

**2024 Recalculation and Reappraisal  
Setup for all Residential Properties  
in Columbia County**



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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
- Land value (per acre or square foot)
- On-Site Development cost
- Local Cost Modifier
- Depreciation Schedules
- Miscellaneous adjustments

For this 2024 Setup year, the base appraisal date of January 1, 2024 has been established. Note: the supporting documentation used for setup is not included in this publication. However, the supporting documentation 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

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*TIME STUDY*

*CONCLUSION*

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## 2024 Time Study conclusion

Market conditions change over time. Oregon Statute establishes an assessment date of January 1, at 1:00 a.m., and requires Assessors to value property as of that date [ORS 308.210(1)]. Prior to conducting a setup, a time adjustment study is performed to determine if sales should be adjusted for market movement (time) in relationship to the sale date versus the base appraisal date. For this time study, sales are stratified into several groupings by the Data Analyst during the annual ratio study process:

Property Class	Grouping Type
019	Personal Property Manufactured Structure
111	Floating Property
1XX	City Residential
4XX	Rural Residential

For the 2024 setup, two methods are recommended for examining sales data and to determine a time trend for each property classification. The two methods are:

- “Direct Sales Analysis Method” using double and matched paired sales.
- “Ratio Analysis Method” using the direct calculation method applied on an annual basis.

The preferred process for developing a time adjustment is to use the double sale or matched paired sale method. Although this method was considered it was quickly abandoned and deemed insufficient to develop a realistic time adjustment factor due to the lack of sales within this heterogenous market area.

The Ratio Analysis Method as outlined in the Oregon Department of Revenue Appraisal Methods Manual and the Ratio Study Manual outlines the most logical and reasonable outcome for determining a change in time for the current dataset; the Ratio Analysis Method. This process is considered to be the most reflective indicator of market movement for the data available. Therefore, the following change rates will be applied to adjust sales data to the Jan 1 base appraisal date.

RATIO ANALYSIS CHANGE RATE  
Annual Time Adjustment by Year

RMV CLASS	2022	2023
019	3%	1%
111	5%	0%
100	1%	6%
400	3%	5%

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*LAND STUDY*  
*CONCLUSIONS*

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*MAINTENANCE AREA 1*

*CITY OF ST. HELENS*

*LAND*

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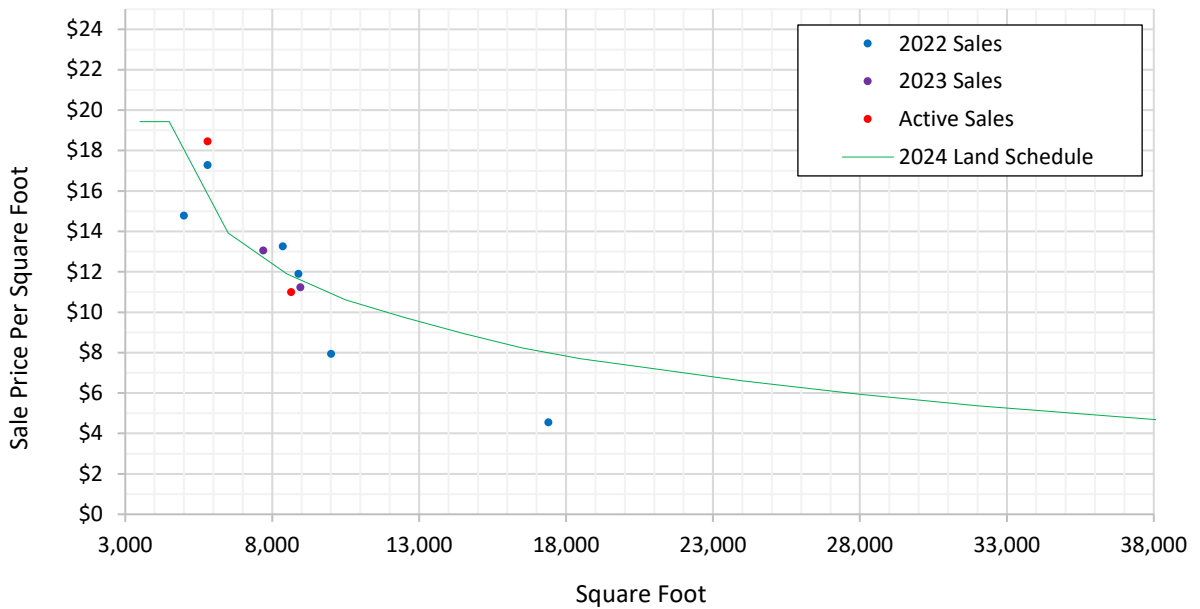
## 2024 MA 1 City Land Study

### 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.

2024 MA 1 SA 00, 30 & 43 Land Study



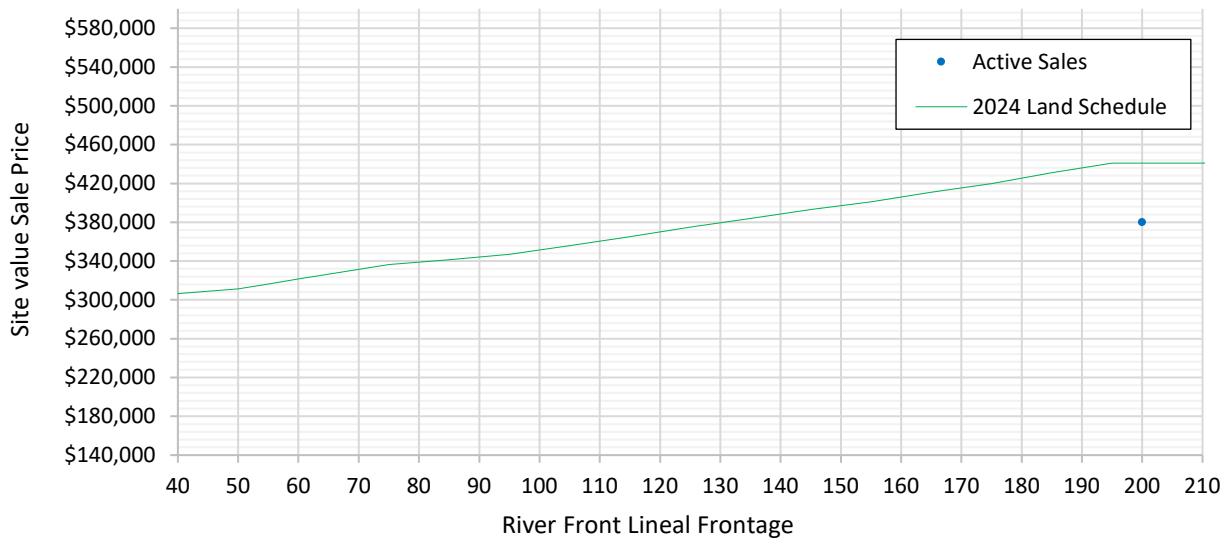
## 2024 MA 1 City Land Study continued

### MA 1 City of St. Helens and MA 6 City of Columbia City

#### SA 15 Riverfront

This land schedule reflects the site value based on the lineal foot of river front footage. The graph displays the land schedule in effect for the 2024 year for Riverfront properties. Unfortunately, there were no bare land sales that occurred in 2022 or 2023. There was however one active listing provided for reference, but no weight was placed on it. The 2024 land schedule reflects the prior trended year land value rolled forward for the area.

2024 MA 1 & MA 6 River Front Land Study

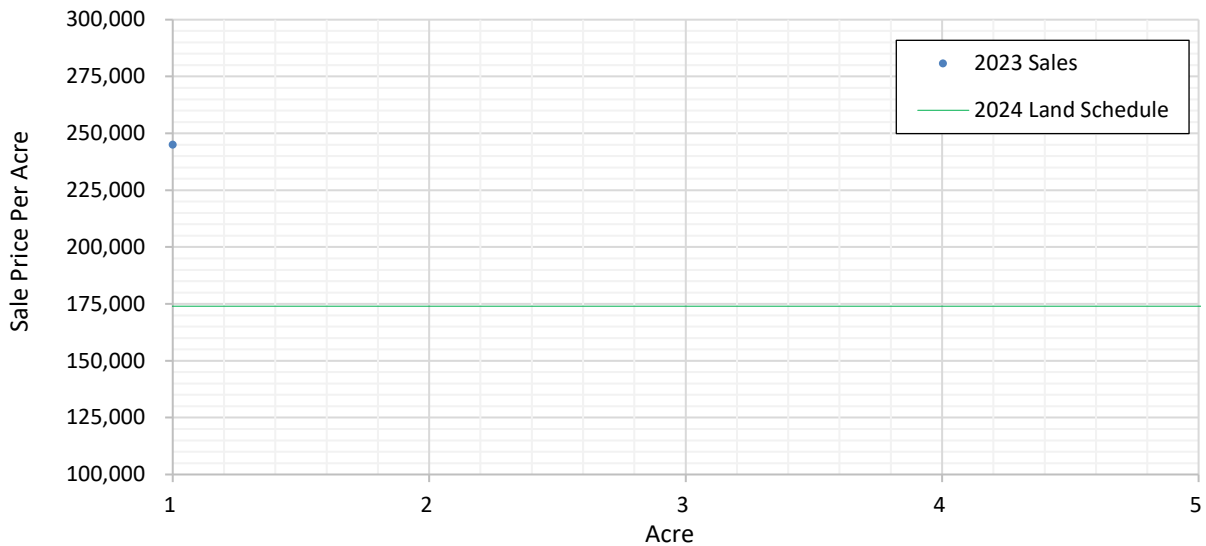


### MA 1 City of St. Helens

#### SA 00 City Acreage

The sales illustrated below reflect a per acre rate for undeveloped city acreage properties within the market area. With only one usable sale of developable city acreage, the prior year trended land schedule was rolled forward for the 2024 land schedule.

2024 MA 1 SA 00 Land Study



## 2024 MA 1 City Land Schedules

### MA 1 City of St Helens Recalculation Land Schedules

SA 00 LUC 001 General Saint Helens		
Size (sq. ft.)		Total Value
From	To	
1	4500	87,440
4501	6500	90,480
6501	8500	101,070
8501	10500	111,450
10501	12500	121,800
12501	14500	129,850
14501	16500	135,890
16501	18500	142,280
18501	20500	149,580
20501	24000	158,410
24001	28000	166,300
28001	32000	171,870
32001	40000	178,640
40001	43560	182,920

SA 30 LUC 001 Duplex, Triplex, Fourplex		
Size (sq. ft.)		Total Value
From	To	
1	4500	87,440
4501	6500	90,480
6501	8500	101,070
8501	10500	111,450
10501	12500	121,800
12501	14500	129,850
14501	16500	135,890
16501	18500	142,280
18501	20500	149,580
20501	24000	158,410
24001	28000	166,300
28001	32000	171,870
32001	40000	178,640
40001	43560	182,920

SA 43 LUC 001 Townhouse, Rowhouse, Common Wall		
Size (sq. ft.)		Total Value
From	To	
1	3500	78,890
3501	4500	87,440
4501	6500	90,480
6501	8500	101,070
8501	10500	111,450
10501	12500	121,800
12501	14500	129,850
14501	16500	135,890
16501	18500	142,280
18501	20500	149,580
20501	24000	158,410
24001	28000	166,300
28001	32000	171,870
32001	40000	178,640
40001	43560	182,920

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	174,000

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*MAINTENANCE AREA 2*

*SCAPPOOSE LAND*

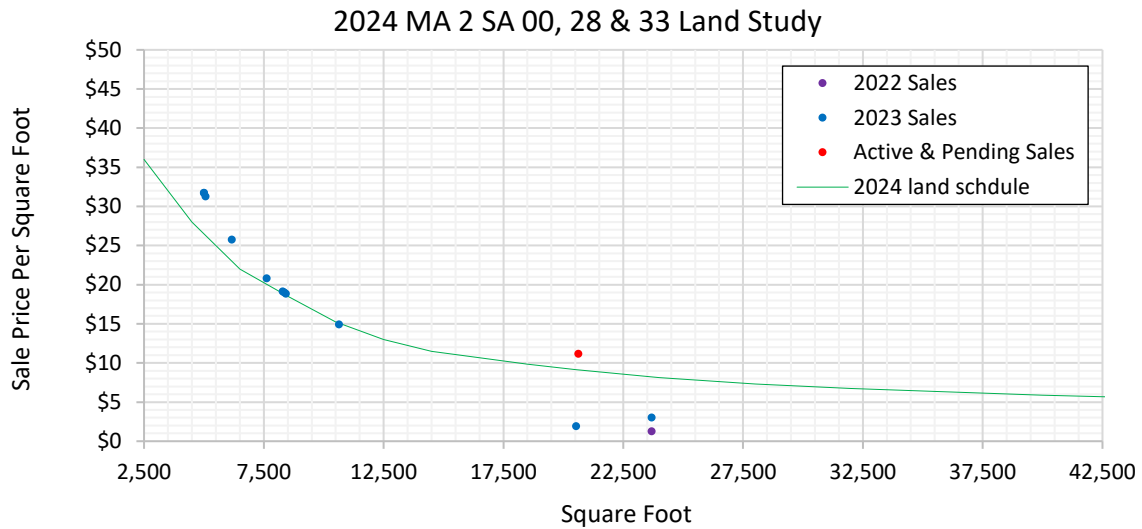
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## 2024 MA 2 City Land Study

### MA 2 City of Scappoose

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

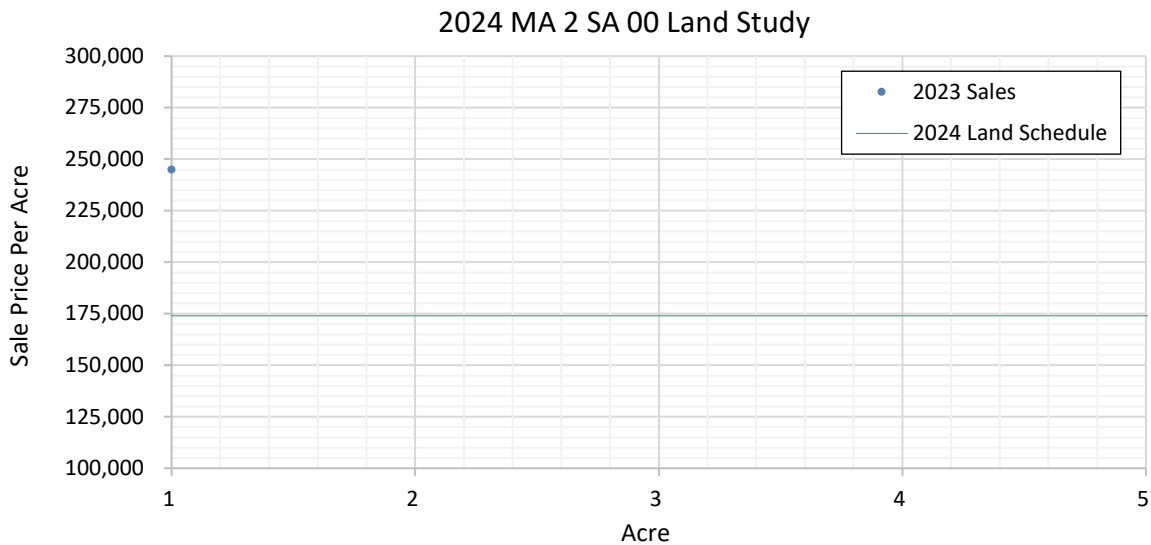
The graph illustrates sales within the market area by the sales price per square foot located within the City of Scappoose. These sales support rolling forward the prior year certified land schedule for the 2024 land schedule in the SA areas above.



### MA 2 City of Scappoose

- SA 00 City Acreage

The sale illustrated below reflects a per acre rate for undeveloped city acreage properties within the extended market area. With only one usable sale of developable city acreage, the prior year trended land schedule was rolled forward for the 2024 land schedule.



## 2024 MA 2 City Land Schedules

### MA 2 City of Scappoose Recalculation Land Schedules

SA 00 LUC 001 General Scappoose		
Size (sq. ft.)		Total Value
From	To	
1	2500	84,040
2501	4500	109,620
4501	6500	125,450
6501	8500	141,290
8501	10500	149,630
10501	12500	159,860
12501	14500	166,900
14501	16500	176,250
16501	18500	182,510
18501	20500	187,770
20501	24000	195,270
24001	28000	205,310
28001	32000	215,540
32001	40000	234,830
40001	43560	244,050

SA 28 LUC 001 Duplex, Triplex, Fourplex		
Size (sq. ft.)		Total Value
From	To	
1	4500	109,620
4501	6500	125,450
6501	8500	141,290
8501	10500	149,630
10501	12500	159,860
12501	14500	166,900
14501	16500	176,250
16501	18500	182,510
18501	20500	187,770
20501	24000	195,270
24001	28000	205,310
28001	32000	215,540
32001	40000	234,830
40001	43560	244,050

SA 33 LUC 001 Townhouse, Rowhouse, Common Wall		
Size (sq. ft.)		Total Value
From	To	
1	2500	84,040
2501	4500	109,620
4501	6500	125,450
6501	8500	141,290
8501	10500	149,630
10501	12500	159,860
12501	14500	166,900
14501	16500	176,250
16501	18500	182,510
18501	20500	187,770
20501	24000	195,270
24001	28000	205,310
28001	32000	215,540
32001	40000	234,830
40001	43560	244,050

SA 00 LUC 002 City Acreage		
Size (Acres)		Total Value
From	To	
0.01	999999	174,000

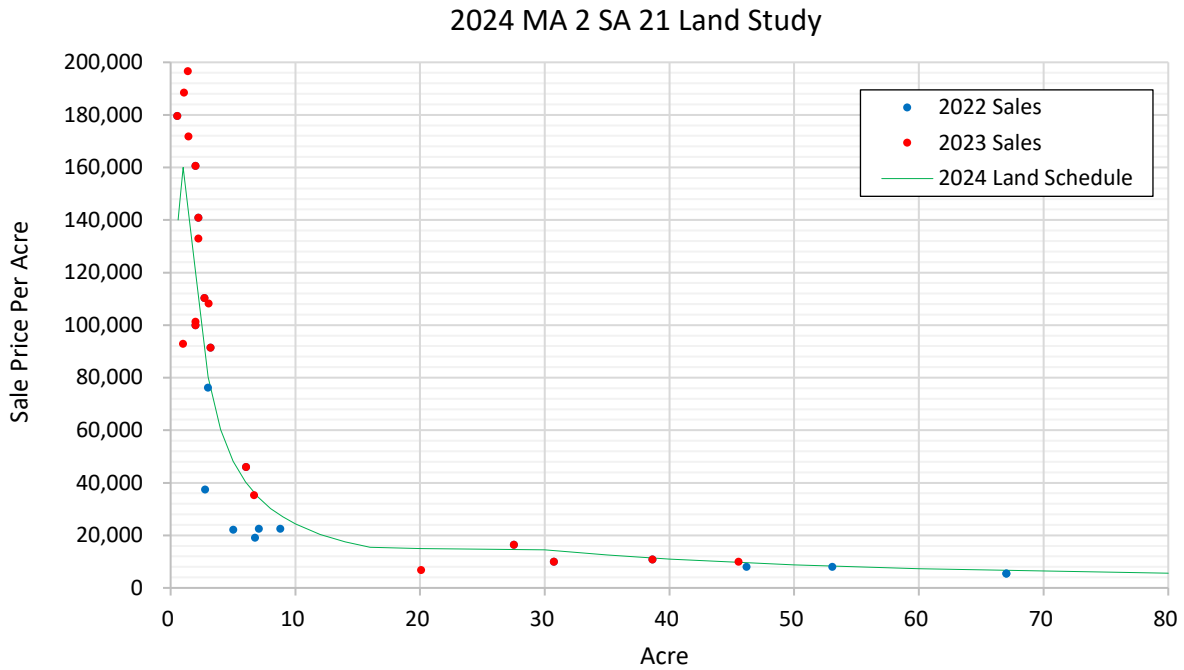
## 2024 MA 2 Rural Land Study

### 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 include properties from the immediate study area and from adjacent and competing market areas such as Warren. The data on the graph indicates a price per acre value, which supports the 2024 Land schedule for MA 2 SA 21.

Due to the lack of sales in SA 25 (Scappoose Dike Land), the land schedule developed for SA 21 will be implemented and applied to properties located the Scappoose dike land area.

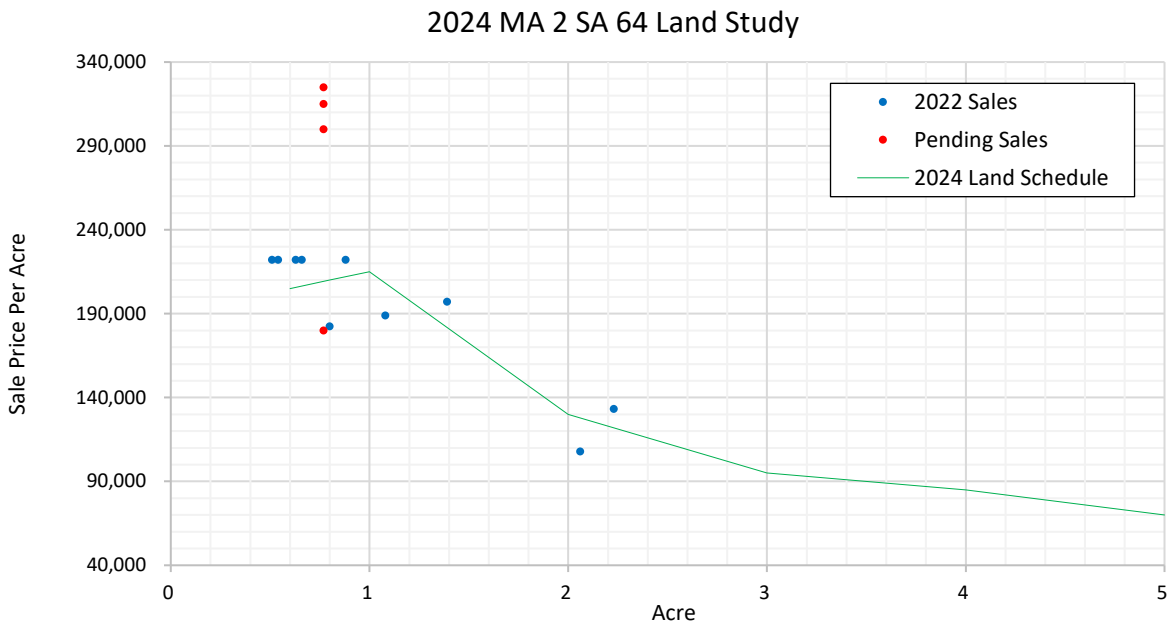


## 2024 MA 2 Rural Land Study continued

### 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 2024 vacant land schedule for MA 2 SA 64.



### MA 2 Rural Scappoose

#### SA 45 Sauvie Island Dike Land

Due to the lack of sales activity for Sauvie Island Dike land (SA 45), it was deemed appropriate to roll forward the prior year trended land schedule to the 2024 setup year.



## 2024 MA 2 Rural Land Schedules

### MA 2 Rural Scappoose Recalculation Land Schedules

SA 21 LUC 003 Scappoose Value Zone 1		
Size (Acres)		Value Lump Sum
From	To	
0.00	0.60	140,000
0.61	0.80	150,000
0.81	1.00	160,000
Over 1 Acre		Per Acre
1.01	2.00	120,000
2.01	3.00	80,250
3.01	4.00	60,250
4.01	5.00	48,250
5.01	6.00	40,250
6.01	7.00	34,550
7.01	8.00	30,250
8.01	9.00	27,000
9.01	10.00	24,350
10.01	12.00	20,350
12.01	14.00	17,500
14.01	16.00	15,500
16.01	18.00	15,250
18.01	20.00	15,000
20.01	25.00	14,750
25.01	30.00	14,500
30.01	35.00	12,500
35.01	40.00	11,000
40.01	50.00	8,820
50.01	60.00	7,400
60.01	80.00	5,600
80.01	999999.00	4,480

SA 25 LUC 003 Scappoose Dike land		
Size (Acres)		Value Lump Sum
From	To	
0.00	0.60	140,000
0.61	0.80	150,000
0.81	1.00	160,000
Over 1 Acre		Per Acre
1.01	2.00	120,000
2.01	3.00	80,250
3.01	4.00	60,250
4.01	5.00	48,250
5.01	6.00	40,250
6.01	7.00	34,550
7.01	8.00	30,250
8.01	9.00	27,000
9.01	10.00	24,350
10.01	12.00	20,350
12.01	14.00	17,500
14.01	16.00	15,500
16.01	18.00	15,250
18.01	20.00	15,000
20.01	25.00	14,750
25.01	30.00	14,500
30.01	35.00	12,500
35.01	40.00	11,000
40.01	50.00	8,820
50.01	60.00	7,400
60.01	80.00	5,600
80.01	999999.00	4,480

SA 45 LUC 003 Sauvie Island Dike land		
Size (Acres)		Value Lump Sum
From	To	
0.00	0.60	198,000
0.61	0.80	205,700
0.81	1.00	225,500
Over 1 Acre		Per Acre
1.01	2.00	171,600
2.01	3.00	137,500
3.01	4.00	110,000
4.01	5.00	99,000
5.01	6.00	88,000
6.01	7.00	82,500
7.01	8.00	75,630
8.01	9.00	67,760
9.01	10.00	61,710
10.01	12.00	51,670
12.01	14.00	44,410
14.01	16.00	39,330
16.01	18.00	35,090
18.01	20.00	31,700
20.01	25.00	25,410
25.01	30.00	21,420
30.01	35.00	18,390
35.01	40.00	16,340
40.01	50.00	13,310
50.01	60.00	12,100
60.01	80.00	11,220
80.01	999999.00	10,670

SA 64 LUC 003 Columbia Acres/Hillcrest		
Size (Acres)		Value Lump Sum
From	To	
0.00	0.60	230,000
0.61	0.80	235,000
0.81	1.00	240,000
Over 1 Acre		Per Acre
1.01	2.00	150,000
2.01	3.00	100,500
3.01	4.00	90,000
4.01	5.00	80,000

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

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*MAINTENANCE AREA 3*

*VERNONIA LAND*

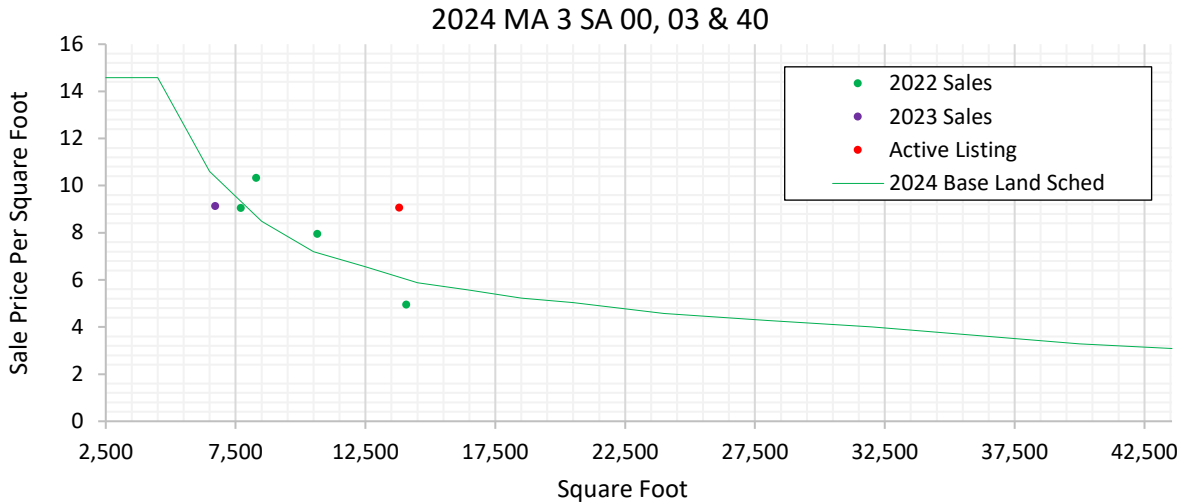
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## 2024 MA 3 City Land Study

### MA 3 City of Vernonia

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

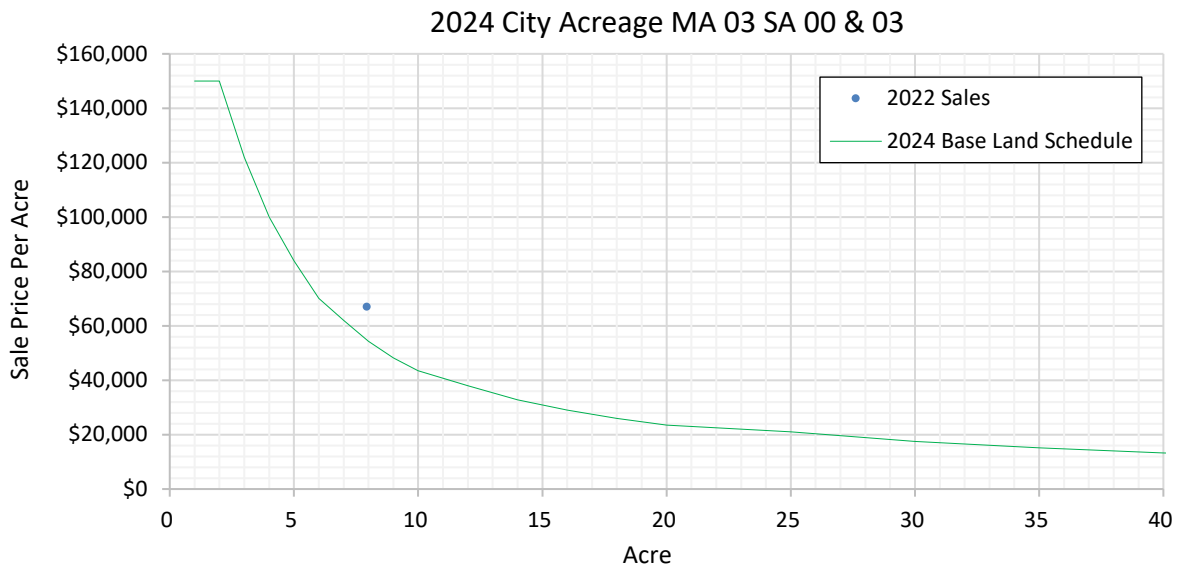
The graph illustrates sales within the market area by the sales price per square foot located within the City of Vernonia. These sales support rolling forward the prior year certified land schedule for the 2024 land schedule in the SA areas above.



### MA 3 City of Vernonia, City Acreage

- SA 00 Residential
- SA 03 Flood Zone properties

The sale illustrated below reflects a per acre rate for undeveloped city acreage properties within the extended market area. With only one usable sale of developable city acreage, the prior year land schedule with no trend was rolled forward for the 2024 land schedule.



## 2024 MA 3 City Land Schedules

### MA 3 City of Vernonia Recalculation Land Schedules

SA 00 LUC 001		
General Vernonia		
Size (sq. ft.)		Total Value
From	To	
1	4500	65,600
4501	6500	68,880
6501	8500	72,160
8501	10500	75,500
10501	12500	82,000
12501	14500	85,280
14501	16500	91,840
16501	18500	96,760
18501	20500	103,320
20501	24000	109,880
24001	28000	119,720
28001	32000	127,920
32001	40000	131,200
40001	43560	134,480

SA 03 LUC 001		
Flood Zone Properties		
Size (sq. ft.)		Total Value
From	To	
1	4500	65,600
4501	6500	68,880
6501	8500	72,160
8501	10500	75,500
10501	12500	82,000
12501	14500	85,280
14501	16500	91,840
16501	18500	96,760
18501	20500	103,320
20501	24000	109,880
24001	28000	119,720
28001	32000	127,920
32001	40000	131,200
40001	43560	134,480

SA 40 LUC 001		
Duplex, Triplex, Fourplex		
Size (sq. ft.)		Total Value
From	To	
1	4500	65,600
4501	6500	68,880
6501	8500	72,160
8501	10500	75,500
10501	12500	82,000
12501	14500	85,280
14501	16500	91,840
16501	18500	96,760
18501	20500	103,320
20501	24000	109,880
24001	28000	119,720
28001	32000	127,920
32001	40000	131,200
40001	43560	134,480

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

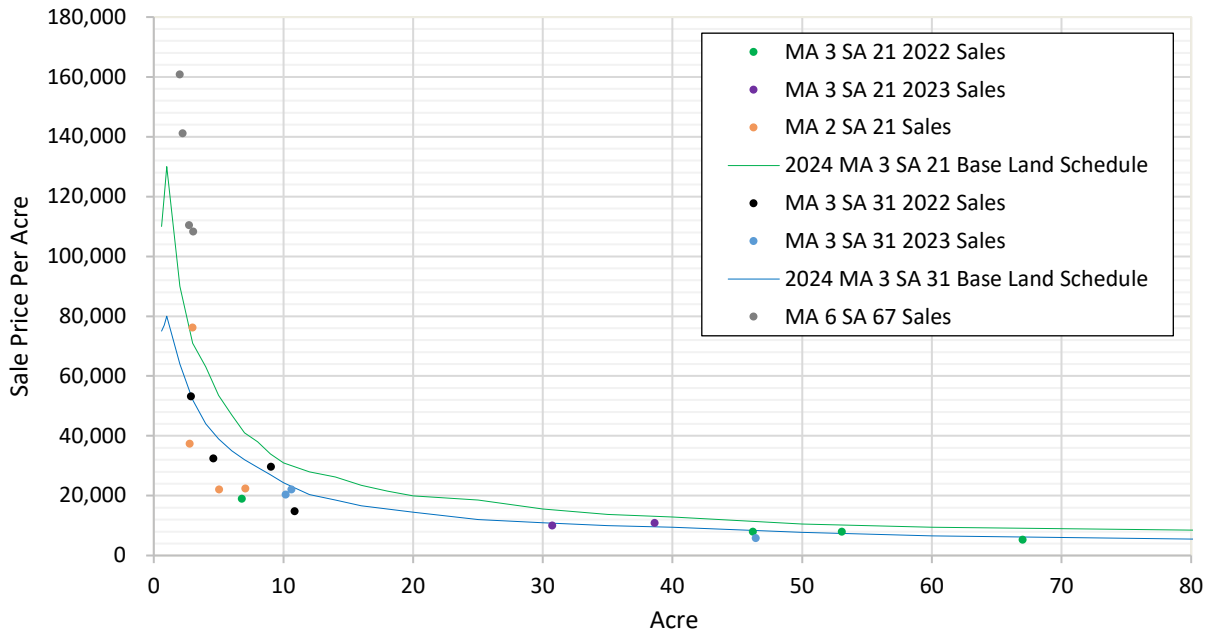
## 2024 MA 3 Rural Land Study

### MA 3 Rural Vernonia

- SA 21 Scappoose-Vernonia Hwy/Chapman area
- SA 31 General Rural Value Zone 1

The following graph displays sales within the market area of rural Vernonia. The sales were plotted on the graph by the sales price per acre. Once plotted, the sales data provided a clear picture of the price per acre. This resulted in the development of the 2024 vacant land schedule for MA 3 SA 21 and SA 31.

2024 MA 03 SA 21 & 31



2024 MA 3 Land Schedules

MA 3 Rural Vernonia Recalculation Land Schedules

SA 21 LUC 003 Vernonia Value Zone 1		
Size (Acres)		Value
From	To	Lump Sum
0.00	0.60	110,000
0.61	0.80	120,000
0.81	1.00	130,000
Over 1 Acre		Per Acre
1.01	2.00	90,000
2.01	3.00	71,000
3.01	4.00	63,000
4.01	5.00	53,500
5.01	6.00	47,000
6.01	7.00	41,000
7.01	8.00	38,000
8.01	9.00	34,000
9.01	10.00	31,000
10.01	12.00	28,000
12.01	14.00	26,300
14.01	16.00	23,500
16.01	18.00	21,500
18.01	20.00	19,900
20.01	25.00	18,500
25.01	30.00	15,500
30.01	35.00	13,750
35.01	40.00	12,900
40.01	50.00	10,500
50.01	60.00	9,500
60.01	80.00	8,500
80.01	999999.00	4,480

SA 31 LUC 003 Vernonia Value Zone 1		
Size (Acres)		Value
From	To	Lump Sum
0.00	0.60	75,000
0.61	0.80	77,000
0.81	1.00	80,000
Over 1 Acre		Per Acre
1.01	2.00	64,000
2.01	3.00	52,000
3.01	4.00	44,000
4.01	5.00	39,000
5.01	6.00	35,000
6.01	7.00	32,000
7.01	8.00	29,500
8.01	9.00	27,000
9.01	10.00	24,350
10.01	12.00	20,350
12.01	14.00	18,550
14.01	16.00	16,650
16.01	18.00	15,550
18.01	20.00	14,450
20.01	25.00	12,000
25.01	30.00	11,000
30.01	35.00	10,000
35.01	40.00	9,500
40.01	50.00	7,750
50.01	60.00	6,600
60.01	80.00	5,500
80.01	999999.00	4,880

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*MAINTENANCE AREA 4*

*RAINIER & DEER ISLAND*

*LAND*

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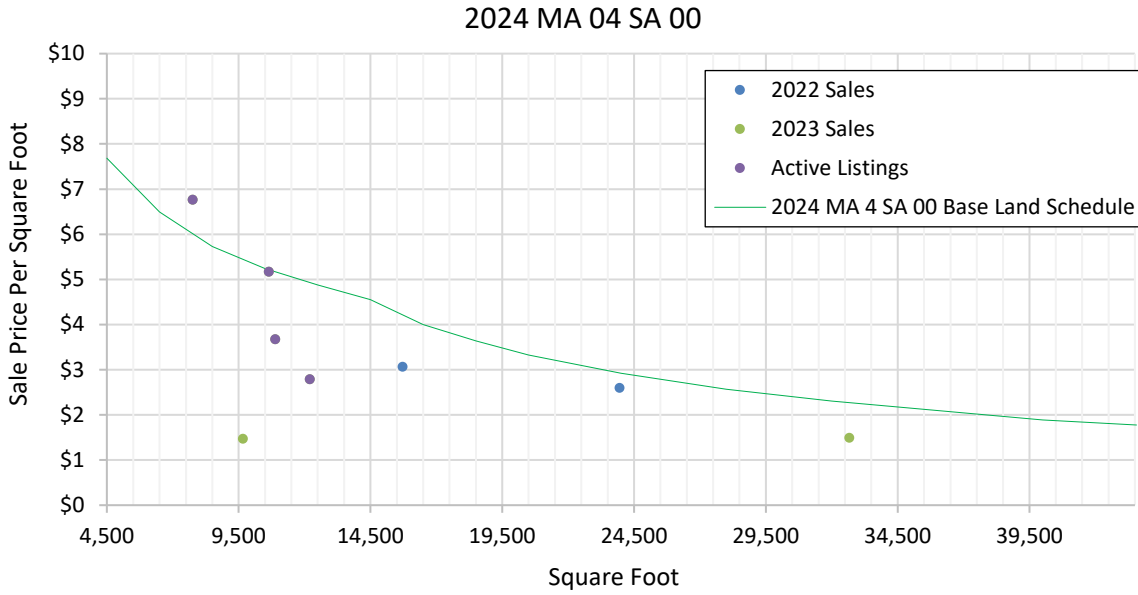
## 2024 MA 4 City Land Study

### MA 4 City of Rainier

SA 00 Residential

SA 40 Duplex, Triplex, Fourplex

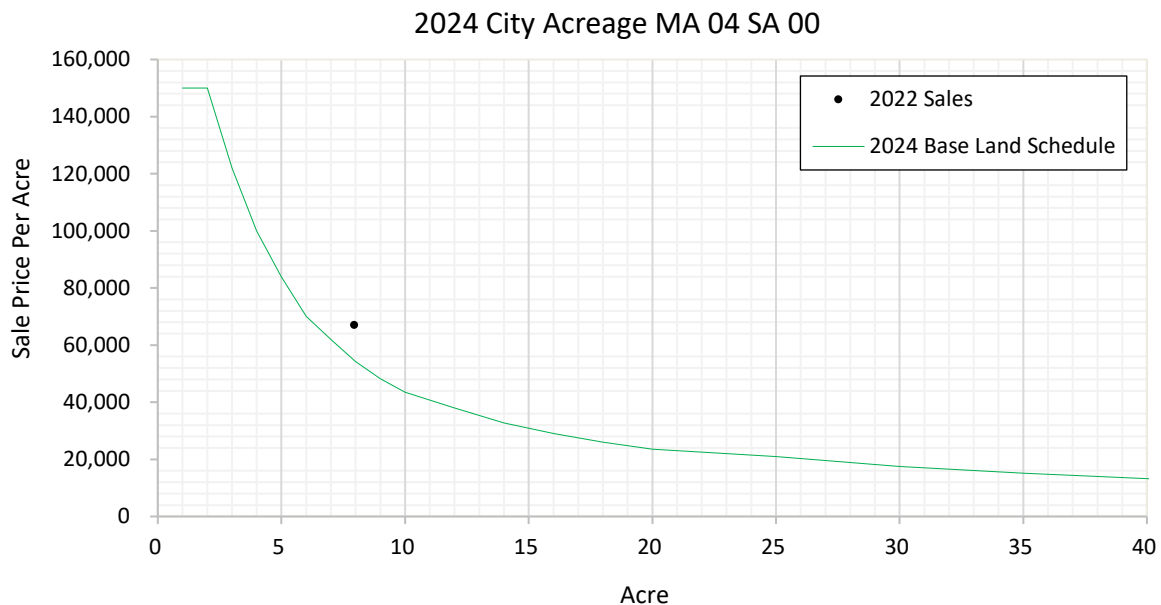
The following chart shows sales within the market area of the City of Rainier (SA 00 and SA 40) which are graphed by sales price per square foot. These sales support the 2024 base land schedule for SA 00 and SA 40.



### MA 4 City of Rainier

SA 00 City Acreage

The sale illustrated below reflects a per acre rate for undeveloped city acreage properties within the extended market area. With only one usable sale of developable city acreage, the prior year land schedule with no trend was rolled forward for the 2024 land schedule.





## 2024 MA 4 City Land Schedules

### MA 4 City of Rainier Recalculation Land Schedules

SA 00 LUC 001 General Rainier		
Size (sq. ft.)		Total Value
From	To	
1	4500	34,580
4501	6500	42,230
6501	8500	48,690
8501	10500	55,050
10501	12500	60,980
12501	14500	65,980
14501	16500	65,980
16501	18500	67,340
18501	20500	68,250
20501	24000	70,080
24001	28000	71,890
28001	32000	73,710
32001	40000	75,530
40001	43560	77,350

SA 40 LUC 001 Duplex, Triplex, Fourplex		
Size (sq. ft.)		Total Value
From	To	
1	4500	34,580
4501	6500	42,230
6501	8500	48,690
8501	10500	55,050
10501	12500	60,980
12501	14500	65,980
14501	16500	65,980
16501	18500	67,340
18501	20500	68,250
20501	24000	70,080
24001	28000	71,890
28001	32000	73,710
32001	40000	75,530
40001	43560	77,350

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

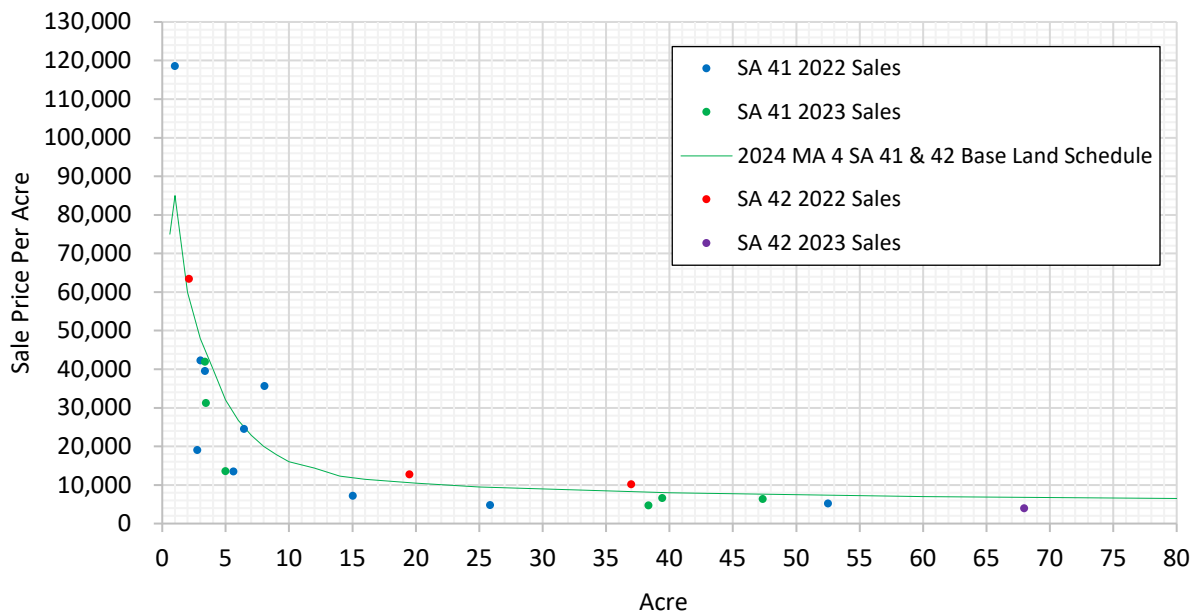
## 2024 MA 4 Rural Land Study

### 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 2024 undeveloped 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 were applied.

2024 MA 04 SA 41, 42, 44 & 56

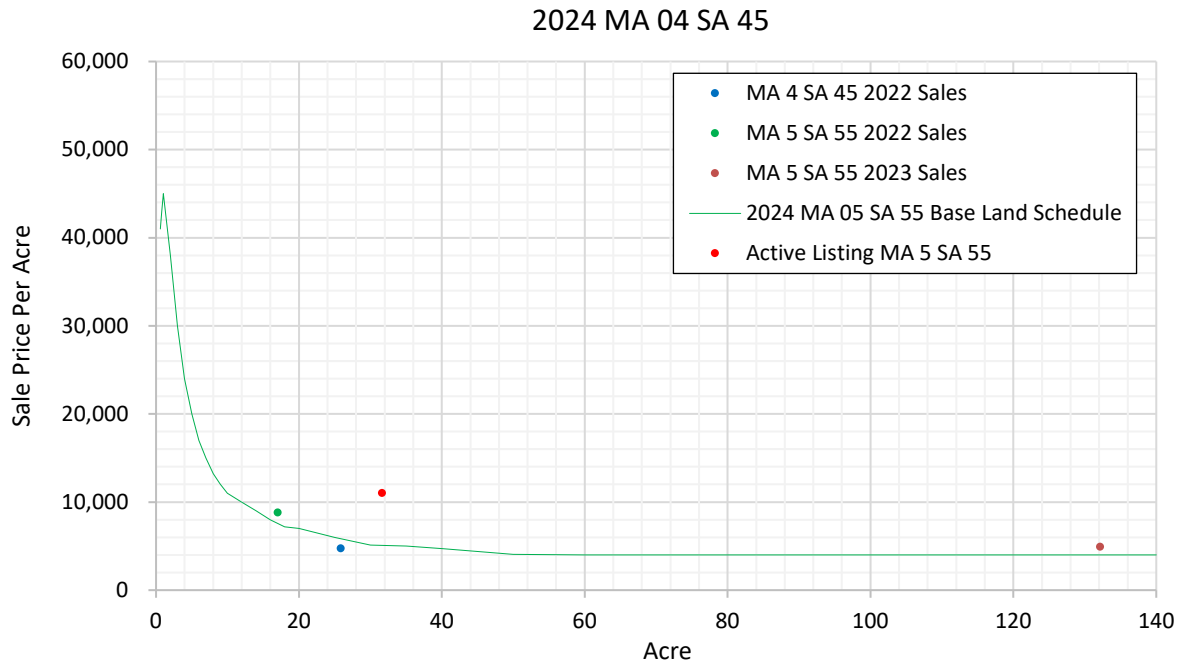


## 2024 MA 4 Rural Land Study continued

### 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 2024.



## 2024 MA 4 Rural Land Schedules

### 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	75,000
0.61	0.80	80,000
0.81	1.00	85,000
Over 1 Acre		Per Acre
1.01	2.00	70,000
2.01	3.00	50,000
3.01	4.00	39,000
4.01	5.00	33,000
5.01	6.00	28,000
6.01	7.00	25,000
7.01	8.00	22,000
8.01	9.00	20,000
9.01	10.00	18,500
10.01	12.00	16,000
12.01	14.00	14,000
14.01	16.00	12,750
16.01	18.00	12,000
18.01	20.00	11,250
20.01	25.00	10,000
25.01	30.00	9,250
30.01	35.00	8,750
35.01	40.00	8,000
40.01	50.00	7,500
50.01	60.00	7,000
60.01	80.00	6,000
80.01	999999.00	5,000

SA 42 LUC 003 Rainier Value Zone 2		
Size (Acres)		Value
From	To	Lump Sum
0.00	0.60	75,000
0.61	0.80	80,000
0.81	1.00	85,000
Over 1 Acre		Per Acre
1.01	2.00	70,000
2.01	3.00	50,000
3.01	4.00	39,000
4.01	5.00	33,000
5.01	6.00	28,000
6.01	7.00	25,000
7.01	8.00	22,000
8.01	9.00	20,000
9.01	10.00	18,500
10.01	12.00	16,000
12.01	14.00	14,000
14.01	16.00	12,750
16.01	18.00	12,000
18.01	20.00	11,250
20.01	25.00	10,000
25.01	30.00	9,250
30.01	35.00	8,750
35.01	40.00	8,000
40.01	50.00	7,500
50.01	60.00	7,000
60.01	80.00	6,000
80.01	999999.00	5,000

SA 45 LUC 003 Rainier Dike land		
Size (Acres)		Value
From	To	Lump Sum
0.00	0.60	41,000
0.61	0.80	43,000
0.81	1.00	45,000
Over 1 Acre		Per Acre
1.01	2.00	38,000
2.01	3.00	30,000
3.01	4.00	24,000
4.01	5.00	20,000
5.01	6.00	17,000
6.01	7.00	15,000
7.01	8.00	13,200
8.01	9.00	12,000
9.01	10.00	11,000
10.01	12.00	10,000
12.01	14.00	9,000
14.01	16.00	8,000
16.01	18.00	7,200
18.01	20.00	7,000
20.01	25.00	6,000
25.01	30.00	5,100
30.01	35.00	5,000
35.01	40.00	4,700
40.01	50.00	4,050
50.01	60.00	4,000
60.01	80.00	4,000
80.01	999999.00	4,000

SA 44 LUC 003 Prescott		
Size (Acres)		Value
From	To	Lump Sum
0.00	0.60	75,000
0.61	0.80	80,000
0.81	1.00	85,000
Over 1 Acre		Per Acre
1.01	2.00	70,000
2.01	3.00	50,000
3.01	4.00	39,000
4.01	5.00	33,000

SA 56 LUC 003 Deer Island Heights		
Size (Acres)		Value
From	To	Lump Sum
0.00	0.60	75,000
0.61	0.80	80,000
0.81	1.00	85,000
Over 1 Acre		Per Acre
1.01	2.00	70,000
2.01	3.00	50,000
3.01	4.00	39,000
4.01	5.00	33,000

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*MAINTENANCE AREA 5*

*CLATSKANIE LAND*

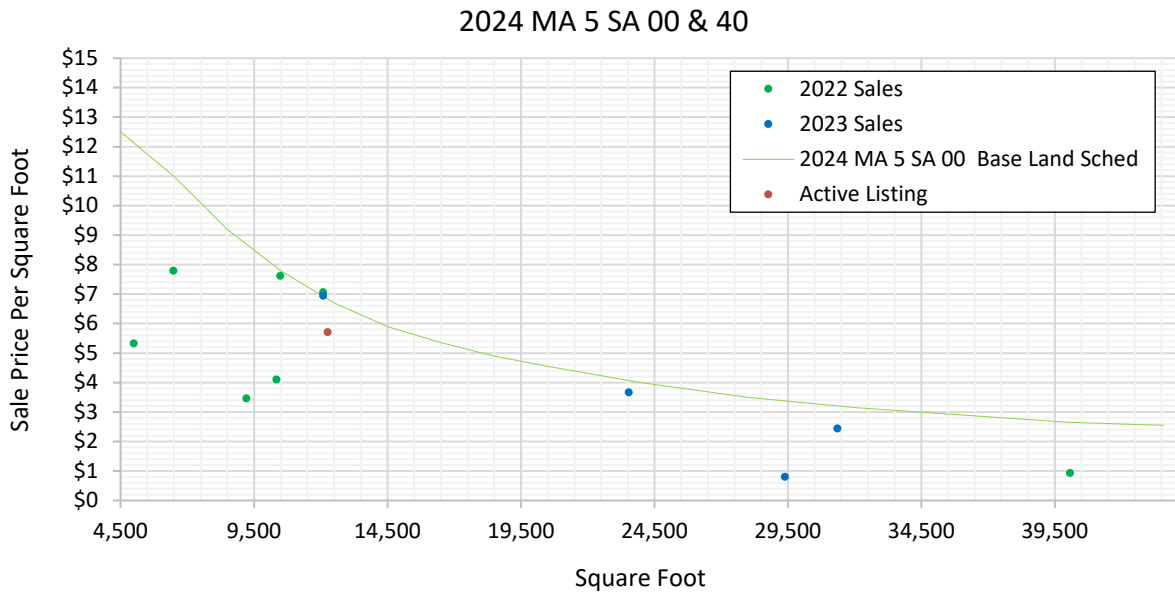
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## 2024 MA 5 City Land Study

### MA 5 City of Clatskanie

- SA 00 Residential
- SA 40 Duplex, Triplex, Fourplex

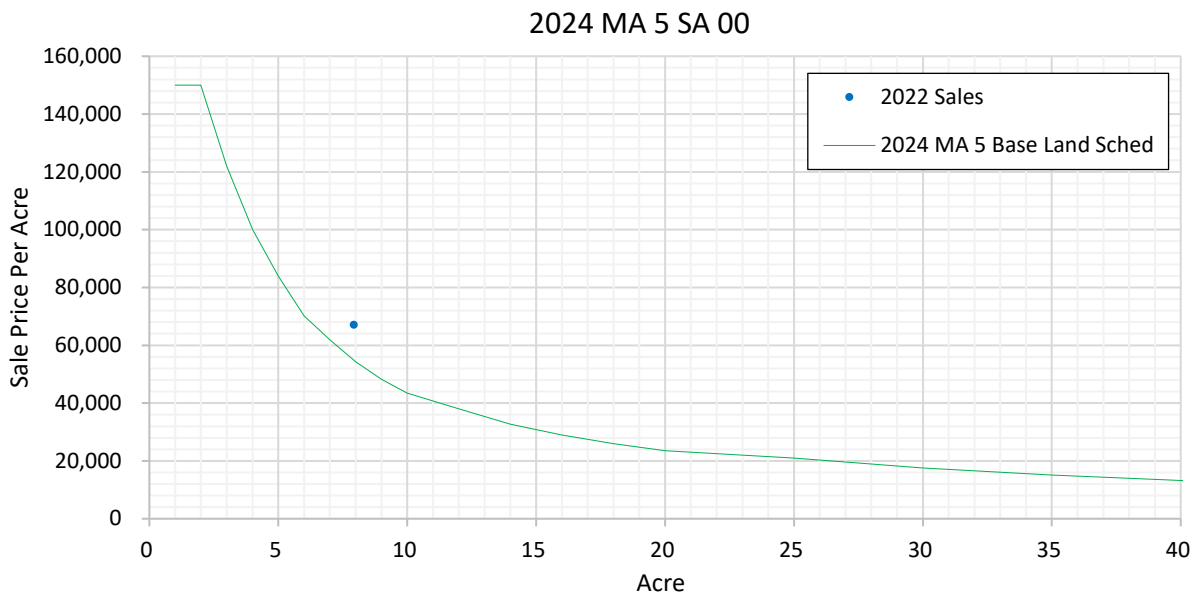
The graph below shows vacant land sales which were used to develop a new vacant land schedule for 2024. For SA 40 will follow the SA 00 land schedule due to lack of sales.



### MA 5 City of Clatskanie

- SA 00 City Acreage

The sale illustrated below reflects a per acre rate for undeveloped city acreage properties within the extended market area. With only one usable sale of developable city acreage, the prior year land schedule with no trend was rolled forward for the 2024 land schedule.



## 2024 MA 5 City Land Schedules

### MA 5 City of Clatskanie Recalculation Land Schedules

SA 00 LUC 001 General Clatskanie		
Size (sq. ft.)		Total Value
From	To	
1	4500	56,250
4501	6500	71,500
6501	8500	78,200
8501	10500	81,900
10501	12500	83,750
12501	14500	85,550
14501	16500	88,280
16501	18500	90,650
18501	20500	93,280
20501	24000	96,000
24001	28000	98,000
28001	32000	100,800
32001	40000	106,000
40001	43560	111,080

SA 40 LUC 001 General Clatskanie		
Size (sq. ft.)		Total Value
From	To	
1	4500	56,250
4501	6500	71,500
6501	8500	78,200
8501	10500	81,900
10501	12500	83,750
12501	14500	85,550
14501	16500	88,280
16501	18500	90,650
18501	20500	93,280
20501	24000	96,000
24001	28000	98,000
28001	32000	100,800
32001	40000	106,000
40001	43560	111,080

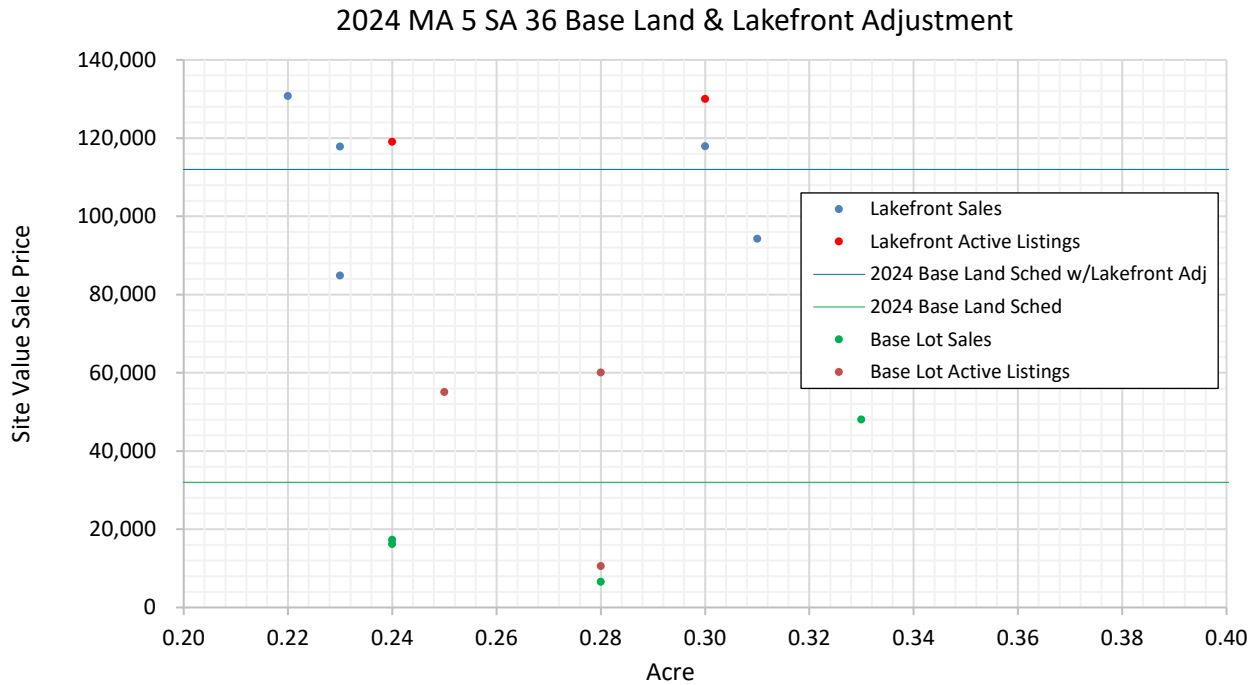
SA 00 LUC 002 City Acreage		
Size (Acres)		Value Per Acre
From	To	
0.99	2.00	150,000
2.01	3.00	122,000
3.01	4.00	100,000
4.01	5.00	84,000
5.01	6.00	70,100
6.01	7.00	62,000
7.01	8.00	54,280
8.01	9.00	48,260
9.01	10.00	43,500
10.01	12.00	38,000
12.01	14.00	32,750
14.01	16.00	29,000
16.01	18.00	26,000
18.01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

## 2024 MA 5 Rural Land Study-Fishhawk Lake

### MA 5 Rural Clatskanie

#### SA 36 Fishhawk Lake

The following graph illustrates the sales that occurred in the Fishhawk Lake community (SA 36). The sales reflect both typical base lot sales and lakefront sales, which were used to create the 2024 base land schedule, as well as a lakefront adjustment.



## 2024 MA 5 Rural Land Schedules-Fishhawk Lake

### 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	32,000

SA 36 LUC 003 Fishhawk Lakefront Adjustment		
Size (Acres)		Value
From	To	Lump Sum
0.01	5.00	80,000

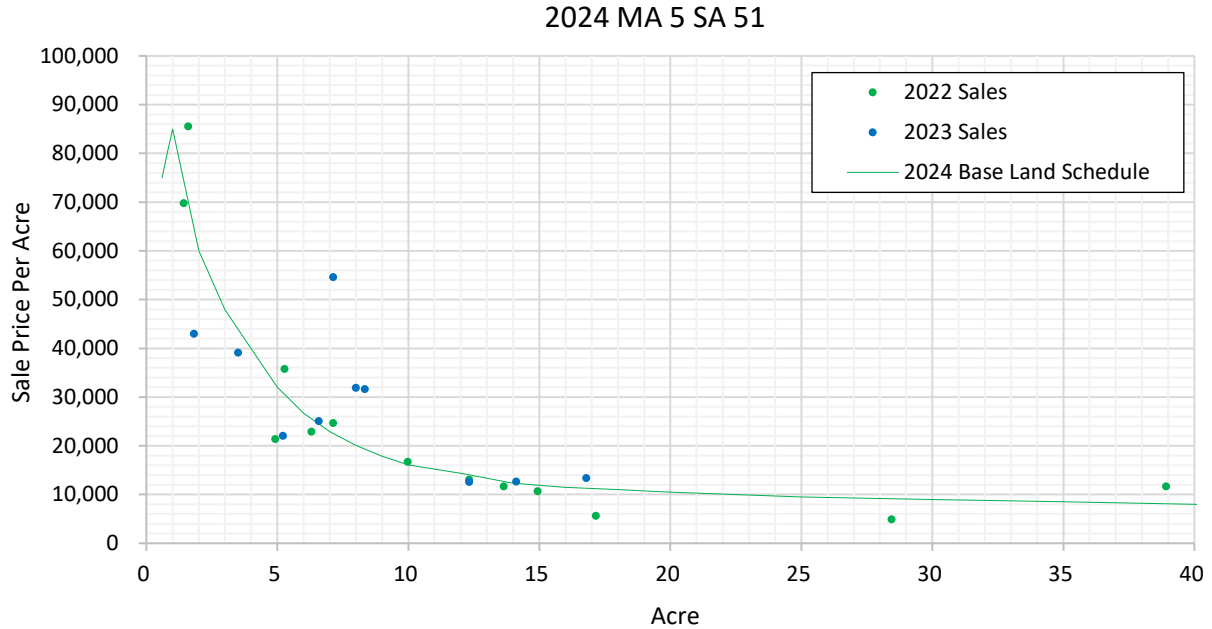


## 2024 MA 5 Rural Land Study

### MA 5 Rural Clatskanie

#### SA 51 Rural Value Zone 1

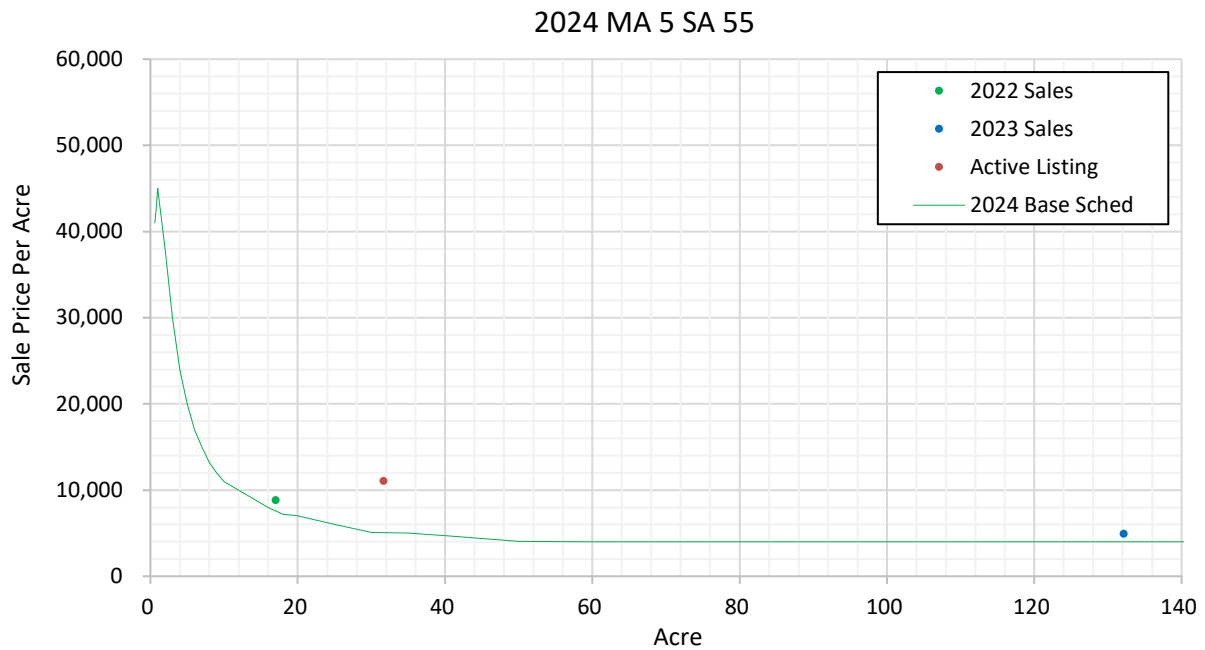
For 2024, the following graph shows vacant land sales in Clatskanie which support the development of the 2024 Base Land schedule for Rural Value Zone 1 (SA 51).



### MA 5 Rural Clatskanie

#### SA 55 Dike Land

For 2024, the few sales support rolling forward the prior year trended land schedule for the Clatskanie Dike Land area (SA 55).



## 2024 MA 5 Rural Land Schedules

### 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	75,000
0.61	0.80	80,000
0.81	1.00	85,000
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 Dike land		
Size (Acres)		Value Lump Sum
From	To	
0.00	0.60	41,000
0.61	0.80	43,000
0.81	1.00	45,000
Over 1 Acre		Per Acre
1.01	2.00	38,000
2.01	3.00	30,000
3.01	4.00	24,000
4.01	5.00	20,000
5.01	6.00	17,000
6.01	7.00	15,000
7.01	8.00	13,200
8.01	9.00	12,000
9.01	10.00	11,000
10.01	12.00	10,000
12.01	14.00	9,000
14.01	16.00	8,000
16.01	18.00	7,200
18.01	20.00	7,000
20.01	25.00	6,000
25.01	30.00	5,100
30.01	35.00	5,000
35.01	40.00	4,700
40.01	50.00	4,050
50.01	60.00	4,000
60.01	80.00	4,000
80.01	999999.00	4,000

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*MAINTENANCE AREA 6*

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

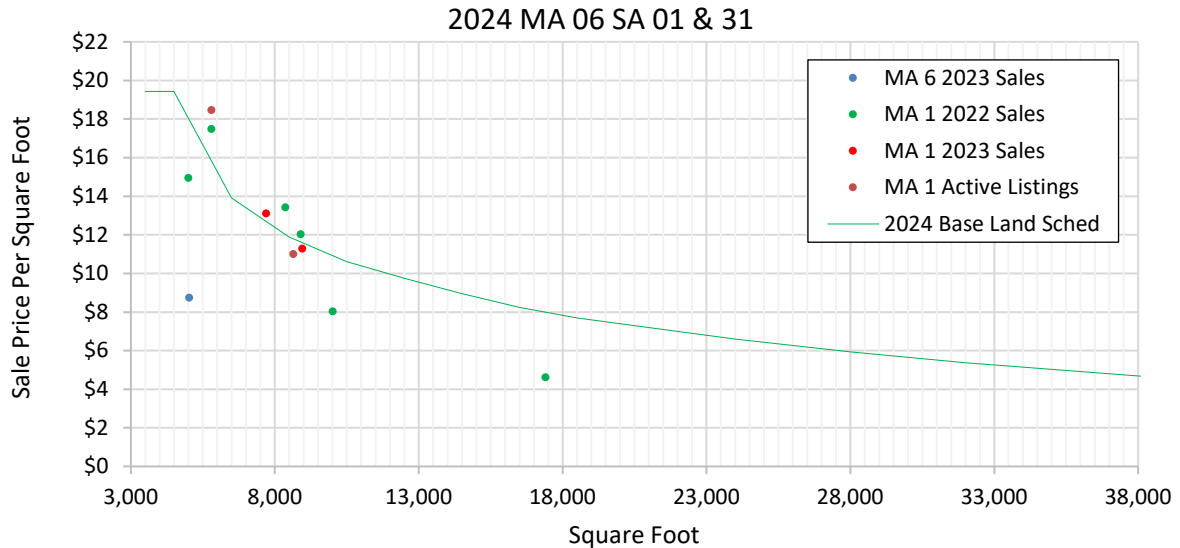
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## 2024 City Land Study

### MA 6 City of Columbia City

- SA 01 Residential
- SA 31 Duplex, Triplex, Fourplex

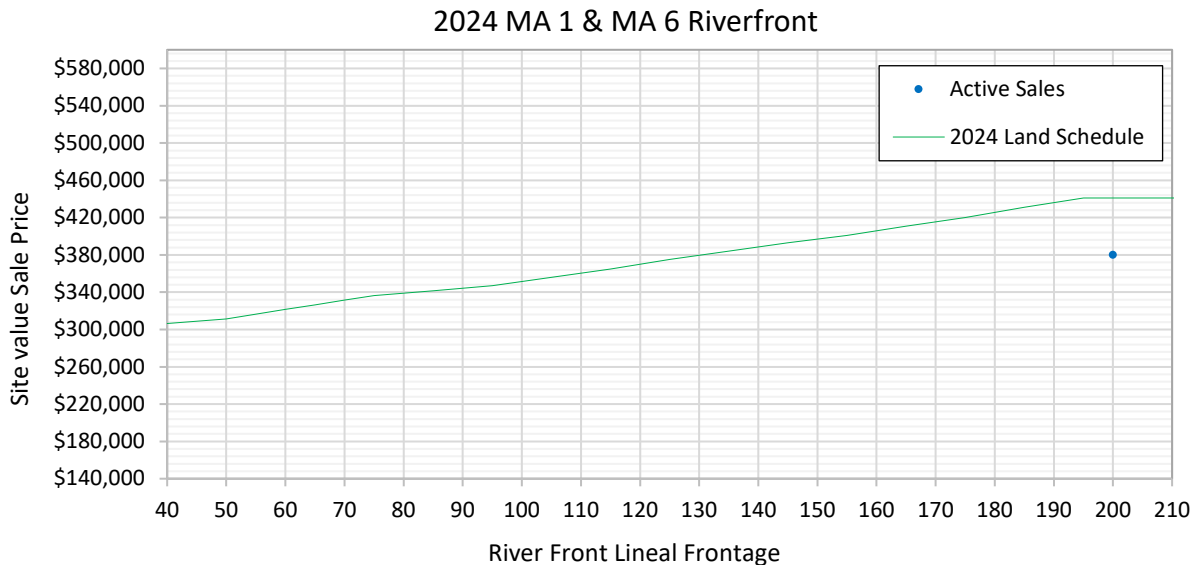
The following graph displays sales within the City of Columbia and nearby and competing area of the City of St Helens market that indicate a price per square foot. These sales were used to develop the 2024 vacant land schedule for MA 6 SA 01. Due to the lack of sales in SA 31, it was deemed appropriate to follow the vacant land schedule for MA 6 SA 01 for this study area.



### MA 6 City of Columbia City and MA 1 City of St. Helens

- SA 15 Riverfront

This land schedule reflects the site value based on a lineal foot of river front footage. The graph displays the land schedule in effect for the 2024 year for Riverfront properties. Unfortunately, there were no bare land sales that occurred in 2022 or 2023. However, there was one active listing provided for reference, but no weight was placed on it. The 2024 land schedule reflects the prior trended year land value rolled forward for the area.

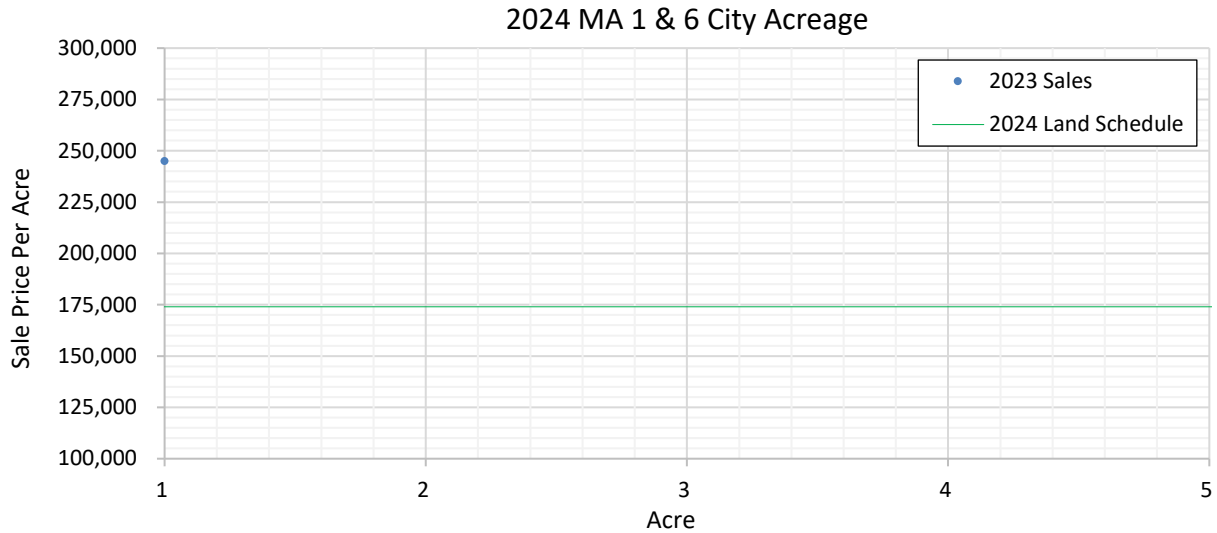


## 2024 City Land Study continued

### MA 6 City of Columbia City

#### SA 01 City Acreage

The sales illustrated below reflect a per acre rate for undeveloped city acreage property in MA 6 SA 01. For 2024, the plotted sales below were used in the creation of a new city acreage schedule for MA 6 SA 01.



## 2024 MA 6 City Land Schedules

### MA 6 City of Columbia City Recalculation Land Schedules

SA 01 LUC 001 General Columbia City		
Size (sq. ft.)		Total Value
From	To	
1	4500	87,440
4501	6500	90,480
6501	8500	101,070
8501	10500	111,450
10501	12500	121,800
12501	14500	129,850
14501	16500	135,890
16501	18500	142,280
18501	20500	149,580
20501	24000	158,410
24001	28000	166,300
28001	32000	171,870
32001	40000	178,640
40001	43560	182,920

SA 31 LUC 001 Duplex, Triplex, Fourplex		
Size (sq. ft.)		Total Value
From	To	
1	4500	87,440
4501	6500	90,480
6501	8500	101,070
8501	10500	111,450
10501	12500	121,800
12501	14500	129,850
14501	16500	135,890
16501	18500	142,280
18501	20500	149,580
20501	24000	158,410
24001	28000	166,300
28001	32000	171,870
32001	40000	178,640
40001	43560	182,920

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 01 LUC 002 City Acreage		
Size (Acres)		Value Per Acre
From	To	
1.00	999999	174,00

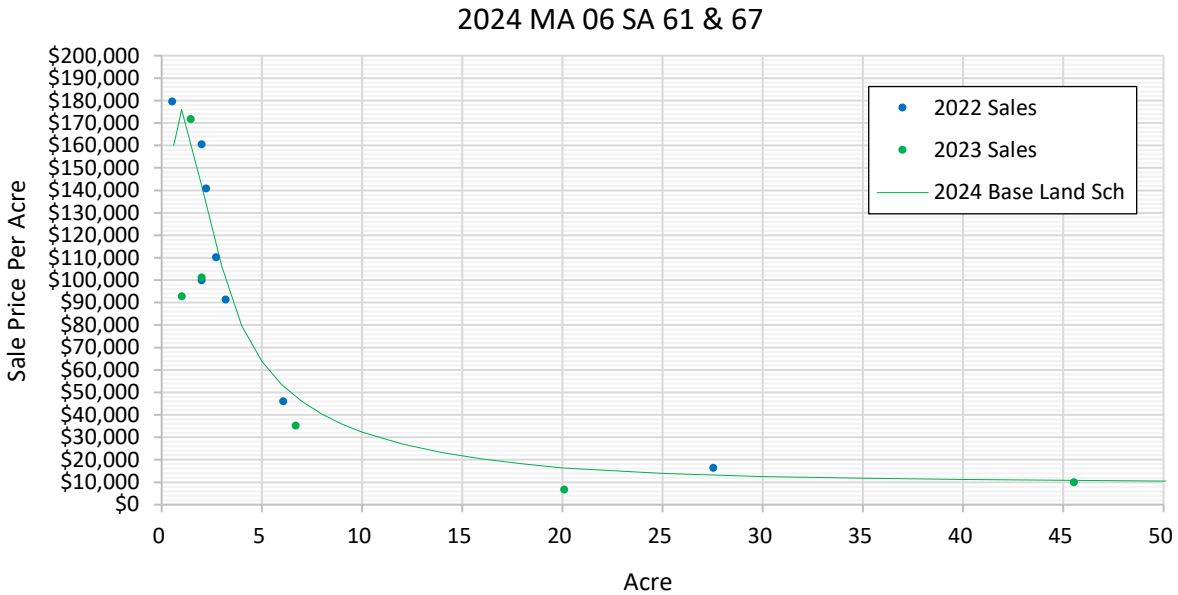
## 2024 Rural Land Study

### MA 6 Rural St Helens and Warren

SA 61 Rural Value Zone 1

SA 67 Rural Value Zone 1

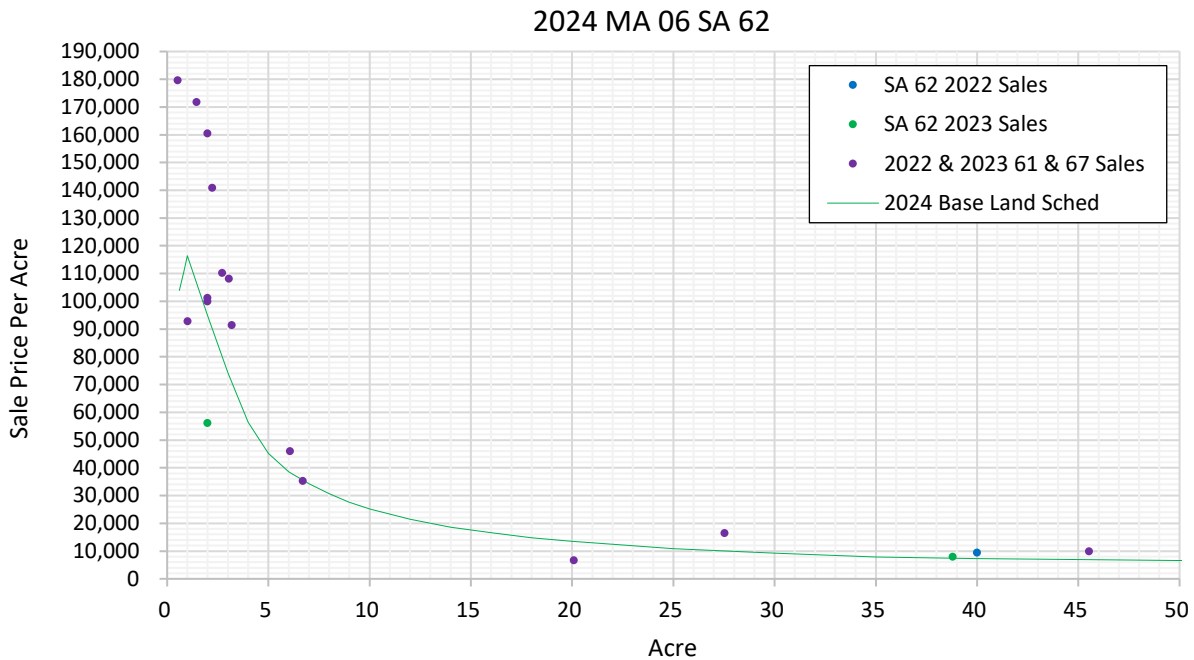
The following graph displays sales within the market area by the sales price per acre which influenced the creation of the 2024 vacant land schedule for MA 6 SA 61 and SA 67.



### 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 2024 vacant land schedule for MA 6 SA 62.



## 2024 MA 6 Rural Land Schedules

### 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	160,000
0.61	0.80	168,000
0.81	1.00	176,000
Over 1 Acre		Per Acre
1.01	2.00	142,000
2.01	3.00	106,000
3.01	4.00	79,660
4.01	5.00	63,760
5.01	6.00	53,460
6.01	7.00	46,010
7.01	8.00	40,340
8.01	9.00	35,870
9.01	10.00	32,350
10.01	12.00	27,000
12.01	14.00	23,250
14.01	16.00	20,350
16.01	18.00	18,150
18.01	20.00	16,350
20.01	25.00	13,960
25.01	30.00	12,560
30.01	35.00	11,860
35.01	40.00	11,160
40.01	50.00	10,460
50.01	60.00	9,770
60.01	80.00	9,070
80.01	999999.00	6,120

SA 62 LUC 003 Rural St Helens Value Zone 2		
Size (Acres)		Value
From	To	Lump Sum
0.00	0.60	103,900
0.61	0.80	110,100
0.81	1.00	116,400
Over 1 Acre		Per Acre
1.01	2.00	94,900
2.01	3.00	74,200
3.01	4.00	56,400
4.01	5.00	45,200
5.01	6.00	38,500
6.01	7.00	34,300
7.01	8.00	30,700
8.01	9.00	27,600
9.01	10.00	25,200
10.01	12.00	21,500
12.01	14.00	18,600
14.01	16.00	16,600
16.01	18.00	14,800
18.01	20.00	13,500
20.01	25.00	10,810
25.01	30.00	9,200
30.01	35.00	7,900
35.01	40.00	7,300
40.01	50.00	6,600
50.01	60.00	6,100
60.01	80.00	6,000
80.01	999999.00	5,500

SA 67 LUC 003 Rural St Helens Value Zone 1		
Size (Acres)		Value
From	To	Lump Sum
0.00	0.60	160,000
0.61	0.80	168,000
0.81	1.00	176,000
Over 1 Acre		Per Acre
1.01	2.00	142,000
2.01	3.00	106,000
3.01	4.00	79,660
4.01	5.00	63,760
5.01	6.00	53,460
6.01	7.00	46,010
7.01	8.00	40,340
8.01	9.00	35,870
9.01	10.00	32,350
10.01	12.00	27,000
12.01	14.00	23,250
14.01	16.00	20,350
16.01	18.00	18,150
18.01	20.00	16,350
20.01	25.00	13,960
25.01	30.00	12,560
30.01	35.00	11,860
35.01	40.00	11,160
40.01	50.00	10,460
50.01	60.00	9,770
60.01	80.00	9,070
80.01	999999.00	6,120

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*ON-SITE  
DEVELOPMENT  
CONCLUSIONS*

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## 2024 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	39,100	50,500	64,900	79,300
MA 2 City of Scappoose	43,400	61,900	82,000	102,200
MA 3 City of Vernonia	36,800	50,100	63,400	76,700
MA 4 City of Rainier	23,800	26,500	29,300	32,000
MA 5 City of Clatskanie	22,400	23,800	25,200	26,600
MA 6 Columbia City	42,700	58,100	76,200	94,500

### Rural OSD

Area	SFD	Duplex	Triplex	Fourplex
MA 2 Rural	76,000	77,300	79,200	81,200
MA 3 Rural	76,400	77,700	79,100	80,400
MA 4 Rural	73,800	74,800	75,800	76,800
MA 4 Prescott	53,000	54,500	56,000	57,500
MA 5 Rural	71,300	71,300	71,300	71,300
MA 5 Fishhawk	42,100	43,500	44,800	46,100
MA 6 Rural	76,200	77,500	79,500	81,600

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*LOCAL COST MODIFIER*

*CONCLUSIONS*

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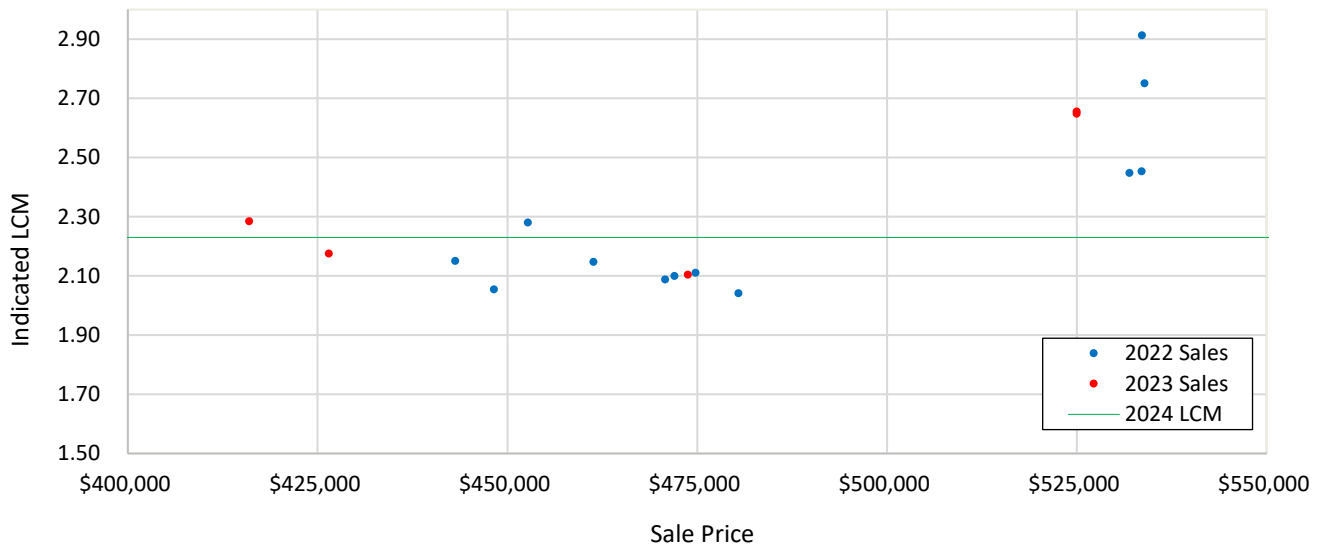
## 2024 Local Cost Modifiers (LCM) conclusions

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 2024, a local cost modifier of 2.23 was applied to the cost factors for conventionally built dwellings.

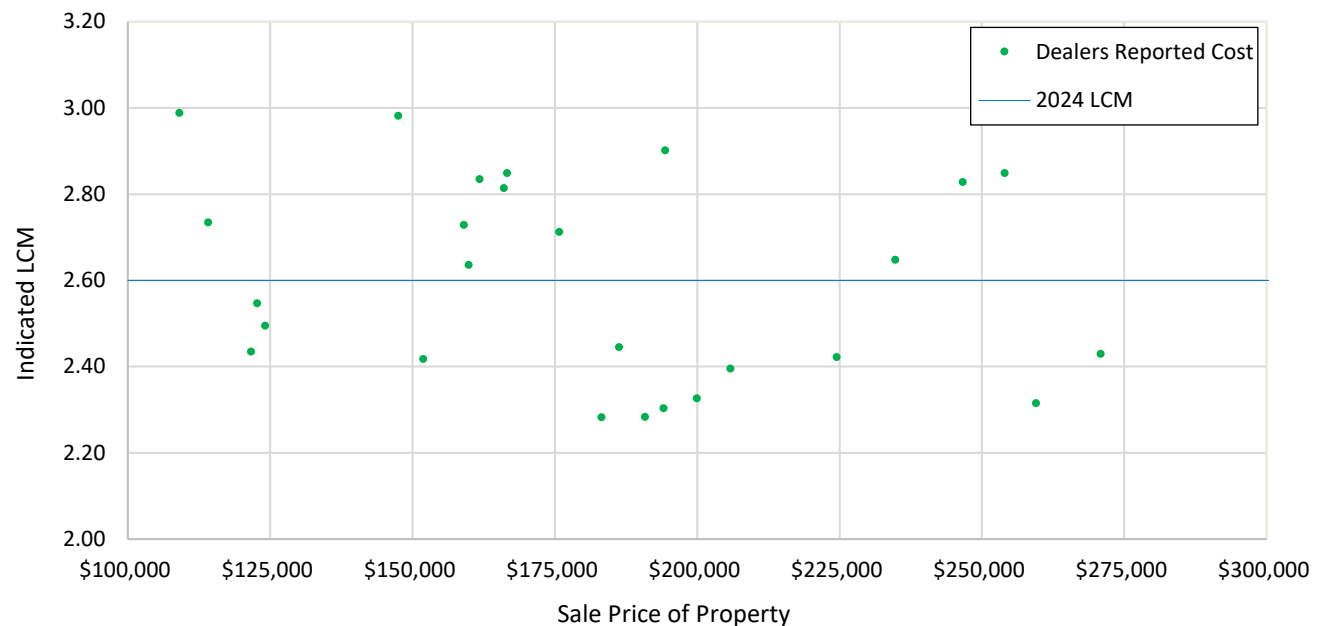
2024 Countywide Conventional Built LCM Study



### Manufactured Structures LCM – Countywide

For 2024, the LCM of 2.60 was established for Manufactured Structures and was applied accordingly.

2024 Countywide Manufactured Structure LCM Study



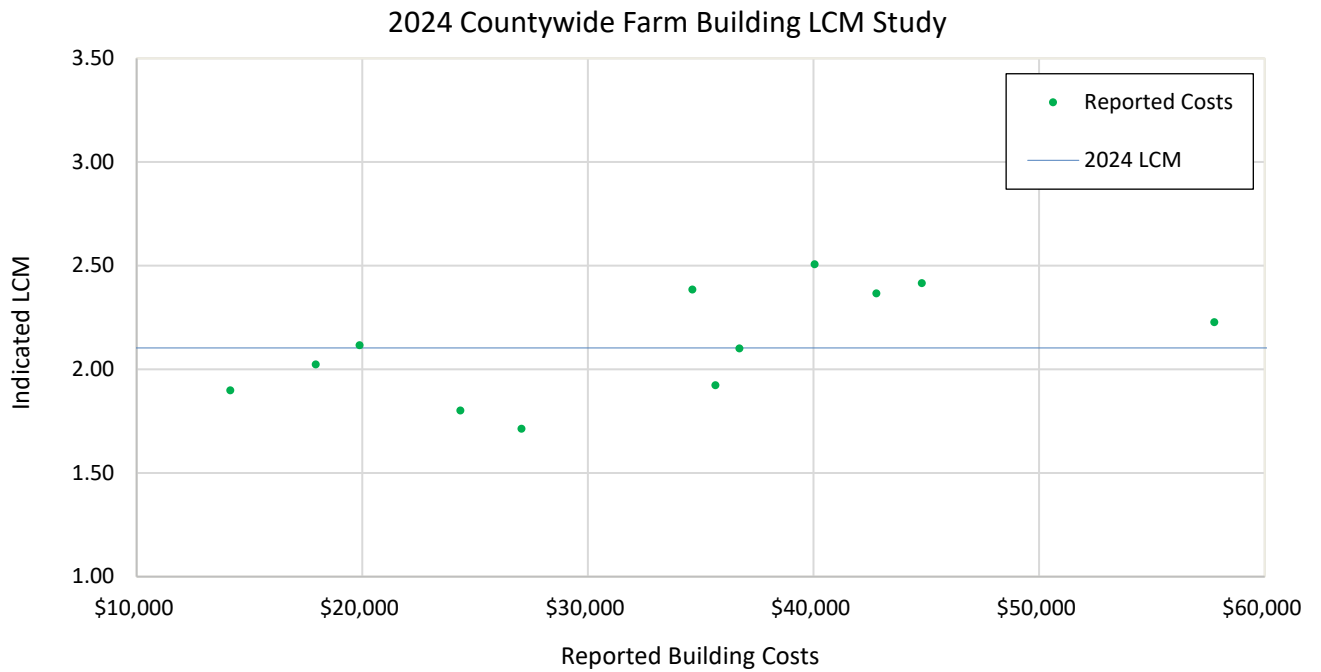
## 2024 Local Cost Modifiers (LCM) conclusions continued

### Floating Property LCM - Countywide

For 2024, due to the lack of data available for a credible Floating Property LCM study, the Residential LCM of 2.23 was implemented for all Floating Property for the 2024 setup year.

### Farm Building LCM - Countywide

For 2024, 2.10 LCM will be applied to the DOR cost factors for farm buildings.



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*DEPRECIATION*

*CONCLUSIONS*

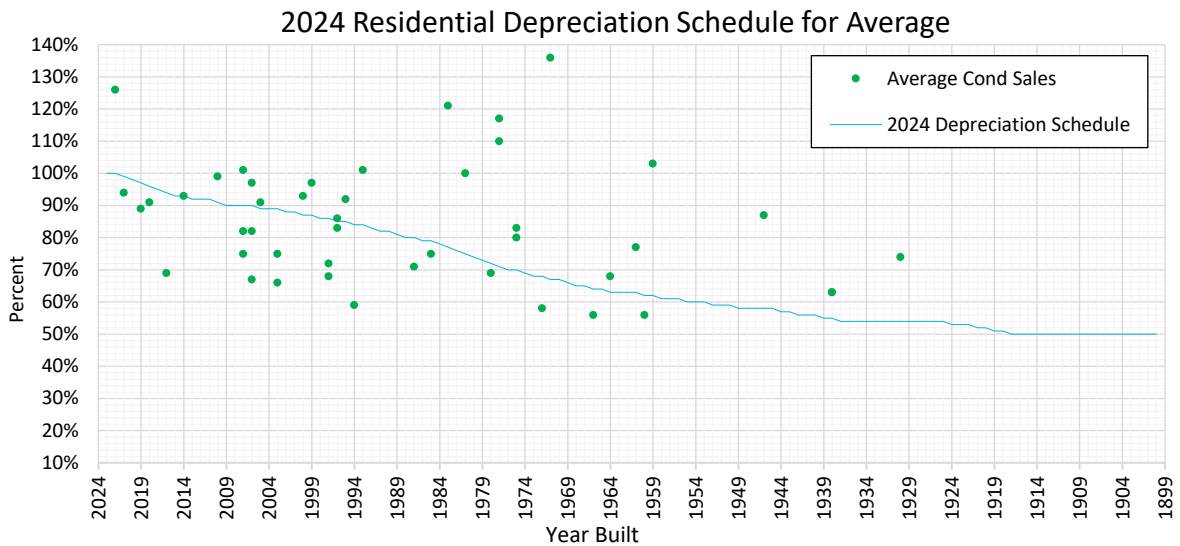
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## 2024 Depreciation Schedule conclusions

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.

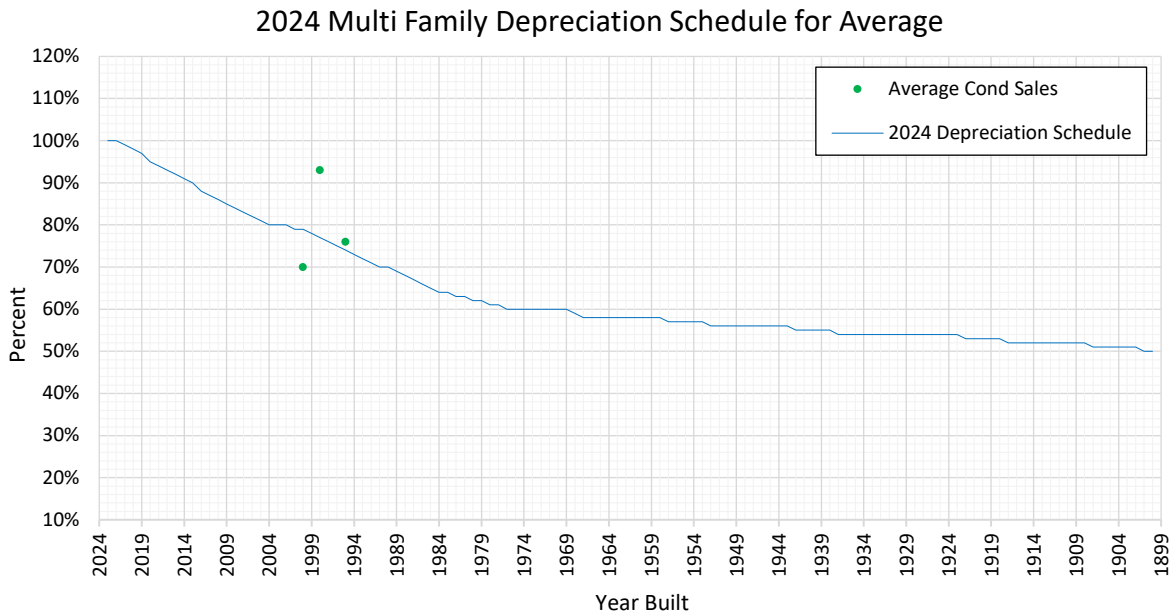
### Single-Family Dwellings Depreciation - Countywide

The data collected and analyzed for the depreciation study of conventional single-family dwellings shows a decrease from the prior 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.

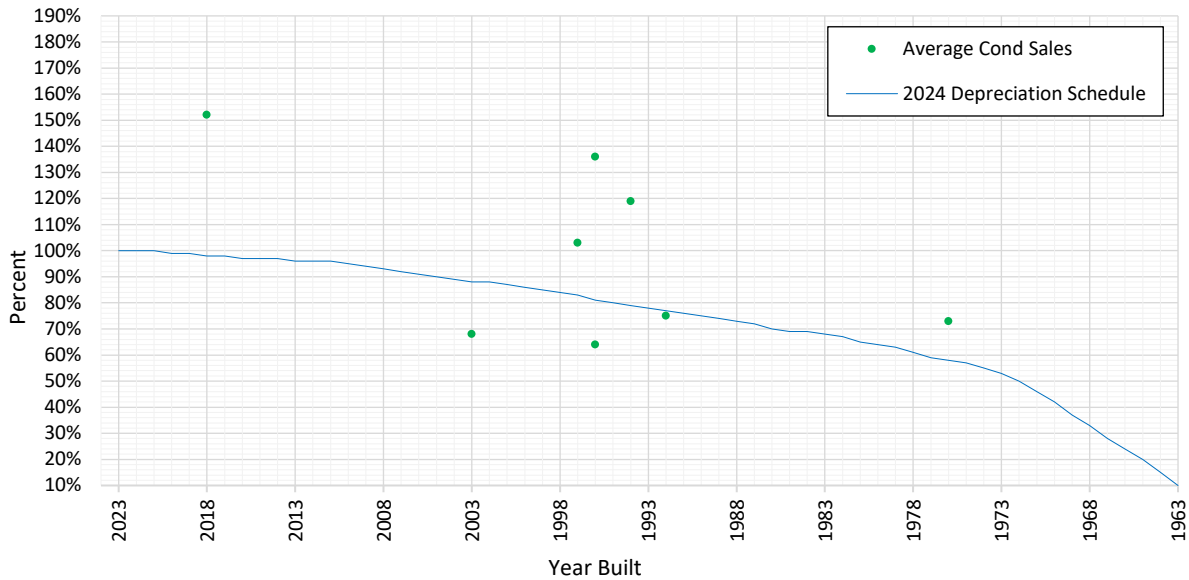


## 2024 Depreciation Schedule conclusions continued

### 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.

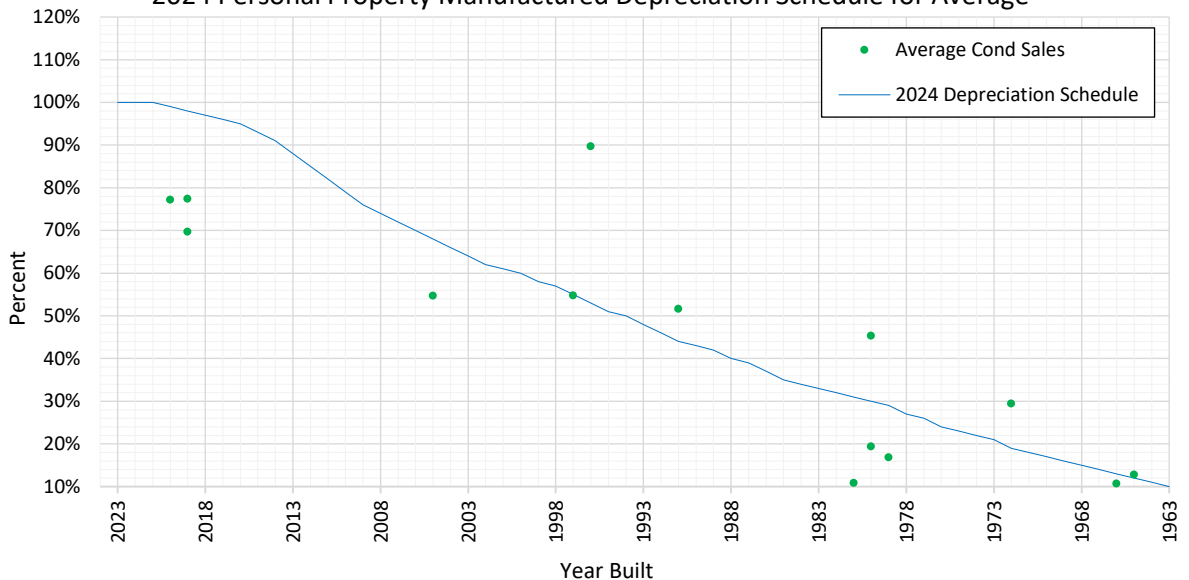
2024 Real Property Manufactured Depreciation Schedule for Average



### 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.

2024 Personal Property Manufactured Depreciation Schedule for Average



## 2024 Depreciation Schedule conclusions continued

### Floating Property Depreciation - Countywide

For 2024, due to the lack of sales data available for a credible Floating Property Depreciation study, the Residential Depreciation Schedule was implemented for all Floating Property for the 2024 setup year.

### 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.



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*LAND AND OTHER  
MISCELLANEOUS  
ADJUSTMENTS*

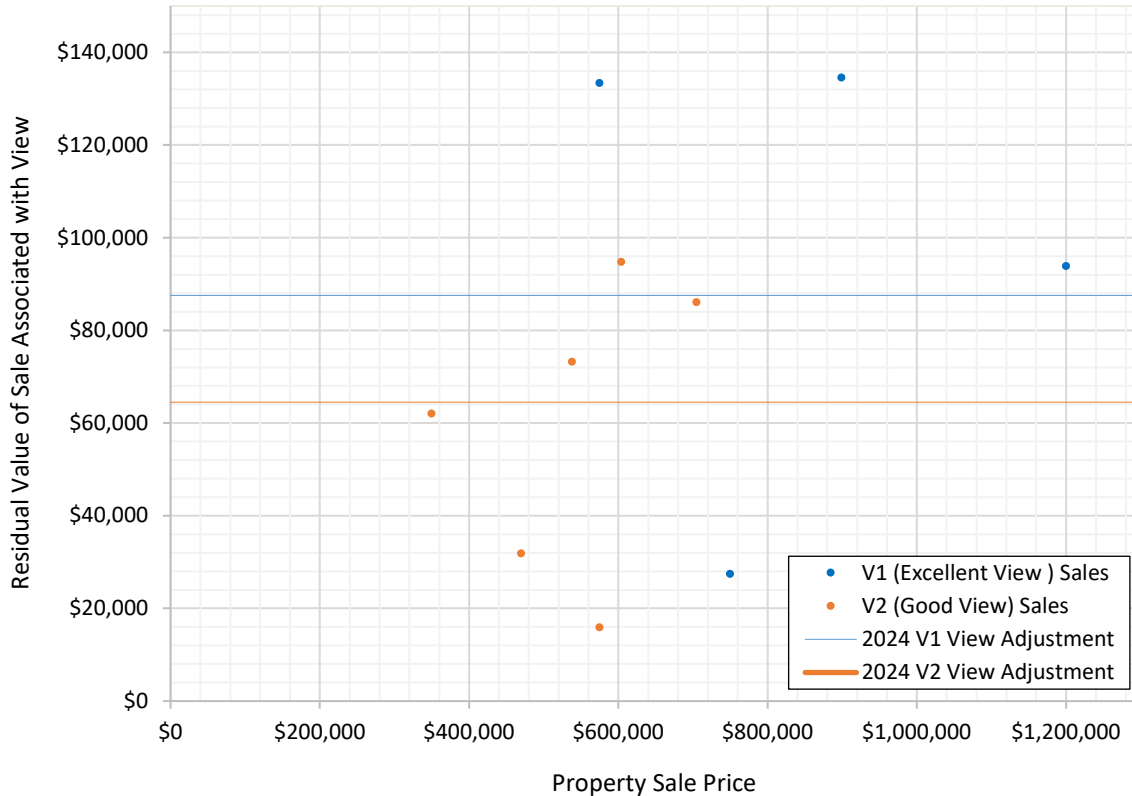
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## 2024 Land and Miscellaneous Adjustment

### 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.

### 2024 South County MA 1, 2 & 6 View Adjustments



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

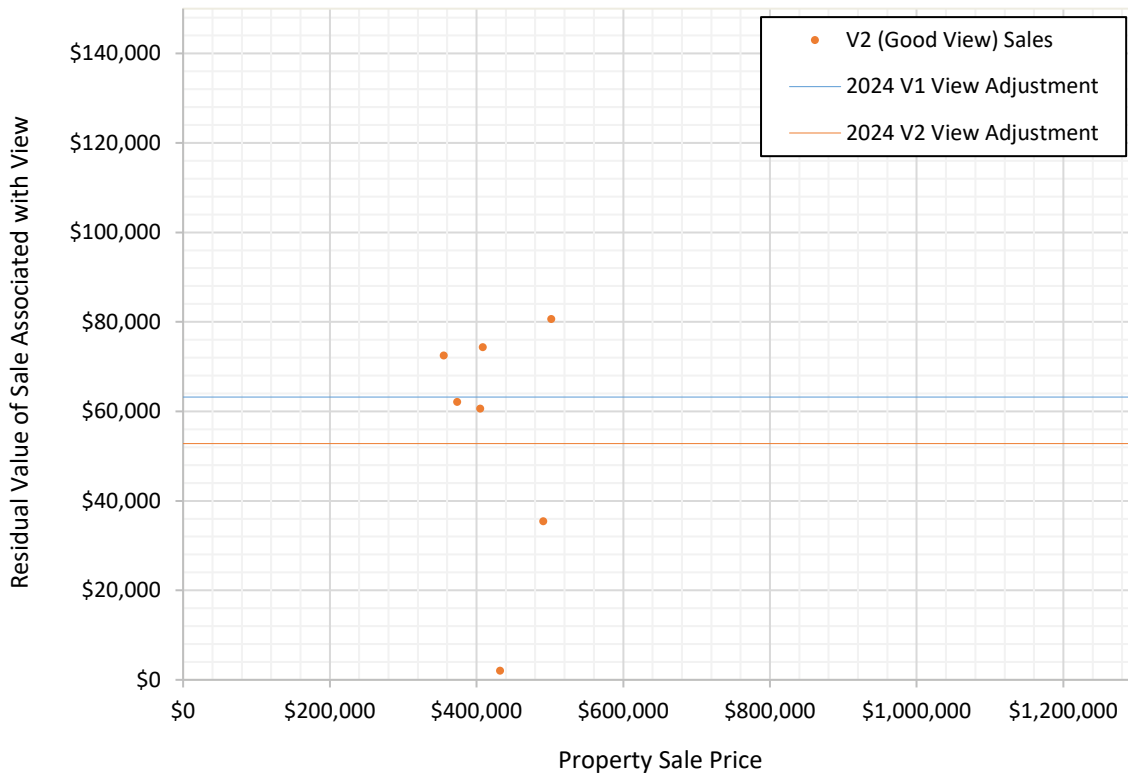
V1 (Excellent View)	\$87,500
V2 (Good View)	\$60,600

## 2024 Land and Miscellaneous Adjustment continued

### 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. Due to limited sales data, there are no V1 view sales available for analysis for 2024.

2024 North County MA 4 & 5 View Adjustments



Based upon the data collected for North County, the following view adjustments will be implemented:

V1 (Excellent View)	\$63,200
V2 (Good View)	\$52,800

## 2024 Land and Miscellaneous Adjustment continued

### Premium Location Adjustment – Countywide

The current premium adjustment value of “0” will be maintained for the 2024 set up.

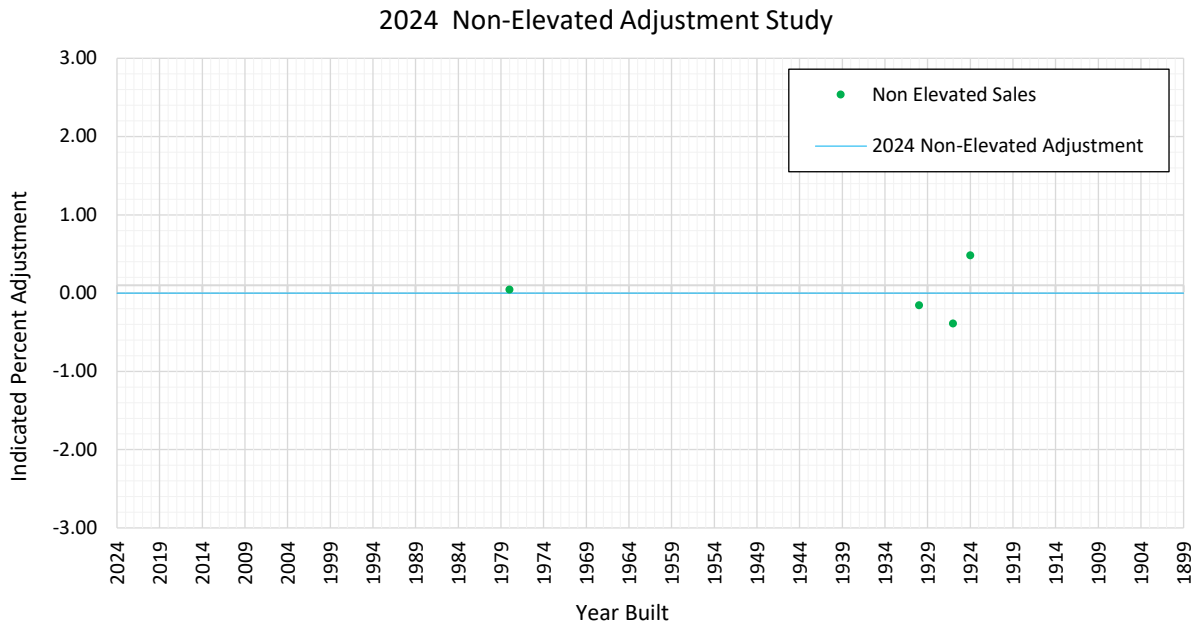
### Topography Adjustment – Countywide

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.

<u>Description</u>	<u>Rate %</u>
Topo- Minimal impact	-10%
Topo- Low Impact	-20%
Topo- Moderate Impact	-30%
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”.



## 2024 Land and Miscellaneous Adjustment 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

### 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

## 2024 Land and Miscellaneous Adjustment continued

### Springlake Park Manufactured Home Park (MA 7 SA 30)

Springlake Park is analyzed separately from other manufactured home parks due to it being a gated community of residents that are 55 and older. Each tenant owns an interest in Springlake Park and the park is governed by a board of directors made up of park residents. These features make Springlake Park unique and dissimilar from other parks located in the County.

Based on market sales, it was found that Springlake Park has two distinct and notable locations within the park that sell differently from one another: Phase 1 (PH1) and Phase 2 (PH2). The boundary of each location is defined by the following map. These location adjustments have been applied to the improvement of each personal property account located in the in the park.

Additionally, it was found that the homes that back up to the lake sell quite differently than those that do not have a lake view. Therefore, a separate lump sum lake adjustment has been established for those homes.

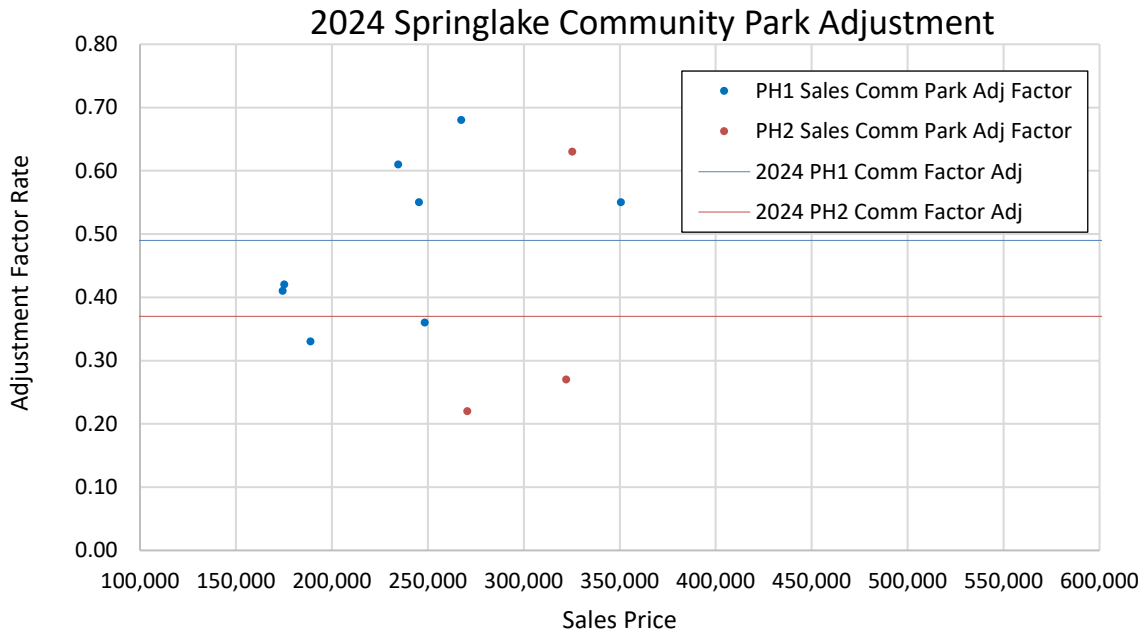


## 2024 Land and Miscellaneous Adjustment continued

### Community Park Adjustment-Rate Factor

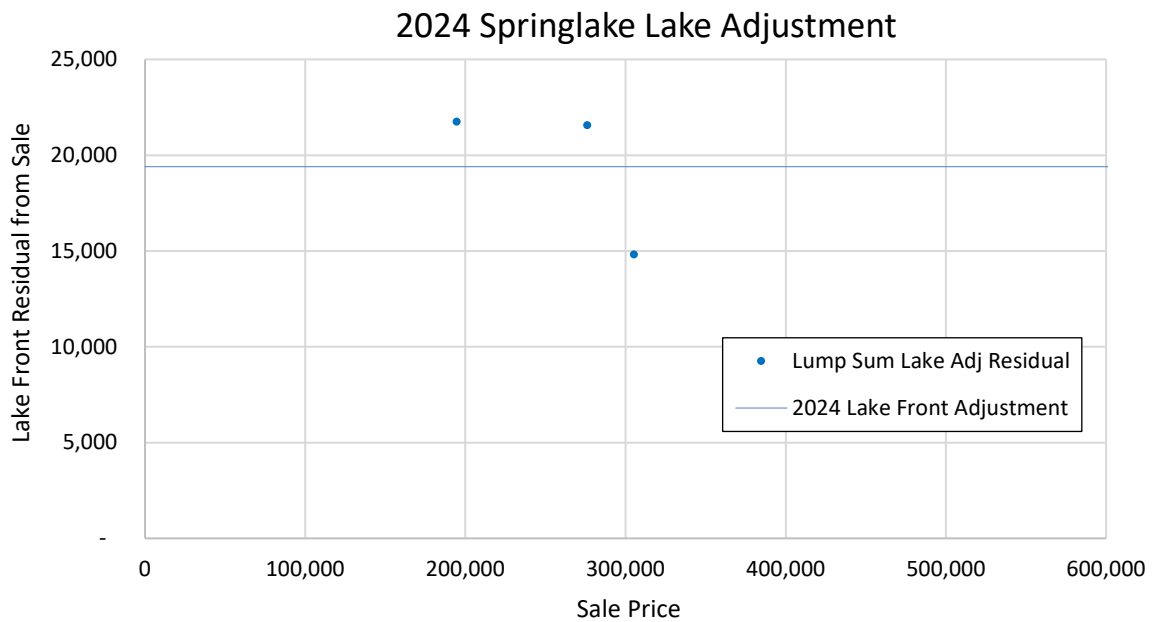
Phase 1 location adjustment: 0.49

Phase 2 location adjustment: 0.37



### Lakefront Adjustment-Lump Sum

Lakefront Adjustment: \$19,400



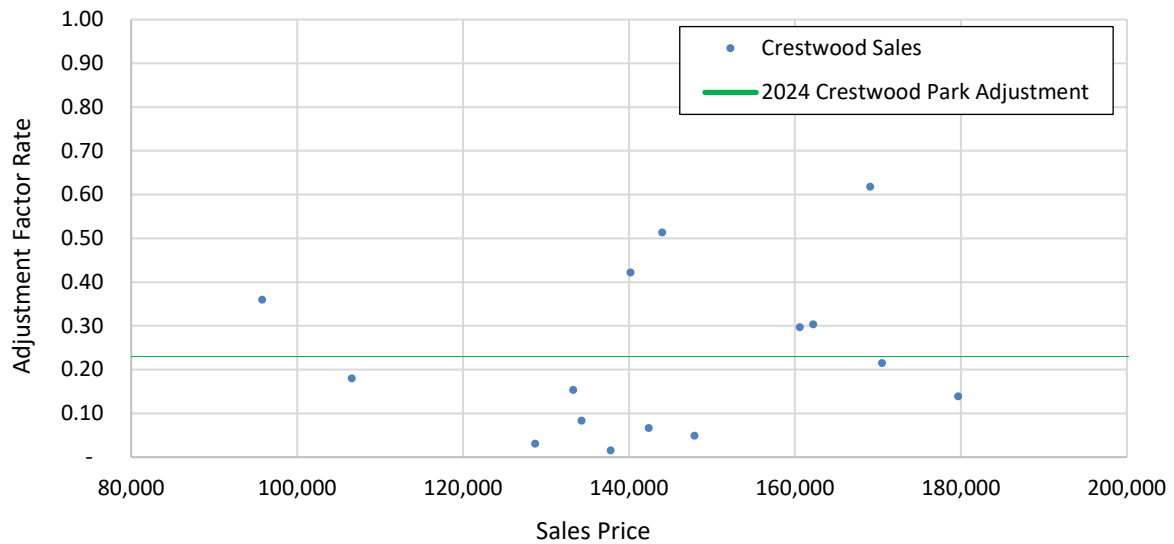
## 2024 Land and Miscellaneous Adjustment continued

### Crestwood Village Manufactured Home Park (MA 7 SA 27)

This park has been separated from the general study area of personal property manufactured homes due to the age of the park and the overall subdivision design and conformity. In addition, Crestwood village is adjacent to Dalton Lake and has access to numerous walking trails and footpaths, shopping, healthcare, and other amenities. The park also has wide streets that are paved, private yards and detached garages. Because of these factors, an improvement adjustment has been determined from market data and applied to the accounts in this study area.

Crestwood Village Community Park Adjustment-Rate Factor 0.23

### 2024 Crestwood Village Community Park Adjustment



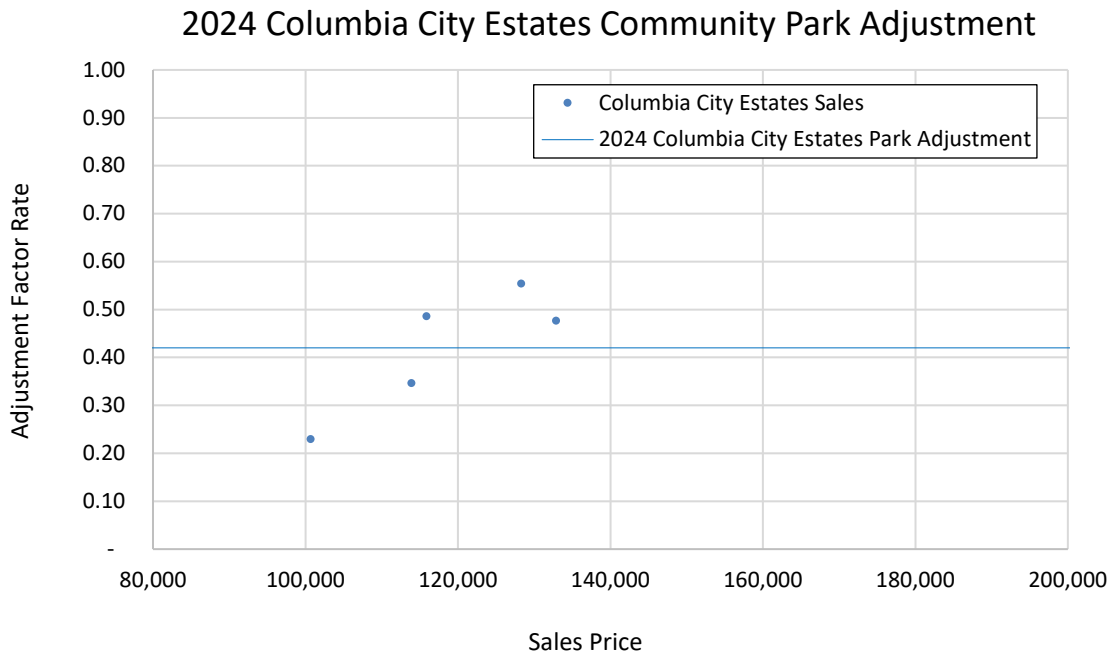


## 2024 Land and Miscellaneous Adjustment continued

### Columbia City Estates Manufactured Home Park (MA 7 SA 28)

Columbia City Estates is comprised of homes of varying sizes and styles that were built in the mid to late 1990's. This subdivision designed park lies in the small city of Columbia City and has views of several mountains which exceeds the base standards of parks located in the general study area. Therefore, based on market data, an improvement adjustment has been deemed appropriate to better reflect the nature of this park.

Columbia City Estates Community Park Adjustment-Rate Factor 0.42



## 2024 Land and Miscellaneous Adjustment continued

### Busy Street Adjustment

There is no measurable data to support a percentage or fixed amount adjustment for the following areas at this time.

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 Adjustment - 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/Taxlot adds 50% of the land value

3 Parcels/Taxlot adds 90% of the land value

### Partition Costs Adjustment - Countywide

This adjustment is added to all properties that have either a 2 or 3 parcels per taxlot. Applying this adjustment to an account will reduce the total land value by the typical partitioning costs.

Partition Costs adjustment is -\$11,112.