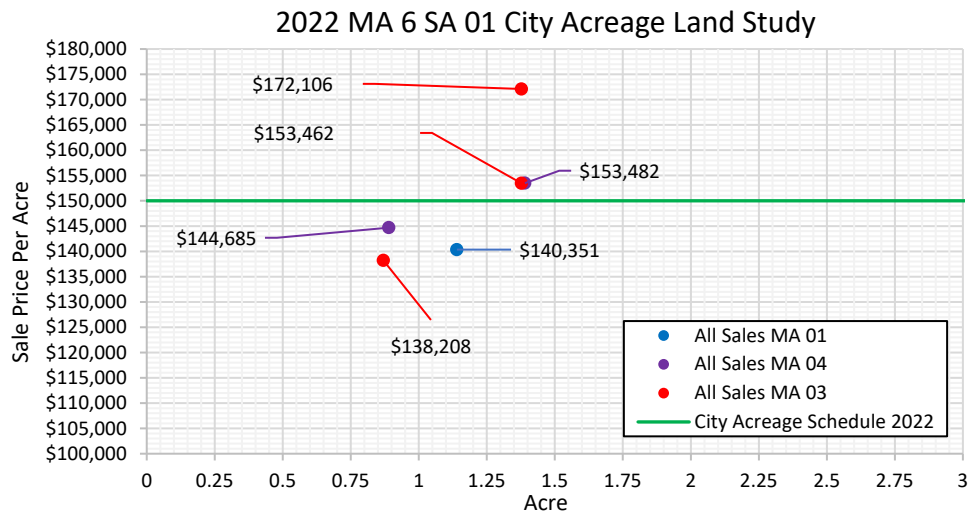


2022 Land Conclusions continued

MA 6 City of Columbia City

SA 01 City Acreage

The sales illustrated below reflect per acre rate for undeveloped city acreage property in MA 6 SA 01. For 2022, the plotted sales below were used in the creation of a new city acreage schedule for MA 6 SA 01.



MA 6 City of Columbia City Recalculation Land Schedules

SA 01 LUC 001 General Columbia City		
Size (sq. ft.)		Total
From	To	Value
1	4500	75,380
4501	6500	78,000
6501	8500	87,130
8501	10500	96,080
10501	12500	104,980
12501	14500	111,960
14501	16500	117,210
16501	18500	122,570
18501	20500	128,880
20501	24000	136,610
24001	28000	143,370
28001	32000	148,180
32001	40000	153,960
40001	43560	157,510

SA 01 LUC 002 City Acreage		
Size (Acres)		Value
From	To	Per Acre
1.00	999999	150,000

SA 31 LUC 001 Duplex, Triplex, Fourplex		
Size (sq. ft.)		Total
From	To	Value
1	4500	75,380
4501	6500	78,000
6501	8500	87,130
8501	10500	96,080
10501	12500	104,980
12501	14500	111,960
14501	16500	117,210
16501	18500	122,570
18501	20500	128,880
20501	24000	136,610
24001	28000	143,370
28001	32000	148,180
32001	40000	153,960
40001	43560	157,510

SA 15 LUC 005 Riverfront		
Size (front footage)		Total
From	To	Value
0	40	306,450
41	50	311,450
51	55	316,450
56	60	321,450
61	65	326,450
66	70	331,450
71	75	336,450
76	85	341,450
86	95	347,000
96	105	356,000
106	115	365,000
116	125	375,000
126	135	384,000
136	145	393,000
146	155	401,000
156	165	411,000
166	175	420,000
176	185	431,000
186	195	441,000
196	999999	443,000

2022 Land Conclusions continued

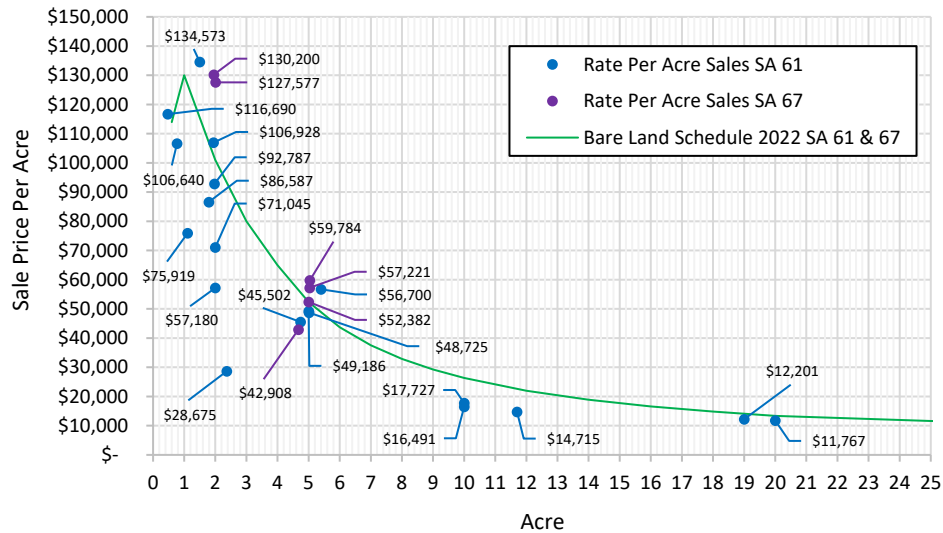
MA 6 Rural St Helens and Warren

SA 61 Rural Value Zone 1

SA 67 Rural Value Zone 1

The following graph displays sales within the market area by the sales price per acre which influenced the creation of the 2022 vacant land schedule for MA 6 SA 61 and SA 67.

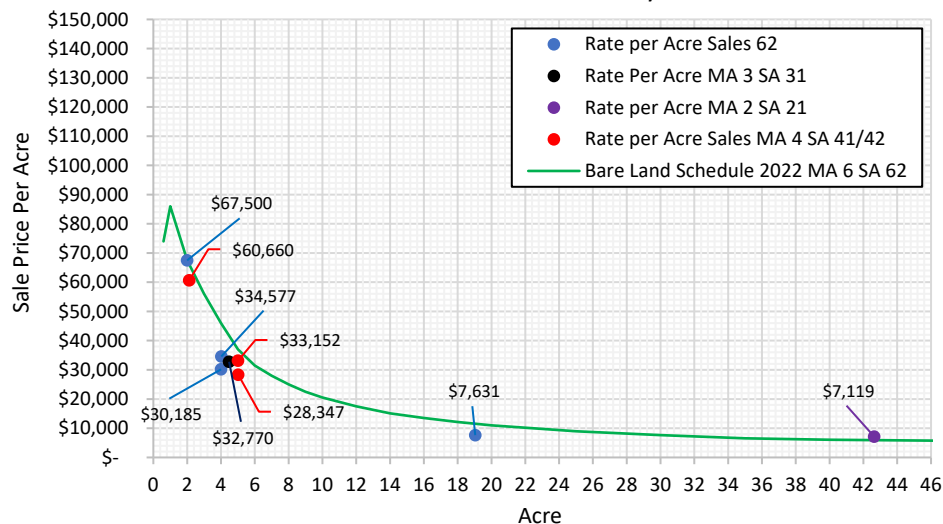
2022 MA 6 SA 61 and SA 67 Land Study

MA 6 Rural St Helens and Warren

SA 62 Rural Value Zone 2

The following graph displays sales within the market area by the sales price per acre. The resulting plotted sales data assisted in the creation of the 2022 vacant land schedule for MA 6 SA 62.

2022 MA 6 SA 62 Land Study



2022 Land Conclusions continued

MA 6 Rural St. Helens and Warren Recalculation Land Schedules

SA 61 LUC 003 Rural St Helens Value Zone 1		
Size (Acres)		Value
From	To	Lump Sum
0.00	0.60	113,950
0.61	0.80	122,090
0.81	1.00	130,000
Over 1 Acre		Per Acre
1.01	2.00	101,000
2.01	3.00	80,000
3.01	4.00	65,000
4.01	5.00	52,330
5.01	6.00	43,720
6.01	7.00	37,510
7.01	8.00	32,850
8.01	9.00	29,240
9.01	10.00	26,330
10.01	12.00	21,980
12.01	14.00	18,900
14.01	16.00	16,580
16.01	18.00	14,830
18.01	20.00	13,370
20.01	25.00	11,630
25.01	30.00	10,470
30.01	35.00	9,880
35.01	40.00	9,300
40.01	50.00	8,720
50.01	60.00	8,140
60.01	80.00	7,560
80.01	999999.00	5,100

SA 62 LUC 003 Rural St Helens Value Zone 2		
Size (Acres)		Value
From	To	Lump Sum
0.00	0.60	74,000
0.61	0.80	80,000
0.81	1.00	86,000
Over 1 Acre		Per Acre
1.01	2.00	67,500
2.01	3.00	56,000
3.01	4.00	46,000
4.01	5.00	37,000
5.01	6.00	31,500
6.01	7.00	28,000
7.01	8.00	25,000
8.01	9.00	22,500
9.01	10.00	20,500
10.01	12.00	17,500
12.01	14.00	15,100
14.01	16.00	13,500
16.01	18.00	12,120
18.01	20.00	11,000
20.01	25.00	8,940
25.01	30.00	7,640
30.01	35.00	6,550
35.01	40.00	6,060
40.01	50.00	5,540
50.01	60.00	5,060
60.01	80.00	5,000
80.01	999999.00	4,560

SA 67 LUC 003 Rural St Helens Value Zone 1		
Size (Acres)		Value
From	To	Lump Sum
0.00	0.60	113,950
0.61	0.80	122,090
0.81	1.00	130,000
Over 1 Acre		Per Acre
1.01	2.00	101,000
2.01	3.00	80,000
3.01	4.00	65,000
4.01	5.00	52,330
5.01	6.00	43,720
6.01	7.00	37,510
7.01	8.00	32,850
8.01	9.00	29,240
9.01	10.00	26,330
10.01	12.00	21,980
12.01	14.00	18,900
14.01	16.00	16,580
16.01	18.00	14,830
18.01	20.00	13,370
20.01	25.00	11,630
25.01	30.00	10,470
30.01	35.00	9,880
35.01	40.00	9,300
40.01	50.00	8,720
50.01	60.00	8,140
60.01	80.00	7,560
80.01	999999.00	5,100

2022 On Site Development (OSD) Conclusions

The cost figures below are estimates associated with the development of a residential structure within the County. The categories listed below are market related costs and/or system development charges (SDC) required by the owner, or developer, for site development of a new structure.

- Excavation costs include; clearing, driveway, excavation, backfill, grading, & utility trenching. The site development cost is based on an overall typical site size: 5-10k square foot lot for properties within the city limits and a site size of less than an acre for rural properties.
- Power costs are provided by the local governing utility companies. These cost estimates are based on a flat rate fee schedule.
- For city properties, all the necessary SDC fees associated with water, sewer, parks, streets, and storms are only charged at initial development of a site.
- Water is generally provided by drilled domestic water wells on each rural property at an average well depth per local drillers.
- For rural properties, sanitation is generally provided by a private onsite standard septic system. Its known that other alternative septic systems are utilized throughout the county, but the standard septic system is reported to be the typical system as shown below. Columbia County Land Development Services imposes transportation & parks SDC fees, that are charged at initial development of the site.
- Multifamily properties, if available, have the choice to have each unit metered independently for water and sewer for billing purposes. It should be noted that contractors indicated no real increase in excavation costs for the typical up to 4-unit multi-family. These cost figures have been acquired and refreshed annually to keep up with market related development costs of residential.

City OSD

Area	SFD	Duplex	Triplex	Fourplex
MA 1 City of St Helens	34,600	46,000	60,400	74,800
MA 2 City of Scappoose	38,900	57,400	77,500	97,700
MA 3 City of Vernonia	32,300	45,600	58,900	72,200
MA 4 City of Rainier	19,300	22,000	24,800	27,500
MA 5 City of Clatskanie	17,900	19,300	20,700	22,100
MA 6 Columbia City	38,200	53,600	71,700	90,000

Rural OSD

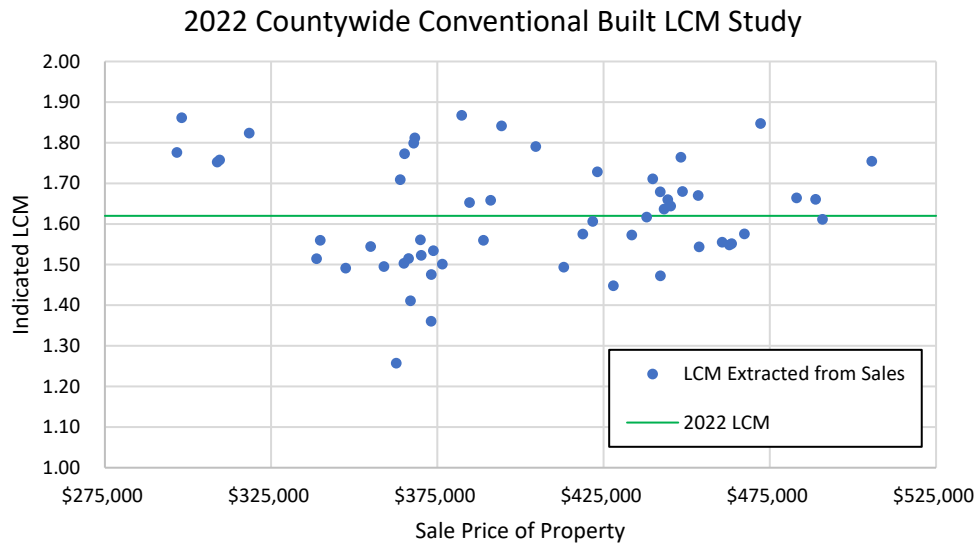
Area	SFD	Duplex	Triplex	Fourplex
MA 2 Rural	69,000	70,300	72,300	74,300
MA 3 Rural	69,400	70,800	72,100	73,400
MA 4 Rural	66,800	67,800	68,800	69,800
MA 4 Prescott	46,100	47,500	49,000	50,500
MA 5 Rural	64,400	64,400	64,400	64,400
MA 5 Fishhawk	35,200	36,500	37,800	39,100
MA 6 Rural	69,200	70,500	72,600	74,600

2022 Local Cost Modifiers (LCM) Conclusions

This study establishes a modifier to be applied to the construction costs found in the Department of Revenue's Cost Factor books for conventional stick-built dwellings, floating properties, manufactured structures, and farm buildings. The cost factors in these manuals reflect the Portland-Metro area; the LCM adjusts these factors to the Columbia County area and to the established base appraisal date.

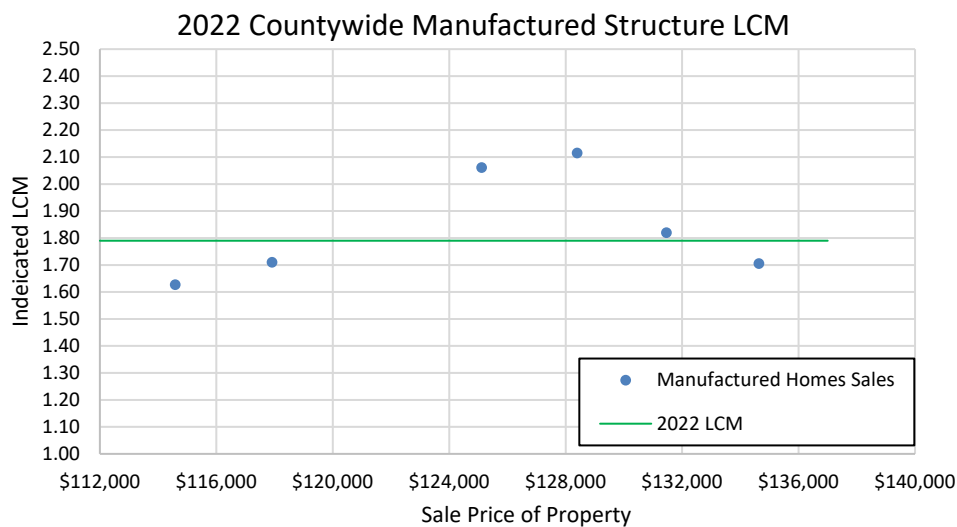
Conventional Built Dwellings LCM - Countywide

For 2022, a local cost modifier of 1.62 was applied to the cost factors for conventionally built dwellings.



Manufactured Structures LCM - Countywide

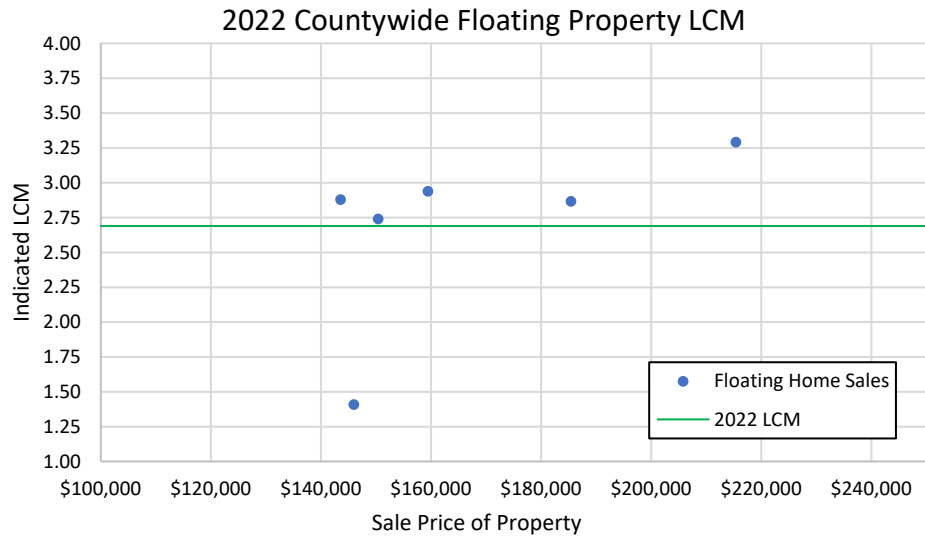
For 2022, the LCM of 1.79 was established for Manufactured Structures and was applied accordingly.



2022 Local Cost Modifiers (LCM) Conclusions continued

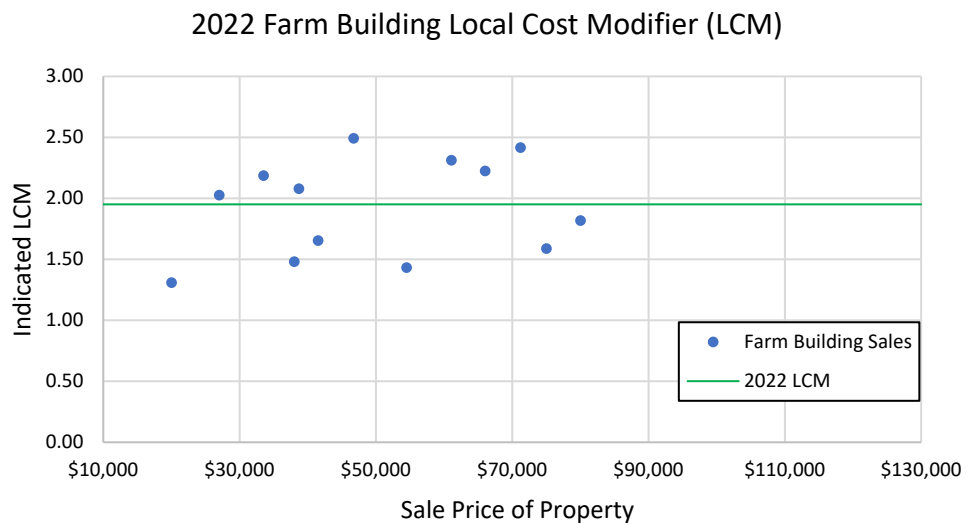
Floating Property LCM - Countywide

The data collected indicates a 2.69 floating property LCM for 2022.



Farm Building LCM - Countywide

For 2022, 1.95 LCM will be applied to the DOR cost factors for farm buildings.

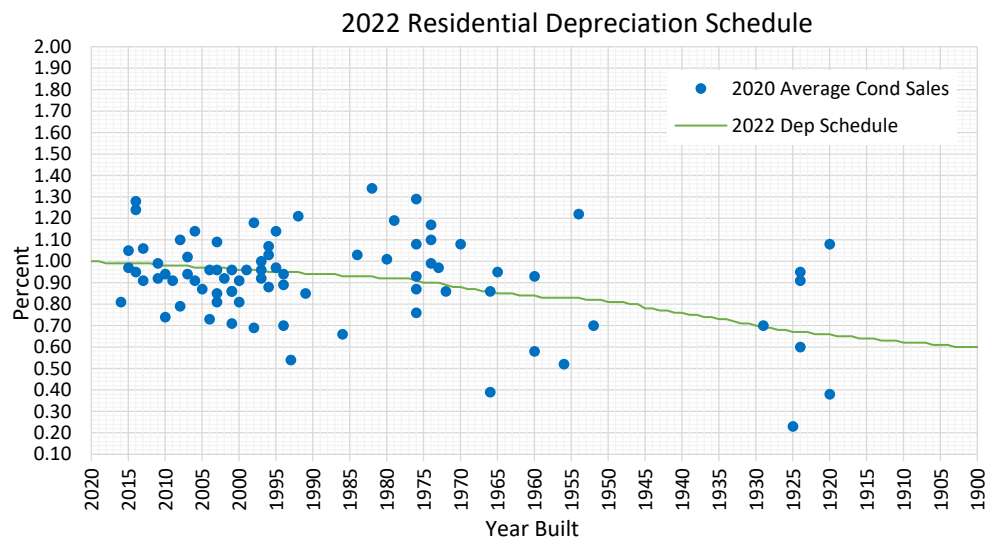


2022 Depreciation Schedule Conclusions

The purpose of the multi-family depreciation study is to determine the accrued depreciation of an improvement. Accrued depreciation is the difference between the replacement cost new and the present value of an improvement.

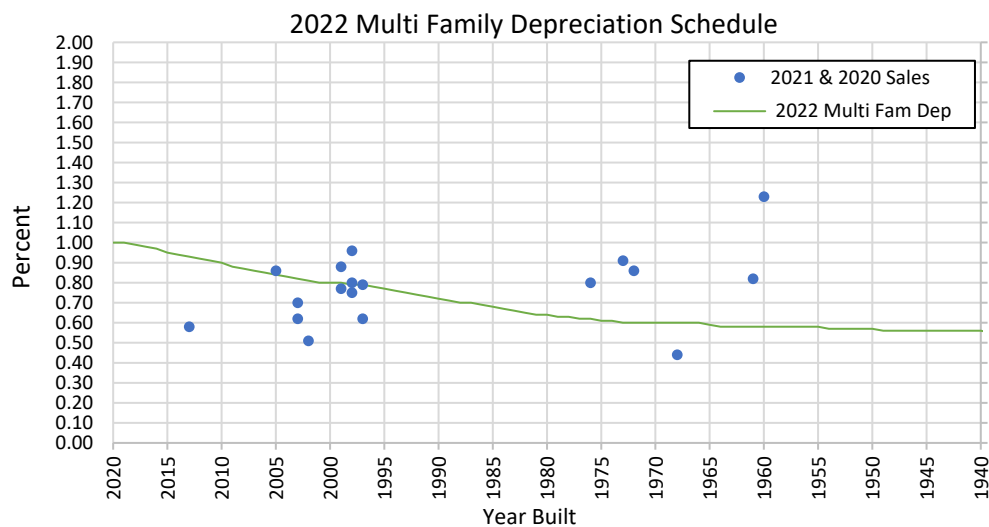
Single-Family Dwellings Depreciation - Countywide

The data collected and analyzed for the depreciation study of conventional single-family dwellings shows an increase from the prior year depreciation schedule. The data was plotted on the following graph and supports the residential depreciation schedule for this year's base setup.



Multi-Family Dwellings Depreciation - Countywide

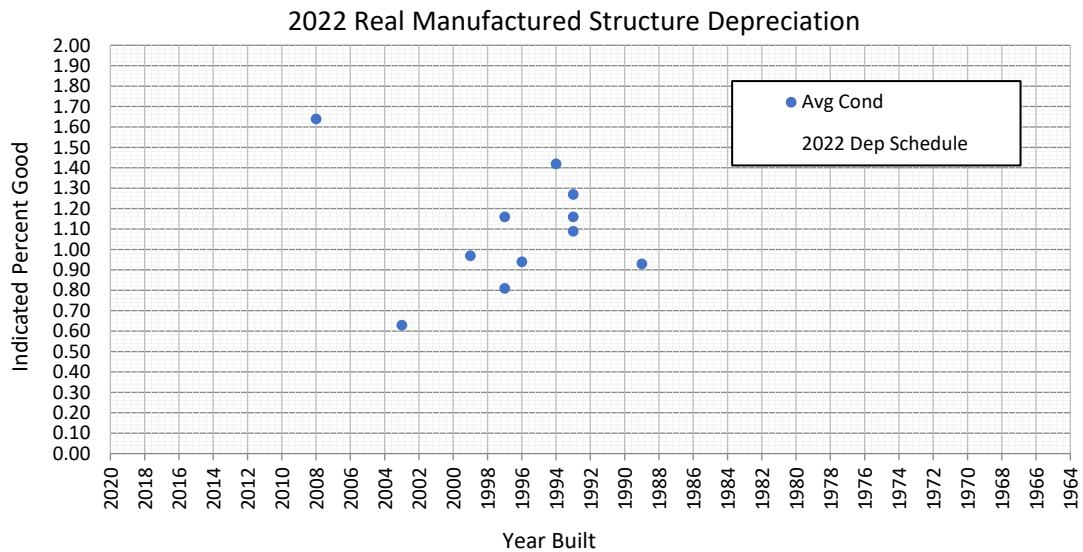
Following is the graph of sales studied to establish the depreciation schedule for multi-family dwellings.



2022 Depreciation Schedule Conclusions continued

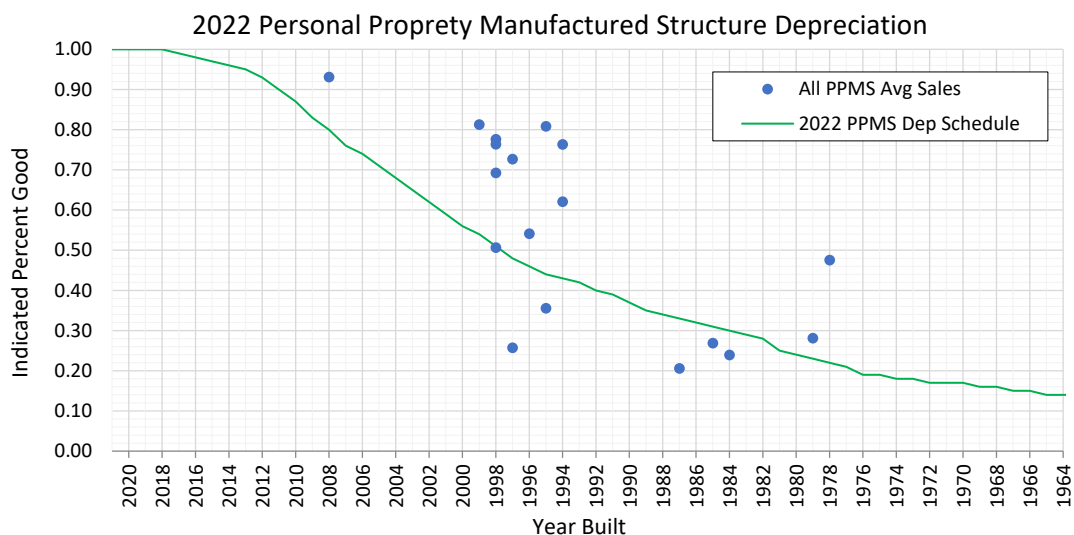
Real Property Manufactured Structures Depreciation - Countywide

Real property manufactured structure sales data was collected, analyzed and a percent good was determined for each sale. Once the percent indicators were determined, they were applied to the following chart and compared to the prior year's depreciation line to see if a change was warranted. The data indicates an increase, therefore a new depreciation schedule for real property manufactured structures was created for this setup year.



Personal Property Manufactured Structures Depreciation - Countywide

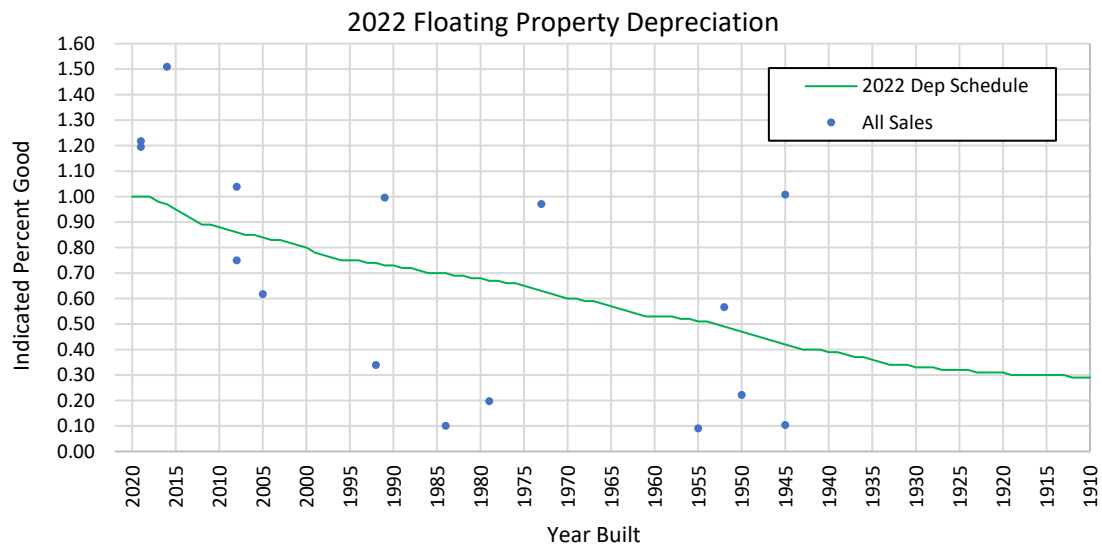
Based on the following chart illustrating the sales data collected, a new depreciation schedule was deemed appropriate for personal property manufactured structures for this setup year.



2022 Depreciation Schedule Conclusions continued

Floating Property Depreciation - Countywide

The data collected and analyzed for developing a depreciation study revealed that newly constructed floating properties held their value while the majority of other aged structures showed a decline. Therefore, for this setup year, a new depreciation schedule was created.



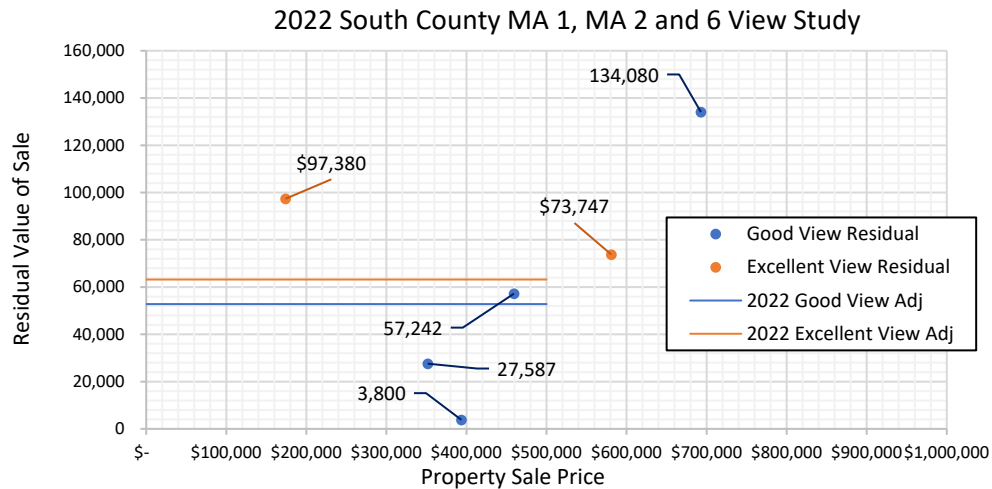
Farm Buildings Depreciation – Countywide

It is not feasible to use an extraction method to determine a market-based depreciation schedule for farm buildings. In most cases, these structures represent a minimal portion of the overall real market value of a property. Farm buildings are depreciated using a straight-line depreciation method and appraiser judgment is used in determining the effective age of the structure.

2022 Land and Miscellaneous Adjustment Conclusions

View Adjustment - South County MA 1, MA 2, and MA 6

The sales with views on the following graph are located in the market area of South County (St. Helens, Scappoose, and Warren). The process of extraction was applied and the value plotted on the graph is of good and excellent views.

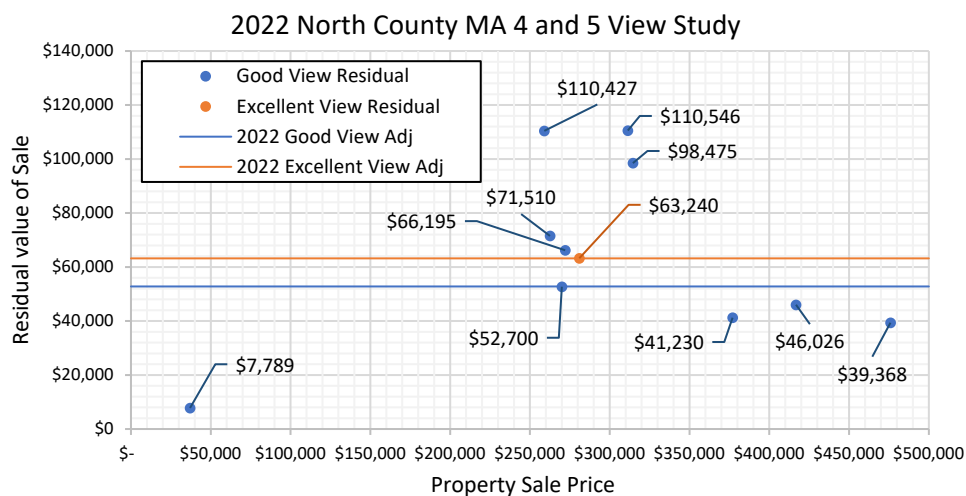


The following indicated adjustments will be applied to view properties located in South County:

Good View	\$55,700
Excellent View	\$85,600

View Adjustment - North County: MA 4 and MA 5

The following graph displays sales within the North County market areas of Rainier and Clatskanie which contain a view. The sales on the graph reflect an extracted value for either good or excellent views.



Based upon the data collected for North County, the following view adjustments will be implemented:

Good View	\$52,800
Excellent View	\$63,200

2022 Land and Miscellaneous Adjustment Conclusions continued

Premium Location Adjustment – Countywide

Due to time constraints, the current premium adjustment value of “0” will be maintained for the 2022 set up.

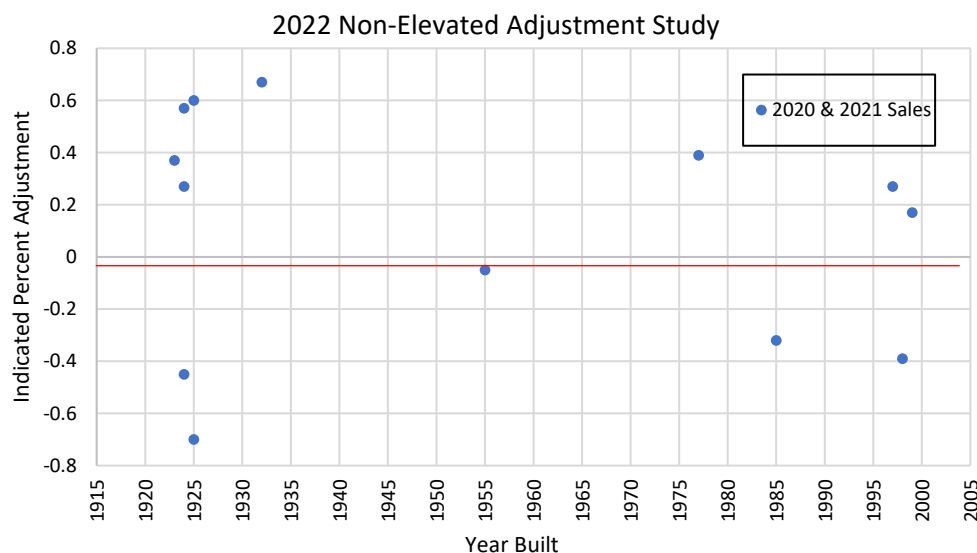
Topography Adjustment – Countywide

Consistent sales data was not found that would indicate credible market driven indicators to analyze for topography adjustments. This may be primarily based on buyers’ personal preferences as well as their own intended use. Due to the lack of data to determine market driven adjustments, topography adjustments are made as judgement calls, on a case by case basis with the following adjustments listed below.

Code	Description	Rate %
411	Topo- Minimal impact	-10%
412	Topo- Low Impact	-20%
413	Topo- Moderate Impact	-30%
415	Topo- Severe Impact	-40%

Non-Elevated Home in Floodplain Adjustment -City of Vernonia SA 03

The following graph displays sales within the floodplain of the Vernonia market area. The indicated market perception of the cost to cure a non-elevated home was inconclusive and therefore the adjustment for this setup year will be “0”.



2022 Land and Miscellaneous Adjustment Conclusions continued

Slide Area Adjustment - City of Rainier

The slide area in Rainier is east of Fox Creek and South of Columbia River Highway. In addition to the Rainier slide area, any piece of land within the city limits that is west of Fox Creek and has a slope of 20% or more is included in this slide area. Due to time constraints, it has been deemed appropriate to apply the 2020 adjustments attributed to the Rainier Slide City fees and Engineering fees for this setup year.

The following adjustments should be applied to all vacant properties in the slide area and to all older improved properties that appear to have problems due to being located within the slide area of Rainier.

Rainier Slide – City Fees	\$500
Rainier Slide – Engineering Fees	\$8,525

Riverfront Adjustment - Rainier, Study Area 47

For this assessment year, SA 47 Rainier Riverfront was combined into the City of Rainier (SA 00). Hence, the previous riverfront adjustment analysis was deemed appropriate and will be carried forward for this setup year.

Rainier Riverfront Adjustment	\$54,000
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Transmission Lines – Countywide

A 50% adjustment is made to the value of the portion of land that lays directly under a major transmission line easement. This adjustment is not based on market sales, but rather is made to recognize the limited use and negative market perception of land that lies beneath major transmission lines.

Over Improvement Adjustment

Based on the sales data analyzed, it is recommended to use the square foot improvement adjustments listed below on all Class 6 or better homes for this setup year.

Over 3,500 square feet	-35%
Under 3,500 square feet	-31%

Creek Adjustment

There is no measurable data at to support a percentage or fixed amount adjustment for this area identifiers at this time in the following areas:

MA 01 SA 00	MA 04 SA 40	MA 04 SA 45
MA 01 SA 30	MA 04 SA 41	MA 06 SA 31
MA 01 SA 43	MA 04 SA 42	MA 04 SA 56
MA 04 SA 00	MA 04 SA 44	MA 06 SA 01

2022 Land and Miscellaneous Adjustment Conclusions continued

Lake Adjustment - Springlake Park Manufactured Home Park (MA 2 SA 30)

Due time constraints, the current adjustment of \$22,900 will be maintained for this setup year.

Busy Street Adjustment

There is no measurable data at to support a percentage or fixed amount adjustment for this area identifiers at this time in the following areas:

MA 01 SA 00	MA 04 SA 40	MA 04 SA 45
MA 01 SA 30	MA 04 SA 41	MA 06 SA 31
MA 01 SA 43	MA 04 SA 42	MA 04 SA 56
MA 04 SA 00	MA 04 SA 44	MA 06 SA 01

2 Parcels/Taxlot, 3 Parcels/Taxlot – Countywide

These adjustments are used on non-platted properties where the highest and best use of the property based on location, zoning and access is to divide the property through the partition plat process and sell each parcel individually.

2 Parcels/Tax lot adds 50% of the land value

3 Parcels/Tax lot adds 90% of the land value

Partition Costs - Countywide

This adjustment is added to all properties that have either a 2 or 3 Parcels per Taxlot adjustment. It reduces the total land value by the typical partitioning costs.

Partition Costs adjustment is -\$10,870.