

# **2022 Recalculation and Reappraisal Setup for all Residential Properties in Columbia County**



**Published by the Columbia County Assessor**

**January 2, 2023**

## Table of Contents

Introduction .....	4
Columbia County Assessor’s Annual Setup .....	4
Time Study Conclusion .....	5
Land Conclusions .....	6-30
Maintenance Area 1 (MA 1) City of St Helens	
MA 1 City of St. Helens Land Conclusions .....	6-7
MA 1 Recalculation Land Schedules .....	8
Maintenance Area 2 (MA 2) Scappoose	
MA 2 City of Scappoose Land Conclusions .....	9
MA 2 City of Scappoose Recalculation Land Schedules .....	10
MA 2 Rural Scappoose Land Conclusions .....	11-12
MA 2 Rural Scappoose Recalculation Land Schedules .....	13
Maintenance Area 3 (MA 3) Vernonia	
MA 3 City of Vernonia Land Conclusions .....	14
MA 3 City of Vernonia Recalculation Land Schedules .....	15
MA 3 Rural Vernonia Land Conclusions .....	16
MA 3 Rural Vernonia Recalculation Land Schedules .....	17
Maintenance Area 4 (MA 4) Rainier	
MA 4 City of Rainier Land Conclusions .....	18
MA 4 City of Rainier Recalculation Land Schedules .....	19
MA 4 Rural Rainier Land Conclusions .....	20
MA 4 Rural Rainier Recalculation Land Schedules .....	21
Maintenance Area 5 (MA 5) Clatskanie	
MA 5 City of Clatskanie Land Conclusions.....	22
MA 5 City of Clatskanie Recalculation Land Schedules .....	23
MA 5 Rural Clatskanie – Fishhawk Lake Land Conclusions .....	24
MA 5 Rural Clatskanie – Fishhawk Lake Recalculation Land Schedules .....	24
MA 5 Rural Clatskanie Land Conclusions.....	25
MA 5 Rural Clatskanie Recalculation Land Schedules .....	26

Maintenance Area 6 (MA 6) Rural St. Helens, Columbia City and Warren	
MA 6 City of Columbia City Land Conclusions.....	27
MA 6 City of Columbia City Recalculation Land Schedules .....	28
MA 6 Rural St. Helens and Warren Land Conclusions .....	29
MA 6 Rural St. Helens and Warren Recalculation Land Schedules .....	30
On Site Development (OSD) Conclusions .....	31
Local Cost Modifiers (LCM) Conclusions .....	32-33
Depreciation Schedule Conclusions	
Single Family and Multi-Family dwellings .....	34
Real and Personal Property Manufactured dwellings .....	35
Floating Property .....	36
Farm Buildings.....	36
Land and Miscellaneous Adjustments Lines – Countywide	
View Adjustment.....	37
Premium Location Adjustment .....	38
Topography Adjustment .....	38
Non-Elevated Home in Floodplain Adjustment (MA 3). .....	38
Slide Area Adjustment (City of Rainier) .....	39
Riverfront Adjustment (City of Rainier) .....	39
Transmission Line Adjustment.....	39
Over Improvement Adjusment .....	39
Creek Adjustment .....	39
Lake Adjustment (Springlake Park) .....	40
Busy Street Adjustment .....	40
2 Parcels/Taxlot, 3 Parcels/Taxlot Adjustment.....	40
Partition Costs Adjustment.....	40

## 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

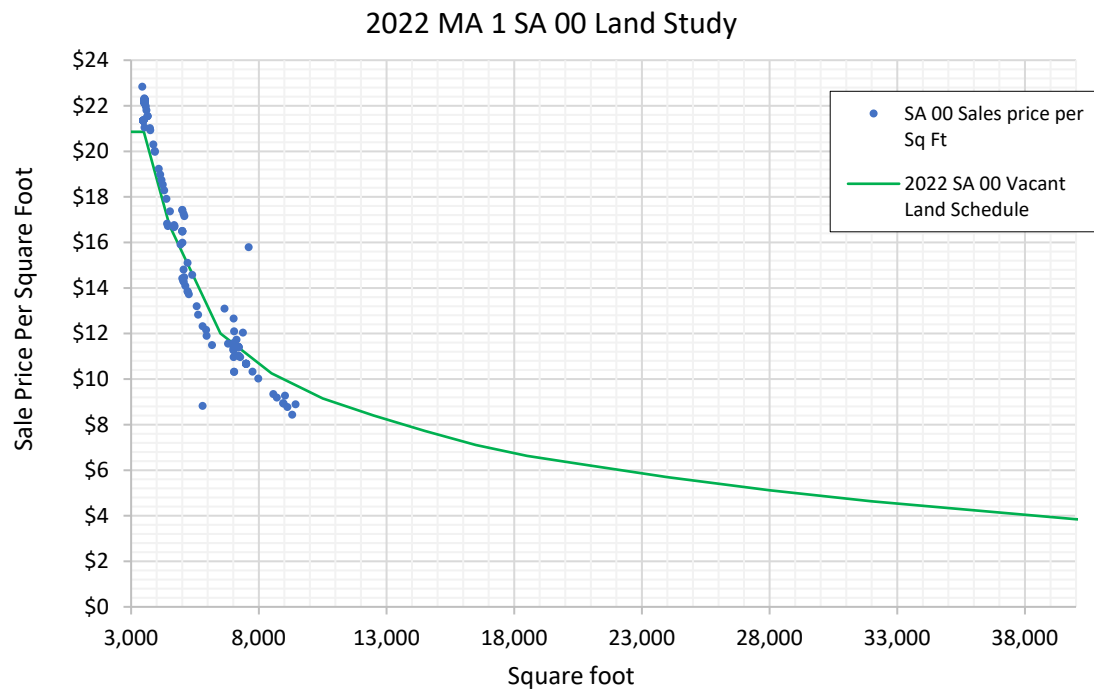
Time Trend Rate for 2021 Sales to Reflect Base Appraisal Date of January 1, 2021				
City	Area	No. of Sales	Annual Trend	Per Month Trend
St. Helens	MA 1	196	-0.1150	-0.0164
Scappoose	MA 2	69	-0.0291	-0.0042
Vernonia	MA 3	34	-0.0826	-0.0118
Rainier	MA 4	23	-0.0909	-0.0130
Clatskanie	MA 5	28	-0.0654	-0.0093
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.



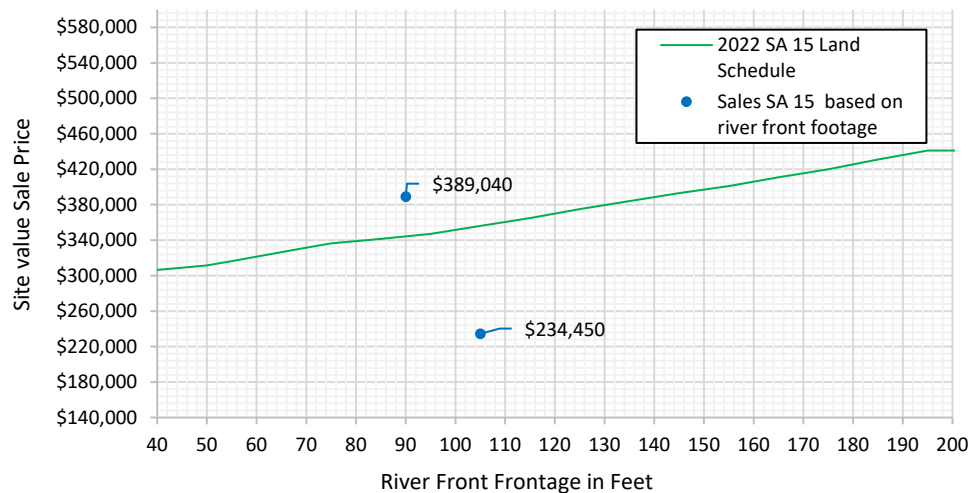
## 2022 Land Conclusions continued

### 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

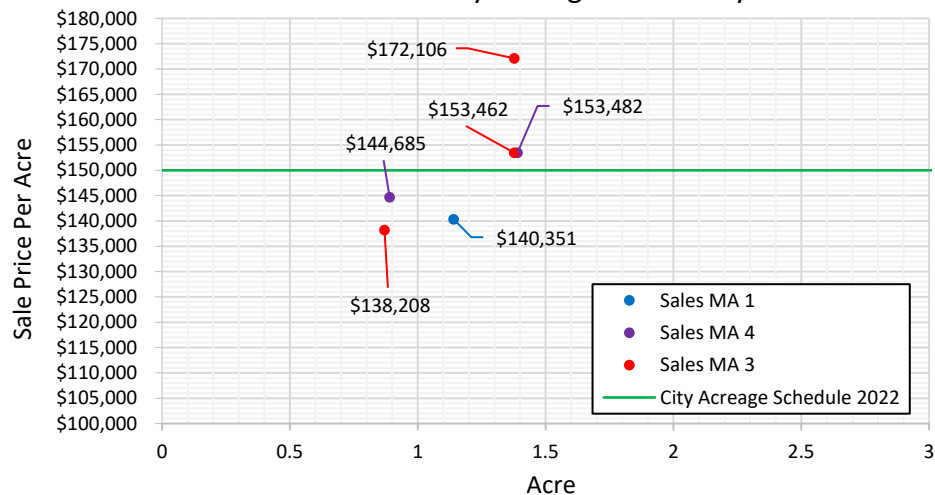


### MA 1 City of St. Helens

#### 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

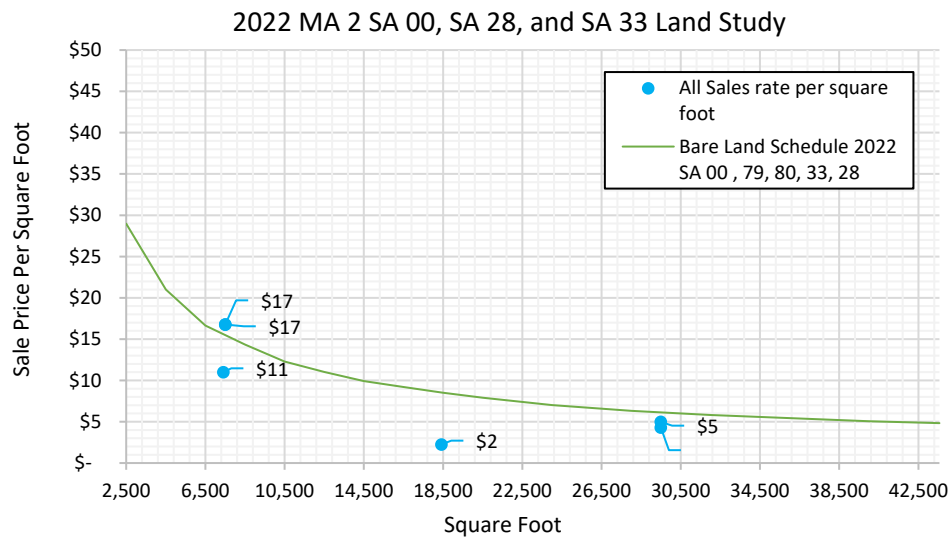
SA 00 LUC 002 City Acreage		
Size (Acres)		Value Per Acre
From	To	
1.00	999999	150,000

## 2022 Land Conclusions continued

### MA 2 City of Scappoose

- SA 00 Residential
- SA 28 Duplex, Triplex, Fourplex
- SA 33 Rowhouse, Townhouse

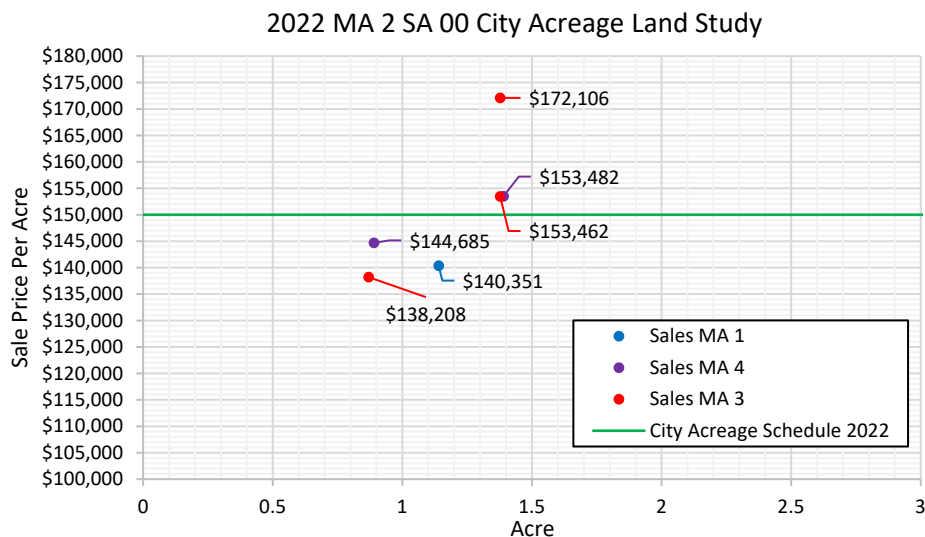
The graph illustrates sales within the market area by the sales price per square foot located within the City of Scappoose. These sales supported the current vacant land schedule with no trend applied for SA 00, SA 28 and SA 33.



### 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

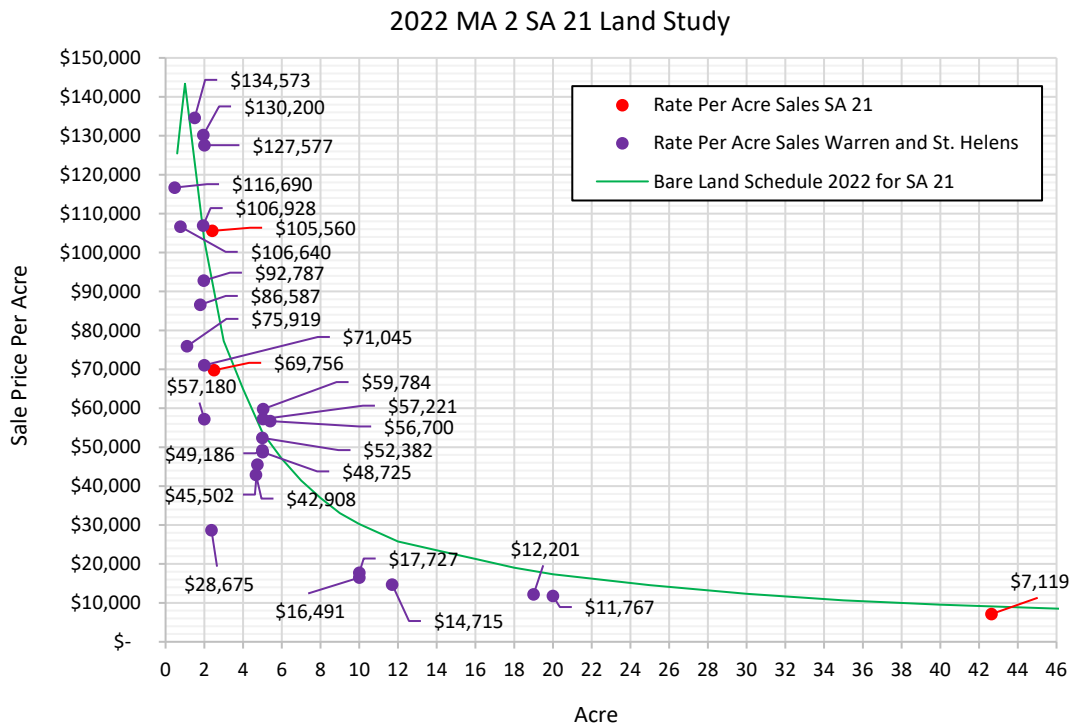
## 2022 Land Conclusions continued

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.

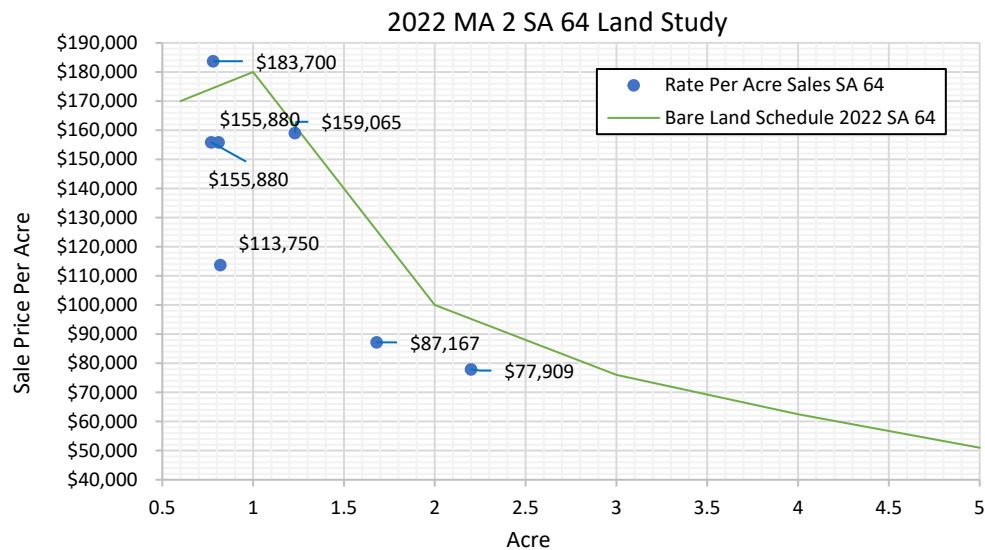


## 2022 Land Conclusions continued

### 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

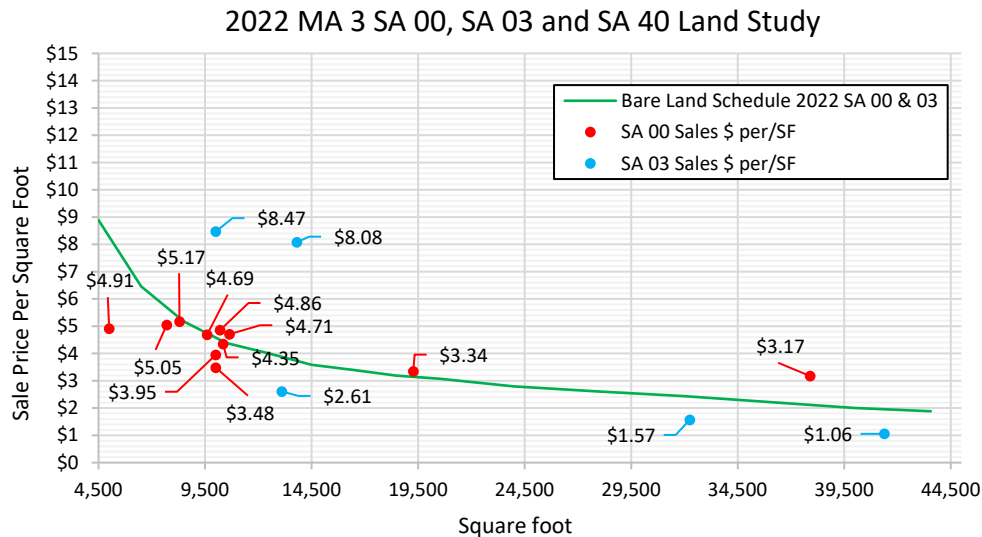
SA 64 LUC 003 Col Acres/Hillcrest (Unbuildable)		
Size (Lots)		Value
From	To	Lump Sum
Per Platted Lot		500

## 2022 Land Conclusions continued

### MA 3 City of Vernonia

- SA 00 Residential
- SA 03 Flood Zone properties
- SA 40 Duplex, Triplex, Fourplex

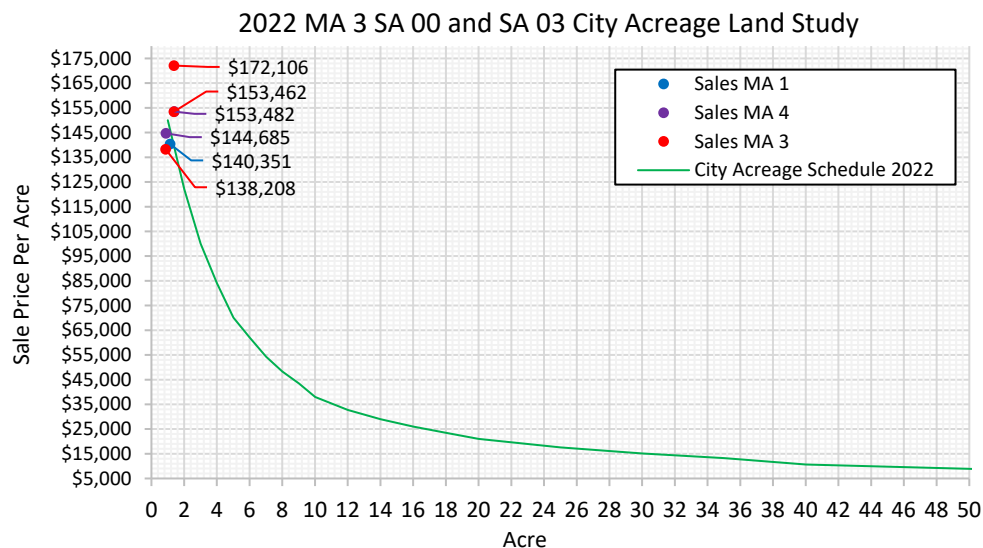
The following graph displays sales within the market area by the sales price per square foot, which influenced the creation of the 2022 vacant land schedule for MA 3 SA 00 ,03, and SA 40.



### 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			SA 03 LUC 001			SA 40 LUC 001		
General Vernonia			Flood Zone Properties			Duplex, Triplex, Fourplex		
Size (sq. ft.)		Total Value	Size (sq. ft.)		Total Value	Size (sq. ft.)		Total Value
From	To		From	To		From	To	
1	4500	40,000	1	4500	40,000	1	4500	40,000
4501	6500	42,000	4501	6500	42,000	4501	6500	42,000
6501	8500	44,000	6501	8500	44,000	6501	8500	44,000
8501	10500	46,040	8501	10500	46,040	8501	10500	46,040
10501	12500	50,000	10501	12500	50,000	10501	12500	50,000
12501	14500	52,000	12501	14500	52,000	12501	14500	52,000
14501	16500	56,000	14501	16500	56,000	14501	16500	56,000
16501	18500	59,000	16501	18500	59,000	16501	18500	59,000
18501	20500	63,000	18501	20500	63,000	18501	20500	63,000
20501	24000	67,000	20501	24000	67,000	20501	24000	67,000
24001	28000	73,000	24001	28000	73,000	24001	28000	73,000
28001	32000	78,000	28001	32000	78,000	28001	32000	78,000
32001	40000	80,000	32001	40000	80,000	32001	40000	80,000
40001	43560	82,000	40001	43560	82,000	40001	43560	82,000

SA 00 LUC 002			SA 03 LUC 002		
City Acreage			Flood Zone City Acreage		
Size (Acres)		Value Per Acre	Size (Acres)		Value Per Acre
From	To		From	To	
0.99	2.00	150,000	0.99	2.00	150,000
2.01	3.00	122,000	2.01	3.00	122,000
3.01	4.00	100,000	3.01	4.00	100,000
4.01	5.00	84,000	4.01	5.00	84,000
5.01	6.00	70,100	5.01	6.00	70,100
6.01	7.00	62,000	6.01	7.00	62,000
7.01	8.00	54,280	7.01	8.00	54,280
8.01	9.00	48,260	8.01	9.00	48,260
9.01	10.00	43,500	9.01	10.00	43,500
10.01	12.00	38,000	10.01	12.00	38,000
12.01	14.00	32,750	12.01	14.00	32,750
14.01	16.00	29,000	14.01	16.00	29,000
16.01	18.00	26,000	16.01	18.00	26,000
18.01	20.00	23,500	18.01	20.00	23,500
20.01	25.00	21,000	20.01	25.00	21,000
25.01	30.00	17,560	25.01	30.00	17,560
30.01	35.00	15,110	30.01	35.00	15,110
35.01	40.00	13,230	35.01	40.00	13,230
40.01	50.00	10,650	40.01	50.00	10,650
50.01	60.00	8,880	50.01	60.00	8,880
60.01	80.00	6,670	60.01	80.00	6,670
80.01	999999.00	6,500	80.01	999999.00	6,500

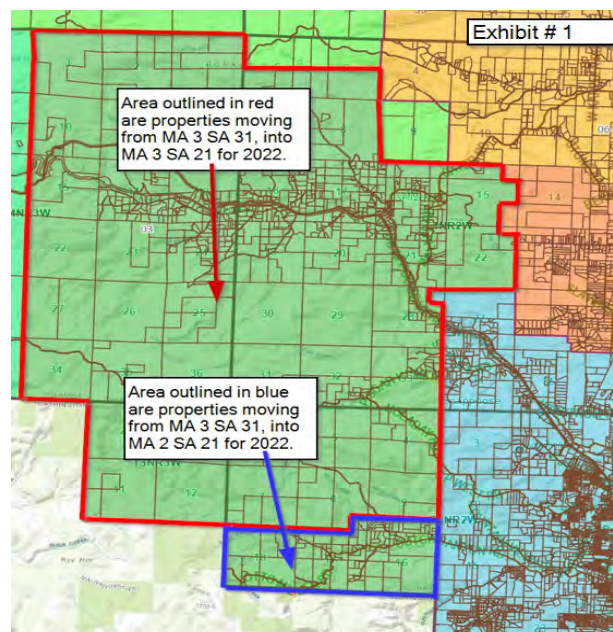
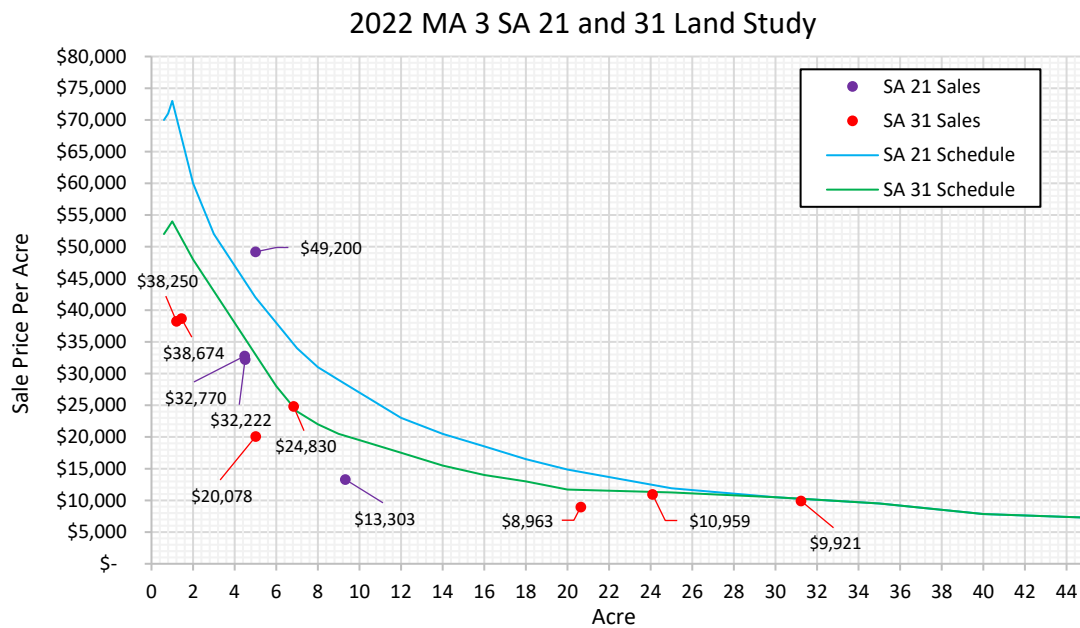
## 2022 Land Conclusions continued

### 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

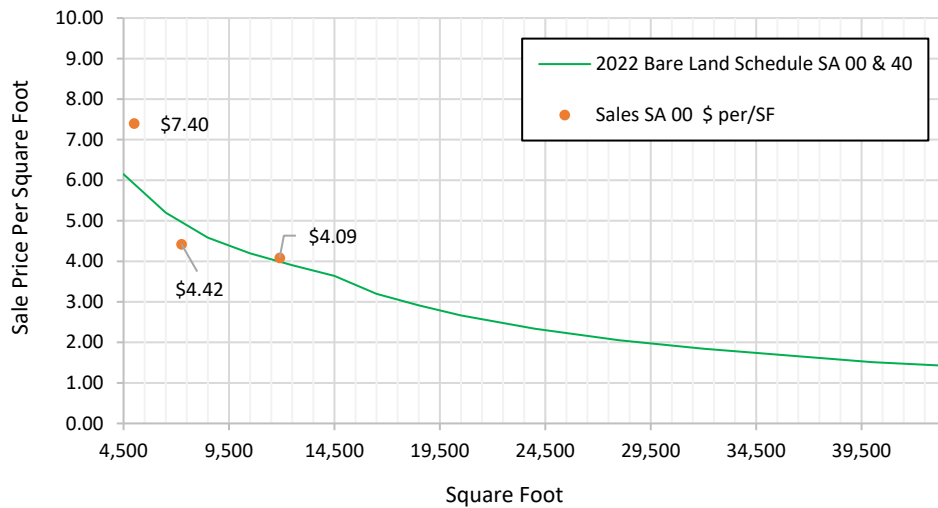
### MA 4 City of Rainier

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

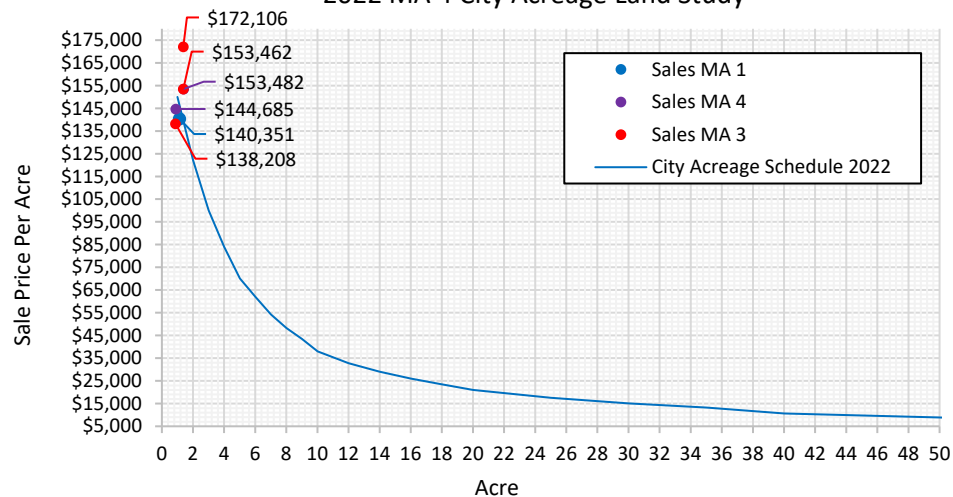


### MA 4 City of Rainier

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

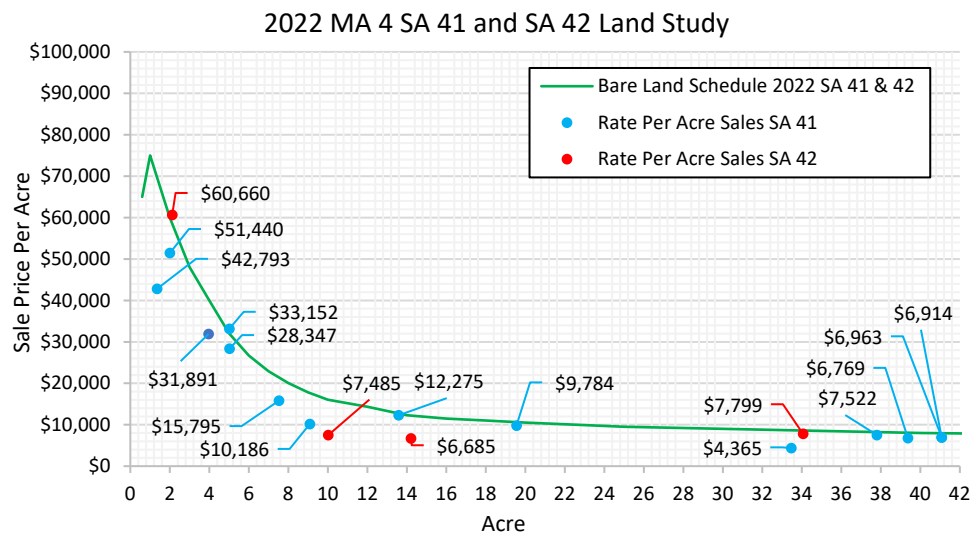
## 2022 Land Conclusions continued

MA 4 Rural Rainier

SA 41 Rural Value Zone 1  
SA 42 Rural Value Zone 2

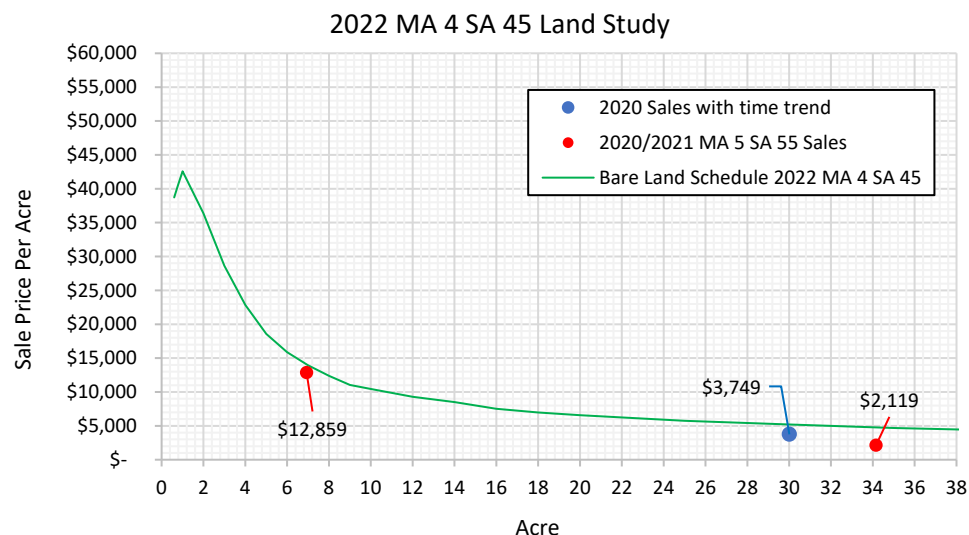
SA 44 Prescott  
SA 56 Deer Island Heights

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

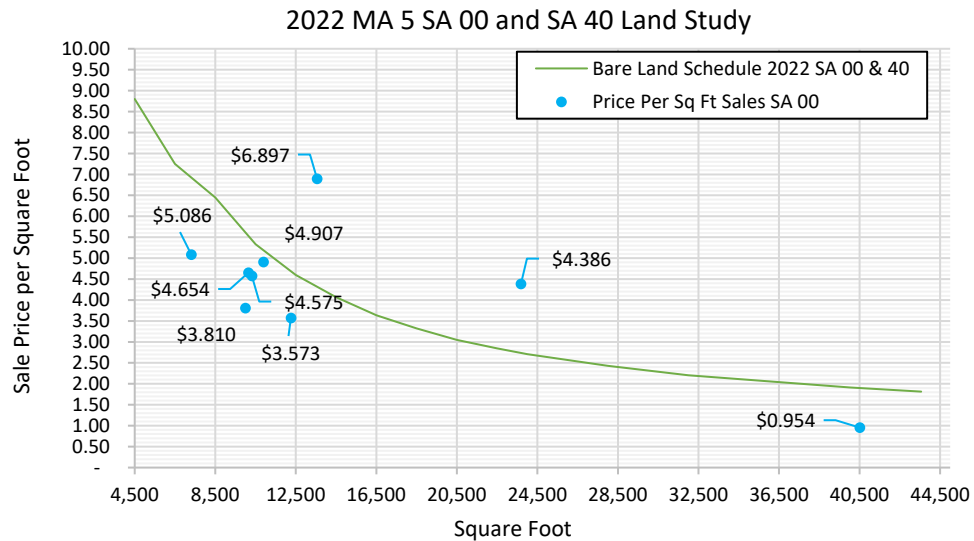
## 2022 Land Conclusions continued

### MA 5 City of Clatskanie

SA 00 Residential

SA 40 Duplex, Triplex, Fourplex

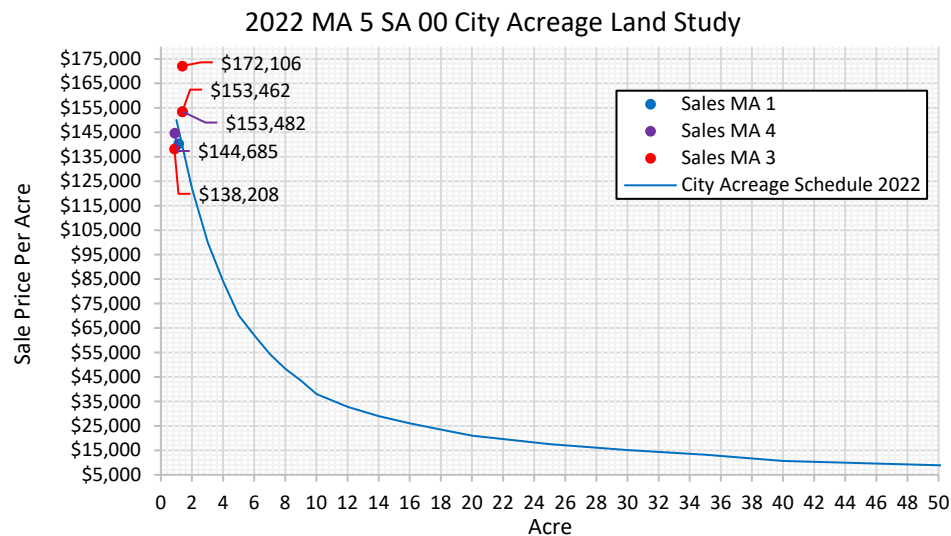
For 2022, the graph below shows vacant land sales which were used to develop a new vacant land schedule. For SA 40 will follow the SA 00 land schedule due to lack of sales.



### 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

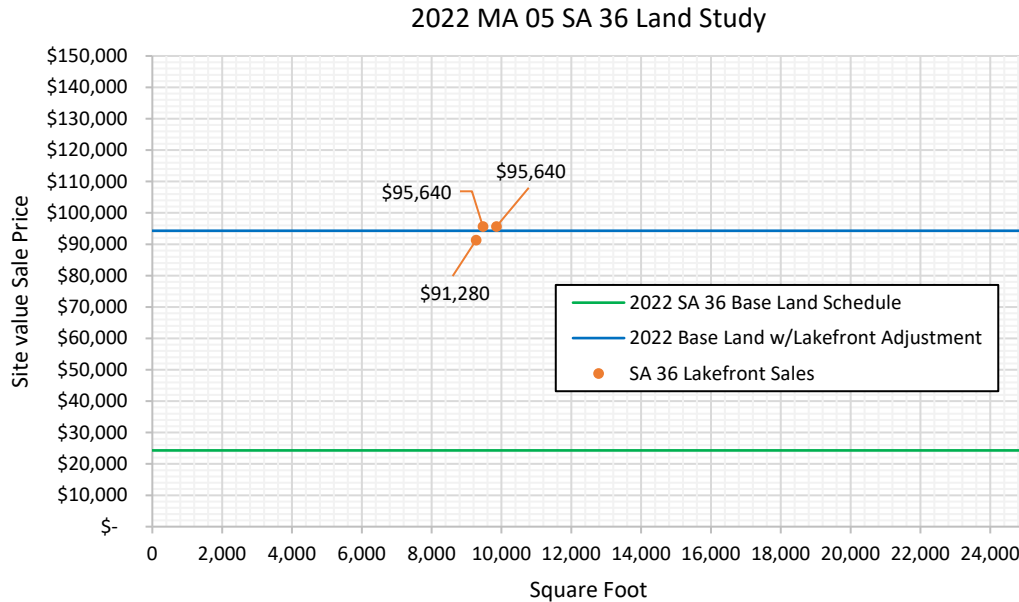
SA 00 LUC 002 City Acreage		
Size (Acres)		Value Per Acre
From	To	
0.99	2.00	150,000
2.01	3.00	122,000
3.01	4.00	100,000
4.01	5.00	84,000
5.01	6.00	70,100
6.01	7.00	62,000
7.01	8.00	54,280
8.01	9.00	48,260
9.01	10.00	43,500
10.01	12.00	38,000
12.01	14.00	32,750
14.01	16.00	29,000
16.01	18.00	26,000
18.01	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

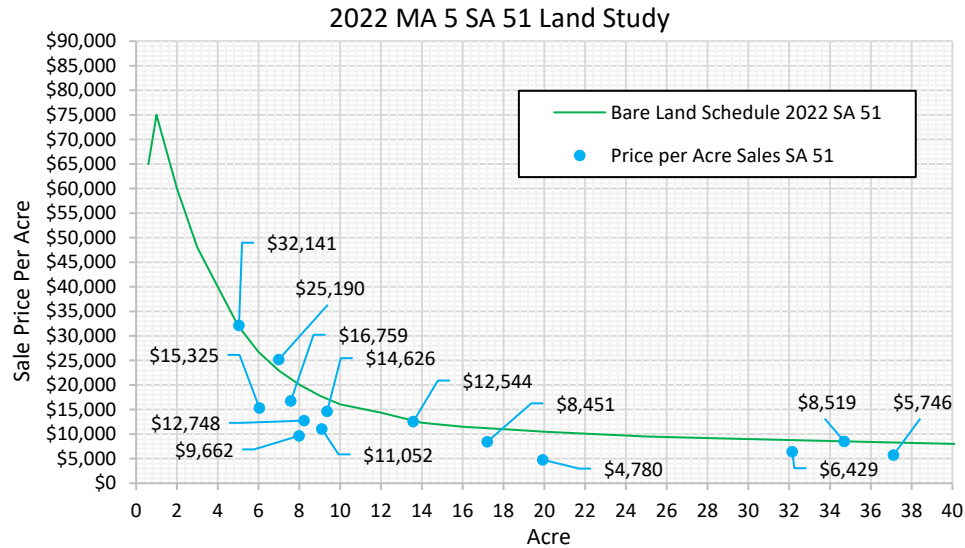
SA 36 LUC 003 Fishhawk Lakefront Adjustment		
Size (Acres)		Value
From	To	Lump Sum
0.01	5.00	70,000

## 2022 Land Conclusions continued

### MA 5 Rural Clatskanie

#### SA 51 Rural Value Zone 1

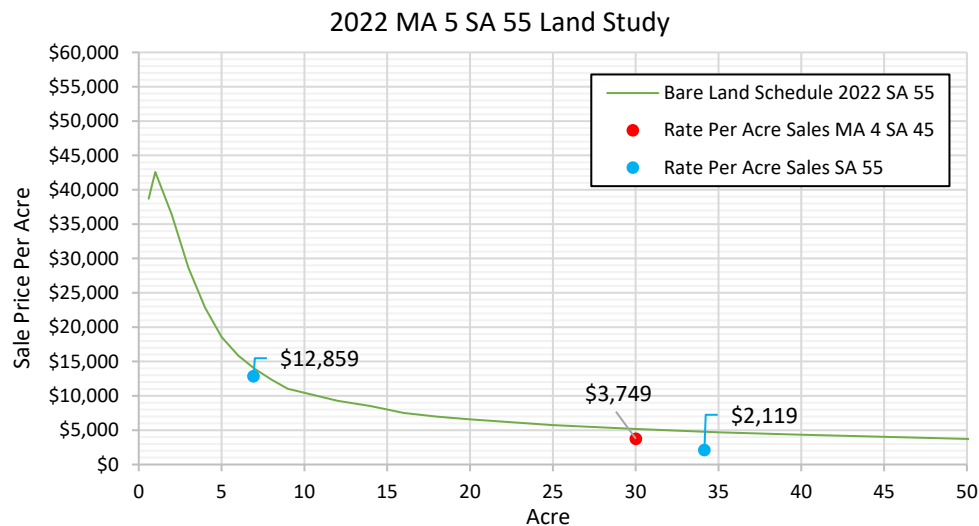
For 2022, the graph below shows vacant land sales which support the development of a new vacant land schedule for Rural Value Zone 1 (SA 51) located in Clatskanie.



### 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

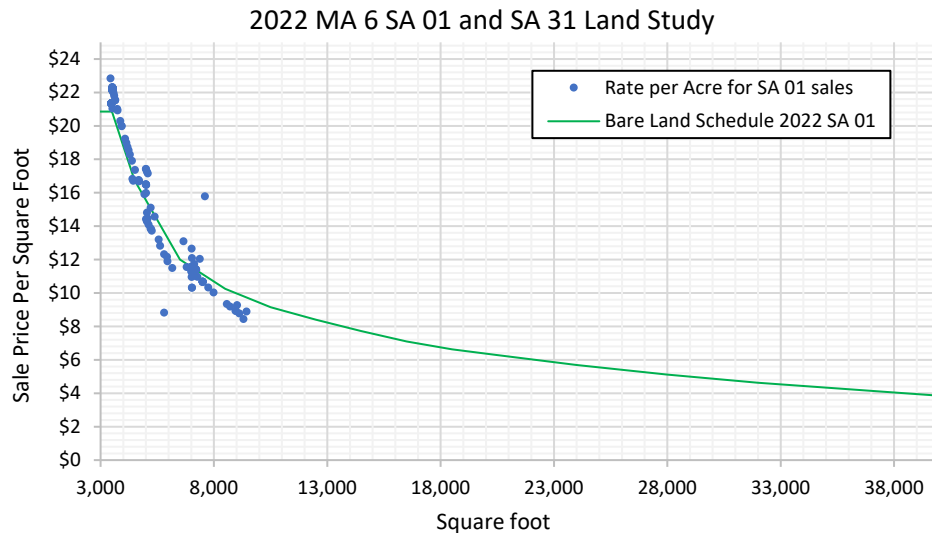
## 2022 Land Conclusions continued

### MA 6 City of Columbia City

SA 01 Residential

SA 31 Duplex, Triplex, Fourplex

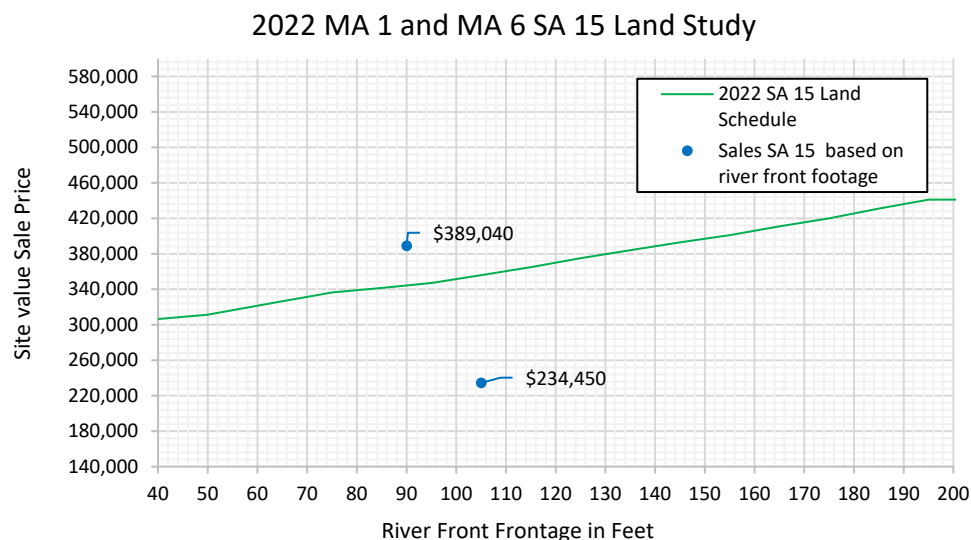
The following graph displays sales within the City of Columbia that reflect the price per square foot. These sales were used to develop the 2022 vacant land schedule for MA 6 SA 01. Due to the lack of sales in SA 31, it was deemed appropriate for this study area to follow the vacant land schedule for 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.

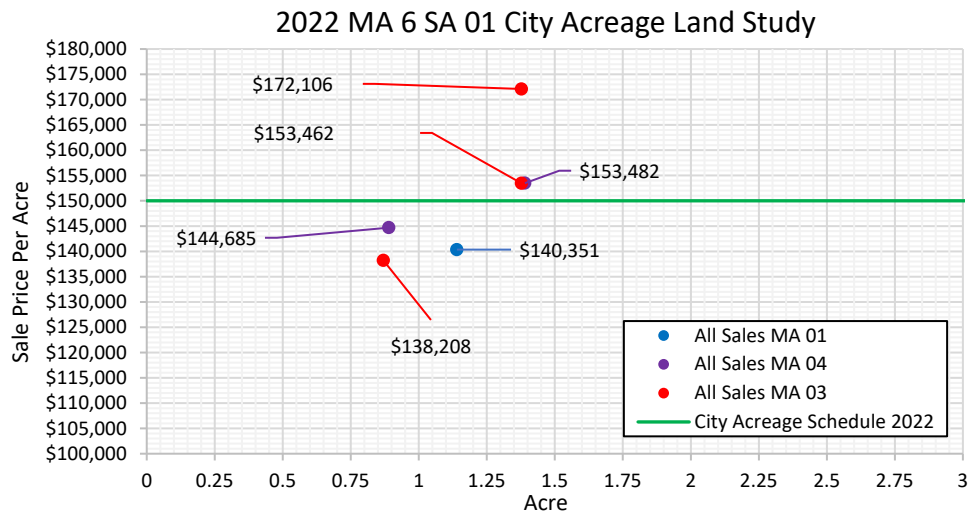


## 2022 Land Conclusions continued

## 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

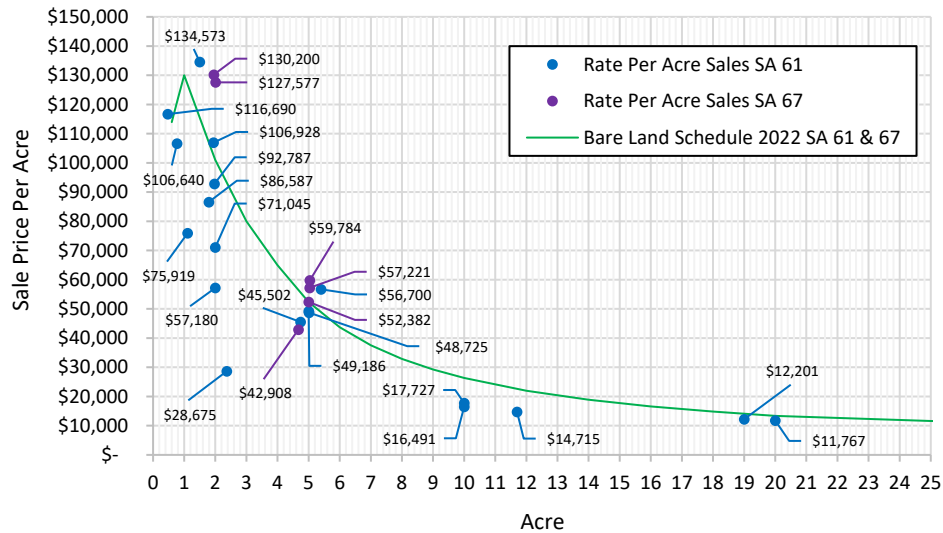
MA 6 Rural St Helens and Warren

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.

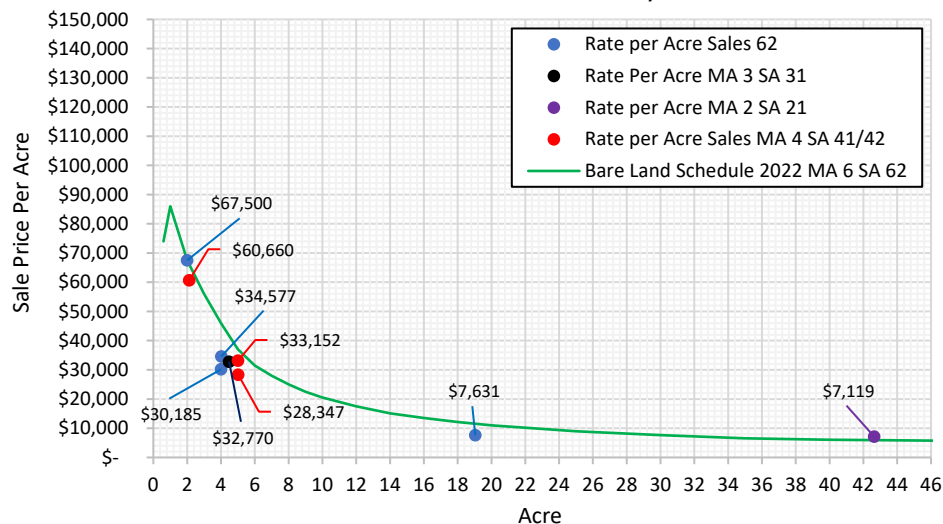
2022 MA 6 SA 61 and SA 67 Land Study

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

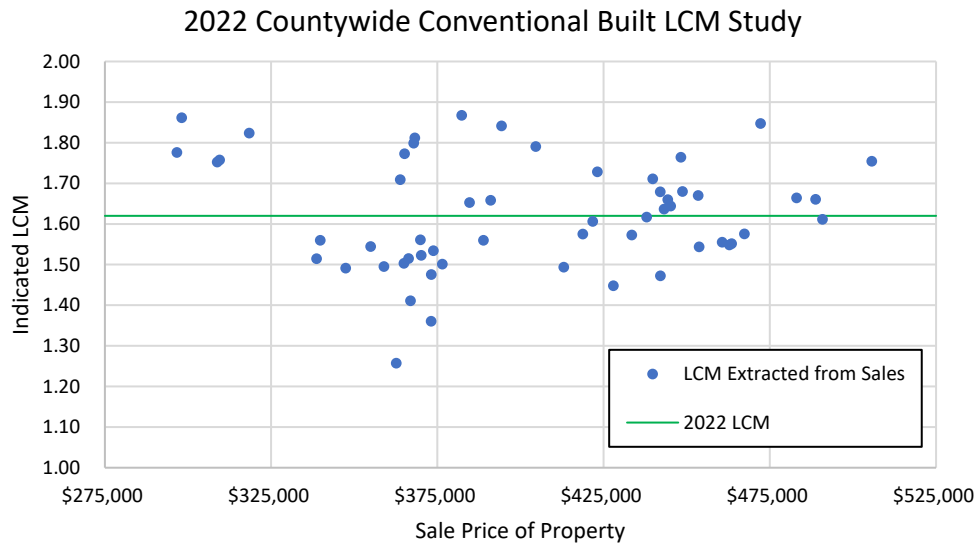
Area	SFD	Duplex	Triplex	Fourplex
MA 2 Rural	69,000	70,300	72,300	74,300
MA 3 Rural	69,400	70,800	72,100	73,400
MA 4 Rural	66,800	67,800	68,800	69,800
MA 4 Prescott	46,100	47,500	49,000	50,500
MA 5 Rural	64,400	64,400	64,400	64,400
MA 5 Fishhawk	35,200	36,500	37,800	39,100
MA 6 Rural	69,200	70,500	72,600	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.

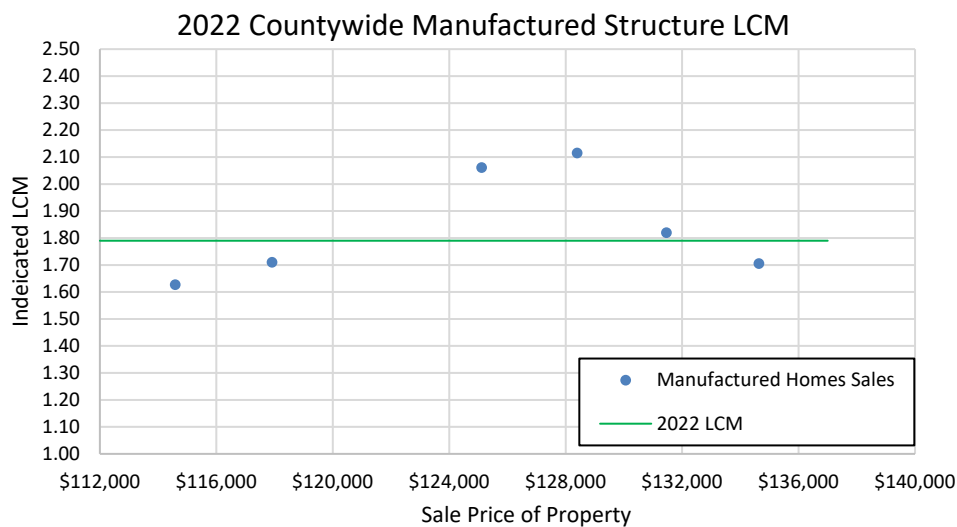
### Conventional Built Dwellings LCM - Countywide

For 2022, a local cost modifier of 1.62 was applied to the cost factors for conventionally built dwellings.



### Manufactured Structures LCM - Countywide

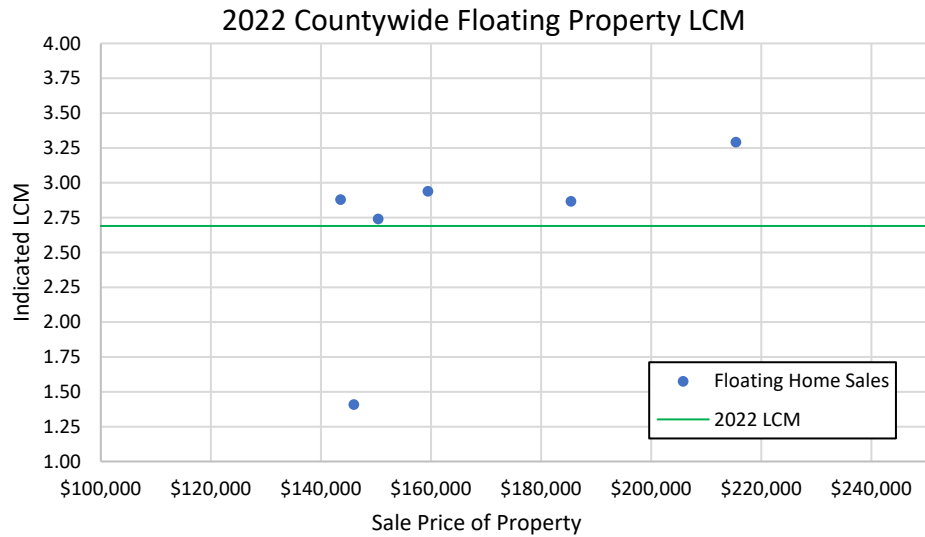
For 2022, the LCM of 1.79 was established for Manufactured Structures and was applied accordingly.



## 2022 Local Cost Modifiers (LCM) Conclusions continued

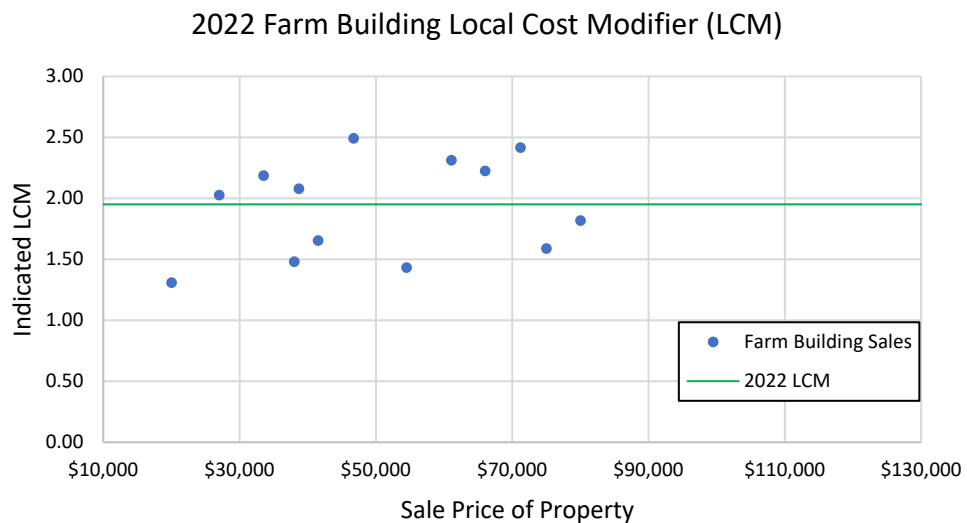
### Floating Property LCM - Countywide

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.

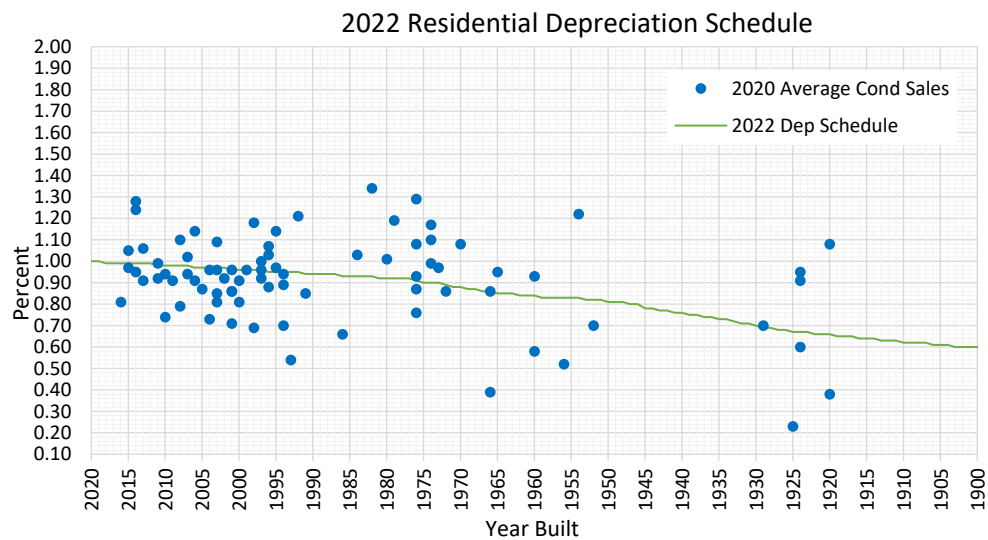


## 2022 Depreciation Schedule Conclusions

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.

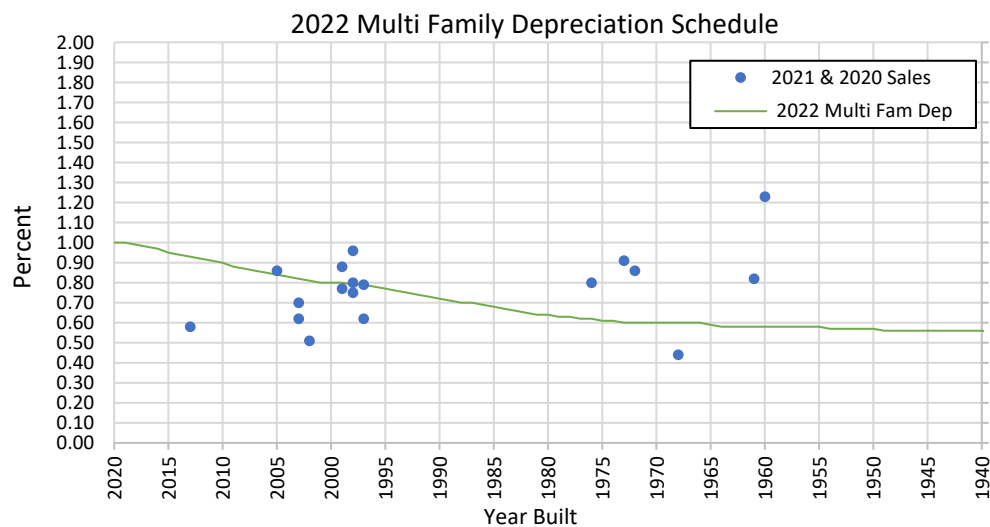
### Single-Family Dwellings Depreciation - Countywide

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

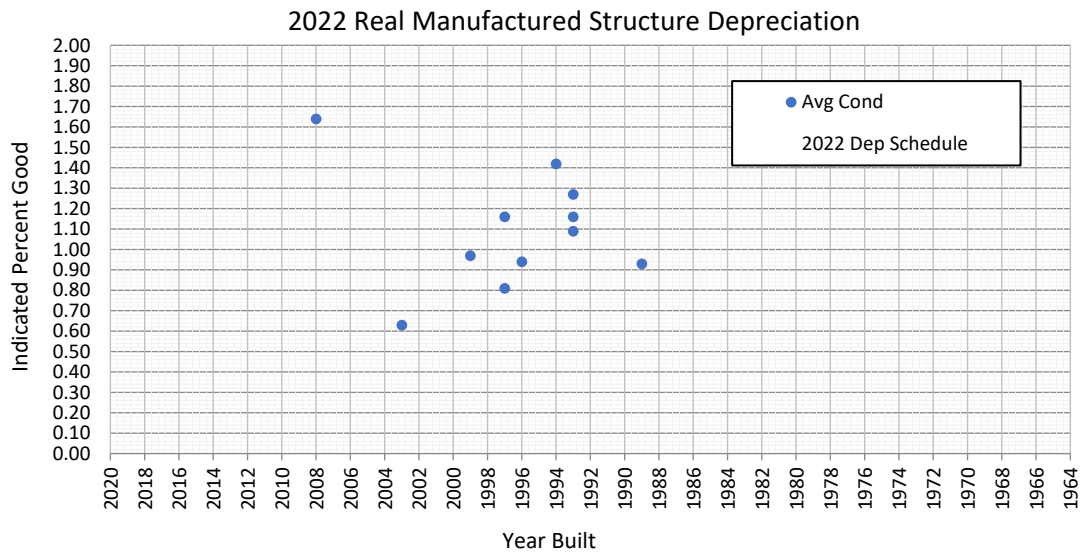
Following is the graph of sales studied to establish the depreciation schedule for multi-family dwellings.



## 2022 Depreciation Schedule Conclusions continued

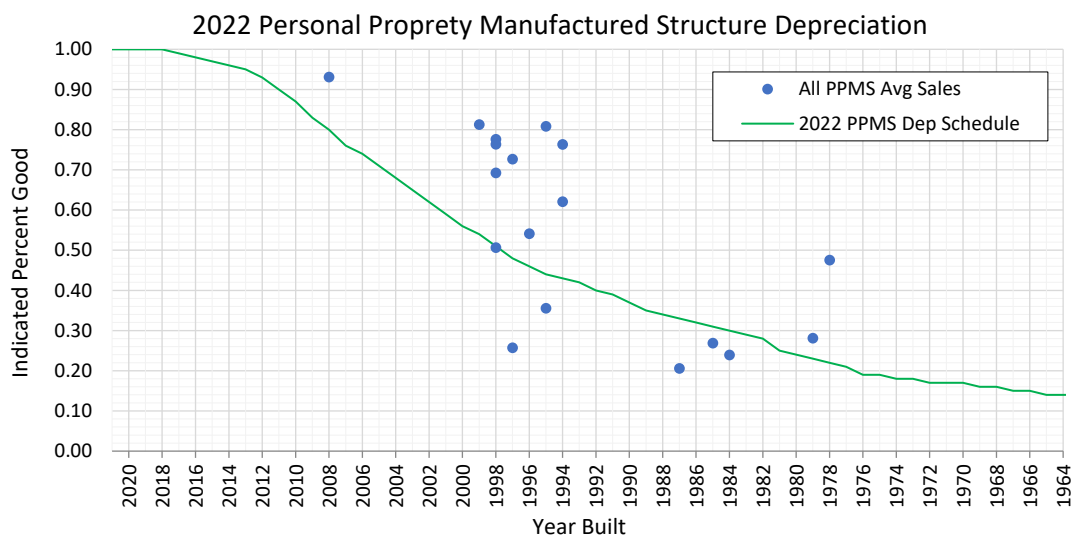
### Real Property Manufactured Structures Depreciation - Countywide

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

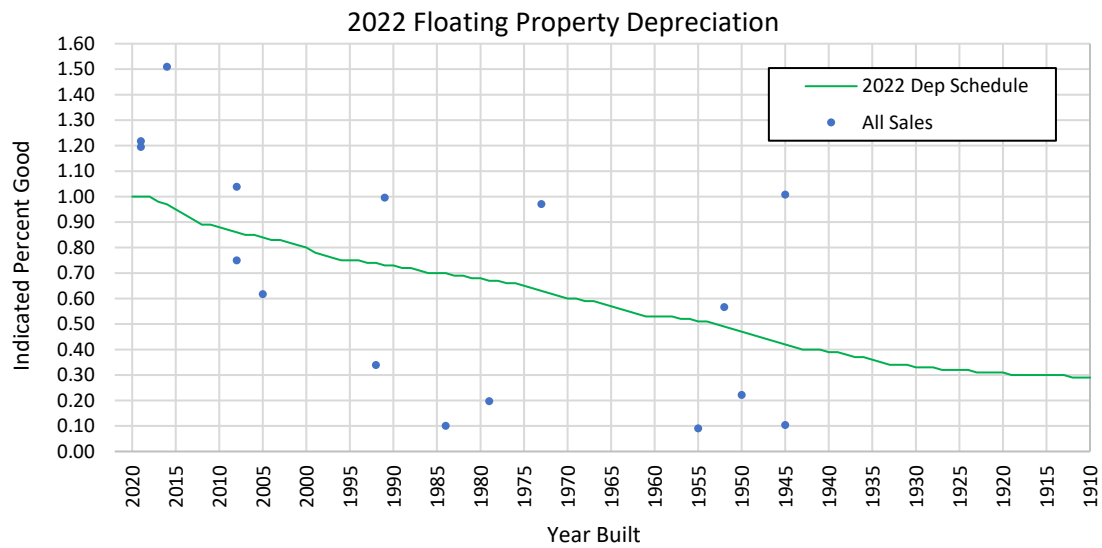
Based on the following chart illustrating the sales data collected, a new depreciation schedule was deemed appropriate for personal property manufactured structures for this setup year.



## 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.



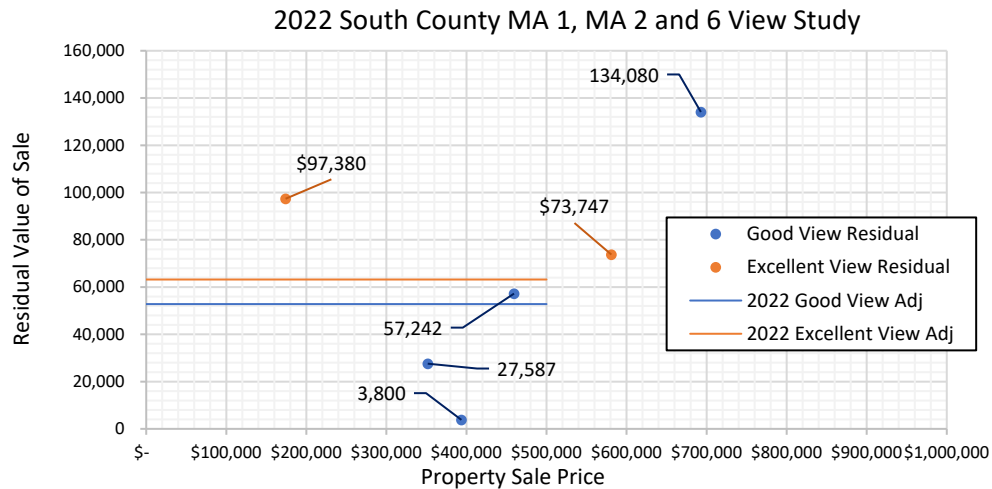
### Farm Buildings Depreciation – Countywide

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.

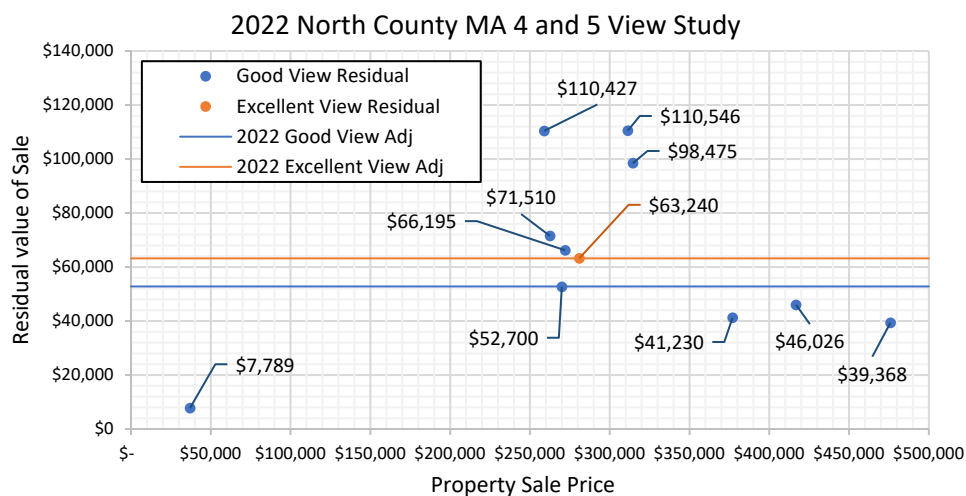


The following indicated adjustments will be applied to view properties located in South County:

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.

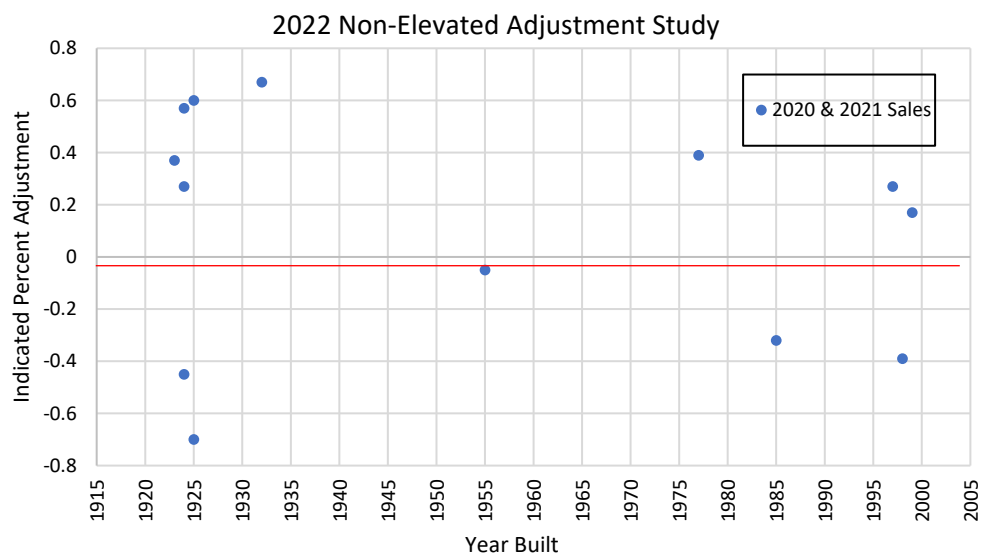
### Topography Adjustment – Countywide

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
-------------------------------	----------

### 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.