

**COLUMBIA COUNTY ASSESSOR'S  
CERTIFIED RATIO STUDY  
JANUARY 1, 2025**



*Gilbert River Boat Ramp, Sauvies Island, Columbia County, Oregon*

*Serving Columbia County through  
Engagement, Connection and Innovation*



# Oregon

Tina Kotek, Governor

Department of Revenue  
Property Tax Division  
955 Center St NE  
PO Box 14380  
Salem, OR 97309-5075

July 1, 2025

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

Columbia County Year Assessor's Certified Ratio Study Acceptance

We have completed our examination of your *{Year} Assessor Certified Ratio Study* report

In accordance with Oregon Revised Statutes (ORS)<sup>1</sup> the county assessor has produced and timely filed a ratio study report documenting evidence that would result in achieving the 100% real market value (RMV) standard for the forthcoming assessment roll as required by ORS.<sup>2</sup> Any significant changes made to the reported RMV adjustment program must be documented and reported to the department.

To maintain compliance with ORS, you must continue to maintain accurate property records and values which are vital to the maintenance of the county's property tax program.

We are available to assist you with your real market value mass appraisal programs at any time. If you have questions, please contact us at [MassAppraisal.Team@Dor.oregon.gov](mailto:MassAppraisal.Team@Dor.oregon.gov) or by calling us at 503-945-8278.

Sincerely,

Jason Brockie  
Section Manager  
Property Tax Division  
(503) 507-0576  
Email: [Jason.d.brockie@dor.oregon.gov](mailto:Jason.d.brockie@dor.oregon.gov)

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<sup>1</sup> ORS 309.200

<sup>2</sup> Oregon Revised Statutes 308.232, 309.203(2)

# COLUMBIA COUNTY

Assessor



ST. HELENS, OR 97051

230 Strand St.  
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## Certification and Analysis of Valuation Methods and Procedures

State of Oregon        )  
                                  ) SS.  
County of Columbia    )

I, Andrea Jurkiewicz, Assessor of Columbia County, State of Oregon, do hereby certify that I have prepared a ratio study for the current tax year according to ORS 309.200 and the guidelines developed by the Department of Revenue. Additionally, the attached is a complete and accurate copy of the original now on file in my office.

I further certify that the ratios and adjustments identified in this study will achieve 100% of real market value for real property and manufactured structures for the current year. This report is given to the Department of Revenue and will be given to the Clerk of the Board of Property Tax Appeals to provide current knowledge of the adjustment program used by my office.

  
Andrea Jurkiewicz, Assessor

  
Date

Joelle Leach, Assessment Supervisor/Data Analyst  
Preparer/Contact Person

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Date: June 20, 2025  
To: Assessment & Taxation Standards Section  
Property Tax Division  
Oregon Department of Revenue  
From: Andrea Jurkiewicz  
Columbia County Assessor  
Subject: 2025-26 Appraisal Plan

## 2025 Appraisal Plan

### **Residential Property**

- New construction was completed countywide on affected residential properties.
- A recalculation setup was completed for all residential properties. Setup modifiers and schedules were based on the market as of January 1, 2024, and the ratio study was used to trend those recalculated values to January 1, 2025.

### **Commercial/Industrial Property**

- New construction was completed countywide on affected commercial and industrial properties. A review of land values for industrial and commercial properties was completed.

### **Reappraisal**

- Reappraisal was completed on the City of Clatskanie

## 2026 Appraisal Plan

### **Residential Property**

- The 2026 Appraisal plan includes new construction and business personal property county wide audits.
- Appraisers will begin inspecting new construction December 1, 2025, and are expected to complete all new construction by June 30, 2026. Once new construction is complete, they will work on business personal property audits.
- Recalculation will be performed on all accounts in Columbia County using our setup from 2023 indexed forward.

### **Commercial/Industrial Property**

- Commercial and Industrial new construction will be completed in January and February.
- Commercial and Industrial recalculation land schedules will be reviewed based on recent sales to determine if any adjustments need to be made.

# Table of Contents

- Introduction ..... 3-12
  - The Ratio Study Purpose ..... 4
  - Recalculation Base Setup Value ..... 4
  - RMV Class versus Property Class ..... 4
  - Summary of Ratio Indicators ..... 5
  - Sales Trimming ..... 5
  - Time Study Purpose ..... 5
  - Market Area Grouping ..... 6
  - Elements of a Ratio Report ..... 6-11
  - Specially Processed Values ..... 11
  - Annual Set Up, Reappraisal and Recalculation ..... 12
  - Status of the Assessor’s Adjustment Program..... 12
  - Total Number of Arm’s Length Sales ..... 12
- Appraisal Areas and County Map..... 13-15
- Grouping Analysis and Study Area List ..... 16-18
- Property and RMV Class Descriptions and Counts ..... 19-22
- Time Adjustment Studies ..... 23-38
  - Time Study ..... 24
  - Property Groupings for market movement ..... 24
  - Time Adjustment Conclusions ..... 25
  - Historical Conclusions ..... 25
  - Property Class 1XX (City Residential) analysis ..... 26-32
  - Property Class 4XX, 5XX, and 6XX (Rural Residential) Analysis..... 33-36
  - Property Class 019 (Personal Property Manufactured Structure) Analysis..... 37-38
- Supplemental Notes..... 39-40
- Summary of Ratio Indications: COD and PRD ..... 41-47

Market Area Adjustments and Conclusions.....	48-213
Odd Lot.....	49-51
Residential Property .....	52-190
Maintenance Area 1: City of St. Helens .....	53-65
Maintenance Area 2: Scappoose .....	66-92
Maintenance Area 3: Vernonia .....	93-112
Maintenance Area 4: Rainier .....	113-139
Maintenance Area 5: Clatskanie .....	140-158
Maintenance Area 6: Rural St. Helens, Columbia City, Warren .....	159-177
Maintenance Area 7: Personal Property Manufactured Structure .....	178-187
Personal Property: Floating Property .....	188-190
Commercial (including MS Parks and Floating Property) .....	191-197
Industrial .....	198-204
Multi-Family .....	205-207
Recreational land .....	208-210
Islands .....	211-213
Areas of Concern.....	214-215
Appendix A: .....	216

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## *INTRODUCTION*

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## Introduction and Purpose

The purpose of Ratio Study is to measure the level of appraised value in relation to the market value as of the assessment date of January 1. For 2025, this is the relationship between the base set-up real market values for all re-calculated or re-appraised areas.

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

Columbia County is divided into six (6) appraisal areas as illustrated on the county map included in this report. These appraisal areas are referred to as "Maintenance Areas" (MA). Within each maintenance area, properties are further grouped for market analysis and adjustments by using Study Area (SA), Property Class, or RMV Class designations.

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

## The Ratio Study Adjustment Program

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

## Recalculation Base Setup Value

An analysis and study of value is performed annually by appraisal staff for land, on-site development costs, local cost modifiers, depreciation schedules, and other adjustments. This process is referred to as an "Appraisal Setup" study. The conclusion from this study is the Jan 1<sup>st</sup> base real market value before the ratio study adjustments and trends are applied.

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

RMV Class – A market grouping intended for organizing data and used for trending purposes. This grouping represents how properties move on the open market. This classification also illustrates how knowledgeable sellers and buyers are and how they predominantly perceive properties. Due to the limitations of the current assessment system software, the RMV Class is the only way to apply trends to market groupings.

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

Market perception of properties in Columbia County have not indicated a distinction between rural residential properties (Property Class 4XX) and specially assessed properties (Property Classes 5XX and 6XX). Therefore, specially assessed properties will have the RMV Class 4XX designation for trending purposes.

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

## Summary of Ratio Indicators

This report summarizes the adjustments by MA, SA, and Neighborhood (NH). Adjustments are made in general categories by RMV Class:

- City Residential (RMV class 1XX); Rural Tract (RMV class 4XX or 8XX) - This includes residential land, single family site-built dwellings, real property manufactured structures, condominium's, 2 to 4-unit multi-family properties within the city limits and rural properties which include small rural residential parcels to large farm and forest parcels.
- Commercial (RMV class 2XX) and Industrial (RMV class 3XX) - This includes commercial and industrial properties appraised by the County in urban or rural locations.
- Others: this is for properties that do not fit well into any of the categories, or they may be better reported as a separate group.

## Sales Trimming for Ratio Trending

When performing an analysis of the sales for a dataset, there may be ratios that are either very high or very low in the array. These are commonly referred to as "outliers". These outlying ratios require further investigation to identify whether the sale is deemed "usable" for a ratio trending analysis. In addition, there may be other extreme circumstances surrounding the sale that would result in a skewed ratio.

If the sale is deemed not valuable to the analysis, then the sale should be "trimmed" from the array. The two standard methods of trimming sales are "Trimmed Mean" and the "Interquartile Range". Removing ratio outliers is not a mandatory practice but is appropriate when drawing a conclusion about trending and sales data. If the decision is made to trim outliers, then this task must be performed using one of the approved methods before the process of analyzing the sale datasets.

For this Ratio Study, a trimming method was not applied since all usable sales were deemed valid and appropriate for ratio analysis and trending purposes.

## Time Study Purpose

The purpose for performing a time study is to measure the movement of value over a period of time. In this case, sale data is analyzed, and an adjustment factor is developed to bring the sale price to the January 1 assessment date.

The Direct Calculation method was chosen for determining an annual adjustment used to establish market movement over time. This analysis compares the sale price of each sale found in the sale collection year against the certified real market value of the same property. The conclusion from the time study is applied to the sale price, adjusting it to the January 1<sup>st</sup> assessment date for the current ratio study year. Once the time adjustment is applied to the sales in the collection year, a central tendency is returned: Mean, Median, Weighted Mean, or Geometric Mean. One of the central tendencies is then selected as the best indicator to use for trending purposes.

Four separate time studies have been performed: one for the RMV Class 1XX properties, another for the RMV Class 4XX properties, one for Personal Property Manufactured Structures RMV Class 019, and Floating Property (RMV Class 111). For Commercial (RMV Class 2XX) and Industrial (RMV Class 3XX) properties, no time adjustment study was performed due to the lack of sales data available.

## Market Area Grouping

The current assessment system in use allows for adjusting values by market group using stratification and combination. Stratification means splitting a large group of properties into separate groups based on market differences. Conversely, combination means combining properties from separate groups with similar market characteristics.

Due to the limitations of the current ratio study software, RMV Class is the only way to gather market groupings to organize sales data for trending purposes. After the RMV class is selected, the data is further stratified or combined by maintenance area, study areas, and/or further defined by location, type of property or by those that have a special use.

## Elements of a Ratio Study Report

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

Every study is two or more pages in length and identifies the RMV class, maintenance area(s), study area(s), illustrates the calculation of the adjustment, and further explains how the factors used in the calculation were selected. Furthermore, each study includes a list of sales with related market groupings and statistics. An individual ratio report is completed for most county assessed properties and a trend conclusion is determined regardless of the sales data available.

1. Study Definition. The upper portion of the report identifies the market grouping for the study. After selecting the RMV class, the market groupings are further defined by maintenance area (MA) and study area (SA) followed by a general description.
2. The Adjustment Calculation Summary. This section displays the January 1<sup>st</sup> base recalculation values and population counts.
  - a. “Number of Sales for this Study” is the number of sales used in the analysis.
  - b. The “Population-Number of Accounts” reflects the total account population.
  - c. “Sales as a percentage of the Population” shows the percentage of sales in a population.
  - d. The “Jan 1 Population Values” section identifies the Jan 1<sup>st</sup> values of the total population as it is documented in the assessment file for the sales collection year. These values are shown as dollar amounts and as a percentage of the total RMV both before and after adjustment.
    - i. Pre-Trend Values – the total of the Jan 1<sup>st</sup> base recalculation/setup values by fragment item: Land RMV, OSD RMV, Improvement RMV and Farm Improvement RMV.
    - ii. Post Trend Values – the pre-trend values multiplied by the adjustment factor for each value item: Land RMV, OSD RMV, Improvement RMV and Farm Improvement RMV as determined in the individual study.
  - e. “Selected Ratio from Sales” is the chosen central tendency after the time adjustment conclusion has been applied to the sales price, bringing the sales price to the Jan 1<sup>st</sup> assessment date. This ratio is either the mean, median, weighted mean or geometric mean. The ratio selections are based on the following principles:
    - i. No single sale should have a large influence on the ratio indications. The objective is to avoid a mean distorted by an extreme ratio, a weighted mean

influenced by high valued properties and to avoid a median when gaps exist in the middle of the frequency distribution.

- ii. Ratios above and below 100 can be a result of being at or near market. A single trend will result in half the properties being over market and half being under market. A single trend cannot reduce the distribution of ratios within the group.
  - iii. If an adjustment is clearly needed, then it is applied. Similarly, the ratio adjustment with the greatest support is applied.
  - iv. Reliability fluctuates. It is dependent upon the size of the sample and the variability within the sample. Therefore, the central tendencies will lie within a range of reliable conclusions.
- f. The "Time Adjustment" is the conclusion from the time study and is an annual percent adjustment. To arrive at a time adjustment conclusion, the prior year certified real market values and sales from the current collection year are used.
- g. The "Before Ratio" is the time adjusted selected central tendency ratio indicator.
- h. The "Overall Adjustment Factor" is needed to bring the current year RMV to the statutorily required 100% real market value as of the January 1 assessment date. It is calculated by dividing 1 by the before ratio. The overall adjustment factor is separated into the following fragments:
- i. Land Adjustment Factor: the adjustment by which the land portion of a property is adjusted and is frequently the same as the Overall Adjustment Factor. For every study, the land adjustment is the factor that was determined by the analysis of vacant land. However, if there is insufficient sales data for the undeveloped study, then the adjustment may be from the analysis of the improved RMV classification that is located in the same MA and SA.
  - ii. OSD Adjustment Factor: the adjustment factor that brings the site improvement portion of the property to 100% of RMV. This value is a separate component for improved properties and for this year it will be an adjustment of 100.
  - iii. Residential Improvement Factor: the adjustment factor needed to bring the residential and associated improvements to 100% of RMV as part of the overall adjustment. The improvement factor calculation is as follows:
$$\frac{(\text{Pre-Trend total RMV} \times \text{Overall Adjustment Factor} - \text{Post-Trend total RMV})}{\div \text{Pre-Trend Improvement RMV}} = \text{Improvement Adjustment Factor}$$
  - iv. Farm Improvement Adjustment: the adjustment factor applied as part of the overall adjustment that will bring outbuildings and other ancillary structures to 100% real market value. For trending purposes, this is the same adjustment as the residential improvement factor.
3. The "After Ratio" measures the valuation to be sure it meets 100% real market value requirements as outlined in statute. The After Ratio is calculated by applying the adjustment from the study to the base RMV on a value item basis (Land, OSD, Improvement and Farm Improvement) resulting in the "After RMV". Next, the After RMV is divided by the Time Adjusted Sales Price to return an After Ratio for each sale in the array. Central tendencies are then calculated from the After Ratio(s) to fulfill the statutory requirements and to "test" the County's ratio study program.

4. Explanation for selection of Central Tendency: this is a written closure statement that explains which central tendency was selected and applied in the analysis. If other factors contributed to the conclusion, they may be mentioned as well.
5. Performance History. The following are historical displays of performance and valuation (See also Statistical Data and Measures):
  - a. Coefficient of Dispersion (COD). The COD is calculated using the Sales After Ratio central tendencies. At the bottom of the report, a timeline showing the history of COD ranges can be found. For a rural area such as Columbia County, the acceptable measurement of COD uniformity is when the percentage range is between 20 and 25 for vacant land and improved property. A COD higher than the maximum allowed is an indication that the grouping may have a valuation issue.
  - b. Price Related Differential (PRD). The PRD history measures the vertical equity of the RMV. The ideal and accepted PRD range is between .98 to 1.03. This measurement of price related bias and vertical equity are defined as:
    - i. Regressive: a PRD above 1.00 suggests that the high-valued properties are under-appraised, and the low-valued properties are over-appraised (assessment ratios decrease with price).
    - ii. Progressive: a PRD less than 1.00 suggests that high-value properties are over-appraised and low-valued properties are under-appraised (assessment ratios increase with price).
6. Statistical Data and Measures: As with all statistical analysis, the accuracy of each conclusion depends on a sufficient sample size that properly represents the population of an area. Judgements about grouping properties in order to gain reasonably accurate results are primarily based on creating an adequate sample size of study areas that move similarly in the market. Descriptive statistics are found on the second page of each ratio study and are split into two categories:
  - a. Statistics of Central Tendency – the center, middle or typical element in a dataset shown in two columns: the “Before Ratio” and the “After Ratio”. These are generally assumed to reflect the level of appraised value relative to the market value. However, the central tendency ratios must be analyzed in some detail to produce reasonably accurate trend conclusions. The central tendency measurements are comprised of the following:
    - i. The “Before Ratio” column: Reflects the ratios determined by taking the Jan 1 base setup/recalculation RMV divided by the time-adjusted sale price.
    - ii. The “After Ratio” column: these central tendencies represent the adjusted ratios by using the calculation of the adjusted Jan 1 base setup/recalculation RMV divided by the adjusted Sale Price.
    - iii. The Central Tendencies under each column:
      - Median: the middle ratio of an array. It is a positional ratio and if gaps are present near the center of the dataset, then the Median may be an unreliable measurement.
      - Mean: traditionally referred to as the “average”, the mean is the sum of all the ratios divided by the number of ratios. Because it uses all the ratios in an array, it is easily distorted by extreme high and low ratios.

- Weighted Mean: the sum of the total RMV divided by the sum or the total Sale Price. The sales with relatively high prices will have the most effect on this measure.
  - Geometric Mean: the “Nth” root of the product of the ratios, where “N” is the number of ratios in the array. This central tendency is best used when the range of indicators are far apart and is less sensitive to extreme values.
- b. Statistics of Distribution: this performance measurement describes how values are distributed within the group by illustrating how far the ratios are from the central tendency. Care must be taken not to “read too much” into the distribution statistics but rather to use them as an indication of the accuracy or consistency of RMV within the marketplace. If the sample is relatively small, the conclusion of the distribution may be unreliable.
- i. Frequency Distribution: this is a graph and numeric display of the distribution of sales by ratio range. Both the Sales Ratio and After Sales Ratio are plotted.
  - ii. The Chart of Central Tendencies: this chart plots the number sales and the corresponding central tendency for each month within a sales collection year. These monthly central tendencies are determined by using the time adjusted ratios from the sales array. The time adjusted ratios are calculated by taking the unadjusted base RMV and dividing it by the time adjusted sale price for each sale.
  - iii. Average Deviation (AD) – the average of the differences between each ratio and the Median for the entire grouping.
  - iv. Coefficient of Dispersion (COD) – the average deviation from the median converted to a percentage used as a measurement of RMV equity. This is displayed on each report using the After Ratio COD. *Note: The Department of Revenue has designated Columbia County as a rural county, unlike the neighboring counties of Multnomah, Clackamas, and Washington.*

As defined in OAR 150-308-0380, the following COD maximum standards are:

Type of Property	Property Class	Maximum COD
Vacant Land	100, 400	20%
Real MS and PPMS	XX9	25%
Urban Residential	101	
Homogenous		10%
Non-Homogenous		15%
Rural Improved	101 & 401	20%
Apartments	701	12%
Other Income	201	
Large Urban		15%
Smaller Rural		20%

- v. Standard Deviation (SD) – a measure of deviation from the Mean for a normally distributed population. For this statistic to be useful, the population and the sales sample must meet relatively strict statistical standards. Therefore, it is considered less useful for a typical standard appraisal analysis than the COD.

- vi. Coefficient of Variance (COV) – the standard deviation from the Mean, converted to a percentage. This is a measure of uniformity.
  - vii. Price Related Differential (PRD) – a measure of vertical equity that tests whether appraisals are reasonably equal between high and low value properties. It is calculated by dividing the Mean by the Weighted Mean (see also Performance History). The ideal PRD standard range is between 98% to 103%
  - viii. 95% Confidence Level –Expressed as a percentage, this is a measurement of uniformity. The confidence level is used to determine the reliability of the sales array and ascertain that the grouping is representative of the population. The lower the percentage the greater the reliability. Conversely, the higher the percentage the lower the reliability.
7. Included Sales list: A list of the sales data used, reflecting the Jan 1<sup>st</sup> assessment date and the base setup/recalculation values. For most studies, listings are used of sold properties that meet the definition of an arms-length sale. Each sale is identified by MA, SA, Neighborhood and RMV Class. Once identified, then additional details are provided to describe the individual properties. Next, a ratio is determined for each sale then statistical data is calculated for the entire grouping and displayed. The major components are as follows:
- a. Sale Number (#): the sale data is arrayed in ascending order by ratio.
  - b. Condition Code (CO CD): Sales are identified by a condition code. The current condition codes in use are as follows:

Code	Description
01	Change of use
02	Deed doesn't show warranty of title (QC)
03	Grantee/grantor is a political subdivision/gov't agency
04	Lender foreclosure, grantee/grantor is a bank or other financial inst.
05	Grantee/grantor is charitable, religious, or other institution
06	Grantee/grantor are related or business associates
07	Conveyance of partial or divided interest
08	Grantee and grantor are the same, convenience, estate planning
09	1031, exchange of properties (trade)
10	Short sale or election to sell to avoid foreclosure/lien
11	Grantor is sheriff, court officer, receiver, guardian, trustee
12	Contract/Contract fulfillment
13	Critical field on deed/document left blank
14	Prior year sale
16	Sale includes personal property not accurately extracted (blue sky, goodwill)
17	Sale includes orchards, crops or other exempt property
20	Other errors or omissions (misc.)
21	Property sold not same as assessed (LLA, PP, needs repair, assemblage)
22	Sale includes timber value
23	Sale of properties that had RMV adjudicated in the past 5 years
25	RMV needs updating due to new construction
27	Sales review requested
28	Usable for supplemental appraisal studies
30	Unconfirmed but usable

- 33 Confirmed and usable sale
  - 35 Assessment clerk question
  - 50 Special size change code for tracking only
  - 80 Segregation, LLA, PP, Combination
- c. Map Number (MAP NO.): The Assessor’s map and tax lot number (more than one tax lot may be involved in the sale but not displayed).
  - d. Account No (ACCT NO.): unique ID for identifying a taxlot.
  - e. Document Number (DOC NUM.): The year (book) in which the title transfer document was recorded and the page or recording number of the title transfer document.
  - f. Maintenance Area (MA): one of the seven appraisal areas.
  - g. Study Area (SA): market identification code.
  - h. Neighborhood (NH): this identifier is not used at this time and the current designation is “000”.
  - i. RMV Class (RMV CLS): a three-digit number identifying the type the property classification for trending purposes.
  - j. Property Class (PRP CLS): a three-digit number identifying the type of property based on Highest and Best Use (except for specially assessed property).
  - k. Stat Class (ST CLS): the building type of the primary structure.
  - l. Acres (AC): the total land size expressed as acreage.
  - m. RMV Land: the Jan 1 base setup/recalculation land value plus the on-site development value determined during the annual appraisal setup study.
  - n. RMV Imp: the Jan 1 base setup/recalculation value using the current DOR factor book. The local cost modifier and depreciation schedule conclusions are then applied. These items are determined by the annual setup/recalculation analysis.
  - o. Total RMV: the sum of the base setup/recalculation RMV Land and RMV Imp.
  - p. Sale Price: the time adjusted sale price of the property as of the date of sale.
  - q. Sale Date: the month and the year that the property sold.
  - r. Ratio (RT): a comparison of the total Jan 1 base setup/recalculation value to the time adjusted sale price expressed as a percentage without a decimal point.

### Specially Processed Values

Not all assessed values are adjusted in the manner described in this report. Specially assessed values, certain personal property values, and many industrial property values are recalculated or are processed annually.

For those properties under farm and forest deferral, the ratio study will indicate how the real market value will be adjusted by classifying them under RMV Class 4XX. The study does not report or address the specially assessed values (SAV) associated with those properties.

## Annual Set-Up, Reappraisal, and Recalculation

Establishing annual base values – Appraisal staff devotes approximately four to five months on alternate years analyzing and reviewing sales. At this time, January 1 base land values, on-site development costs, local cost modifiers, and local market-based depreciation schedules are developed. In addition, class and condition benchmarks are reviewed and established. These base setup values are then entered into system tables for January 1 and are used to populate the ratio studies pre and post values used in determining central tendencies and trending factors.

Reappraisal - An area (or property type) is selected for a physical reappraisal. During this time, every property within the reappraisal area is physically inspected and reviewed for any changes such as: class, condition, topography, access, view, or any other factor that will have an influence on the value. Once the reappraisal is complete, the property is re-calculated electronically using the base values and factors developed by the base set-up study.

Recalculation - The recalculation process uses the existing inventory along with the base setup values and factors developed during the base setup study. No physical inspection is made. The recalculation method is a reliable way to determine market trends rather than solely depending on ratio study conclusions.

## Status of the Assessor’s Adjustment Program

The Columbia County Assessor and staff will continue to review market information until the actual changes are made to the roll. It is possible that additional data and further analysis will lead to conclusions different from those contained in this report. The Assessor must make those adjustments that are indicated by reliable market data to produce the most accurate appraisals possible. Any future modification to the adjustment factors in this report will be reported to the Department of Revenue and will be documented in this study.

## Total number of arms-length sales

The sale counts below depict the number of sales found to be arm lengths transactions. The condition codes 21, 28, 30, and 33 are considered arm’s length. However, the sales with codes 30 and 33 are deemed reliable and valid for market trending.

Maintenance Area	Number of Arm’s Length Sales (Code 21, 28, 30, 33)	Sales used in the Ratio Study (Code 30 & 33)	Number of Confirmed Sales (Code 33)	Percent Confirmed
MA 1	163	143	136	95%
MA 2	98	86	84	98%
MA 3	74	60	58	97%
MA 4	73	51	48	94%
MA 5	65	48	45	94%
MA 6	78	58	55	95%
MA 7 PPMS	50	25	20	80%
Comm/Ind	14	7	6	86%
Apartment	1	0	0	0%
Floating Property	10	6	6	100%
<b>Total:</b>	<b>626</b>	<b>484</b>	<b>458</b>	<b>95%</b>

*95% of usable sales used have been confirmed for the current study*

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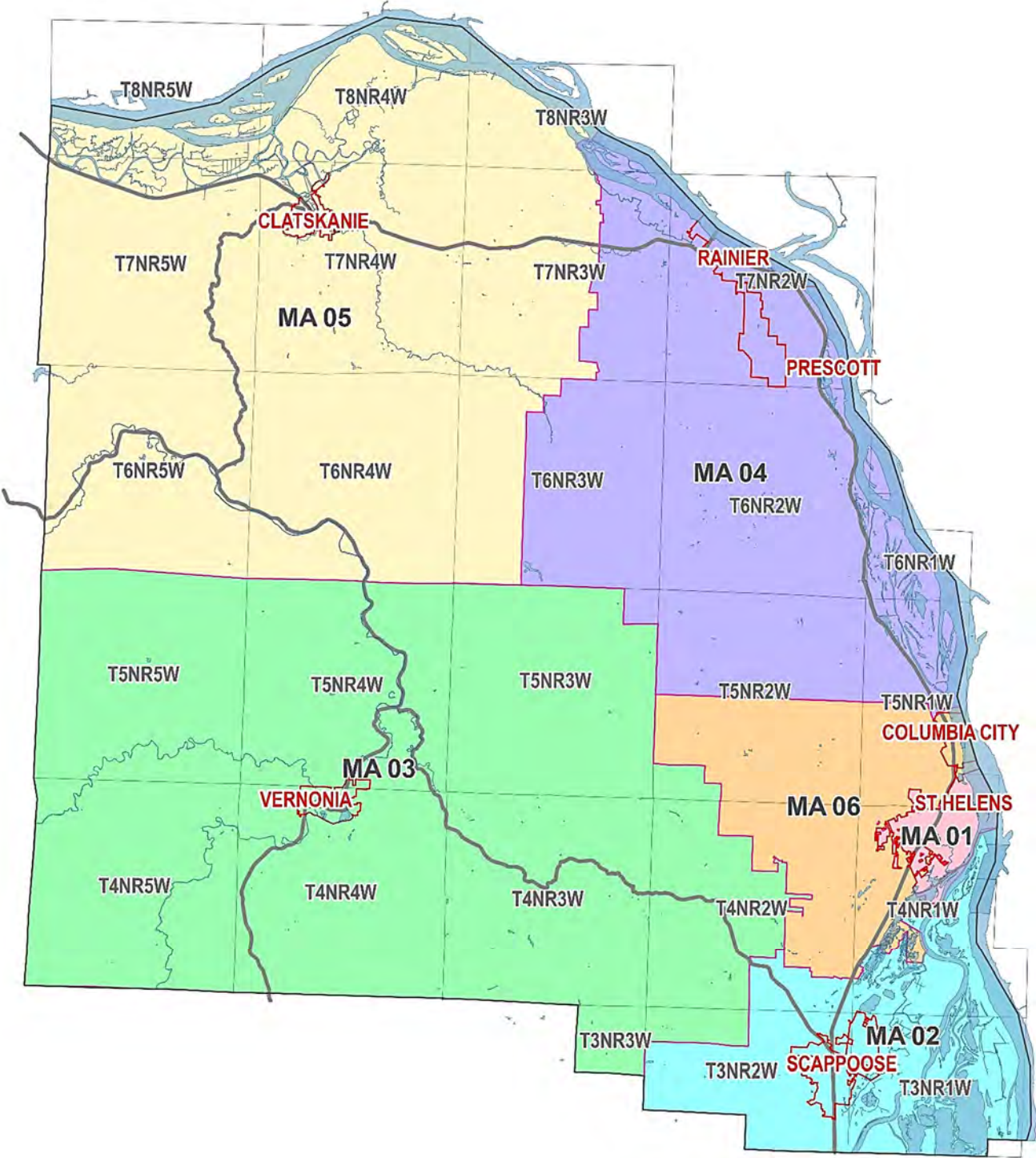
*MAINTENANCE AREA  
DESCRIPTIONS  
AND MAP*

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## Maintenance Area Descriptions

- Maintenance Area 1: City of St. Helens
- Maintenance Area 2: City of Scappoose  
Rural Scappoose
- Maintenance Area 3: City of Vernonia  
Rural Vernonia
- Maintenance Area 4: City of Rainier  
Rural Rainier  
Deer Island
- Maintenance Area 5: City of Clatskanie  
Rural Clatskanie
- Maintenance Area 6: City of Columbia City  
Rural St. Helens  
Warren
- Maintenance Area 7: Personal Property Manufactured Structures

Maintenance Area Map



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*GROUPING ANALYSIS  
AND  
STUDY AREA  
DESCRIPTIONS*

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## Grouping Analysis

When performing an analysis, some study areas or classification groupings may move within the market in a similar manner. When this is observed, they may have been combined into an individual study. In addition, other study areas and/or market groups may have been combined in order to arrive at a more reliable conclusion. Study areas and/or market groups were analyzed separately if:

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

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

### Study Area descriptions

#### **Maintenance Area 1 – City or St. Helens**

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

#### **Maintenance Area 2 – Scappoose**

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

#### **Maintenance Area 3 – Vernonia including Pittsburg, Chapman, Spitzenberg, Keasey areas**

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00	Residential/Commercial/Industrial	31	Rural Value Zone 1
06	Forest Value Zone, HBU	40	Duplex, Triplex, Fourplex
21	Scappoose-Vernonia Hwy/Chapman	73	Comm. use in Ind. area within Comm. corridor

2025: Moved SA 03 Flood Zone Properties to SA 00 Residential/Commercial/Industrial.

#### **Maintenance Area 4 – Rainier including Deer Island, Prescott, Goble areas**

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00	Residential/Commercial/Industrial	60	Island, Columbia River
06	Forest Value Zone, HBU	73	Comm. use in Ind. area within Comm. corridor
40	Duplex, Triplex, Fourplex	74	Comm. use in Ind. area outside Comm. corridor
41	Rural Value Zone 1	90	Industrial – County Resp.
42	Rural Value Zone 2	95	Floating Home & Combinations
44	Prescott	97	Boathouse & Misc. FP Imp.
45	Dike Land		

2025: Moved SA 56 Deer Island Heights to SA 41 Rural Value Zone 1

Study Area descriptions continued

**Maintenance Area 5 – Clatskanie including Mist, Birkenfeld, Woodson areas**

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

**Maintenance Area 6 – City of Columbia City & Rural St. Helens including Warren, Yankton, Trenholm areas**

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

**Maintenance Area 7 – Personal Property Manufactured Structure, County wide**

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

2025: Moved MA 07 SA 35 Riverside Meadows (Vernonia) to MA 07 SA 03 Vernonia

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*PROPERTY CLASS*

*and*

*RMV CLASS*

*DESCRIPTIONS*

*AND COUNTS*

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## Class Descriptions and Counts

Prop Class (H&BU)	RMV Class (Trending)	Property Class Description	RMV Class Descriptions	Prior Year	Current Year	Diff
001	020	Miscellaneous Logging Personal Property	Odd Lot Commercial Zone	0	0	0
003	003	Centrally Assessed	Centrally Assessed	132	132	0
008	008	Industrial M&E State IPR & County RPR Processed	Industrial Machinery and Equipment	60	60	0
010	020	Unbuildable Zoned Residential	Odd Lot City	136	136	0
014	101	Improved Residential Historic	Residential Improved	0	0	0
019	019	Personal Property MS	Personal Manufactured Structures	1,719	1,718	-1
020	020	Unbuildable Zoned Commercial	Odd Lot Commercial Zone	11	11	0
024	201	Improved Commercial Historic Zoned	Commercial Improved	1	1	0
025	025	Open Space Golf Course Land	Open Space Uses DOR CPR	0	0	0
028	201	Enterprise Zone Imp Comm Zoned Commercial	Commercial Improved	0	0	0
030	030	Unbuildable Zoned Industrial	Odd Lot Industrial	7	7	0
032	030	Industrial Minerals	Odd Lot Industrial	127	127	0
037	308	Enterprise Zone Improved County RPR Processed	Industrial Machinery and Equipment	0	0	0
038	303	Enterprise Zone Improved State IPR Processed	Industrial State Responsibility	5	5	0
040	040	Unbuildable Rural Zoning Not Significant	Odd Lot Rural	127	126	-1
100	100	Vacant Land Zoned Residential	Residential Vacant	784	778	-6
101	101	Residential Improved Zoned Residential	Residential Improved	9,830	9,841	11
102	102	Condominium	Residential Condominium	60	60	0
109	109	MS Improved Zoned Residential	Residential MS	463	460	-3
111	111	Residential Floating Property	Residential Floating Property	352	352	0
200	200	Vacant Land Zoned Commercial	Commercial Vacant	161	167	6
201	201	Commercial Improved Zoned Commercial	Commercial Improved	897	889	-8
206	201	Commercial Marina/Moorage	Commercial Improved	51	51	0
207	207	Manufactured Home Park	Commercial MS Park improved	47	47	0
208	201	Retirement Care Facility	Commercial Improved	11	11	0
300	300	Vacant Land Zoned Industrial	Industrial Vacant	54	59	5
301	301	Industrial Improved Zoned Industrial	Industrial Improved	75	72	-3
303	303	Industrial B&S State IPR Processed	Industrial State Responsibility	53	53	0
308	308	Industrial B&S County RPR Processed	Industrial Machinery and Equipment	44	44	0
330	400	Industrial Aggregate Mine	Rural Tract Vacant	17	17	0
331	401	Industrial Aggregate Mine with Improvements	Rural Tract Improved	2	2	0
333	303	Industrial Improved State Responsibility	Industrial State Responsibility	3	3	0
338	308	Industrial Aggregate Machinery and Equipment	Industrial Machinery and Equipment	2	2	0
400	400	Vacant Rural	Rural Tract Vacant	657	665	8
401	401	Improved Rural	Rural Tract Improved	4,898	4,878	-20
409	409	Manufactured Home Rural	Rural Tract MS Improved	1,288	1,288	0
540	400	Vacant Farm Deferral Zoned Non-EFU	Rural Tract Vacant	138	148	10
541	401	Improved Farm Deferral Zoned Non-EFU	Rural Tract Improved	467	465	-2
549	409	MS Farm Deferral Zoned Non-EFU	Rural Tract MS Improved	70	70	0
550	400	Vacant Farm Deferral Zoned EFU	Rural Tract Vacant	147	150	3
551	401	Improved Farm Deferral Zoned EFU	Rural Tract Improved	353	349	-4
559	409	MS Farm Deferral Zoned EFU	Rural Tract MS Improved	38	38	0
580	400	Farm Rural Multiple Special Assessments	Rural Tract Vacant	24	24	0
581	401	Imp Farm Rural Multiple Special Assessments	Rural Tract Improved	82	82	0
589	409	MS Imp Farm Rural Multiple Special Assessments	Rural Tract MS Improved	13	13	0
600	600	Vacant H&B Use Forest	H & B Use Timber Vacant	25	0	-25
601	601	Improved H&B Forest Land	H & B Use Timber Improved	0	0	0

Class Descriptions and Counts continued

Prop Class (H&BU)	RMV Class (Trending)	Property Class Description	RMV Class Descriptions	Prior Year	Current Year	Diff
640	400	Vacant Forest Deferral	Rural Tract Vacant	2,424	2,464	40
641	401	Improved Forest Deferral	Rural Tract Improved	1,982	1,970	-12
649	409	MS Forest Deferral	Rural Tract MS Improved	575	577	2
660	400	Small Tract Forestland Unimproved	Rural Tract Vacant	199	205	6
661	401	Small Tract Forestland Improved	Rural Tract Improved	202	196	-6
669	409	Small Tract Forestland Imp Manuf Structure	Rural Tract MS Improved	67	67	0
680	400	Forest Land Vacant Multiple Special Assessments	Rural Tract Vacant	48	50	2
681	401	Forest Land Imp Multiple Special Assessments	Rural Tract Improved	169	172	3
689	409	MS Farm Multiple Special Assessments	Rural Tract MS Improved	23	23	0
700	700	Vacant Land Multi-Family	Mutli-Family Vacant	1	1	0
701	701	Improved 5 Or More Units	Mutli-Family Imp & MS Park Imp	107	107	0
781	701	Multiple Housing Low Income Special Assessment	Mutli-Family Imp & MS Park Imp	6	6	0
800	800	Recreation Land Only	Recreation Land Only	611	612	1
801	801	Recreation With Improvements	Recreation with Improvements	4	3	-1
890	890	Recreation Hillcrest Col Acres Potential Dev	Recreational Hillcrest/Columbia Hills	513	513	0
910	200	Church Vacant	Commercial Vacant	25	25	0
911	201	Church Improved	Commercial Improved	109	109	0
912	201	Church Partially Exempt	Commercial Improved	0	0	0
913	201	Church Taxable Lease Prop Ex Lessor-Tax Lessee	Commercial Improved	0	0	0
915	201	Church Exempt Taxable Owner to Exempt Lessee	Commercial Improved	0	0	0
920	200	School Vacant	Commercial Vacant	23	23	0
921	201	School Improved	Commercial Improved	51	51	0
922	201	School Partially Exempt	Commercial Improved	0	0	0
923	201	School Taxable Leased Prop Ex Lessor-Tax Lessee	Commercial Improved	0	0	0
925	201	School Exempt Taxable Owner to Exempt Lessee	Commercial Improved	0	0	0
930	200	Cemetery Vacant	Commercial Vacant	28	28	0
931	201	Cemetery Improved	Commercial Improved	8	8	0
940	200	City Vacant	Commercial Vacant	435	435	0
941	201	City Improved	Commercial Improved	115	116	1
942	201	City Partially Exempt	Commercial Improved	2	2	0
943	201	City Taxable Leased Prop Ex Lessor to Tax Lessee	Commercial Improved	0	0	0
945	201	City Exempt Taxable Owner to Exempt Lessee	Commercial Improved	2	2	0
950	100	County Vacant	Residential Vacant	191	193	2
951	101	County Improved	Residential Improved	42	41	-1
952	201	County Partially Exempt	Commercial Improved	0	0	0
953	201	County Taxable Leased Prop Ex Lessor-Tax Lessee	Commercial Improved	0	0	0
955	201	County Exempt Taxable Owner to Exempt Lessee	Commercial Improved	3	3	0
960	200	State Owned Vacant	Commercial Vacant	169	172	3
961	201	State Owned Improved	Commercial Improved	14	14	0
962	201	State Partially Exempt	Commercial Improved	6	6	0
963	201	State Taxable Leased Prop Ex Lessor to Tax Lessee	Commercial Improved	0	0	0
964	401	Exempt State Game In-Lieu Of	Rural Tract Improved	25	25	0
965	201	State Exempt Taxable Owner to Exempt Lessee	Commercial Improved	0	0	0
970	200	Federally Owned Vacant	Commercial Vacant	48	48	0
971	201	Federally Owned Improved	Commercial Improved	8	8	0
972	201	Federally Owned Partially Exempt	Commercial Improved	0	0	0
973	201	Fed Owned Leased Prop Ex Lessor To Tax Lessee	Commercial Improved	1	1	0
975	201	Federal Exempt Taxable Owner to Exempt Lessee	Commercial Improved	0	0	0
980	200	Benevolent Fraternal Ownership Vacant	Commercial Vacant	13	14	1

Class Descriptions and Counts continued

Prop Class (H&BU)	RMV Class (Trending)	Property Class Description	RMV Class Descriptions	Prior Year	Current Year	Diff
981	201	Benevolent Fraternal Ownership Improved	Commercial Improved	89	89	0
982	201	Benevolent Fraternal Partially Exempt	Commercial Improved	14	14	0
990	200	Port Prop or Other Municipal Properties Vacant	Commercial Vacant	83	83	0
991	201	Port Prop or Other Municipal Properties Imp	Commercial Improved	110	109	-1
992	201	Port Prop or Other Municipal Prop Partially Ex	Commercial Improved	0	0	0
994	201	Port Exempt in Lieu-Of Per ORS 307.120	Commercial Improved	9	9	0
995	201	Government Housing Authorities	Commercial Improved	9	9	0
996	701	Farm Labor Camps Day Care Centers	Mutli-Family Imp & MS Park Improved	1	1	0
				<b>31,995</b>	<b>32,005</b>	<b>10</b>

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*TIME  
ADJUSTMENT  
STUDY*

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## Time Adjustment Study Method

The Oregon Department of Revenue and the “Assessor’s Ratio Procedures Manual – 2017” specifies that the sales for the current ratio study are to be adjusted for time by using the prior year certified roll values. (See OAR 150-309-0230 (12)(a) and (b); OAR 150-309-0230 (13)).

Therefore, to maintain compliance with the Department of Revenue standards, the sales data and the prior year certified values were collected. This study for market movement uses a “like to like” methodology for data collection; the property cannot differ from when it was certified to when it sold. It must be the same. Consequently, many good and valid sales could not be used in the time study because they were not the same as the certified roll. Items such as: square footage, acreage, highest and best use, classing, condition, property classification, number of improvements, site development items, and so on are required to be the same. For example: the certified roll reflects a property as unimproved land however, when it sold it was developed with a new home and a shop. In this case the sale cannot be used for the time study analysis because the property was not the same as when it was certified. Due to this requirement and the limitations of software applications, the number of sales used to determine an adjustment for market movement will not be the same as the number of sales that are used for trending purposes.

Once the sale data has been collected, an analysis was performed and an annual rate of change from the date of sale to the Jan 1<sup>st</sup> assessment date roll value was calculated. (See following studies)

## Time Study Groupings

Following the Oregon Department of Revenue and the Assessor’s Ratio Procedures Manual 2017, an examination of market movement was conducted using the Ratio Analysis-Direct Calculation method. Upon review, it was determined that too few vacant land sales were found to adequately measure a time adjustment for the vacant land classifications. Therefore, vacant land sales will be included with the improved property analysis.

Several property groupings were analyzed using the sales data collected from 01-01-2024 to 12-31-2024 and the November 15<sup>th</sup>, 2024, certified roll. The data was then separated into the following property classifications:

1. Property Class 1XX: These are residential properties located within the city limits of each maintenance area.
2. Property Class 4XX, 5XX, and 6XX: Those rural residential properties and those under farm or forest special assessment located outside the city limits within each maintenance area.
3. Property Class 019: This classification is comprised of personal property manufactured structures located throughout the County.
4. Property Class 111: Floating homes, combinations, and boathouse County wide.\*
5. Property Classes 2XX, 3XX: Commercial and Industrial property, County wide.\*

\*Note: due to the lack of available sales data, an analysis for market movement was not performed for Property Class 111 and Property Class 2XX/3XX.

Time adjustment conclusions

The analysis indicates the following annual time adjustments:

Property Class	RMV Class	Description	Time Study Conclusion
1XX	1XX	Residential property located in the City limits, vacant land and improved.	-1%
4XX, 5XX, 6XX	4XX	Vacant land and improved rural residential property located outside the city limits.	1%
019	019	Personal property manufactured structures, county wide.	0%
111	111	Floating Property, county wide.	Insufficient sample, no adjustment applied.
2XX, 3XX	2XX, 3XX	Commercial and Industrial properties; vacant land and improved county wide.	Too few sales, no adjustment applied.

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

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

Historical time adjustment conclusions on an annual basis

Direct Calculation method using the Recalculation Base Setup RMV:

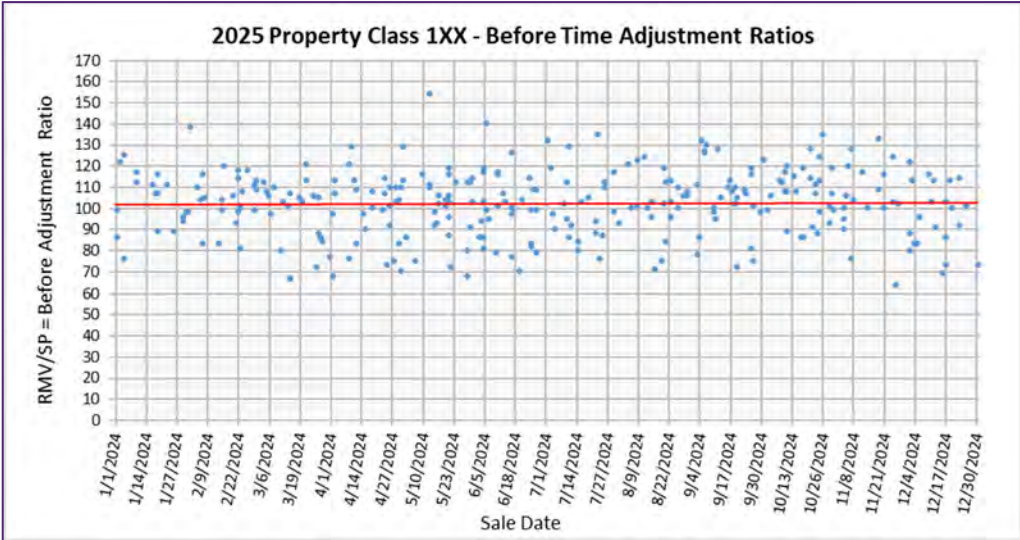
<u>Ratio Year</u>	<u>RMV 1XX</u>	<u>RMV 4XX</u>	<u>RMV 019</u>
2020	11%	9%	4.44%
2021	9%	18%	20%

Direct Calculation method using the prior year Certified RMV:

<u>Ratio Year</u>	<u>RMV 1XX</u>	<u>RMV 4XX</u>	<u>RMV 019</u>
2022	16%	23%	72%
2023	1%	3%	3%
2024	15%	6%	35%
2025	-1%	1%	0%

# Time Study Analysis and Conclusions

## Time Study for RMV Class 1XX

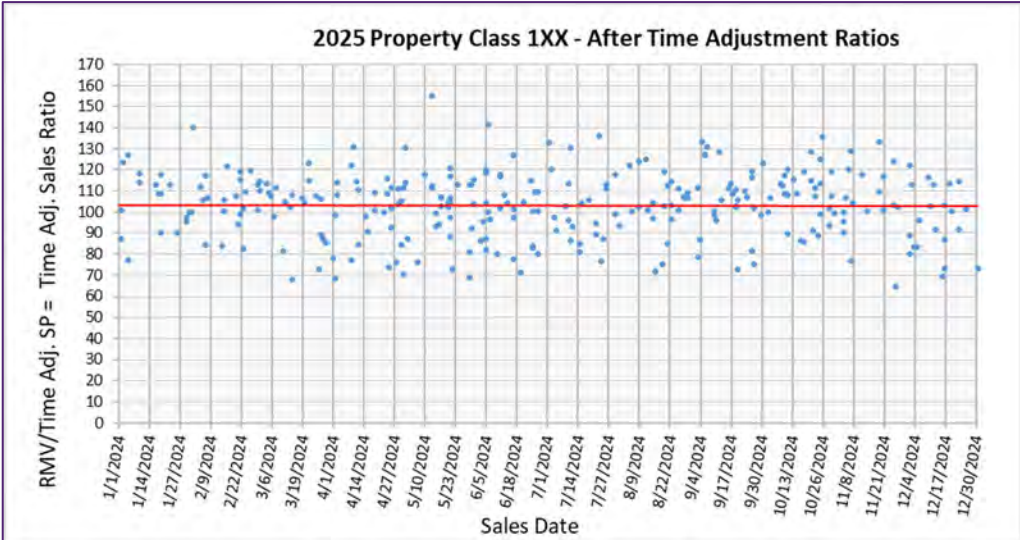


Direct Calculation (Linear Regression) Analysis adjusting the sales price on an annual basis:

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

01/01/2024    102%  
 12/31/2024    103%

- Number of days in the year:    366
- Amount of change:                -1%
- Annual change factor:            101%
- Annual adjustment factor:       99%
- Overall Annual Adjustment:    -1%**
- Intermediate adj factor:        -0.0039%



Sales Data used for RMV Class 1XX analysis

#	MA	SA	Prop Class	RMV Class	Stat Class	Cond Code	Acct No	Map #	Document Number	Certified RMV	Final Price	Sales Date	Before Ratio	Total Adj	Time Adj. Sales Price	Time Adj Ratio
1	01	00	101	101	141	33	11612	4N1W05-AC-02705	2024-74	408,030	411,000	1/2/2024	99	-5,842	405,158	101
2	01	00	101	101	131	33	13559	5N1W33-DA-02100	2024-505	322,240	375,000	1/2/2024	86	-5,330	369,670	87
3	04	40	101	101	242	33	441023	7N2W16-DB-01506	2024-63	790,990	650,000	1/3/2024	122	-9,214	640,786	123
4	01	00	101	101	135	33	9695	4N1W03-BC-10000	2024-118	268,500	355,000	1/5/2024	76	-5,005	349,995	77
5	04	00	100	100		33	18300	7N2W16-DC-04000	2024-196	30,010	24,000	1/5/2024	125	-338	23,662	127
6	01	43	101	101	153	33	9450	4N1W03-BA-07803	2024-236	699,510	600,000	1/10/2024	117	-8,341	591,659	118
7	01	00	101	101	143	33	13175	4N1W08-BB-08800	2024-202	507,070	453,000	1/10/2024	112	-6,298	446,702	114
8	02	00	101	101	141	33	4385	3N2W13-AA-04000	2024-234	495,340	445,000	1/17/2024	111	-6,065	438,935	113
9	02	33	101	101	143	33	429922	3N2W12-AD-03125	2024-283	400,060	375,000	1/18/2024	107	-5,096	369,904	108
10	02	33	101	101	143	33	434078	3N1W07-CC-01013	2024-282	403,620	378,000	1/19/2024	107	-5,122	372,878	108
11	02	00	101	101	141	33	3500	3N2W12-BA-02500	2024-280	437,980	378,000	1/19/2024	116	-5,122	372,878	117
12	01	00	101	101	131	33	10960	4N1W04-AD-10400	2024-293	266,430	300,000	1/19/2024	89	-4,065	295,935	90
13	02	00	101	101	143	33	438455	3N2W13-CA-03911	2024-344	500,470	450,000	1/23/2024	111	-6,028	443,972	113
14	01	00	101	101	131	33	10229	4N1W04-DA-10200	2024-409	319,170	359,900	1/26/2024	89	-4,779	355,121	90
15	01	00	101	101	131	33	13106	4N1W08-BA-02800	2024-501	347,160	362,000	1/30/2024	96	-4,750	357,250	97
16	05	00	101	101	142	33	25887	7N4W08-CB-03100	2024-447	329,730	350,000	1/30/2024	94	-4,592	345,408	95
17	02	00	101	101	131	33	3884	3N2W12-CC-01403	2024-620	344,260	350,000	1/31/2024	98	-4,579	345,421	100
18	04	00	101	101	135	33	18507	7N2W17-AD-04800	2024-472	353,460	359,900	2/1/2024	98	-4,694	355,206	100
19	01	00	101	101	135	33	13399	5N1W33-DB-00900	2024-503	448,410	325,000	2/2/2024	138	-4,226	320,774	140
20	02	00	101	101	143	33	429892	3N1W07-CC-01427	2024-643	622,810	565,000	2/5/2024	110	-7,281	557,719	112
21	02	33	101	101	141	33	3453	3N2W12-DA-06200	2024-622	400,760	385,000	2/6/2024	104	-4,946	380,054	105
22	01	00	101	101	131	33	10684	4N1W04-CB-11800	2024-778	245,770	295,000	2/7/2024	83	-3,779	291,221	84
23	03	00	109	109	452	33	23446	4N4W05-DA-07100	2024-842	258,420	223,600	2/7/2024	116	-2,864	220,736	117
24	04	00	101	101	144	33	18226	7N2W16-DB-10700	2024-637	561,100	535,000	2/8/2024	105	-6,832	528,168	106
25	01	00	101	101	135	33	12496	4N1W05-DB-02603	2024-855	330,140	400,000	2/14/2024	83	-5,014	394,986	84
26	02	28	101	101	232	33	3764	3N2W12-CA-07400	2025-893	421,460	405,000	2/15/2024	104	-5,061	399,939	105
27	01	00	101	101	141	33	12058	4N1W05-CA-03400	2024-756	404,870	410,000	2/15/2024	99	-5,124	404,876	100
28	02	00	101	101	153	33	3583	3N2W12-BC-00217	2024-807	863,130	720,000	2/16/2024	120	-8,969	711,031	121
29	03	00	101	101	131	33	23225	4N4W05-AD-00600	2024-835	361,280	340,000	2/20/2024	106	-4,182	335,818	108
30	02	00	101	101	145	33	2836	3N1W07-CA-01800	2024-837	589,090	635,000	2/21/2024	93	-7,786	627,214	94
31	02	00	101	101	143	33	438445	3N2W13-CA-03901	2024-863	476,850	419,900	2/22/2024	114	-5,132	414,768	115
32	01	00	101	101	132	30	11801	4N1W05-AD-12600	2024-857	424,560	360,500	2/22/2024	118	-4,406	356,094	119
33	01	00	101	101	141	33	439909	5N1W32-DB-00135	2024-893	603,740	619,000	2/22/2024	98	-7,566	611,434	99
34	02	00	101	101	144	33	3006	3N2W02-DD-00615	2024-877	481,560	480,000	2/23/2024	100	-5,848	474,152	102
35	01	00	101	101	131	33	10227	4N1W04-DA-10000	2024-943	250,960	308,000	2/23/2024	81	-3,753	304,247	82
36	02	00	101	101	143	33	31235	3N1W18-BB-03500	2024-928	613,870	567,800	2/24/2024	108	-6,896	560,904	109
37	01	00	101	101	143	33	13266	5N1W32-DC-01100	2024-952	624,710	530,000	2/26/2024	118	-6,395	523,605	119
38	01	00	101	101	141	33	11244	4N1W04-DA-12100	2024-1213	407,440	409,500	2/29/2024	99	-4,893	404,607	101
39	06	01	101	101	143	33	441238	5N1W28-AB-02402	2024-998	518,810	466,000	2/29/2024	111	-5,569	460,431	113
40	01	00	101	101	141	33	12038	4N1W05-CA-01300	2024-967	435,390	400,450	3/1/2024	109	-4,770	395,680	110
41	01	00	100	100		33	439899	5N1W32-DB-00125	2024-993	111,650	99,000	3/1/2024	113	-1,179	97,821	114
42	01	15	101	101	154	33	13727	5N1W34-BC-01301	2024-1128	1,012,340	905,000	3/4/2024	112	-10,673	894,327	113
43	02	00	101	101	143	33	438531	3N2W13-CB-00140	2024-1156	500,940	465,000	3/5/2024	108	-5,466	459,534	109
44	01	00	101	101	141	33	13038	4N1W07-AB-03174	2024-1055	444,390	418,000	3/6/2024	106	-4,897	413,103	108
45	05	00	101	101	133	33	25605	7N4W08-AB-00900	2024-1059	178,710	185,000	3/7/2024	97	-2,160	182,840	98
46	02	00	101	101	145	33	4904	3N2W13-CA-03300	2024-1130	588,860	535,000	3/8/2024	110	-6,226	528,774	111
47	03	00	101	101	135	33	22470	4N4W03-BC-07700	2024-1716	236,730	295,000	3/11/2024	80	-3,398	291,602	81
48	01	00	109	109	452	33	10239	4N1W04-AD-07100	2024-1211	268,950	260,000	3/12/2024	103	-2,985	257,015	105
49	01	00	101	101	141	33	9590	4N1W03-BC-00500	2024-1364	408,190	405,000	3/14/2024	101	-4,618	400,382	102
50	01	30	101	101	234	33	11147	4N1W04-DC-00900	2024-1315	681,960	640,000	3/15/2024	107	-7,273	632,727	108
51	05	00	101	101	131	33	26187	7N4W08-DC-05300	2024-1384	232,330	348,000	3/15/2024	67	-3,955	344,045	68

#	MA	SA	Prop Class	RMV Class	Stat Class	Cond Code	Acct No	Map #	Document Number	Certified RMV	Final Price	Sales Date	Before Ratio	Total Adj	Time Adj. Sales Price	Time Adj Ratio
52	06	01	109	109	452	33	14693	5N1W28-DB-01901	2024-1318	436,390	415,000	3/19/2024	105	-4,651	410,349	106
53	01	00	101	101	132	33	10157	4N1W04-AD-01900	2024-1376	318,560	310,000	3/20/2024	103	-3,462	306,538	104
54	01	00	101	101	143	33	439623	4N1W05-BC-07535	2024-1405	538,850	475,000	3/22/2024	113	-5,268	469,732	115
55	01	00	100	100		33	13521	5N1W33-DC-09202	2024-1468	97,020	80,000	3/22/2024	121	-887	79,113	123
56	01	00	101	101	143	33	28947	4N1W05-CC-00710	2024-1434	516,130	487,000	3/25/2024	106	-5,344	481,656	107
57	05	00	101	101	131	33	26020	7N4W08-CD-08800	2024-1491	220,180	307,000	3/26/2024	72	-3,357	303,643	73
58	02	00	101	101	143	33	438498	3N2W13-CB-00107	2024-1583	482,740	460,000	3/27/2024	105	-5,012	454,988	106
59	04	00	101	101	145	33	17907	7N2W16-BC-03900	2024-1458	422,960	480,000	3/27/2024	88	-5,230	474,770	89
60	05	00	101	101	136	33	25745	7N4W08-BD-01300	2024-1669	310,090	360,000	3/28/2024	86	-3,908	356,092	87
61	01	00	101	101	133	33	13825	5N1W34-CB-05800	2024-1691	325,180	385,000	3/29/2024	84	-4,165	380,835	85
62	02	00	101	101	132	33	4061	3N2W12-DB-01200	2024-1562	379,150	492,500	4/1/2024	77	-5,270	487,230	78
63	02	00	101	101	143	33	438522	3N2W13-CB-00131	2024-1649	582,420	600,000	4/2/2024	97	-6,397	593,603	98
64	01	00	101	101	121	33	13708	5N1W33-DD-13100	2024-1653	216,450	320,000	4/2/2024	68	-3,412	316,588	68
65	02	00	101	101	143	33	4506	3N2W13-AD-03300	2024-1566	495,020	464,750	4/3/2024	107	-4,937	459,813	108
66	06	01	101	101	143	33	14009	5N1W21-BC-01000	2024-1689	562,970	499,900	4/3/2024	113	-5,310	494,590	114
67	01	00	101	101	131	33	10986	4N1W04-DB-02400	2024-1743	239,240	314,900	4/9/2024	76	-3,271	311,629	77
68	01	00	101	101	142	33	12772	4N1W06-DA-06000	2024-1665	622,170	515,000	4/9/2024	121	-5,350	509,650	122
69	01	00	101	101	142	33	13815	5N1W34-CC-14600	2024-1705	627,400	485,000	4/10/2024	129	-5,019	479,981	131
70	01	00	101	101	143	33	13211	4N1W08-BC-06000	2024-1720	520,410	460,000	4/11/2024	113	-4,742	455,258	114
71	01	00	101	101	143	33	13777	5N1W34-CB-01606	2024-1723	491,720	450,000	4/12/2024	109	-4,622	445,378	110
72	05	00	101	101	142	30	25895	7N4W08-CB-03900	2024-1761	437,570	525,000	4/12/2024	83	-5,392	519,608	84
73	01	30	101	101	232	30	11106	4N1W04-DC-08200	2024-1837	338,120	350,000	4/15/2024	97	-3,554	346,446	98
74	01	00	101	101	132	33	13922	5N1W34-CC-07200	2024-1834	238,310	266,000	4/16/2024	90	-2,690	263,310	91
75	02	00	101	101	142	33	3149	3N2W11-AD-00400	2024-2208	419,070	420,500	4/19/2024	100	-4,204	416,296	101
76	01	00	101	101	143	33	12461	4N1W05-DB-02105	2024-1896	492,840	457,500	4/19/2024	108	-4,574	452,926	109
77	02	33	101	101	143	33	3767	3N2W12-CA-07700	2024-2335	419,310	425,000	4/23/2024	99	-4,182	420,818	100
78	01	00	101	101	145	33	12096	4N1W05-CB-00131	2024-2506	537,180	470,000	4/24/2024	114	-4,607	465,393	115
79	04	00	101	101	141	33	18295	7N2W16-DC-03600	2024-2197	528,460	492,888	4/24/2024	107	-4,831	488,057	108
80	01	00	101	101	121	33	10150	4N1W04-AD-01200	2024-2333	202,570	279,000	4/25/2024	73	-2,724	276,276	73
81	01	00	101	101	141	33	12054	4N1W05-CA-02800	2024-2258	458,410	455,000	4/26/2024	101	-4,424	450,576	102
82	03	00	101	101	141	33	22628	4N4W04-AC-02000	2024-2363	458,790	415,750	4/26/2024	110	-4,043	411,707	111
83	03	00	101	101	131	33	22700	4N4W04-AD-02800	2024-2313	279,370	305,000	4/26/2024	92	-2,966	302,034	92
84	03	00	101	101	131	33	23281	4N4W05-AD-05700	2024-2344	278,530	370,000	4/28/2024	75	-3,569	366,431	76
85	01	00	101	101	143	33	11492	4N1W05-AB-01007	2024-2425	462,380	450,000	4/29/2024	103	-4,323	445,677	104
86	01	00	101	101	143	33	31192	4N1W05-AC-03506	2024-2299	516,010	470,000	4/29/2024	110	-4,515	465,485	111
87	01	00	101	101	131	33	11349	4N1W04-DD-09600	2024-2398	286,160	342,800	4/30/2024	83	-3,280	339,520	84
88	01	00	101	101	141	30	11537	4N1W05-AC-06000	2024-2375	398,750	382,820	4/30/2024	104	-3,663	379,157	105
89	06	01	101	101	141	33	14043	5N1W21-BD-03200	2024-2421	545,580	494,521	5/1/2024	110	-4,712	489,809	111
90	01	00	101	101	135	33	13824	5N1W34-CB-05700	2024-2438	248,000	356,000	5/1/2024	70	-3,392	352,608	70
91	01	00	101	101	143	33	13144	4N1W08-BB-05700	2024-2457	485,040	430,000	5/2/2024	113	-4,080	425,920	114
92	01	00	101	101	151	33	13732	5N1W34-CB-09500	2024-2519	612,370	475,000	5/2/2024	129	-4,507	470,493	130
93	02	00	101	101	131	33	3425	3N2W12-AD-02700	2024-2476	351,940	408,000	5/3/2024	86	-3,856	404,144	87
94	04	00	101	101	131	33	18256	7N2W16-DB-13602	2024-2568	260,450	345,000	5/7/2024	75	-3,206	341,794	76
95	02	00	101	101	152	33	3592	3N2W12-BC-00226	2024-2671	872,530	750,000	5/10/2024	116	-6,883	743,117	117
96	02	00	101	101	143	33	28518	3N2W12-AD-06524	2024-2669	552,330	500,000	5/13/2024	110	-4,530	495,470	111
97	01	00	101	101	143	33	12990	4N1W07-AB-03126	2024-2658	605,520	545,000	5/13/2024	111	-4,938	540,062	112
98	03	00	100	100		33	23507	5N4W34-CC-00701	2024-2682	138,260	90,000	5/13/2024	154	-815	89,185	155
99	01	00	101	101	141	33	11661	4N1W05-AC-04402	2024-2686	516,690	560,000	5/15/2024	92	-5,030	554,970	93
100	01	00	101	101	141	33	12738	4N1W06-DA-02700	2024-2702	442,120	449,900	5/15/2024	98	-4,041	445,859	99
101	01	00	101	101	121	33	11032	4N1W04-DB-06900	2024-2697	204,140	220,000	5/16/2024	93	-1,967	218,033	94
102	02	00	101	101	143	33	3251	3N2W11-DD-00304	2024-2765	559,410	530,000	5/17/2024	106	-4,719	525,281	106
103	01	00	101	101	143	33	12824	4N1W06-DC-02300	2024-2784	512,840	483,000	5/17/2024	106	-4,300	478,700	107

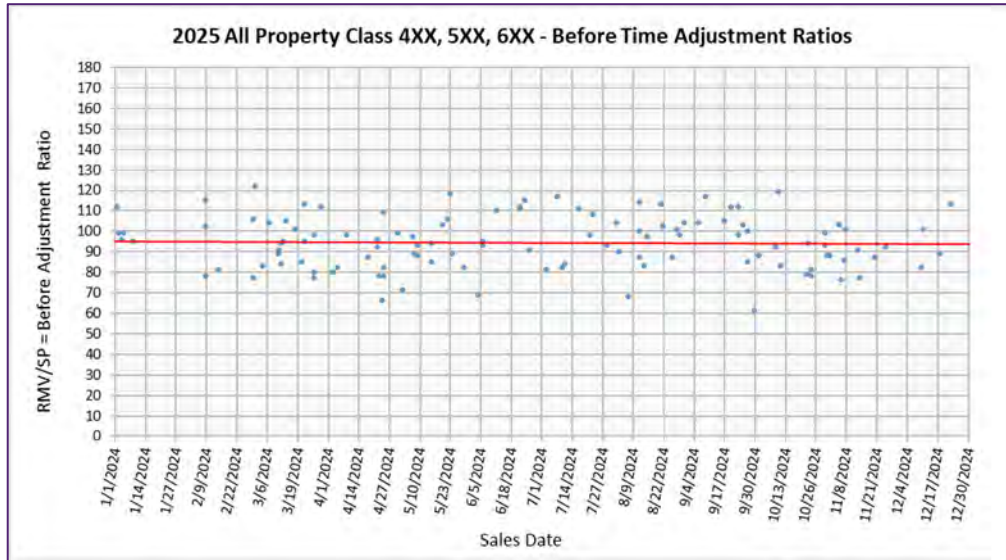
#	MA	SA	Prop Class	RMV Class	Stat Class	Cond Code	Acct No	Map #	Document Number	Certified RMV	Final Price	Sales Date	Before Ratio	Total Adj	Time Adj. Sales Price	Time Adj Ratio
104	04	00	101	101	131	30	18394	7N2W16-DD-03202	2024-2716	270,530	265,700	5/17/2024	102	-2,366	263,334	103
105	02	00	101	101	141	30	4425	3N2W13-AC-01300	2024-2900	471,700	467,000	5/20/2024	101	-4,103	462,897	102
106	01	00	101	101	141	33	11546	4N1W05-AB-02600	2024-2830	441,180	425,000	5/20/2024	104	-3,734	421,266	105
107	01	00	101	101	136	33	433926	4N1W04-AC-06701	2024-2832	374,930	355,000	5/21/2024	106	-3,105	351,895	107
108	01	00	101	101	141	33	11462	4N1W04-BB-01600	2024-2846	449,350	435,000	5/21/2024	103	-3,805	431,195	104
109	01	00	102	102	134	33	10506	4N1W04-BD-91300	2024-2944	322,320	270,000	5/21/2024	119	-2,362	267,638	120
110	01	00	101	101	143	33	439662	4N1W05-BD-09130	2024-2814	553,360	478,000	5/21/2024	116	-4,181	473,819	117
111	01	00	101	101	133	33	12429	4N1W05-DA-04900	2024-2792	342,120	392,600	5/21/2024	87	-3,434	389,166	88
112	06	01	101	101	132	33	14611	5N1W28-DA-01700	2024-2834	284,470	295,000	5/21/2024	96	-2,581	292,419	97
113	03	00	101	101	121	30	23236	4N4W05-AD-01302	2024-2848	243,860	340,000	5/22/2024	72	-2,961	337,039	72
114	02	00	101	101	141	33	4639	3N2W13-BA-04102	2024-2926	514,340	460,000	5/24/2024	112	-3,970	456,030	113
115	03	00	101	101	143	33	23094	4N4W04-DA-01000	2024-2928	576,760	515,000	5/29/2024	112	-4,344	510,656	113
116	01	00	101	101	135	33	13625	5N1W33-DD-06500	2024-2920	199,300	293,000	5/29/2024	68	-2,471	290,529	69
117	05	00	101	101	141	33	26010	7N4W08-CD-07900	2024-2955	276,600	345,000	5/29/2024	80	-2,910	342,090	81
118	01	00	101	101	131	33	12433	4N1W05-DA-05300	2024-2959	318,190	350,000	5/30/2024	91	-2,939	347,061	92
119	01	00	101	101	143	33	13155	4N1W08-BB-06800	2024-3002	546,420	489,000	5/30/2024	112	-4,106	484,894	113
120	02	00	101	101	143	33	436516	3N2W13-CD-05900	2024-2966	591,540	575,000	5/31/2024	103	-4,805	570,195	104
121	01	00	101	101	143	33	12531	4N1W05-DB-05500	2024-2996	598,450	525,000	5/31/2024	114	-4,387	520,613	115
122	01	00	101	101	131	33	12490	4N1W05-DB-02508	2024-3091	384,820	450,000	6/3/2024	86	-3,708	446,292	86
123	02	00	101	101	141	33	4743	3N2W13-BD-01900	2024-3036	457,810	485,000	6/4/2024	94	-3,977	481,023	95
124	01	00	101	101	143	33	440660	4N1W04-BB-03153	2024-3037	505,650	425,000	6/5/2024	119	-3,469	421,531	120
125	01	00	101	101	121	33	11248	4N1W04-DA-12500	2024-3511	224,650	260,000	6/5/2024	86	-2,122	257,878	87
126	01	00	101	101	131	33	11717	4N1W05-AC-07600	2024-3154	331,970	410,000	6/5/2024	81	-3,346	406,654	82
127	01	00	101	101	141	33	28951	4N1W05-CC-00714	2024-3101	513,330	496,900	6/5/2024	103	-4,056	492,844	104
128	03	00	101	101	141	33	22350	4N4W03-BB-02409	2024-3224	479,350	408,000	6/5/2024	117	-3,330	404,670	118
129	01	00	102	102	134	33	10509	4N1W04-BD-91600	2024-3093	322,320	230,000	6/6/2024	140	-1,868	228,132	141
130	06	01	101	101	136	33	14411	5N1W28-AC-03300	2024-3141	420,900	425,000	6/6/2024	99	-3,452	421,548	100
131	01	00	101	101	132	33	10125	4N1W04-AC-08500	2024-3193	301,120	316,000	6/7/2024	95	-2,554	313,446	96
132	06	01	101	101	131	33	14283	5N1W28-AA-01301	2024-3235	391,950	495,000	6/10/2024	79	-3,943	491,057	80
133	01	00	101	101	143	33	439611	4N1W05-BC-07523	2024-3237	597,580	512,000	6/11/2024	117	-4,059	507,941	118
134	03	00	109	109	452	33	22970	4N4W04-BD-07600	2024-3233	332,520	329,500	6/11/2024	101	-2,612	326,888	102
135	01	00	101	101	143	33	439919	5N1W32-DB-00145	2024-3260	770,750	665,000	6/11/2024	116	-5,272	659,728	117
136	03	00	101	101	135	33	22380	4N4W03-BC-11600	2024-3261	376,900	352,000	6/13/2024	107	-2,763	349,237	108
137	01	00	101	101	135	33	12136	4N1W05-CB-02100	2024-3317	427,880	415,000	6/14/2024	103	-3,241	411,759	104
138	02	00	101	101	141	33	432028	3N2W13-AD-04515	2024-3346	495,690	513,000	6/17/2024	97	-3,947	509,053	97
139	02	00	101	101	143	33	438503	3N2W13-CB-00112	2024-3306	576,790	575,000	6/17/2024	100	-4,424	570,576	101
140	01	00	101	101	131	33	9832	4N1W03-CB-03300	2024-3304	297,910	389,000	6/17/2024	77	-2,993	386,007	77
141	01	00	101	101	143	33	439609	4N1W05-BC-07521	2024-3490	565,850	450,000	6/17/2024	126	-3,462	446,538	127
142	05	00	101	101	131	33	25898	7N4W08-CB-04200	2024-3366	267,700	380,000	6/20/2024	70	-2,879	377,121	71
143	05	00	101	101	144	33	26001	7N4W08-CD-07100	2024-3397	562,770	542,000	6/21/2024	104	-4,085	537,915	105
144	06	01	101	101	143	33	14105	5N1W21-CA-06100	2024-3477	557,070	489,000	6/24/2024	114	-3,628	485,372	115
145	02	00	101	101	135	33	3728	3N2W12-CA-03600	2024-3599	361,730	440,000	6/25/2024	82	-3,248	436,752	83
146	01	00	101	101	131	33	12362	4N1W05-CD-02200	2024-3451	417,170	420,000	6/25/2024	99	-3,100	416,900	100
147	03	00	101	101	135	33	23001	4N4W04-BD-10800	2024-3513	273,690	330,000	6/25/2024	83	-2,436	327,564	84
148	04	00	101	101	141	33	440816	7N2W16-DC-03602	2024-3446	523,030	481,000	6/26/2024	109	-3,531	477,469	110
149	01	00	101	101	131	30	11724	4N1W05-AD-04700	2024-3574	255,660	257,000	6/27/2024	99	-1,877	255,123	100
150	01	00	101	101	143	33	12986	4N1W07-AB-03122	2024-3577	543,620	500,000	6/27/2024	109	-3,651	496,349	110
151	04	00	101	101	135	33	18219	7N2W16-DB-09700	2024-3501	253,000	320,000	6/27/2024	79	-2,337	317,663	80
152	01	00	101	101	143	33	12856	4N1W06-DC-05500	2024-3619	589,030	446,781	7/2/2024	132	-3,175	443,606	133
153	01	00	101	101	143	33	12108	4N1W05-CB-00144	2024-3653	544,220	457,413	7/3/2024	119	-3,233	454,180	120
154	01	00	101	101	141	33	12385	4N1W05-DA-01900	2024-3655	425,230	440,000	7/4/2024	97	-3,093	436,907	97
155	01	00	101	101	131	33	12375	4N1W05-DA-01000	2024-3643	302,670	335,000	7/5/2024	90	-2,342	332,658	91

#	MA	SA	Prop Class	RMV Class	Stat Class	Cond Code	Acct No	Map #	Document Number	Certified RMV	Final Price	Sales Date	Before Ratio	Total Adj	Time Adj. Sales Price	Time Adj Ratio
156	02	00	101	101	143	33	4430	3N2W13-AC-01800	2024-3721	458,940	450,000	7/9/2024	102	-3,075	446,925	103
157	02	00	101	101	143	33	438501	3N2W13-CB-00110	2024-3724	580,550	610,000	7/10/2024	95	-4,145	605,855	96
158	06	01	100	100		33	14274	5N1W28-AA-00701	2024-3705	163,120	145,000	7/10/2024	112	-985	144,015	113
159	01	00	101	101	143	33	439659	4N1W05-BD-09127	2024-3748	627,090	485,000	7/11/2024	129	-3,277	481,723	130
160	05	00	101	101	141	33	25957	7N4W08-CD-02400	2024-3738	332,400	388,705	7/11/2024	86	-2,626	386,079	86
161	05	00	101	101	141	33	25588	7N4W07-AD-01000	2024-3757	396,670	429,000	7/12/2024	92	-2,882	426,118	93
162	01	00	101	101	131	33	11031	4N1W04-DB-06800	2024-4084	315,540	375,000	7/15/2024	84	-2,475	372,525	85
163	01	00	101	101	131	33	13373	5N1W33-DA-01403	2024-3821	329,460	410,000	7/15/2024	80	-2,706	407,294	81
164	06	01	109	109	452	33	14689	5N1W28-DB-01600	2024-3787	398,420	385,000	7/16/2024	103	-2,526	382,474	104
165	02	00	101	101	143	33	4417	3N2W13-AC-00500	2024-3849	507,860	485,000	7/19/2024	105	-3,125	481,875	105
166	01	00	101	101	141	33	12387	4N1W05-DA-02100	2024-3895	422,800	479,000	7/22/2024	88	-3,030	475,970	89
167	03	00	109	109	462	33	22913	4N4W04-BD-02001	2024-3904	350,310	374,000	7/22/2024	94	-2,366	371,634	94
168	06	01	101	101	142	33	14386	5N1W28-AC-02202	2024-3929	635,950	471,000	7/23/2024	135	-2,961	468,039	136
169	01	00	101	101	131	33	12486	4N1W05-DB-02504	2024-4112	284,540	375,000	7/24/2024	76	-2,343	372,657	76
170	01	00	101	101	132	33	9883	4N1W04-AA-00900	2024-3934	379,350	438,000	7/25/2024	87	-2,720	435,280	87
171	02	00	101	101	141	33	434767	3N1W07-CB-01910	2024-4020	504,950	450,000	7/26/2024	112	-2,777	447,223	113
172	01	00	101	101	143	33	12913	4N1W06-DD-04300	2024-4076	607,430	542,000	7/26/2024	112	-3,344	538,656	113
173	03	00	109	109	462	33	23510	5N4W34-CC-00705	2024-4048	523,520	475,000	7/26/2024	110	-2,931	472,069	111
174	03	00	101	101	141	33	22531	4N4W03-BD-02104	2024-5992	533,160	456,000	7/30/2024	117	-2,742	453,258	118
175	03	00	101	101	132	33	23333	4N4W05-AD-11000	2024-4055	413,450	422,352	7/30/2024	98	-2,540	419,812	98
176	05	40	101	101	234	33	25635	7N4W08-AC-01900	2024-4185	464,560	500,000	8/1/2024	93	-2,968	497,032	93
177	02	00	101	101	143	33	433097	3N2W12-DC-00174	2024-4160	465,960	385,000	8/5/2024	121	-2,225	382,775	122
178	02	00	101	101	141	33	438416	3N1W18-BB-01121	2024-4364	563,230	564,900	8/6/2024	100	-3,243	561,657	100
179	06	01	101	101	143	33	14244	5N1W21-CD-06300	2024-4268	489,560	482,900	8/9/2024	101	-2,716	480,184	102
180	04	00	109	109	452	33	18447	7N2W17-AC-01804	2024-4334	288,390	234,500	8/9/2024	123	-1,319	233,181	124
181	02	00	101	101	162	33	431993	3N2W11-DB-02000	2024-4310	1,016,710	820,000	8/12/2024	124	-4,515	815,485	125
182	02	00	101	101	141	33	4732	3N2W13-BD-00800	2024-4308	445,890	446,520	8/13/2024	100	-2,441	444,079	100
183	02	00	101	101	143	33	4490	3N2W13-AD-01600	2024-4359	538,690	560,000	8/15/2024	96	-3,018	556,982	97
184	02	00	101	101	141	33	4726	3N2W13-BD-00200	2024-4350	433,900	420,000	8/15/2024	103	-2,263	417,737	104
185	03	00	101	101	131	33	23184	4N4W05-AC-02100	2024-4588	229,630	322,500	8/16/2024	71	-1,725	320,775	72
186	01	00	101	101	131	33	9715	4N1W03-BC-12000	2024-4408	306,730	410,000	8/19/2024	75	-2,145	407,855	75
187	02	00	101	101	141	33	438426	3N1W18-BB-01131	2024-4467	601,730	589,250	8/20/2024	102	-3,060	586,190	103
188	06	01	101	101	142	33	14553	5N1W28-DB-07100	2024-4570	737,950	622,500	8/20/2024	119	-3,233	619,267	119
189	01	00	101	101	143	33	12741	4N1W06-DA-03000	2024-4466	511,720	457,500	8/21/2024	112	-2,358	455,142	112
190	01	00	101	101	131	33	13758	5N1W34-CB-01508	2024-4443	336,160	400,000	8/21/2024	84	-2,062	397,938	84
191	02	00	101	101	131	33	3454	3N2W12-DA-06500	2024-4497	384,020	400,000	8/23/2024	96	-2,031	397,969	96
192	01	00	101	101	132	33	11313	4N1W04-DD-06400	2024-4485	441,050	430,000	8/23/2024	103	-2,183	427,817	103
193	01	00	101	101	143	33	13181	4N1W08-BB-09400	2024-4623	557,050	491,000	8/23/2024	113	-2,493	488,507	114
194	01	00	109	109	452	33	11636	4N1W05-AC-03104	2024-4638	396,250	360,000	8/26/2024	110	-1,785	358,215	111
195	04	00	101	101	142	33	18491	7N2W17-AD-03400	2024-4598	484,580	485,000	8/26/2024	100	-2,405	482,595	100
196	03	00	101	101	143	33	22337	4N4W03-BB-01301	2024-4681	530,600	499,000	8/28/2024	106	-2,436	496,564	107
197	02	00	101	101	143	33	433495	3N2W13-CD-01100	2024-4679	492,660	465,000	8/29/2024	106	-2,252	462,748	106
198	02	00	101	101	143	33	436545	3N2W13-CD-08800	2024-4683	555,380	525,000	8/30/2024	106	-2,522	522,478	106
199	06	01	101	101	141	33	31144	5N1W21-BC-02100	2024-5360	517,530	477,000	8/30/2024	108	-2,291	474,709	109
200	02	00	101	101	141	33	4008	3N2W12-DD-08000	2024-4734	576,970	520,000	9/3/2024	111	-2,416	517,584	111
201	01	00	101	101	132	33	10579	4N1W04-CA-03500	2024-4672	253,610	325,900	9/3/2024	78	-1,514	324,386	78
202	01	00	101	101	132	33	10571	4N1W04-CA-02700	2024-4743	318,300	370,000	9/4/2024	86	-1,705	368,295	86
203	03	00	101	101	142	33	22907	4N4W04-BD-01600	2024-4752	552,700	418,000	9/5/2024	132	-1,910	416,090	133
204	01	43	101	101	143	33	11902	4N1W05-BD-01106	2024-4783	430,780	340,000	9/6/2024	127	-1,540	338,460	127
205	06	01	101	101	144	33	429354	5N1W28-DA-02401	2024-4842	561,540	445,000	9/6/2024	126	-2,016	442,984	127
206	03	00	101	101	143	33	440711	4N4W04-AB-01211	2024-4799	532,600	410,000	9/7/2024	130	-1,841	408,159	130
207	02	33	101	101	143	33	433107	3N2W12-DC-02506	2024-4847	411,100	420,000	9/10/2024	98	-1,837	418,163	98

#	MA	SA	Prop Class	RMV Class	Stat Class	Cond Code	Acct No	Map #	Document Number	Certified RMV	Final Price	Sales Date	Before Ratio	Total Adj	Time Adj. Sales Price	Time Adj Ratio
208	02	00	101	101	143	33	4504	3N2W13-AD-03100	2024-4839	469,430	470,000	9/10/2024	100	-2,056	467,944	100
209	03	00	101	101	131	33	435142	4N4W05-AC-04301	2024-4823	372,110	390,000	9/11/2024	95	-1,691	388,309	96
210	01	00	101	101	154	33	13336	5N1W33-AD-01300	2024-4944	861,390	675,000	9/12/2024	128	-2,900	672,100	128
211	02	00	101	101	143	33	429873	3N1W07-CC-01408	2024-4895	646,990	615,000	9/13/2024	105	-2,618	612,382	106
212	01	30	101	101	232	33	10572	4N1W04-CA-02800	2024-4937	380,540	345,000	9/16/2024	110	-1,428	343,572	111
213	03	00	101	101	141	33	23144	4N4W05-AA-00400	2024-5135	572,470	507,900	9/17/2024	113	-2,083	505,817	113
214	02	00	101	101	143	33	4274	3N2W12-DD-00726	2024-5084	512,910	474,900	9/18/2024	108	-1,929	472,971	108
215	02	00	101	101	142	33	3072	3N2W11-AA-00133	2024-4985	538,670	530,000	9/19/2024	102	-2,132	527,868	102
216	02	00	101	101	142	33	3190	3N2W11-DA-00800	2024-5116	608,730	595,000	9/19/2024	102	-2,393	592,607	103
217	03	00	101	101	141	33	22603	4N4W04-AC-00700	2024-4979	562,820	512,000	9/19/2024	110	-2,059	509,941	110
218	01	00	101	101	131	33	10265	4N1W04-BA-00700	2024-5003	288,830	400,000	9/20/2024	72	-1,593	398,407	72
219	01	00	101	101	143	30	13156	4N1W08-BB-06900	2024-5010	561,880	535,000	9/20/2024	105	-2,131	532,869	105
220	03	00	101	101	141	33	22480	4N4W03-BC-09301	2024-5069	424,780	389,000	9/23/2024	109	-1,504	387,496	110
221	01	00	101	101	144	33	9755	4N1W03-CA-00700	2024-5074	426,480	400,000	9/24/2024	107	-1,531	398,469	107
222	03	00	101	101	141	33	434114	4N4W04-BB-00112	2024-5161	589,450	510,000	9/26/2024	116	-1,912	508,088	116
223	03	00	101	101	131	33	22886	4N4W04-BC-07801	2024-5290	198,900	245,000	9/26/2024	81	-918	244,082	81
224	06	01	101	101	142	33	14569	5N1W28-DB-08600	2024-5163	592,500	499,000	9/26/2024	119	-1,871	497,129	119
225	01	00	101	101	132	33	10623	4N1W04-CB-11100	2024-5259	318,280	425,000	9/27/2024	75	-1,577	423,423	75
226	03	00	101	101	133	33	22317	4N4W03-BA-01023	2024-5156	373,770	369,000	9/27/2024	101	-1,369	367,631	102
227	01	00	101	101	131	33	13949	5N1W34-CC-10100	2024-5533	342,300	350,000	9/30/2024	98	-1,257	348,743	98
228	01	00	101	101	143	33	440662	4N1W04-BB-03155	2024-5253	551,720	450,000	10/1/2024	123	-1,599	448,401	123
229	01	00	101	101	133	33	13441	5N1W33-DC-02102	2024-5272	397,690	399,900	10/3/2024	99	-1,390	398,510	100
230	01	00	101	101	143	33	11491	4N1W05-AB-01006	2024-5370	487,880	459,600	10/4/2024	106	-1,579	458,021	107
231	01	00	101	101	143	33	13041	4N1W07-AB-03177	2024-5652	590,540	523,000	10/8/2024	113	-1,716	521,284	113
232	06	01	101	101	141	33	14085	5N1W21-CA-04100	2024-5378	481,660	430,000	10/9/2024	112	-1,394	428,606	112
233	01	00	101	101	143	33	28891	4N1W04-DD-04206	2024-5403	466,870	400,000	10/10/2024	117	-1,281	398,719	117
234	06	01	101	101	141	33	14162	5N1W21-CB-05200	2024-5401	484,080	447,999	10/10/2024	108	-1,435	446,564	108
235	02	00	101	101	143	30	4559	3N2W13-AD-09500	2024-5380	509,260	425,000	10/11/2024	120	-1,344	423,656	120
236	01	00	101	101	141	33	10936	4N1W04-DA-05800	2024-5388	398,710	370,000	10/11/2024	108	-1,170	368,830	108
237	03	00	109	109	452	33	433912	4N4W05-AC-04203	2024-5776	294,600	330,000	10/11/2024	89	-1,044	328,956	90
238	01	00	101	101	143	33	12226	4N1W05-CC-00904	2024-5416	533,180	465,000	10/14/2024	115	-1,416	463,584	115
239	01	00	101	101	141	33	439639	4N1W05-BD-09107	2024-5513	480,920	445,000	10/15/2024	108	-1,338	443,662	108
240	01	00	101	101	131	33	13814	5N1W34-CC-14700	2024-5509	308,950	360,000	10/17/2024	86	-1,054	358,946	86
241	01	00	101	101	143	33	440661	4N1W04-BB-03154	2024-5662	551,720	465,000	10/18/2024	119	-1,344	463,656	119
242	01	00	101	101	131	33	13616	5N1W33-DD-05900	2024-5579	318,910	372,705	10/18/2024	86	-1,077	371,628	86
243	01	00	101	101	145	33	431922	4N1W05-BA-03913	2024-5905	533,590	467,000	10/21/2024	114	-1,295	465,705	115
244	01	00	100	100		30	12978	4N1W07-AB-03114	2024-5578	102,230	80,000	10/21/2024	128	-222	79,778	128
245	01	00	101	101	131	33	13602	5N1W33-DD-05100	2024-5645	313,690	345,000	10/22/2024	91	-943	344,057	91
246	02	00	101	101	141	33	4360	3N2W13-AA-01400	2024-5655	471,200	440,300	10/23/2024	107	-1,186	439,114	107
247	01	00	101	101	141	33	11624	4N1W05-AC-02718	2024-5627	455,650	410,000	10/23/2024	111	-1,105	408,895	111
248	06	01	101	101	135	33	14429	5N1W28-AD-00300	2024-5694	343,560	389,900	10/24/2024	88	-1,035	388,865	88
249	02	00	101	101	153	33	4542	3N2W13-AD-07800	2024-5787	737,490	592,900	10/25/2024	124	-1,551	591,349	125
250	01	00	101	101	132	33	9870	4N1W03-CB-06001	2024-5702	388,340	394,500	10/25/2024	98	-1,032	393,468	99
251	01	00	101	101	143	33	440655	4N1W04-BB-03148	2024-5739	530,350	470,000	10/25/2024	113	-1,230	468,770	113
252	01	00	101	101	144	33	439647	4N1W05-BD-09115	2024-5706	676,400	500,000	10/26/2024	135	-1,289	498,711	136
253	02	00	101	101	141	33	438431	3N1W18-BB-01136	2024-5774	601,730	595,000	10/29/2024	101	-1,464	593,536	101
254	02	00	101	101	142	33	2991	3N2W02-DD-00500	2024-5799	488,140	523,000	10/29/2024	93	-1,287	521,713	94
255	02	00	101	101	142	33	4553	3N2W13-AD-08900	2024-5836	478,210	447,000	10/30/2024	107	-1,082	445,918	107
256	03	00	101	101	144	33	22919	4N4W04-BD-02500	2024-5857	503,830	425,000	10/30/2024	119	-1,029	423,971	119
257	02	00	101	101	143	33	4566	3N2W13-AD-10200	2024-5811	472,980	478,100	10/31/2024	99	-1,139	476,961	99
258	03	00	101	101	131	33	22689	4N4W04-AD-01700	2024-6050	365,000	405,460	11/4/2024	90	-903	404,557	90
259	03	00	101	101	132	33	23156	4N4W05-AA-01200	2024-5885	476,230	500,000	11/4/2024	95	-1,113	498,887	95

#	MA	SA	Prop Class	RMV Class	Stat Class	Cond Code	Acct No	Map #	Document Number	Certified RMV	Final Price	Sales Date	Before Ratio	Total Adj	Time Adj. Sales Price	Time Adj Ratio
260	05	00	101	101	142	33	25904	7N4W08-CB-04800	2024-5864	377,470	379,000	11/4/2024	100	-844	378,156	100
261	02	00	101	101	143	33	436510	3N2W13-CD-05300	2024-5994	573,020	540,000	11/5/2024	106	-1,181	538,819	106
262	02	00	101	101	152	33	3057	3N2W11-AA-00118	2024-5920	885,300	740,000	11/6/2024	120	-1,589	738,411	120
263	02	00	101	101	154	33	3597	3N2W12-BC-00231	2024-6065	770,220	600,250	11/7/2024	128	-1,266	598,984	129
264	06	01	101	101	131	33	14323	5N1W28-AB-01500	2024-6067	258,700	339,500	11/7/2024	76	-716	338,784	76
265	01	00	101	101	141	33	12671	4N1W05-DD-02001	2024-6009	507,830	490,000	11/8/2024	104	-1,014	488,986	104
266	01	00	101	101	143	33	440671	4N1W04-BB-03164	2024-6024	507,690	432,500	11/12/2024	117	-828	431,672	118
267	02	33	101	101	143	33	434069	3N1W07-CC-01004	2024-5883	419,410	420,000	11/14/2024	100	-771	419,229	100
268	02	00	101	101	141	33	3296	3N2W12-AB-00205	2024-6148	435,870	399,200	11/19/2024	109	-655	398,545	109
269	04	00	101	101	142	33	21001	7N2W16-CC-00500	2024-6258	596,470	449,000	11/19/2024	133	-736	448,264	133
270	01	43	101	101	143	33	12198	4N1W05-CB-08800	2024-6214	407,140	350,000	11/21/2024	116	-547	349,453	117
271	03	00	101	101	131	33	23467	4N4W05-DA-08800	2025-22	356,370	355,500	11/21/2024	100	-555	354,945	100
272	02	00	101	101	143	33	438586	3N2W13-CC-00106	2024-6279	583,970	567,000	11/25/2024	103	-797	566,203	103
273	03	00	101	101	145	33	23529	5N4W34-CD-01200	2024-6294	736,140	595,000	11/25/2024	124	-836	594,164	124
274	05	00	101	101	132	33	26063	7N4W08-DA-03200	2024-6305	219,300	341,000	11/26/2024	64	-466	340,534	64
275	02	00	101	101	141	33	2806	3N1W07-CA-00157	2024-6359	473,830	465,000	11/27/2024	102	-617	464,383	102
276	02	00	101	101	143	33	28507	3N2W12-AD-06513	2024-6331	820,550	675,000	12/2/2024	122	-764	674,236	122
277	02	00	101	101	131	33	3683	3N2W12-BD-03000	2024-6383	335,200	380,000	12/2/2024	88	-430	379,570	88
278	03	00	109	109	452	33	23286	4N4W05-AD-06400	2024-6501	245,150	307,970	12/2/2024	80	-349	307,621	80
279	02	00	101	101	141	33	4683	3N2W13-BB-00600	2024-6376	513,820	455,700	12/3/2024	113	-498	455,202	113
280	01	00	101	101	133	33	13570	5N1W33-DD-02400	2024-6419	313,540	377,500	12/4/2024	83	-398	377,102	83
281	01	00	101	101	131	33	9582	4N1W03-BC-00410	2024-6452	345,790	415,000	12/5/2024	83	-421	414,579	83
282	03	00	101	101	131	33	22416	4N4W03-BC-02503	2024-6485	325,690	340,000	12/6/2024	96	-332	339,668	96
283	04	00	101	101	135	33	18375	7N2W16-DD-01600	2024-6481	411,510	430,000	12/6/2024	96	-420	429,580	96
284	01	00	101	101	143	33	10309	4N1W04-BB-01300	2024-6506	526,810	455,000	12/10/2024	116	-373	454,627	116
285	01	00	101	101	141	33	11606	4N1W05-AC-02600	2024-6657	456,540	445,000	12/11/2024	103	-348	444,652	103
286	01	00	101	101	143	33	12021	4N1W05-CA-00503	2024-6554	529,010	470,000	12/12/2024	113	-349	469,651	113
287	03	00	101	101	131	33	22478	4N4W03-BC-09100	2024-6611	288,360	316,000	12/13/2024	91	-222	315,778	91
288	01	00	101	101	132	33	13799	5N1W34-CB-03400	2024-6578	262,530	380,000	12/16/2024	69	-223	379,777	69
289	03	00	101	101	131	33	22638	4N4W04-AC-03000	2024-6679	233,530	319,500	12/17/2024	73	-175	319,325	73
290	06	01	101	101	141	33	14404	5N1W28-AC-02804	2024-6652	427,940	415,000	12/17/2024	103	-227	414,773	103
291	04	00	101	101	135	33	17911	7N2W16-BC-04200	2024-6613	276,600	320,000	12/17/2024	86	-175	319,825	86
292	01	00	101	101	143	33	13199	4N1W08-BC-04800	2024-6706	512,670	453,500	12/19/2024	113	-213	453,287	113
293	03	00	109	109	462	33	23167	4N4W05-AC-01001	2024-6796	385,570	385,000	12/20/2024	100	-165	384,835	100
294	01	00	101	101	131	33	11229	4N1W04-DD-00201	2024-6780	357,930	391,000	12/23/2024	92	-122	390,878	92
295	01	00	101	101	143	33	13177	4N1W08-BB-09000	2024-6714	610,480	535,000	12/23/2024	114	-167	534,833	114
296	01	00	101	101	141	33	13006	4N1W07-AB-03142	2024-6815	435,720	430,000	12/26/2024	101	-84	429,916	101
297	01	00	101	101	131	33	13808	5N1W34-CB-04100	2024-6844	292,130	400,000	12/31/2024	73	0	400,000	73

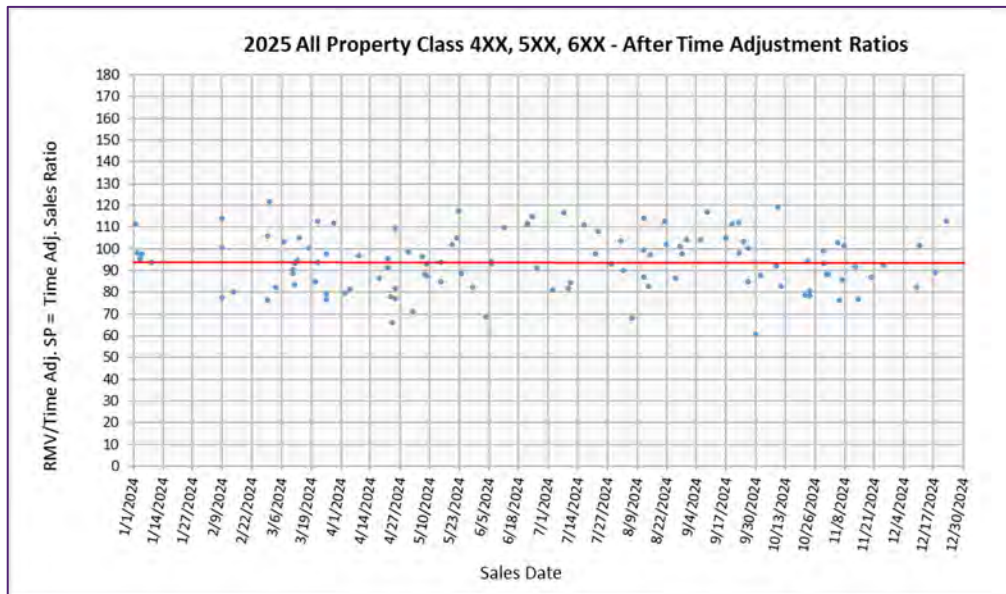
Time Study for RMV Class 4XX



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

01/01/2024	95%
12/31/2024	94%

Number of days in the year:	366
Amount of change:	1%
Annual change factor:	99%
Annual adjustment factor:	101%
<b>Overall Annual Adjustment:</b>	<b>1%</b>
Intermediate adj factor:	0.0028%



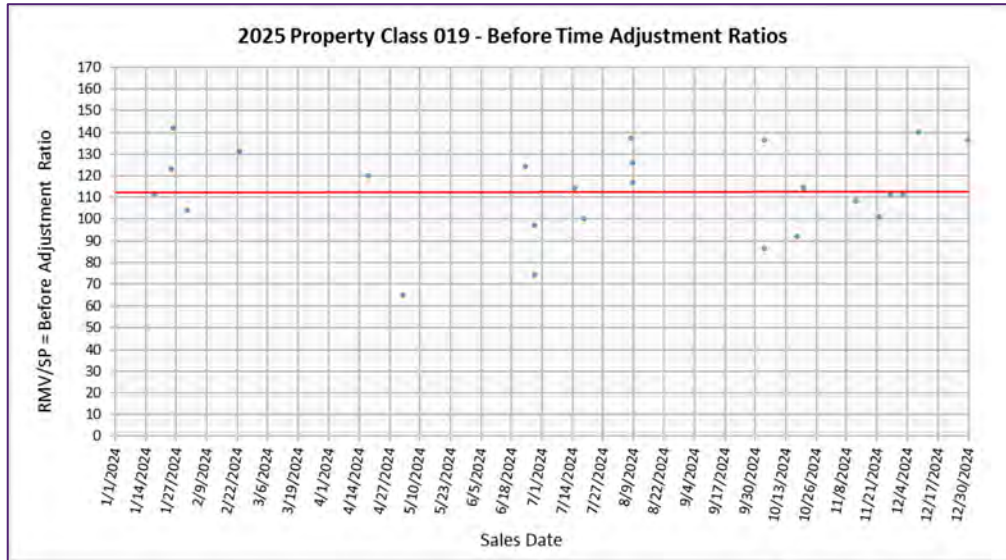
Sales Data used for RMV Class 4XX analysis

#	MA	SA	Prop Class	RMV Class	Stat Class	Cond Code	Acct No	Map #	Document Number	Certified RMV	Final Price	Sales Date	Before Ratio	Total Adj	Time Adj. Sales Price	Time Adj Ratio
1	04	45	401	401	135	30	20215	7N3W12-A0-00600	2024-43	376,750	335,000	1/2/2024	112	3,365	338,365	111
2	04	42	409	409	452	33	15916	5N2W09-00-00702	2024-84	361,750	365,000	1/3/2024	99	3,657	368,657	98
3	06	67	401	401	141	33	8910	4N2W13-A0-02202	2024-82	639,130	665,000	1/4/2024	96	6,644	671,644	95
4	05	51	401	401	141	33	20818	7N3W16-C0-01000	2024-124	456,820	462,900	1/5/2024	99	4,612	467,512	98
5	05	51	401	401	141	33	21768	7N3W22-C0-00601	2024-153	582,700	615,000	1/9/2024	95	6,059	621,059	94
6	06	61	401	401	143	33	16544	4N1W06-A0-00316	2024-907	855,170	842,000	2/9/2024	102	7,576	849,576	101
7	02	21	409	409	452	33	8294	4N2W34-B0-00106	2024-662	502,970	645,000	2/9/2024	78	5,803	650,803	77
8	05	51	401	401	143	33	21694	7N3W21-C0-00604	2024-641	455,890	397,000	2/9/2024	115	3,572	400,572	114
9	05	51	641	401	141	30	20836	7N3W16-C0-02900	2024-1704	544,300	675,000	2/14/2024	81	5,980	680,980	80
10	04	41	641	401	131	33	15512	5N1W07-B0-00400	2024-1441	302,410	394,000	2/29/2024	77	3,327	397,327	76
11	05	51	401	401	135	33	27472	7N5W10-AA-00100	2024-1077	398,850	375,000	2/29/2024	106	3,167	378,167	105
12	06	61	641	401	144	33	15354	4N2W11-00-01702	2024-1066	776,740	635,000	3/1/2024	122	5,345	640,345	121
13	02	21	401	401	131	33	8410	4N2W35-CC-01300	2024-1005	378,810	458,000	3/4/2024	83	3,817	461,817	82
14	04	41	649	409	473	33	15844	5N2W01-00-01700	2024-1082	607,410	585,000	3/7/2024	104	4,827	589,827	103
15	03	21	409	409	452	33	7686	4N2W17-00-02001	2024-1228	341,380	382,000	3/11/2024	89	3,110	385,110	89
16	05	51	640	400		33	20776	7N3W15-B0-02500	2024-1210	177,120	195,000	3/11/2024	91	1,588	196,588	90
17	06	61	401	401	143	33	17082	4N1W08-CC-02001	2024-1215	623,500	740,000	3/12/2024	84	6,004	746,004	84
18	05	51	649	409	442	33	27874	7N4W11-00-01201	2024-1162	282,470	300,000	3/12/2024	94	2,434	302,434	93
19	05	51	401	401	141	33	26617	7N4W22-00-00212	2024-1256	366,180	385,000	3/13/2024	95	3,113	388,113	94
20	06	61	661	401	144	33	15196	4N2W02-00-00800	2024-1225	791,150	750,000	3/14/2024	105	6,044	756,044	105
21	02	21	401	401	152	33	5664	3N2W11-DD-00401	2024-1354	890,170	884,116	3/18/2024	101	7,027	891,143	100
22	02	21	649	409	452	33	5585	3N2W09-00-00307	2024-1355	456,530	535,000	3/21/2024	85	4,208	539,208	85
23	02	64	401	401	142	33	6835	3N2W22-DA-06400	2024-1382	699,660	740,000	3/22/2024	95	5,800	745,800	94
24	06	61	401	401	153	33	15169	4N1W18-A0-02500	2024-1500	938,960	828,000	3/22/2024	113	6,490	834,490	113
25	06	61	401	401	136	33	16775	4N1W07-AC-00500	2024-1445	374,930	485,600	3/26/2024	77	3,752	489,352	77
26	03	31	401	401	131	33	24059	4N4W08-AA-01000	2024-1475	360,700	453,000	3/26/2024	80	3,501	456,501	79
27	04	41	641	401	141	33	18985	7N3W36-00-01500	2024-1443	614,430	625,000	3/26/2024	98	4,830	629,830	98
28	02	64	401	401	162	33	6266	3N2W22-AD-02100	2024-1590	1,011,230	900,000	3/29/2024	112	6,880	906,880	112
29	06	61	401	401	135	33	15802	5N1W33-A0-01200	2024-1579	376,620	471,000	4/3/2024	80	3,536	474,536	79
30	03	21	641	401	142	33	7676	4N2W17-00-01500	2024-1608	596,280	730,000	4/5/2024	82	5,440	735,440	81
31	05	51	401	401	144	33	20885	7N3W17-A0-01201	2024-1708	604,960	620,000	4/9/2024	98	4,552	624,552	97
32	04	41	641	401	132	33	18887	7N3W25-00-00401	2024-2677	447,310	515,000	4/18/2024	87	3,653	518,653	86
33	06	62	649	409	463	33	15297	4N2W04-A0-01200	2024-2187	639,810	699,000	4/22/2024	92	4,881	703,881	91
34	05	51	401	401	141	33	20819	7N3W16-C0-01100	2024-2222	489,440	510,500	4/22/2024	96	3,565	514,065	95
35	03	31	641	401	145	33	24142	4N4W18-00-00400	2024-2161	680,060	869,000	4/23/2024	78	6,044	875,044	78
36	05	36	401	401	131	33	25302	6N5W06-BD-01900	2024-2347	231,570	350,000	4/24/2024	66	2,425	352,425	66
37	03	21	401	401	141	33	7650	4N2W16-CC-02601	2024-2302	575,230	700,000	4/25/2024	82	4,830	704,830	82
38	06	67	641	401	161	33	8058	4N2W25-D0-00200	2024-2282	1,124,400	1,450,000	4/25/2024	78	10,004	1,460,004	77
39	04	41	401	401	141	33	19860	7N2W23-C0-02400	2024-2261	449,150	411,000	4/25/2024	109	2,836	413,836	109
40	06	61	401	401	162	33	16684	4N1W06-C0-03205	2024-2447	1,238,490	1,250,000	5/1/2024	99	8,418	1,258,418	98
41	04	41	401	401	141	33	434126	5N2W10-A0-00306	2024-2559	570,260	800,000	5/3/2024	71	5,343	805,343	71
42	06	61	401	401	141	33	17532	5N2W35-00-03000	2024-2577	653,140	673,000	5/7/2024	97	4,421	677,421	96
43	02	21	401	401	131	33	8393	4N2W35-CB-00800	2024-2593	369,540	417,000	5/8/2024	89	2,728	419,728	88
44	04	41	401	401	141	33	19476	7N2W17-C0-00500	2024-2579	568,650	610,000	5/9/2024	93	3,973	613,973	93
45	04	44	400	400		33	18650	7N2W35-AD-02300	2024-2638	22,000	25,000	5/9/2024	88	163	25,163	87
46	06	61	401	401	136	33	17301	4N2W01-00-02500	2024-2712	405,120	476,551	5/15/2024	85	3,025	479,576	84
47	06	67	401	401	162	33	9051	4N2W23-DB-01300	2024-2690	1,038,510	1,100,000	5/15/2024	94	6,982	1,106,982	94
48	05	51	401	401	131	33	27470	7N5W10-00-00600	2024-2838	333,040	324,500	5/20/2024	103	2,015	326,515	102
49	05	51	401	401	142	33	26770	7N4W35-00-00201	2024-2790	676,940	641,000	5/22/2024	106	3,945	644,945	105
50	05	51	409	409	452	33	25438	6N5W20-00-00801	2024-2923	390,470	330,900	5/23/2024	118	2,027	332,927	117
51	05	51	401	401	141	33	20591	7N3W09-A0-00700	2024-3198	404,000	454,000	5/24/2024	89	2,769	456,769	88

#	MA	SA	Prop Class	RMV Class	Stat Class	Cond Code	Acct No	Map #	Document Number	Certified RMV	Final Price	Sales Date	Before Ratio	Total Adj	Time Adj. Sales Price	Time Adj Ratio
52	06	61	541	401	136	33	16703	4N1W07-00-00200	2024-2898	741,490	900,000	5/29/2024	82	5,365	905,365	82
53	06	62	401	401	131	33	17472	5N2W25-C0-00700	2024-3056	414,980	602,000	6/4/2024	69	3,489	605,489	69
54	06	67	401	401	143	33	9271	4N2W25-A0-00600	2024-3139	606,870	640,000	6/6/2024	95	3,674	643,674	94
55	05	51	401	401	135	33	27790	7N4W04-A0-00800	2024-3170	289,790	310,000	6/6/2024	93	1,780	311,780	93
56	06	61	641	401	152	33	15632	5N1W28-B0-00200	2024-3253	1,100,750	1,000,000	6/12/2024	110	5,575	1,005,575	109
57	04	41	641	401	143	33	19299	6N2W11-00-00703	2024-3380	516,200	460,000	6/22/2024	112	2,437	462,437	112
58	04	42	401	401	142	33	18694	6N3W01-00-00400	2024-3515	623,690	560,000	6/22/2024	111	2,967	562,967	111
59	04	42	641	401	155	33	15917	5N2W09-00-00800	2024-3475	1,082,340	938,000	6/24/2024	115	4,919	942,919	115
60	05	51	409	409	462	33	20481	7N3W04-D0-01801	2024-3453	470,760	515,000	6/26/2024	91	2,672	517,672	91
61	02	21	540	400		33	440761	3N2W23-00-00404	2024-3688	231,600	285,000	7/3/2024	81	1,424	286,424	81
62	06	61	541	401	163	33	17452	5N1W31-00-01800	2024-3659	1,046,970	895,000	7/8/2024	117	4,347	899,347	116
63	03	31	641	401	145	33	24218	4N4W29-00-00900	2024-3751	537,650	654,000	7/10/2024	82	3,141	657,141	82
64	05	51	401	401	136	33	28235	8N4W27-A0-01001	2024-3761	316,810	375,000	7/11/2024	84	1,790	376,790	84
65	06	61	401	401	153	33	429850	4N1W07-AD-01602	2024-3818	919,760	825,000	7/17/2024	111	3,802	828,802	111
66	03	21	641	401	152	33	8524	4N2W19-00-00400	2024-3907	792,930	810,000	7/22/2024	98	3,621	813,621	97
67	02	21	401	401	141	33	5403	3N2W01-A0-01600	2024-4142	508,810	470,000	7/23/2024	108	2,088	472,088	108
68	06	61	401	401	141	33	16715	4N1W07-AA-00600	2024-4043	466,360	500,000	7/29/2024	93	2,139	502,139	93
69	04	41	409	409	451	33	20306	7N3W14-A0-00601	2024-4234	397,460	382,500	8/2/2024	104	1,594	384,094	103
70	04	41	649	409	463	33	21388	6N2W20-00-01600	2024-4191	495,800	550,000	8/3/2024	90	2,277	552,277	90
71	03	31	401	401	133	33	24029	4N4W08-00-00203	2024-4214	434,550	638,100	8/7/2024	68	2,571	640,671	68
72	06	67	641	401	151	33	8168	4N2W26-DD-00800	2024-4346	817,130	820,000	8/12/2024	100	3,191	823,191	99
73	04	42	400	400		33	21578	6N2W31-00-00601	2024-4464	179,940	157,700	8/12/2024	114	614	158,314	114
74	05	36	401	401	141	33	25270	6N5W06-BC-03900	2024-4270	340,140	390,000	8/12/2024	87	1,518	391,518	87
75	04	41	401	401	135	33	19484	7N2W17-C0-02900	2024-4805	414,310	500,000	8/14/2024	83	1,918	501,918	83
76	04	42	669	409	451	33	21575	6N2W31-00-00301	2024-4766	457,740	470,000	8/15/2024	97	1,790	471,790	97
77	06	67	401	401	153	33	8037	4N2W25-C0-00600	2024-4627	965,300	854,000	8/21/2024	113	3,111	857,111	113
78	05	51	401	401	141	33	20826	7N3W16-C0-01800	2024-4481	515,370	505,000	8/22/2024	102	1,826	506,826	102
79	04	42	641	401	141	33	17639	5N3W01-A0-01900	2024-4608	494,060	569,795	8/26/2024	87	1,997	571,792	86
80	03	21	641	401	153	33	8227	4N2W28-A0-00802	2024-4616	860,340	850,000	8/28/2024	101	2,932	852,932	101
81	06	61	401	401	143	33	17442	5N1W31-00-01100	2024-4644	565,890	578,000	8/29/2024	98	1,978	579,978	98
82	02	21	401	401	141	33	7443	3N2W24-C0-04000	2024-4690	481,860	461,250	8/31/2024	104	1,553	462,803	104
83	06	67	401	401	153	33	8082	4N2W25-D0-01611	2024-4844	940,200	900,000	9/6/2024	104	2,881	902,881	104
84	06	61	401	401	142	33	14884	4N1W05-BA-01600	2024-4942	680,010	579,567	9/9/2024	117	1,807	581,374	117
85	05	51	409	409	452	33	20727	7N3W10-CC-00700	2024-5215	451,740	429,000	9/17/2024	105	1,243	430,243	105
86	03	21	409	409	452	33	7698	4N2W17-00-02602	2024-5660	416,760	373,500	9/20/2024	112	1,051	374,551	111
87	06	61	649	409	452	33	15340	4N2W11-00-00903	2024-5119	646,590	575,000	9/23/2024	112	1,571	576,571	112
88	05	51	401	401	141	33	26958	7N4W07-D0-00500	2024-5303	424,530	432,500	9/23/2024	98	1,182	433,682	98
89	06	67	401	401	143	33	9115	4N2W24-AD-01000	2024-5123	744,980	720,000	9/25/2024	103	1,927	721,927	103
90	02	21	641	401	143	33	5786	3N2W14-00-02000	2024-5239	898,480	1,060,000	9/27/2024	85	2,779	1,062,779	85
91	06	62	641	401	154	33	16254	5N2W26-C0-00900	2024-5171	858,000	855,000	9/27/2024	100	2,242	857,242	100
92	03	31	400	400		33	23883	4N4W03-00-01500	2024-5170	57,790	95,000	9/30/2024	61	241	95,241	61
93	05	51	669	409	452	33	28383	8N4W34-D0-00300	2024-5326	462,410	525,000	10/2/2024	88	1,304	526,304	88
94	02	21	401	401	141	33	8205	4N2W27-DC-00300	2024-5527	575,310	625,000	10/9/2024	92	1,432	626,432	92
95	05	55	559	409	462	30	27643	8N5W34-00-00600	2024-5363	362,990	304,000	10/10/2024	119	688	304,688	119
96	05	51	641	401	141	33	28135	8N4W25-00-00401	2024-5409	454,640	550,000	10/11/2024	83	1,230	551,230	82
97	06	61	641	401	155	33	15369	4N2W12-C0-00200	2024-5589	1,085,890	1,375,000	10/22/2024	79	2,656	1,377,656	79
98	04	41	401	401	135	33	19018	7N3W34-A0-02200	2024-5666	490,740	520,000	10/23/2024	94	990	520,990	94
99	04	42	549	409	463	33	14797	6N3W25-00-00103	2024-5664	475,470	607,500	10/24/2024	78	1,140	608,640	78
100	05	51	640	400		33	24952	6N4W18-00-00500	2024-6515	281,250	349,000	10/24/2024	81	655	349,655	80
101	04	42	401	401	144	33	21652	5N2W06-00-00200	2024-5796	518,790	525,000	10/30/2024	99	898	525,898	99
102	05	51	401	401	135	33	28180	8N4W26-C0-01000	2024-5843	396,840	425,000	10/30/2024	93	727	425,727	93
103	03	31	401	401	143	33	24306	4N5W12-00-01901	2024-5801	638,140	725,000	10/31/2024	88	1,221	726,221	88

#	MA	SA	Prop Class	RMV Class	Stat Class	Cond Code	Acct No	Map #	Document Number	Certified RMV	Final Price	Sales Date	Before Ratio	Total Adj	Time Adj. Sales Price	Time Adj Ratio
104	04	41	401	401	142	33	21526	6N2W28-00-01001	2024-6028	586,430	665,000	11/1/2024	88	1,101	666,101	88
105	06	67	401	401	152	33	8106	4N2W26-00-00700	2024-6078	976,990	950,000	11/5/2024	103	1,468	951,468	103
106	03	31	401	401	141	33	24541	5N4W31-00-00301	2024-5971	587,120	770,000	11/6/2024	76	1,169	771,169	76
107	05	51	641	401	131	33	21766	7N3W22-C0-00500	2024-6126	398,720	465,000	11/7/2024	86	693	465,693	86
108	04	41	649	409	451	33	19070	6N2W03-00-01408	2024-6056	393,550	388,500	11/8/2024	101	568	389,068	101
109	04	42	640	400		33	17675	6N3W25-00-02100	2024-6123	320,050	350,000	11/13/2024	91	464	350,464	91
110	04	41	401	401	141	33	434125	5N2W10-A0-00305	2024-6076	644,370	840,000	11/14/2024	77	1,090	841,090	77
111	04	41	401	401	136	30	21135	6N2W13-B0-00300	2024-6183	380,850	439,000	11/20/2024	87	497	439,497	87
112	06	67	401	401	133	33	8084	4N2W25-D0-01800	2024-6290	521,460	564,900	11/25/2024	92	561	565,461	92
113	04	42	401	401	136	33	21587	6N2W31-00-00708	2024-6565	472,620	575,000	12/10/2024	82	333	575,333	82
114	02	64	401	401	156	33	6272	3N2W22-AD-04800	2024-6542	891,940	880,000	12/11/2024	101	486	880,486	101
115	05	55	401	401	134	33	27317	7N5W02-00-00300	2024-6702	326,030	365,900	12/18/2024	89	131	366,031	89
116	05	51	409	409	452	33	26601	7N4W21-BA-00801	2024-6710	340,940	303,000	12/23/2024	113	67	303,067	112

Time Study for RMV Class 019



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

01/01/2024      113%

12/31/2024      113%

Number of days in the year:    366

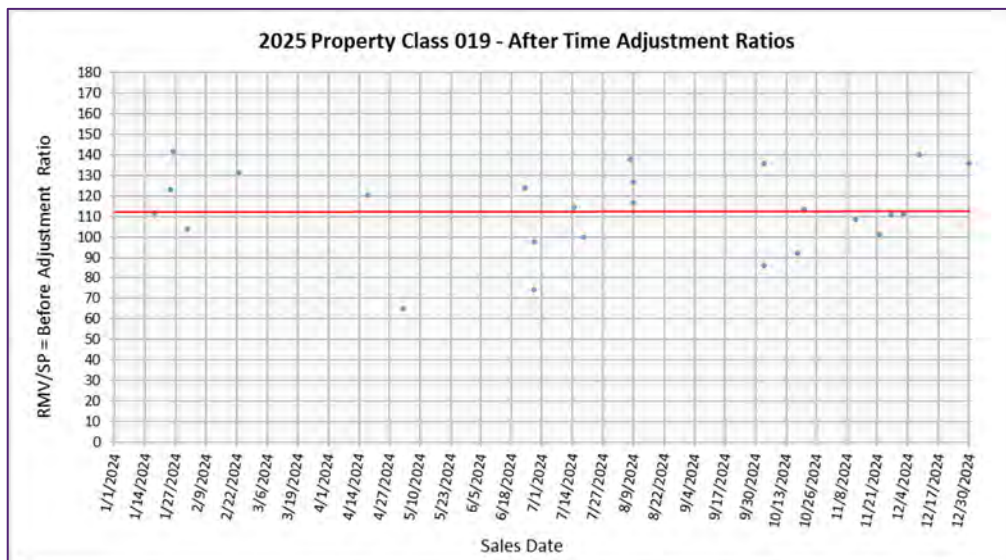
Amount of change:                0%

Annual change factor:            100%

Annual adjustment factor:      100%

**Overall Annual Adjustment: 0%**

Intermediate adj factor:        0.0000%



Sales Data used for RMV Class 019 analysis

#	MA	SA	Prop Class	RMV Class	Stat Class	Year Built	Cond Code	Acct No	Grouping Area	Certified RMV	Final Price	Sale Date	Before Ratio	Total Adj	Time Adj. Sales Price	Time Adj Ratio
1	7	5	019	019	452	1971	30	2066	North Co	22,270	20,000	1/18/2024	111	0	20,000	111
2	7	4	019	019	452	1973	33	435498	North Co	31,920	26,000	1/25/2024	123	0	26,000	123
3	7	5	019	019	452	1979	33	429832	North Co	56,660	40,000	1/26/2024	142	0	40,000	142
4	7	3	019	019	451	1966	33	601	South Co	16,620	16,000	2/1/2024	104	0	16,000	104
5	7	30	019	019	463	2000	33	220	Springlake Park	396,700	303,000	2/23/2024	131	0	303,000	131
6	7	2	019	019	441	1971	30	565	South Co	24,050	20,000	4/18/2024	120	0	20,000	120
7	7	5	019	019	441	1975	33	1997	North Co	32,130	49,400	5/3/2024	65	0	49,400	65
8	7	30	019	019	452	1997	33	190	Springlake Park	252,690	204,000	6/24/2024	124	0	204,000	124
9	7	2	019	019	442	1998	33	211	South Co	103,140	139,000	6/28/2024	74	0	139,000	74
10	7	30	019	019	452	1997	33	429798	Springlake Park	318,220	326,500	6/28/2024	97	0	326,500	97
11	7	30	019	019	452	1996	33	173	Springlake Park	272,850	239,000	7/15/2024	114	0	239,000	114
12	7	30	019	019	452	1995	30	165	Springlake Park	262,720	264,000	7/19/2024	100	0	264,000	100
13	7	30	019	019	463	1997	33	179	Springlake Park	479,100	349,000	8/8/2024	137	0	349,000	137
14	7	27	019	019	452	1997	33	1140	Crestwood Village	178,330	153,000	8/9/2024	117	0	153,000	117
15	7	27	019	019	452	1999	33	1137	Crestwood Village	190,130	150,500	8/9/2024	126	0	150,500	126
16	7	30	019	019	452	1989	33	110	Springlake Park	230,780	268,900	10/4/2024	86	0	268,900	86
17	7	6	019	019	451	1974	30	1352	South Co	24,390	18,000	10/4/2024	136	0	18,000	136
18	7	6	019	019	452	1995	33	1468	South Co	137,210	149,000	10/18/2024	92	0	149,000	92
19	7	2	019	019	441	1977	30	387	South Co	21,570	19,000	10/21/2024	114	0	19,000	114
20	7	30	019	019	463	1997	33	196	Springlake Park	374,670	345,500	11/12/2024	108	0	345,500	108
21	7	28	019	019	442	1995	33	1282	Col City Estates	140,520	139,000	11/22/2024	101	0	139,000	101
22	7	30	019	019	442	1989	33	121	Springlake Park	153,740	139,000	11/27/2024	111	0	139,000	111
23	7	30	019	019	452	1994	33	103	Springlake Park	287,920	259,000	12/2/2024	111	0	259,000	111
24	7	6	019	019	451	2015	33	437280	South Co	72,660	51,952	12/9/2024	140	0	51,952	140
25	7	4	019	019	451	2023	33	442369	North Co	142,640	105,000	12/30/2024	136	0	105,000	136

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*SUPPLEMENTAL  
NOTES*

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Residential properties located within the boundaries of the City of Clatskanie (Maintenance Area 5) have undergone a reappraisal. All sales used for the ratio study analysis in this area have been re-appraised.

Land, on-site development costs, local cost modifiers, and depreciation tables were recalculated for residential properties located in the following areas:

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

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*SUMMARY OF RATIO  
INDICATIONS*

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## Ratio Indicators by RMV Class

YEAR	RMV CL	MA	SA	NH	LAND %	OSD %	IMPR %	OVERALL %	COD	PRD	RE CALC	LOCATION
2025	003	01	00	000	100	100	100	100			X	St. Helens
2025	003	02	00	000	100	100	100	100			X	Scappoose
2025	003	03	00	000	100	100	100	100			X	Vernonia
2025	003	04	00	000	100	100	100	100			X	Rainier
2025	003	04	41	000	100	100	100	100			X	Rainier
2025	003	05	00	000	100	100	100	100			X	Clatskanie
2025	003	06	00	000	100	100	100	100			X	Rural St. Helens/Warren
2025	008	01	00	000	100	100	100	100			X	St. Helens
2025	008	01	90	000	100	100	100	100			X	St. Helens
2025	008	02	00	000	100	100	100	100			X	Scappoose
2025	008	02	90	000	100	100	100	100			X	Scappoose
2025	008	04	00	000	100	100	100	100			X	Rainier
2025	008	04	90	000	100	100	100	100			X	Rainier
2025	008	05	00	000	100	100	100	100			X	Clatskanie
2025	008	06	90	000	100	100	100	100			X	Rural St. Helens/Warren
2025	010	01	00	000	100	100	100	100			X	St. Helens
2025	010	02	00	000	100	100	100	100			X	Scappoose
2025	010	02	21	000	100	100	100	100			X	Scappoose
2025	010	03	00	000	100	100	100	100			X	Vernonia
2025	010	04	00	000	100	100	100	100			X	Rainier
2025	010	05	00	000	100	100	100	100			X	Clatskanie
2025	010	06	00	000	100	100	100	100			X	Rural St. Helens/Warren
2025	010	06	01	000	100	100	100	100			X	Columbia City
2025	019	07	02	000	100	100	128	128	16.75	1.15	X	PPMS
2025	019	07	03	000	100	100	114	114	20.10	.93	X	PPMS
2025	019	07	04	000	100	100	114	114	20.10	.93	X	PPMS
2025	019	07	05	000	100	100	114	114	20.10	.93	X	PPMS
2025	019	07	06	000	100	100	128	128	16.75	1.15	X	PPMS
2025	019	07	27	000	100	100	112	112	3.74	1.00	X	PPMS
2025	019	07	28	000	100	100	112	112	3.74	1.00	X	PPMS
2025	019	07	30	000	100	100	105	105	8.18	1.00	X	PPMS
2025	020	01	00	000	100	100	100	100			X	St. Helens
2025	020	02	00	000	100	100	100	100			X	Scappoose
2025	020	03	00	000	100	100	100	100			X	Vernonia
2025	020	04	00	000	100	100	100	100			X	Rainier
2025	020	05	00	000	100	100	100	100			X	Clatskanie
2025	030	01	00	000	100	100	100	100			X	St. Helens
2025	030	03	00	000	100	100	100	100			X	Vernonia
2025	030	04	00	000	100	100	100	100			X	Rainier
2025	030	05	00	000	100	100	100	100			X	Clatskanie
2025	030	06	00	000	100	100	100	100			X	Rural St. Helens/Warren
2025	032	03	00	000	100	100	100	100			X	Vernonia
2025	032	05	00	000	100	100	100	100			X	Clatskanie

YEAR	RMV CL	MA	SA	NH	LAND %	OSD %	IMPR %	OVERALL %	COD	PRD	RE CALC	LOCATION
2025	040	02	00	000	100	100	100	100			X	Scappoose
2025	040	02	21	000	100	100	100	100			X	Scappoose
2025	040	03	00	000	100	100	100	100			X	Vernonia
2025	040	03	21	000	100	100	100	100			X	Vernonia
2025	040	03	31	000	100	100	100	100			X	Vernonia
2025	040	04	00	000	100	100	100	100			X	Rainier
2025	040	04	41	000	100	100	100	100			X	Rainier
2025	040	04	42	000	100	100	100	100			X	Rainier
2025	040	05	00	000	100	100	100	100			X	Clatskanie
2025	040	06	00	000	100	100	100	100			X	Rural St. Helens/Warren
2025	040	06	61	000	100	100	100	100			X	Rural St. Helens/Warren
2025	040	06	62	000	100	100	100	100			X	Rural St. Helens/Warren
2025	100	01	00	000	90	100	100	90	3.47	1.00	X	St. Helens
2025	100	01	15	000	90	100	100	90	3.47	1.00	X	St. Helens
2025	100	02	00	000	96	100	100	96			X	Scappoose
2025	100	03	00	000	119	100	100	119	.00	1.00	X	Vernonia
2025	100	04	00	000	108	100	100	108	.00	1.00	X	Rainier
2025	100	05	00	000	113	100	100	113				Clatskanie
2025	100	06	01	000	99	100	100	99	.00	1.00	X	Columbia City
2025	100	06	15	000	99	100	100	99	.00	1.00	X	Columbia City
2025	101	01	00	000	90	100	113	106	13.44	.98	X	St. Helens
2025	101	01	15	000	90	100	113	106	13.44	.98	X	St. Helens
2025	101	01	30	000	90	100	113	106	13.44	.98	X	St. Helens
2025	101	01	43	000	90	100	113	106	13.44	.98	X	St. Helens
2025	101	02	00	000	96	100	95	96	7.64	1.00	X	Scappoose
2025	101	02	28	000	96	100	95	96	7.64	1.00	X	Scappoose
2025	101	02	33	000	96	100	95	96	7.64	1.00	X	Scappoose
2025	101	03	00	000	119	100	122	119	14.30	.98	X	Vernonia
2025	101	03	40	000	119	100	122	119	14.30	.98	X	Vernonia
2025	101	04	00	000	108	100	108	108	12.29	.99	X	Rainier
2025	101	04	40	000	108	100	108	108	12.29	.99	X	Rainier
2025	101	05	00	000	113	100	114	113	12.22	.99		Clatskanie
2025	101	05	40	000	113	100	114	113	12.22	.99		Clatskanie
2025	101	06	01	000	99	100	99	99	10.06	.99	X	Columbia City
2025	101	06	15	000	99	100	99	99	10.06	.99	X	Columbia City
2025	101	06	31	000	99	100	99	99	10.06	.99	X	Columbia City
2025	102	01	00	000	100	100	86	86	8.00	1.00	X	St. Helens
2025	102	02	00	000	100	100	96	96			X	Scappoose
2025	102	02	21	000	100	100	96	96			X	Scappoose
2025	102	04	00	000	100	100	108	108			X	Rainier
2025	109	01	00	000	90	100	111	102	3.52	.99	X	St. Helens
2025	109	02	00	000	96	100	95	96			X	Scappoose
2025	109	03	00	000	119	100	123	119	11.25	1.00	X	Vernonia
2025	109	04	00	000	108	100	116	112	.50	1.00	X	Rainier
2025	109	05	00	000	113	100	115	113				Clatskanie

YEAR	RMV CL	MA	SA	NH	LAND %	OSD %	IMPR %	OVERALL %	COD	PRD	RE CALC	LOCATION
2025	109	06	01	000	99	100	108	103	1.51	1.00	X	Columbia City
2025	109	06	15	000	99	100	108	103	1.51	1.00	X	Columbia City
2025	111	01	95	000	100	100	101	101	24.15	1.05	X	St. Helens
2025	111	01	97	000	100	100	101	101	24.15	1.05	X	St. Helens
2025	111	02	95	000	100	100	101	101	24.15	1.05	X	Scappoose
2025	111	02	97	000	100	100	101	101	24.15	1.05	X	Scappoose
2025	111	04	97	000	100	100	101	101	24.15	1.05	X	Rainier
2025	111	05	95	000	100	100	101	101	24.15	1.05	X	Clatskanie
2025	111	05	97	000	100	100	101	101	24.15	1.05	X	Clatskanie
2025	111	06	95	000	100	100	101	101	24.15	1.05	X	Rural St. Helens/Warren
2025	111	06	97	000	100	100	101	101	24.15	1.05	X	Rural St. Helens/Warren
2025	200	01	00	000	100	100	102	100	10.69	1.01	X	St. Helens
2025	200	01	73	000	100	100	102	100	10.69	1.01	X	St. Helens
2025	200	02	00	000	100	100	102	100	10.69	1.01	X	Scappoose
2025	200	02	73	000	100	100	102	100	10.69	1.01	X	Scappoose
2025	200	03	00	000	100	100	102	100	3.75	1.01	X	Vernonia
2025	200	03	73	000	100	100	102	100	3.75	1.01	X	Vernonia
2025	200	04	00	000	100	100	102	100	3.75	1.01	X	Rainier
2025	200	05	00	000	100	100	102	100	3.75	1.01	X	Clatskanie
2025	200	06	00	000	100	100	102	100	10.69	1.01	X	Rural St. Helens/Warren
2025	201	01	00	000	100	100	102	100	10.69	1.01	X	St. Helens
2025	201	01	73	000	100	100	102	100	10.69	1.01	X	St. Helens
2025	201	02	00	000	100	100	102	100	10.69	1.01	X	Scappoose
2025	201	02	73	000	100	100	102	100	10.69	1.01	X	Scappoose
2025	201	03	00	000	100	100	102	100	3.75	1.01	X	Vernonia
2025	201	03	73	000	100	100	102	100	3.75	1.01	X	Vernonia
2025	201	04	00	000	100	100	102	100	3.75	1.01	X	Rainier
2025	201	05	00	000	100	100	102	100	3.75	1.01	X	Clatskanie
2025	201	06	00	000	100	100	102	100	10.69	1.01	X	Rural St. Helens/Warren
2025	201	06	73	000	100	100	102	100	10.69	1.01	X	Rural St. Helens/Warren
2025	207	01	00	000	100	100	100	100			X	St. Helens
2025	207	02	00	000	100	100	100	100			X	Scappoose
2025	207	03	00	000	100	100	100	100			X	Vernonia
2025	207	04	00	000	100	100	100	100			X	Rainier
2025	207	05	00	000	100	100	100	100			X	Clatskanie
2025	207	06	00	000	100	100	100	100			X	Rural St. Helens/Warren
2025	300	01	00	000	100	100	103	100	.00	1.00	X	St. Helens
2025	300	02	00	000	100	100	103	100	.00	1.00	X	Scappoose
2025	300	02	74	000	100	100	103	100	.00	1.00	X	Scappoose
2025	300	02	77	000	100	100	103	100	.00	1.00	X	Scappoose
2025	300	03	00	000	100	100	103	100	.00	1.00	X	Vernonia
2025	300	04	00	000	100	100	103	100	.00	1.00	X	Rainier
2025	300	05	00	000	100	100	103	100	.00	1.00	X	Clatskanie
2025	300	06	00	000	100	100	103	100	.00	1.00	X	Rural St. Helens/Warren
2025	301	01	00	000	100	100	103	100	.00	1.00	X	St. Helens

YEAR	RMV CL	MA	SA	NH	LAND %	OSD %	IMPR %	OVERALL %	COD	PRD	RE CALC	LOCATION
2025	301	02	00	000	100	100	103	100	.00	1.00	X	Scappoose
2025	301	02	74	000	100	100	103	100	.00	1.00	X	Scappoose
2025	301	02	77	000	100	100	103	100	.00	1.00	X	Scappoose
2025	301	03	00	000	100	100	103	100	.00	1.00	X	Vernonia
2025	301	04	00	000	100	100	103	100	.00	1.00	X	Rainier
2025	301	04	74	000	100	100	103	100	.00	1.00	X	Rainier
2025	301	05	00	000	100	100	103	100	.00	1.00	X	Clatskanie
2025	301	06	00	000	100	100	103	100	.00	1.00	X	Rural St. Helens/Warren
2025	303	01	00	000	100	100	100	100			X	St. Helens
2025	303	02	00	000	100	100	100	100			X	Scappoose
2025	303	02	77	000	100	100	100	100			X	Scappoose
2025	303	04	00	000	100	100	100	100			X	Rainier
2025	303	05	00	000	100	100	100	100			X	Clatskanie
2025	308	01	90	000	100	100	100	100			X	St. Helens
2025	308	02	90	000	100	100	100	100			X	Scappoose
2025	308	04	90	000	100	100	100	100			X	Rainier
2025	308	06	00	000	100	100	100	100			X	Rural St. Helens/Warren
2025	333	02	00	000	100	100	100	100			X	Scappoose
2025	400	02	21	000	102	100	100	102	.00	1.00	X	Scappoose
2025	400	02	25	000	102	100	100	102	.00	1.00	X	Scappoose
2025	400	02	45	000	102	100	102	102			X	Scappoose
2025	400	02	60	000	100	100	100	100			X	Scappoose
2025	400	02	64	000	83	100	100	83			X	Scappoose
2025	400	03	21	000	99	100	100	99			X	Vernonia
2025	400	03	31	000	105	100	100	105	.00	.99	X	Vernonia
2025	400	04	41	000	102	100	100	102	.00	1.00	X	Rainier
2025	400	04	42	000	98	100	100	98	11.00	1.04	X	Rainier
2025	400	04	44	000	102	100	100	102	.00	1.00	X	Rainier
2025	400	04	45	000	102	100	102	102	.00	1.00	X	Rainier
2025	400	05	36	000	100	100	100	100	14.63	.99	X	Clatskanie
2025	400	05	51	000	104	100	100	104	3.88	1.02	X	Clatskanie
2025	400	05	55	000	104	100	96	99	.00	1.00	X	Clatskanie
2025	400	05	60	000	100	100	100	100			X	Clatskanie
2025	400	06	61	000	96	100	100	96			X	Rural St. Helens/Warren
2025	400	06	62	000	103	100	104	103	11.32	.98	X	Rural St. Helens/Warren
2025	400	06	67	000	96	100	100	96			X	Rural St. Helens/Warren
2025	401	02	21	000	102	100	102	102	8.25	1.00	X	Scappoose
2025	401	02	25	000	102	100	102	102	8.25	1.00	X	Scappoose
2025	401	02	45	000	102	100	102	102			X	Scappoose
2025	401	02	64	000	83	100	81	83	5.67	.99	X	Scappoose
2025	401	03	21	000	99	100	98	99	7.65	.99	X	Vernonia
2025	401	03	31	000	105	100	107	105	8.00	1.01	X	Vernonia
2025	401	04	41	000	102	100	102	102	10.44	1.01	X	Rainier
2025	401	04	42	000	98	100	98	98	9.43	.98	X	Rainier
2025	401	04	44	000	102	100	102	102	10.44	1.01	X	Rainier

YEAR	RMV CL	MA	SA	NH	LAND %	OSD %	IMPR %	OVERALL %	COD	PRD	RE CALC	LOCATION
2025	401	04	45	000	102	100	102	102	.00	1.00	X	Rainier
2025	401	05	36	000	100	100	100	100	14.63	.99	X	Clatskanie
2025	401	05	51	000	104	100	96	99	6.60	1.00	X	Clatskanie
2025	401	05	55	000	104	100	96	99	.00	1.00	X	Clatskanie
2025	401	06	61	000	96	100	95	96	10.44	1.00	X	Rural St. Helens/Warren
2025	401	06	62	000	103	100	104	103	11.32	.98	X	Rural St. Helens/Warren
2025	401	06	67	000	96	100	95	96	10.44	1.00	X	Rural St. Helens/Warren
2025	409	02	21	000	102	100	102	102	3.49	1.00	X	Scappoose
2025	409	02	25	000	102	100	102	102	3.49	1.00	X	Scappoose
2025	409	02	45	000	102	100	102	102			X	Scappoose
2025	409	02	64	000	83	100	81	83			X	Scappoose
2025	409	03	21	000	99	100	98	99	11.31	1.00	X	Vernonia
2025	409	03	31	000	105	100	107	105	5.81	1.00	X	Vernonia
2025	409	04	41	000	102	100	101	101	4.72	1.01	X	Rainier
2025	409	04	42	000	98	100	115	105	6.73	1.02	X	Rainier
2025	409	04	44	000	102	100	101	101	4.72	1.01	X	Rainier
2025	409	04	45	000	102	100	101	101			X	Rainier
2025	409	05	51	000	104	100	106	104	9.17	1.02	X	Clatskanie
2025	409	05	55	000	104	100	106	104	.00	1.00	X	Clatskanie
2025	409	06	61	000	96	100	95	96	.00	1.00	X	Rural St. Helens/Warren
2025	409	06	62	000	103	100	104	103	.00	1.00	X	Rural St. Helens/Warren
2025	409	06	67	000	96	100	95	96	.00	1.00	X	Rural St. Helens/Warren
2025	701	01	00	000	100	100	102	100			X	St. Helens
2025	701	02	00	000	100	100	102	100			X	Scappoose
2025	701	03	00	000	100	100	102	100			X	Vernonia
2025	701	04	00	000	100	100	102	100			X	Rainier
2025	701	05	00	000	100	100	102	100			X	Clatskanie
2025	701	06	00	000	100	100	102	100			X	Rural St. Helens/Warren
2025	800	01	00	000	100	100	100	100			X	St. Helens
2025	800	01	15	000	100	100	100	100			X	St. Helens
2025	800	02	00	000	100	100	100	100			X	Scappoose
2025	800	02	60	000	100	100	100	100			X	Scappoose
2025	800	02	64	000	100	100	100	100			X	Scappoose
2025	800	02	73	000	100	100	100	100			X	Scappoose
2025	800	04	00	000	100	100	100	100			X	Rainier
2025	800	04	44	000	100	100	100	100			X	Rainier
2025	800	04	60	000	100	100	100	100			X	Rainier
2025	800	05	36	000	100	100	100	100			X	Clatskanie
2025	800	05	51	000	100	100	100	100			X	Clatskanie
2025	800	05	55	000	100	100	100	100			X	Clatskanie
2025	800	05	60	000	100	100	100	100			X	Clatskanie
2025	800	06	00	000	100	100	100	100			X	Rural St. Helens/Warren
2025	801	01	00	000	100	100	100	100			X	St. Helens
2025	801	02	00	000	100	100	100	100			X	Scappoose
2025	801	03	31	000	100	100	100	100			X	Vernonia

YEAR	RMV CL	MA	SA	NH	LAND %	OSD %	IMPR %	OVERALL %	COD	PRD	RE CALC	LOCATION
2025	801	04	00	000	100	100	100	100			X	Rainier
2025	890	02	64	000	100	100	100	100			X	Scappoose

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*MARKET AREA ANALYSIS*

*ADJUSTMENTS &*

*CONCLUSIONS*

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*ODD*  
*LOTS*

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# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
010	01	00	000	2025		St Helens	010	02	00	000	2025		Scappoose
010	02	21	000	2025		Scappoose	010	03	00	000	2025		Vernonia
010	04	00	000	2025		Rainier	010	05	00	000	2025		Clatskanie
010	06	00	000	2025		Rural St Helens	010	06	01	000	2025		Columbia City
020	01	00	000	2025		St Helens	020	02	00	000	2025		Scappoose
020	03	00	000	2025		Vernonia	020	04	00	000	2025		Rainier
020	05	00	000	2025		Clatskanie	030	01	00	000	2025		St Helens
030	03	00	000	2025		Vernonia	030	04	00	000	2025		Rainier
030	05	00	000	2025		Clatskanie	030	06	00	000	2025		Rural St Helens
040	02	00	000	2025		Scappoose	040	02	21	000	2025		Scappoose
040	03	00	000	2025		Vernonia	040	03	21	000	2025		
040	03	31	000	2025		Vernonia	040	04	00	000	2025		Rainier
040	04	41	000	2025		Rainier	040	04	42	000	2025		Rainier
040	05	00	000	2025		Clatskanie	040	06	00	000	2025		Rural St Helens
040	06	61	000	2025		Rural St Helens	040	06	62	000	2025		Rural St Helens

## Adjustment Calculation Summary

Number of Sales for this Study	0
Population - Number of Accounts	389
Sales as a percentage of the Population	0.00%

## *Recalculated Area*

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	726,679	100.00%	726,679	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%

**Selected Ratio From Sales** **100**  
*Time Adjustment* *0*

**Before Ratio** **100**

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

**After Ratio** **100**

### Explanation for selection of Central Tendency:

RMV Class 010: Unbuildable, Residential RMV  
 Class 020: Unbuildable, Commercial

RMV Class 030: Unbuildable, Industrial  
 RMV Class 040: Unbuildable, Rural residential

Area description: various odd lots, Countywide

These properties are located in the throughout Columbia County. They are unbuildable due to their size, shape, DEQ denial, etc. and are considered to have minimal value. Therefore, it was deemed no adjustment was warranted at this time for this property classification.

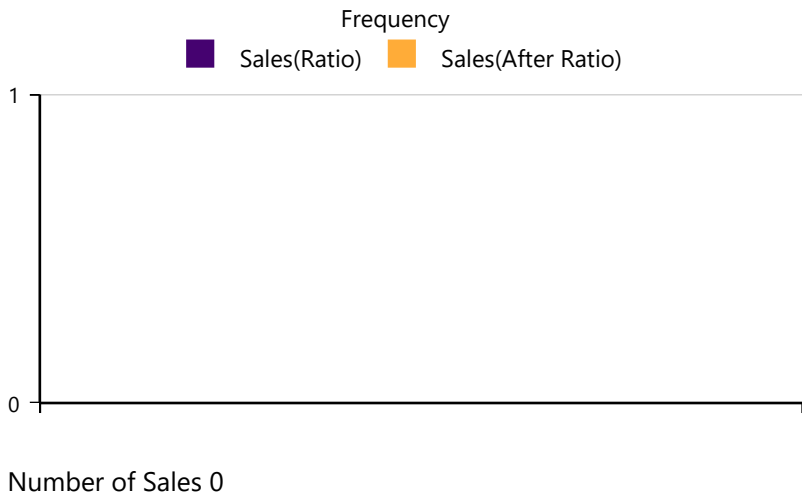
COD Standard per OAR 150-308-0380: no standard  
 COD conclusion: none  
 In COD compliance: not applicable

## Performance History

	2025	2024	2023	2022	2021
COD	-	-	-	-	-
PRD	-	-	-	-	-

*\* Indicates that the After Ratio central tendencies may not be reflected.*

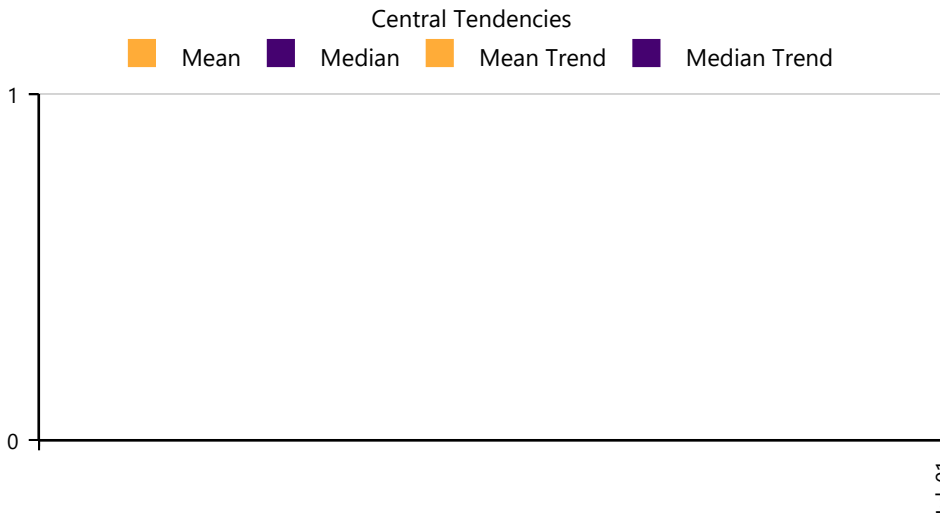
# COLUMBIA County 2025 Ratio Study



Bin Before After  
Width Count Count

Before After  
Ratio Ratio

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



Month Mean Median Sales

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*RESIDENTIAL PROPERTY*

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*MAINTENANCE AREA 1*

*CITY OF ST. HELENS*

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# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV				App	# of					RMV				App	# of		
Class	MA	SA	NH	Year	Sales	Location				Class	MA	SA	NH	Year	Sales	Location	
100	01	00	000	2025	4	St Helens				100	01	15	000	2025		St Helens	

## Adjustment Calculation Summary

Number of Sales for this Study	4
Population - Number of Accounts	172
Sales as a percentage of the Population	2.33%

## *Recalculated Area*

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	22,334,232	100.00%	20,100,809	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%

**Selected Ratio From Sales** **111**

*Time Adjustment* -1

**Before Ratio** **111**

**Overall Adjustment Factor** **90**

Land Adjustment Factor 90

OSD Adjustment Factor 100

Improvement Adjustment Factor 100

Farm Improvement Factor 100

**After Ratio** **100**

### Explanation for selection of Central Tendency:

- RMV Class 100: SA 00 - Undeveloped Land
- RMV Class 100: SA 15 - Riverfront Undeveloped Land

Area description: unimproved lot and block land located with the City of St. Helens.

Located within the City of St. Helens boundaries, this grouping of undeveloped property has a total population of 172. The number of valid sales found for this study is 4 and deemed sufficient for market trending purposes. The time adjustment conclusion was applied to the sales data returning a median of 112, a mean of 111, and a weighted mean of 111. The mean was selected and applied to the dataset, returning an overall adjustment factor of 90 and a land adjustment of 90.

COD standard maximum (OAR 150-308-0380): 20

COD conclusion: 3.47

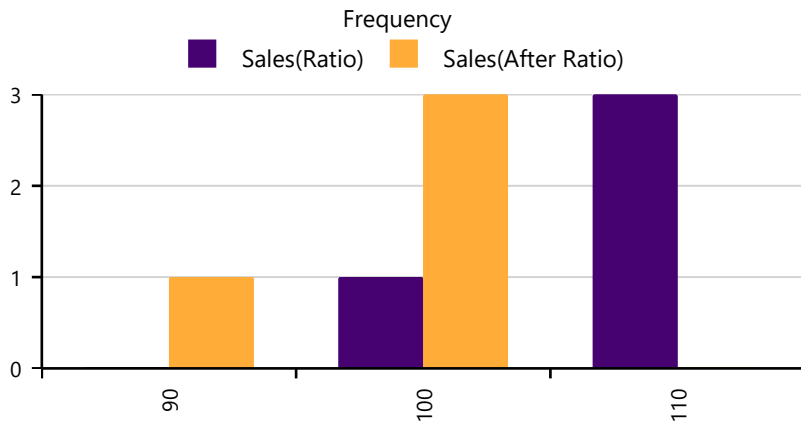
In COD compliance: Yes

## Performance History

	2025	2024	2023	2022	2021
<b>COD</b>	3.47	-	9.55	8.37	12.90*
<b>PRD</b>	1.00	-	1.02	1.02	1.16*

\* Indicates that the After Ratio central tendencies may not be reflected.

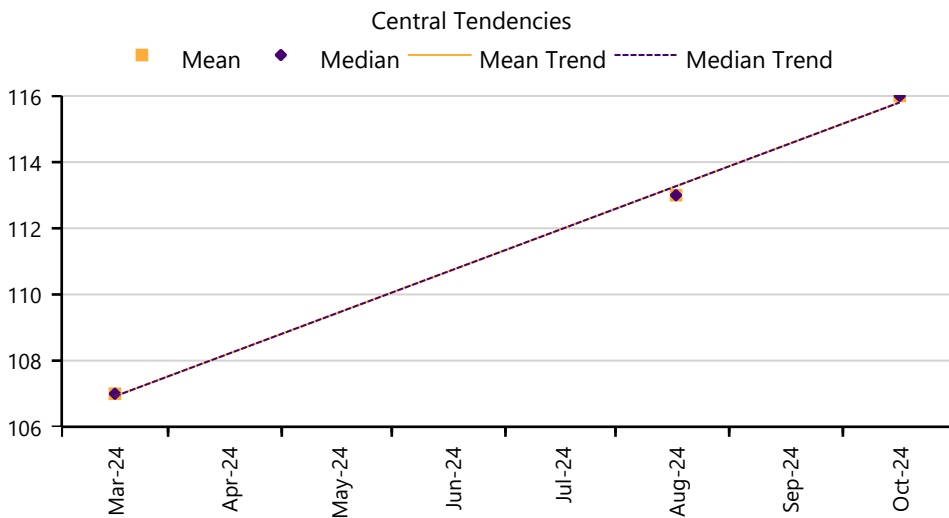
# COLUMBIA County 2025 Ratio Study



Bin	Before Count	After Count
90	0	1
100	1	3
110	3	0

	Before Ratio	After Ratio
Median	112	101
AD	3.75	3.50
COD	3.35	3.47
Mean	111	100
SD	5.56	5.10
COV	5.02	5.10
Wtd Mean	111	100
GeoMean	111	100
PRD	.99	1.00
95% Confidence	5.45	5.00

Number of Sales 4



Month	Mean	Median	Sales
Mar-24	107	107	2
Aug-24	113	113	1
Oct-24	116	116	1

## Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
1	33	5N1W32DB 00125	439899	2024-993	01	00	000	100	100		0.19	101,500	0	101,500	98,168	Mar-24	103
2	33	5N1W33DC 09202	13521	2024-1468	01	00	000	100	100		0.11	88,200	0	88,200	79,376	Mar-24	111
3	30	5N1W33DC 07500	13503	2024-4249	01	00	000	100	100		0.23	226,000	0	226,000	199,200	Aug-24	113
4	30	4N1W07AB 03114	12978	2024-5578	01	00	000	100	100		0.20	92,940	0	92,940	79,840	Oct-24	116

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
101	01	00	000	2025	129	St Helens	101	01	15	000	2025	1	St Helens
101	01	30	000	2025	3	St Helens	101	01	43	000	2025	3	St Helens

## Adjustment Calculation Summary

Number of Sales for this Study	136
Population - Number of Accounts	4470
Sales as a percentage of the Population	3.04%

## *Recalculated Area*

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	450,363,230	25.93%	405,326,907	22.07%
OSD RMV	173,366,310	9.98%	173,366,310	9.44%
Improvement RMV	1,107,507,937	63.77%	1,251,483,969	68.15%
Farm Improvement RMV	5,584,180	0.32%	6,310,123	0.34%

**Selected Ratio From Sales** **94**

*Time Adjustment* -1

**Before Ratio** **94**

**Overall Adjustment Factor** **106**

Land Adjustment Factor 90

OSD Adjustment Factor 100

Improvement Adjustment Factor 113

Farm Improvement Factor 113

**After Ratio** **100**

### Explanation for selection of Central Tendency:

- RMV Class 101: SA 00 – Residential Improved
- RMV Class 101: SA 15 – Riverfront Residential Improved
- RMV Class 101: SA 30 - Residential Duplex/Triplex/Fourplex
- RMV Class 101: SA 43 - Residential Rowhouse/Townhouse/Common Wall

Area description: This grouping is comprised of single-family residences located in the City of St. Helens general and riverfront market areas.

There are 136 sales available for this analysis of property improved with single family dwellings that are located in the City of St. Helens and along the riverfront. After applying the time adjustment conclusion of -1%, the median and weighted mean returned the same ratio of 94. This is further supported by the mean of 93. The median was selected and applied to the dataset, and an overall adjustment of 106 was calculated and deemed appropriate for this study.

COD standard maximum (OAR 150-308-0380): 20

COD conclusion: 13.44

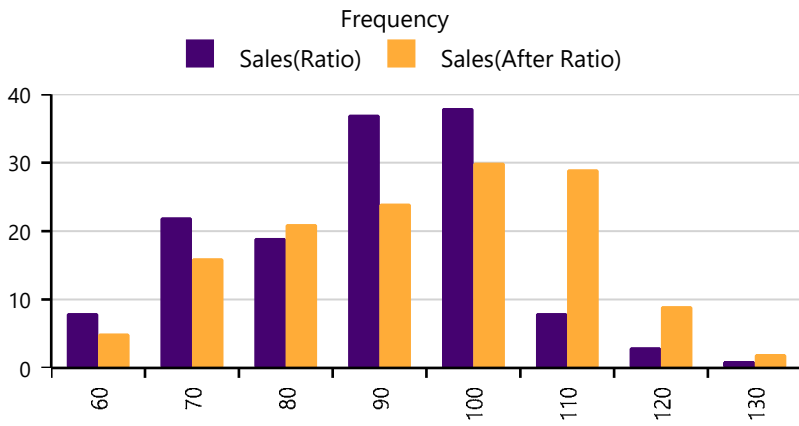
In COD compliance: Yes

## Performance History

	2025	2024	2023	2022	2021
COD	13.44	-	-	-	-
PRD	0.98	-	-	-	-

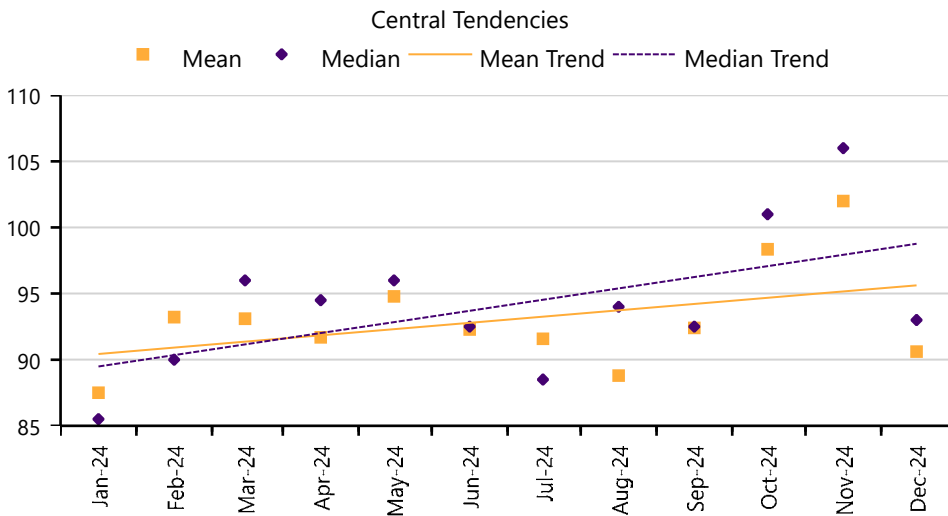
*\* Indicates that the After Ratio central tendencies may not be reflected*

# COLUMBIA County 2025 Ratio Study



Bin Width	Before Count	After Count	Before Ratio	After Ratio
60	8	5	94	100
70	22	16	11.42	13.44
80	19	21	12.15	13.44
90	37	24	93	98
100	38	30	14.12	16.25
110	8	29	15.18	16.52
120	3	9	94	100
130	1	2	92	97
<b>Median</b>				
<b>AD</b>				
<b>COD</b>				
<b>Mean</b>				
<b>SD</b>				
<b>COV</b>				
<b>Wtd Mean</b>				
<b>GeoMean</b>				
<b>PRD</b>			.99	.98
<b>95% Confidence</b>			2.37	2.73

Number of Sales 136



Month	Mean	Median	Sales
Jan-24	88	86	8
Feb-24	93	90	9
Mar-24	93	96	10
Apr-24	92	95	16
May-24	95	96	19
Jun-24	92	93	14
Jul-24	92	89	12
Aug-24	89	94	5
Sep-24	92	93	10
Oct-24	98	101	17
Nov-24	102	106	3
Dec-24	91	93	13

## Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT	
1	33	5N1W33DD	13100	13708	2024-1653	01	00	000	101	101	121	0.13	128,520	71,160	199,680	317,600	Apr-24	63
2	33	5N1W33DD	06500	13625	2024-2920	01	00	000	101	101	135	0.06	101,740	80,840	182,580	291,271	May-24	63
3	33	5N1W34CB	05700	13824	2024-2438	01	00	000	101	101	135	0.13	128,520	99,590	228,110	353,615	May-24	65
4	33	5N1W34CB	04100	13808	2024-6844	01	00	000	101	101	131	0.13	128,520	139,340	267,860	400,000	Dec-24	67
5	33	4N1W04AD	01200	10150	2024-2333	01	00	000	101	101	121	0.13	128,360	58,710	187,070	277,075	Apr-24	68
6	33	4N1W03BC	12000	9715	2024-4408	01	00	000	101	101	131	0.21	143,110	136,010	279,120	408,483	Aug-24	68
7	33	4N1W05DB	02504	12486	2024-4112	01	00	000	101	101	131	0.21	143,520	115,940	259,460	373,350	Jul-24	69
8	33	4N1W04CB	11100	10623	2024-5259	01	00	000	101	101	132	0.13	127,980	163,430	291,410	423,895	Sep-24	69
9	33	4N1W03BC	10000	9695	2024-118	01	00	000	101	101	135	0.09	122,950	121,810	244,760	351,486	Jan-24	70

## COLUMBIA County 2025 Ratio Study

### Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
10	33	4N1W04DB 02400	10986	2024-1743	01	00	000	101	101	131	0.13	128,520	90,200	218,720	312,601	Apr-24	70
11	33	4N1W03CB 03300	9832	2024-3304	01	00	000	101	101	131	0.13	128,520	146,870	275,390	386,899	Jun-24	71
12	33	4N1W04CA 03500	10579	2024-4672	01	00	000	101	101	132	0.11	127,300	105,850	233,150	324,825	Sep-24	72
13	33	5N1W33DA 01403	13373	2024-3821	01	00	000	101	101	131	0.13	128,520	171,150	299,670	408,114	Jul-24	73
14	33	4N1W05AC 07600	11717	2024-3154	01	00	000	101	101	131	0.13	128,060	172,800	300,860	407,663	Jun-24	74
15	33	4N1W04DA 10000	10227	2024-943	01	00	000	101	101	131	0.13	128,520	100,450	228,970	305,351	Feb-24	75
16	33	4N1W05DB 02603	12496	2024-855	01	00	000	101	101	135	0.15	130,020	169,700	299,720	396,480	Feb-24	76
17	33	4N1W04AA 06000	9950	2024-1477	01	00	000	101	101	136	0.40	168,650	192,240	360,890	476,304	Mar-24	76
18	33	5N1W33DD 02400	13570	2024-6419	01	00	000	101	101	133	0.13	128,520	158,630	287,150	377,198	Dec-24	76
19	33	4N1W03BC 00410	9582	2024-6452	01	00	000	101	101	131	0.13	128,520	185,550	314,070	414,710	Dec-24	76
20	33	4N1W04CB 11800	10684	2024-778	01	00	000	101	101	131	0.11	127,300	98,780	226,080	292,345	Feb-24	77
21	33	5N1W34CB 05800	13825	2024-1691	01	00	000	101	101	133	0.12	127,760	167,560	295,320	382,074	Mar-24	77
22	33	4N1W04DD 09600	11349	2024-2398	01	00	000	101	101	131	0.13	128,520	132,640	261,160	340,503	Apr-24	77
23	33	4N1W04DB 06800	11031	2024-4084	01	00	000	101	101	131	0.13	128,520	158,400	286,920	373,275	Jul-24	77
24	33	5N1W34CB 01508	13758	2024-4443	01	00	000	101	101	131	0.18	137,520	168,010	305,530	398,560	Aug-24	77
25	33	5N1W34CC 14700	13814	2024-5509	01	00	000	101	101	131	0.13	128,520	152,540	281,060	359,244	Oct-24	78
26	33	5N1W33DD 05900	13616	2024-5579	01	00	000	101	101	131	0.13	128,520	161,480	290,000	371,960	Oct-24	78
27	33	5N1W34CB 03400	13799	2024-6578	01	00	000	101	101	132	0.13	128,520	168,520	297,040	379,848	Dec-24	78
28	33	5N1W33DA 02100	13559	2024-505	01	00	000	101	101	131	0.13	128,060	164,980	293,040	371,250	Jan-24	79
29	33	4N1W05DB 02508	12490	2024-3091	01	00	000	101	101	131	0.24	149,190	202,360	351,550	447,390	Jun-24	79
30	33	4N1W04CA 02700	10571	2024-4743	01	00	000	101	101	132	0.18	136,100	155,410	291,510	368,779	Sep-24	79
31	33	4N1W05DA 04900	12429	2024-2792	01	00	000	101	101	133	0.19	139,640	170,600	310,240	390,205	May-24	80
32	33	4N1W04DA 12500	11248	2024-3511	01	00	000	101	101	121	0.13	128,520	77,590	206,110	258,518	Jun-24	80
33	33	4N1W05DA 02100	12387	2024-3895	01	00	000	101	101	141	0.19	138,980	243,570	382,550	476,845	Jul-24	80
34	33	4N1W04DA 10200	10229	2024-409	01	00	000	101	101	131	0.13	128,520	161,680	290,200	356,553	Jan-24	81
35	33	4N1W04AD 10400	10960	2024-293	01	00	000	101	101	131	0.15	129,570	115,140	244,710	297,150	Jan-24	82
36	33	5N1W34CC 07200	13922	2024-1834	01	00	000	101	101	132	0.13	128,520	90,860	219,380	264,111	Apr-24	83
37	33	4N1W05DA 01000	12375	2024-3643	01	00	000	101	101	131	0.17	134,370	142,920	277,290	333,359	Jul-24	83
38	33	5N1W33DD 05100	13602	2024-5645	01	00	000	101	101	131	0.13	128,520	156,900	285,420	344,345	Oct-24	83
39	33	4N1W04DD 00201	11229	2024-6780	01	00	000	101	101	131	0.13	128,520	196,340	324,860	390,922	Dec-24	83
40	33	4N1W05AC 04402	11661	2024-2686	01	00	000	101	101	141	0.32	166,070	300,850	466,920	556,472	May-24	84
41	33	4N1W05DA 05300	12433	2024-2959	01	00	000	101	101	131	0.18	136,120	155,290	291,410	347,935	May-24	84
42	33	4N1W04DB 06900	11032	2024-2697	01	00	000	101	101	121	0.13	128,520	60,070	188,590	218,614	May-24	86
43	33	4N1W04AC 08500	10125	2024-3193	01	00	000	101	101	132	0.13	128,360	145,120	273,480	314,199	Jun-24	87
44	33	4N1W05DA 01900	12385	2024-3655	01	00	000	101	101	141	0.18	136,680	247,920	384,600	437,844	Jul-24	88
45	33	4N1W08BA 02800	13106	2024-501	01	00	000	101	101	131	0.15	129,350	188,090	317,440	358,670	Jan-24	89
46	33	5N1W32DB 00135	439909	2024-893	01	00	000	101	101	141	0.21	143,360	401,310	544,670	613,677	Feb-24	89
47	30	4N1W04DC 08200	11106	2024-1837	01	30	000	101	101	232	0.13	139,920	168,980	308,900	347,515	Apr-24	89
48	33	4N1W04AA 00900	9883	2024-3934	01	00	000	101	101	132	0.28	147,840	238,750	386,590	436,073	Jul-24	89

## COLUMBIA County 2025 Ratio Study

### Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
49	33	4N1W04BA 00700	10265	2024-5003	01	00	000	101	101	131	0.17	134,880	221,470	356,350	398,880	Sep-24	89
50	33	4N1W05CA 03400	12058	2024-756	01	00	000	101	101	141	0.14	128,740	237,820	366,560	406,392	Feb-24	90
51	33	4N1W06DA 02700	12738	2024-2702	01	00	000	101	101	141	0.26	154,160	246,160	400,320	447,066	May-24	90
52	33	4N1W05CD 02200	12362	2024-3451	01	00	000	101	101	131	0.30	162,590	215,230	377,820	417,816	Jun-24	90
53	33	5N1W34CC 10100	13949	2024-5533	01	00	000	101	101	131	0.13	139,920	174,280	314,200	349,125	Sep-24	90
54	33	4N1W03CB 06001	9870	2024-5702	01	00	000	101	101	132	0.13	128,520	225,990	354,510	393,750	Oct-24	90
55	33	4N1W05AC 02705	11612	2024-74	01	00	000	101	101	141	0.20	141,260	228,200	369,460	406,890	Jan-24	91
56	33	4N1W04DA 12100	11244	2024-1213	01	00	000	101	101	141	0.17	134,350	234,340	368,690	406,060	Feb-24	91
57	30	4N1W05AD 04700	11724	2024-3574	01	00	000	101	101	131	0.11	127,300	106,010	233,310	255,689	Jun-24	91
58	33	5N1W33DC 02102	13441	2024-5272	01	00	000	101	101	133	0.10	124,220	238,700	362,920	398,900	Oct-24	91
59	33	4N1W03BC 00500	9590	2024-1364	01	00	000	101	101	141	0.30	163,550	204,720	368,270	401,760	Mar-24	92
60	33	4N1W04AD 01900	10157	2024-1376	01	00	000	101	101	132	0.16	130,910	150,780	281,690	307,582	Mar-24	92
61	33	4N1W05CA 02800	12054	2024-2258	01	00	000	101	101	141	0.16	133,180	281,140	414,320	451,906	Apr-24	92
62	33	4N1W07AB 03142	13006	2024-6815	01	00	000	101	101	141	0.12	128,160	269,050	397,210	429,914	Dec-24	92
63	33	5N1W34CC 01501	441306	2024-4050	01	00	000	101	101	142	0.13	128,520	333,820	462,340	497,850	Jul-24	93
64	33	4N1W05AC 02600	11606	2024-6657	01	00	000	101	101	141	0.31	164,940	248,300	413,240	444,733	Dec-24	93
65	33	4N1W05AB 01007	11492	2024-2425	01	00	000	101	101	143	0.13	128,570	292,660	421,230	446,985	Apr-24	94
66	33	4N1W04BB 01600	11462	2024-2846	01	00	000	101	101	141	0.24	149,990	256,540	406,530	432,347	May-24	94
67	33	4N1W05CC 00714	28951	2024-3101	01	00	000	101	101	141	0.16	132,230	331,220	463,450	494,068	Jun-24	94
68	33	4N1W05CB 02100	12136	2024-3317	01	00	000	101	101	135	0.66	206,460	181,510	387,970	412,718	Jun-24	94
69	33	4N1W04DD 06400	11313	2024-4485	01	00	000	101	101	132	0.13	128,520	273,510	402,030	428,452	Aug-24	94
70	33	4N1W05DD 02001	12671	2024-6009	01	00	000	101	101	141	0.18	136,670	321,890	458,560	489,265	Nov-24	94
71	30	4N1W05AC 06000	11537	2024-2375	01	00	000	101	101	141	0.19	139,640	221,080	360,720	380,255	Apr-24	95
72	33	4N1W05AB 02600	11546	2024-2830	01	00	000	101	101	141	0.18	137,520	264,600	402,120	422,365	May-24	95
73	30	4N1W08BB 06900	13156	2024-5010	01	00	000	101	101	143	0.17	133,990	372,700	506,690	533,502	Sep-24	95
74	33	4N1W04DC 00900	11147	2024-1315	01	30	000	101	101	234	0.22	186,460	426,180	612,640	634,880	Mar-24	96
75	33	4N1W05CC 00710	28947	2024-1434	01	00	000	101	101	143	0.17	134,400	331,590	465,990	483,250	Mar-24	96
76	33	4N1W04AC 06701	433926	2024-2832	01	00	000	101	101	136	0.12	127,320	211,910	339,230	352,835	May-24	96
77	33	4N1W06DC 02300	12824	2024-2784	01	00	000	101	101	143	0.19	139,360	327,440	466,800	479,957	May-24	97
78	33	4N1W05AB 01006	11491	2024-5370	01	00	000	101	101	143	0.13	128,570	315,640	444,210	458,497	Oct-24	97
79	33	4N1W07AB 03174	13038	2024-1055	01	00	000	101	101	141	0.12	128,200	276,830	405,030	414,572	Mar-24	98
80	33	4N1W03CA 00700	9755	2024-5074	01	00	000	101	101	144	0.23	208,550	180,900	389,450	398,920	Sep-24	98
81	33	4N1W04DA 05800	10936	2024-5388	01	00	000	101	101	141	0.13	128,520	232,620	361,140	369,186	Oct-24	98
82	33	4N1W05BD 09107	439639	2024-5513	01	00	000	101	101	141	0.12	127,520	307,250	434,770	444,066	Oct-24	98
83	33	5N1W32DB 00123	439897	2024-6698	01	00	000	101	101	141	0.16	133,410	465,500	598,910	609,756	Dec-24	98
84	33	4N1W05CA 01300	12038	2024-967	01	00	000	101	101	141	0.25	152,060	241,870	393,930	397,086	Mar-24	99
85	33	4N1W05DB 02105	12461	2024-1896	01	00	000	101	101	143	0.16	131,070	317,630	448,700	454,298	Apr-24	99
86	33	4N1W07AB 03122	12986	2024-3577	01	00	000	101	101	143	0.21	144,290	346,660	490,950	497,450	Jun-24	99
87	33	5N1W34CB 01606	13777	2024-1723	01	00	000	101	101	143	0.16	132,230	315,470	447,700	446,760	Apr-24	100

## COLUMBIA County 2025 Ratio Study

### Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
88	33	4N1W05AC 03506	31192	2024-2299	01	00	000	101	101	143	0.15	130,030	335,770	465,800	466,851	Apr-24	100
89	33	4N1W07AB 03126	12990	2024-2658	01	00	000	101	101	143	0.16	132,870	412,870	545,740	541,512	May-24	101
90	33	4N1W06DD 04300	12913	2024-4076	01	00	000	101	101	143	0.13	128,520	418,530	547,050	539,669	Jul-24	101
91	33	4N1W04CA 02800	10572	2024-4937	01	30	000	101	101	232	0.12	138,820	207,940	346,760	344,000	Sep-24	101
92	33	4N1W05AC 02718	11624	2024-5627	01	00	000	101	101	141	0.16	131,220	280,680	411,900	409,221	Oct-24	101
93	33	4N1W08BB 08800	13175	2024-202	01	00	000	101	101	143	0.18	136,790	321,050	457,840	448,561	Jan-24	102
94	33	5N1W34BC 01301	13727	2024-1128	01	15	000	101	101	154	0.63	348,640	563,190	911,830	897,489	Mar-24	102
95	33	4N1W08BB 06800	13155	2024-3002	01	00	000	101	101	143	0.16	132,300	364,690	496,990	486,115	May-24	102
96	33	4N1W06DA 03000	12741	2024-4466	01	00	000	101	101	143	0.21	142,680	323,140	465,820	455,853	Aug-24	102
97	33	4N1W07AB 03177	13041	2024-5652	01	00	000	101	101	143	0.13	129,030	403,290	532,320	521,797	Oct-24	102
98	33	4N1W04BB 03148	440655	2024-5739	01	00	000	101	101	143	0.08	118,200	360,500	478,700	469,107	Oct-24	102
99	33	4N1W05CA 00503	12021	2024-6554	01	00	000	101	101	143	0.23	147,920	333,520	481,440	469,765	Dec-24	102
100	33	4N1W08BC 04800	13199	2024-6706	01	00	000	101	101	143	0.19	139,150	323,720	462,870	453,319	Dec-24	102
101	33	4N1W05BC 07535	439623	2024-1405	01	00	000	101	101	143	0.11	127,300	359,120	486,420	471,295	Mar-24	103
102	33	4N1W08BC 06000	13211	2024-1720	01	00	000	101	101	143	0.16	132,310	337,550	469,860	456,688	Apr-24	103
103	33	4N1W08BB 05700	13144	2024-2457	01	00	000	101	101	143	0.16	132,930	308,770	441,700	427,119	May-24	103
104	33	4N1W08BB 09400	13181	2024-4623	01	00	000	101	101	143	0.18	136,150	366,180	502,330	489,232	Aug-24	103
105	33	4N1W08BB 09000	13177	2024-6714	01	00	000	101	101	143	0.16	132,290	417,550	549,840	534,893	Dec-24	103
106	33	5N1W32DB 00125	439899	2024-6807	01	00	000	101	101	143	0.19	140,600	433,990	574,590	558,888	Dec-24	103
107	33	5N1W32DB 00127	439901	2024-2809	01	00	000	101	101	143	0.18	136,420	492,560	628,980	606,157	May-24	104
108	33	4N1W05DB 05500	12531	2024-2996	01	00	000	101	101	143	0.13	128,060	415,760	543,820	521,903	May-24	104
109	33	4N1W05CC 00904	12226	2024-5416	01	00	000	101	101	143	0.17	134,580	346,510	481,090	463,977	Oct-24	104
110	33	4N1W05BA 03913	431922	2024-5905	01	00	000	101	101	145	0.13	128,330	357,070	485,400	466,066	Oct-24	104
111	33	4N1W05CB 00131	12096	2024-2506	01	00	000	101	101	145	0.15	130,010	358,630	488,640	466,757	Apr-24	105
112	33	4N1W05BD 09130	439662	2024-2814	01	00	000	101	101	143	0.12	127,440	371,930	499,370	475,084	May-24	105
113	33	5N1W32DB 00145	439919	2024-3260	01	00	000	101	101	143	0.21	143,860	549,720	693,580	661,276	Jun-24	105
114	33	4N1W04BB 01300	10309	2024-6506	01	00	000	101	101	143	0.16	132,900	342,440	475,340	454,727	Dec-24	105
115	33	4N1W03BA 07803	9450	2024-236	01	43	000	101	101	153	0.05	173,020	459,010	632,030	594,120	Jan-24	106
116	33	4N1W05BC 07523	439611	2024-3237	01	00	000	101	101	143	0.12	127,590	411,210	538,800	509,133	Jun-24	106
117	33	4N1W04DD 04206	28891	2024-5403	01	00	000	101	101	143	0.13	128,440	293,550	421,990	399,080	Oct-24	106
118	33	4N1W04BB 03164	440671	2024-6024	01	00	000	101	101	143	0.08	117,420	341,060	458,480	431,895	Nov-24	106
119	33	4N1W05CB 08800	12198	2024-6214	01	43	000	101	101	143	0.07	111,180	260,140	371,320	349,615	Nov-24	106
120	30	4N1W05AD 12600	11801	2024-857	01	00	000	101	101	132	0.17	134,990	248,830	383,820	357,400	Feb-24	107
121	33	5N1W32DC 01100	13266	2024-952	01	00	000	101	101	143	0.29	162,100	401,460	563,560	525,495	Feb-24	107
122	33	4N1W04BB 03154	440661	2024-5662	01	00	000	101	101	143	0.08	117,420	380,320	497,740	464,070	Oct-24	107
123	33	4N1W04BB 03153	440660	2024-3037	01	00	000	101	101	143	0.08	117,370	339,290	456,660	422,578	Jun-24	108
124	33	4N1W05CB 00144	12108	2024-3653	01	00	000	101	101	143	0.13	129,010	365,960	494,970	455,126	Jul-24	109
125	33	4N1W06DA 06000	12772	2024-1665	01	00	000	101	101	142	0.33	169,520	396,040	565,560	511,241	Apr-24	111
126	33	4N1W04BB 03155	440662	2024-5253	01	00	000	101	101	143	0.08	117,420	380,320	497,740	448,875	Oct-24	111

## COLUMBIA County 2025 Ratio Study

### Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
127	33	4N1W05BC 07521	439609	2024-3490	01	00	000	101	101	143	0.12	127,620	382,890	510,510	447,570	Jun-24	114
128	33	5N1W33AD 01300	13336	2024-4944	01	00	000	101	101	154	0.24	150,270	623,040	773,310	672,975	Sep-24	115
129	33	4N1W05BD 01106	11902	2024-4783	01	43	000	101	101	143	0.08	120,150	272,540	392,690	338,912	Sep-24	116
130	33	4N1W05BD 09127	439659	2024-3748	01	00	000	101	101	143	0.12	127,530	437,580	565,110	482,672	Jul-24	117
131	33	5N1W34CC 14600	13815	2024-1705	01	00	000	101	101	142	0.33	169,020	401,250	570,270	481,460	Apr-24	118
132	33	5N1W34CB 09500	13732	2024-2519	01	00	000	101	101	151	0.31	164,960	391,730	556,690	471,818	May-24	118
133	33	4N1W06DC 05500	12856	2024-3619	01	00	000	101	101	143	0.12	127,920	407,410	535,330	444,547	Jul-24	120
134	33	4N1W05BD 09115	439647	2024-5706	01	00	000	101	101	144	0.12	127,420	481,660	609,080	499,100	Oct-24	122
135	33	5N1W33DB 00900	13399	2024-503	01	00	000	101	101	135	0.37	241,810	167,870	409,680	322,043	Feb-24	127
136	33	4N1W04BA 00307	10255	2024-2523	01	00	000	101	101	132	0.61	351,540	183,000	534,540	409,736	May-24	130

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV				App	# of				RMV				App	# of			
Class	MA	SA	NH	Year	Sales	Location				Class	MA	SA	NH	Year	Sales	Location	
102	01	00	000	2025	2	St Helens											

## Adjustment Calculation Summary

Number of Sales for this Study	2	<i>Recalculated Area</i>
Population - Number of Accounts	35	
Sales as a percentage of the Population	5.71%	

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	0	0.00%	0	0.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	11,216,150	100.00%	9,645,889	100.00%
Farm Improvement RMV	0	0.00%	0	0.00%

**Selected Ratio From Sales** 116

*Time Adjustment* -1

**Before Ratio** 116

**Overall Adjustment Factor** 86

Land Adjustment Factor 100

OSD Adjustment Factor 100

Improvement Adjustment Factor 86

Farm Improvement Factor 100

**After Ratio** 100

### Explanation for selection of Central Tendency:

RMV Class 102: SA 00 - Residential Improved with a Condominium

Area description: Located in the city limits of St. Helens, this grouping of residences are condominiums.

This study consists of condominiums in the city of St. Helens having a population of 35 accounts. The two sales available for this analysis were listed on the open market and are arm's length transactions. Once the time adjustment conclusion was applied to the array, the median and the mean returned ratios of 117 while the weighted mean and geometric mean have an indicator of 116. The geometric mean was selected and applied to the array, returning an improvement factor of 86.

COD Standard per OAR 150-308-0380: no standard

COD conclusion: none

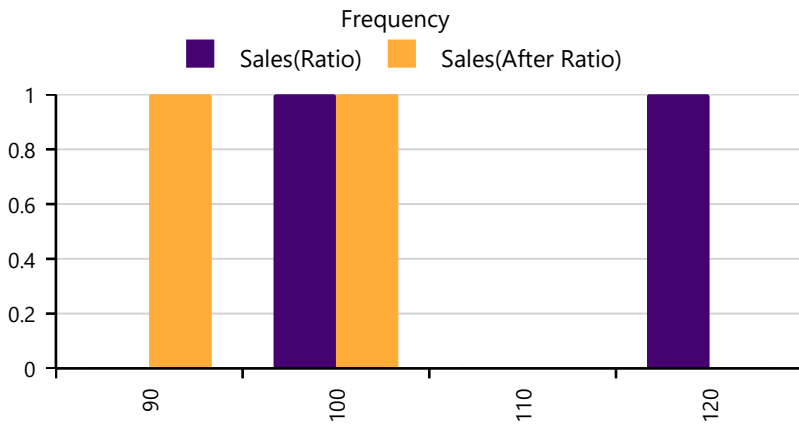
In COD compliance: not applicable

## Performance History

	2025	2024	2023	2022	2021
COD	8.00	5.68	2.49	2.33	3.88*
PRD	1.00	0.99	1.00	1.01	1.01*

*\* Indicates that the After Ratio central tendencies may not be reflected.*

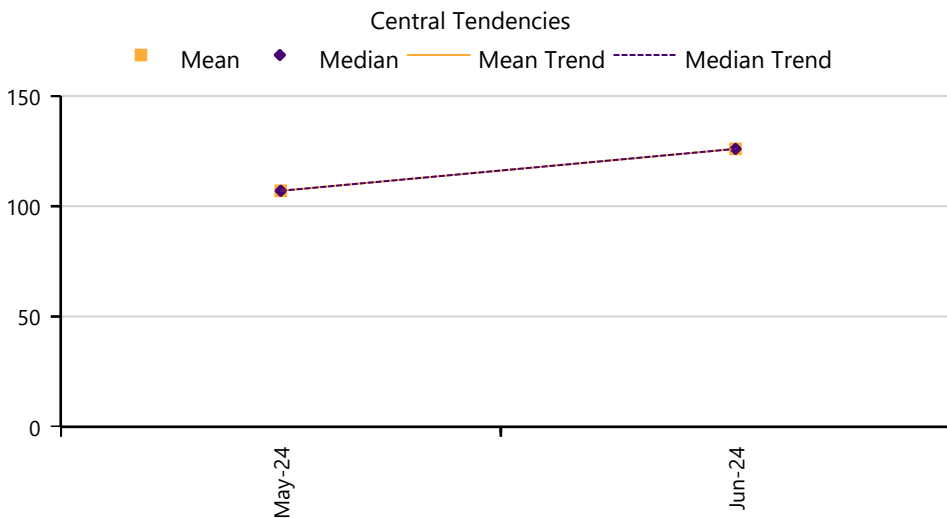
# COLUMBIA County 2025 Ratio Study



Bin	Before Count	After Count
90	0	1
100	1	1
110	0	0
120	1	0

	Before Ratio	After Ratio
Median	117	100
AD	9.50	8.00
COD	8.15	8.00
Mean	117	100
SD	13.44	11.31
COV	11.53	11.31
Wtd Mean	116	100
GeoMean	116	100
PRD	1.00	1.00
95% Confidence	18.62	15.68

## Number of Sales 2



Month	Mean	Median	Sales
May-24	107	107	1
Jun-24	126	126	1

## Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
1	33	4N1W04BD 91300	10506	2024-2944	01	00	000	102	102	134		0	288,250	288,250	268,353	May-24	107
2	33	4N1W04BD 91600	10509	2024-3093	01	00	000	102	102	134		0	288,250	288,250	228,689	Jun-24	126

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV				App	# of				RMV				App	# of			
Class	MA	SA	NH	Year	Sales	Location				Class	MA	SA	NH	Year	Sales	Location	
109	01	00	000	2025	2	St Helens											

## Adjustment Calculation Summary

Number of Sales for this Study	2
Population - Number of Accounts	97
Sales as a percentage of the Population	2.06%

### *Recalculated Area*

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	18,899,360	50.35%	17,009,424	45.60%
OSD RMV	3,608,600	9.61%	3,608,600	9.67%
Improvement RMV	14,696,530	39.15%	16,313,148	43.74%
Farm Improvement RMV	332,130	0.88%	368,664	0.99%

**Selected Ratio From Sales** 98

*Time Adjustment* -1

**Before Ratio** 98

**Overall Adjustment Factor** 102

Land Adjustment Factor 90

OSD Adjustment Factor 100

Improvement Adjustment Factor 111

Farm Improvement Factor 111

**After Ratio** 100

### Explanation for selection of Central Tendency:

RMV Class 109: SA 00 - Residential Improved with a Manufactured Structure (real)

Area description: real property sited with a manufactured structure within the city limits of the City of St. Helens.

This study of manufactured structures on real property returned a small population of 97 accounts. Although two sales were found, they represent 2.06% of the population and are deemed sufficient for this analysis. After adjusting for market movement, the central tendencies returned the same indicator of 98. The mean was selected and applied, returning an overall adjustment factor of 102 and is considered a valid indicator for this classification of property.

COD Standard per OAR 150-308-0380: 25

COD conclusion: 3.52

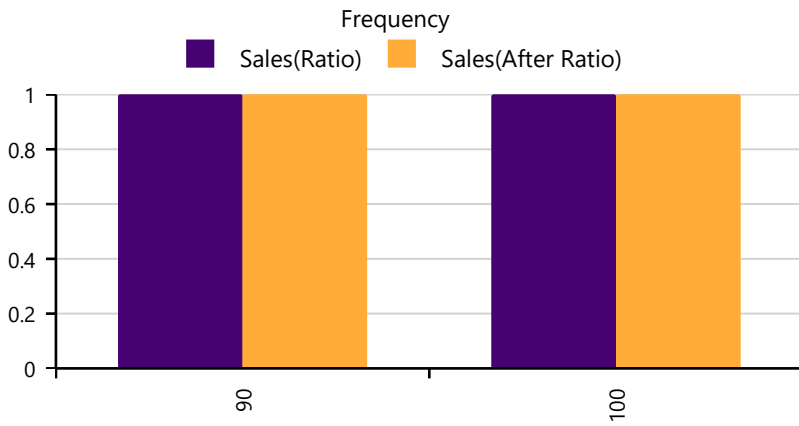
In COD compliance: Yes

## Performance History

	2025	2024	2023	2022	2021
<b>COD</b>	3.52	13.68	10.89	25.63	8.99*
<b>PRD</b>	0.99	1.00	1.01	1.03	1.01*

*\* Indicates that the After Ratio central tendencies may not be reflected.*

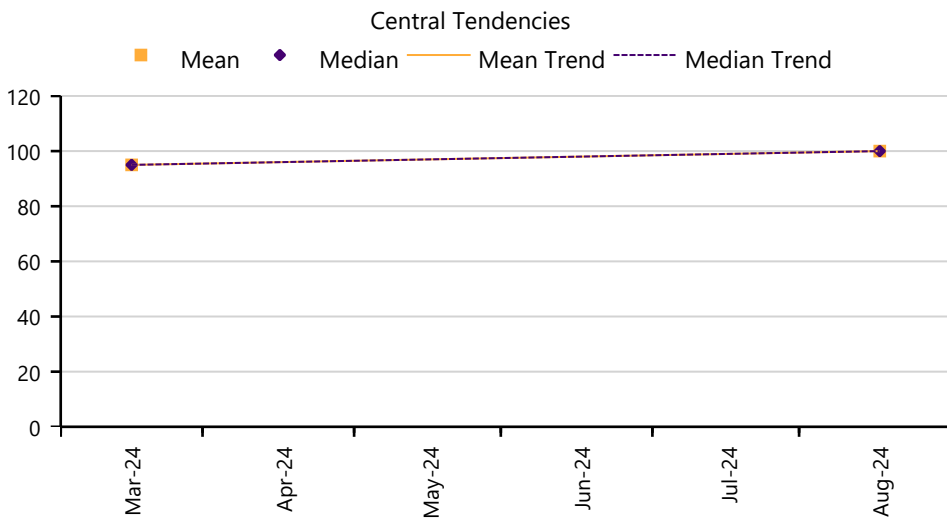
# COLUMBIA County 2025 Ratio Study



Bin	Before Count	After Count
90	1	1
100	1	1

	Before Ratio	After Ratio
Median	98	100
AD	2.50	3.50
COD	2.56	3.52
Mean	98	100
SD	3.54	4.95
COV	3.63	4.97
Wtd Mean	98	100
GeoMean	97	99
PRD	1.00	.99
95% Confidence	4.90	6.86

## Number of Sales 2



Month	Mean	Median	Sales
Mar-24	95	95	1
Aug-24	100	100	1

## Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
1	33	4N1W04AD 07100	10239	2024-1211	01	00	000	109	109	452	0.13	128,360	116,080	244,440	257,894	Mar-24	95
2	33	4N1W05AC 03104	11636	2024-4638	01	00	000	109	109	452	0.26	153,660	204,440	358,100	358,740	Aug-24	100

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*MAINTENANCE AREA 2*

*SCAPPOOSE*

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# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV				App	# of															
Class	MA	SA	NH	Year	Sales	Location														
100	02	00	000	2025		Scappoose														

## Adjustment Calculation Summary

Number of Sales for this Study	0
Population - Number of Accounts	63
Sales as a percentage of the Population	0.00%

### *Recalculated Area*

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	15,789,610	100.00%	15,158,026	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%

**Selected Ratio From Sales** **104**

*Time Adjustment* *0*

**Before Ratio** **104**

**Overall Adjustment Factor** **96**

Land Adjustment Factor 100

OSD Adjustment Factor 96

Improvement Adjustment Factor 100

Farm Improvement Factor 100

**After Ratio** **100**

### Explanation for selection of Central Tendency:

RMV Class 100: SA 00 - Undeveloped Land

Area description: unimproved land located in the City of Scappoose.

No arm's length transactions were found for this study of vacant land located in the City of Scappoose. Therefore, it was deemed appropriate to use time adjusted conclusion of 104 from the RMV class 101 improved residential study located in MA 02.

COD Standard per OAR 150-308-0380: 20

COD conclusion: none

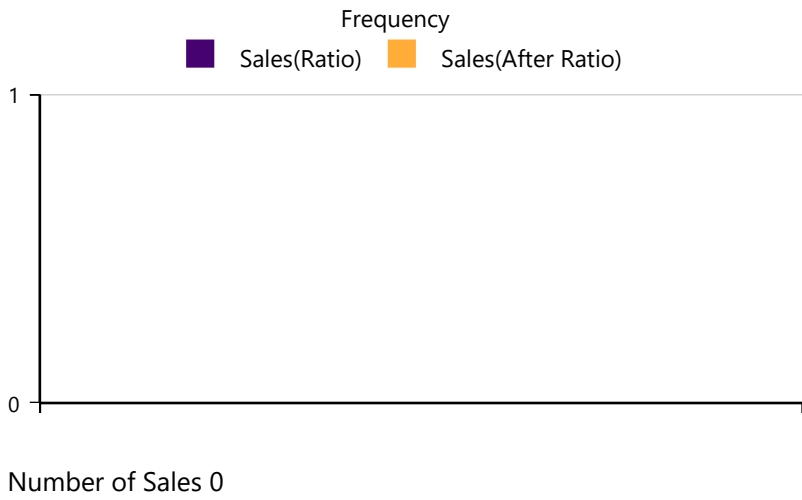
In COD compliance: not applicable

## Performance History

	2025	2024	2023	2022	2021
COD	-	-	-	0.00	-
PRD	-	-	-	1.00	-

*\* Indicates that the After Ratio central tendencies may not be reflected.*

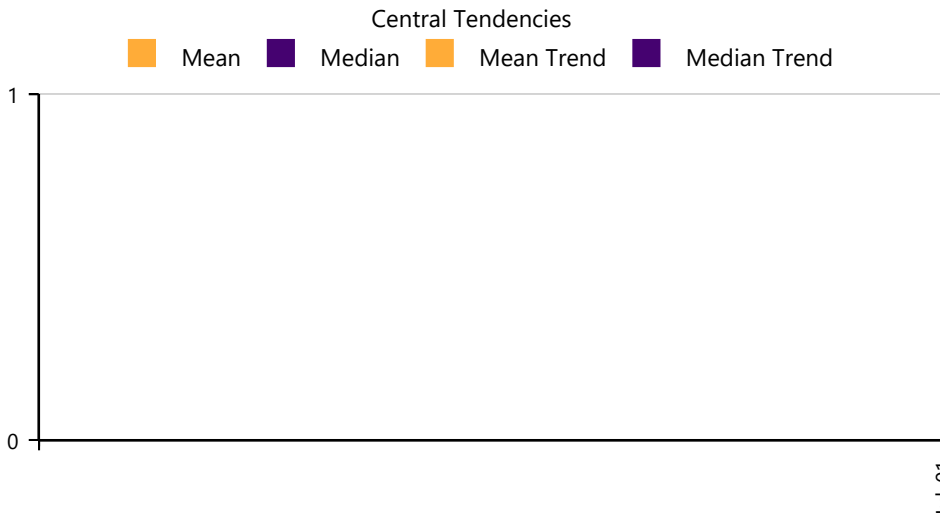
# COLUMBIA County 2025 Ratio Study



Bin Before After  
Width Count Count

Before After  
Ratio Ratio

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



Month Mean Median Sales

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
101	02	00	000	2025	66	Scappoose	101	02	28	000	2025	1	Scappoose
101	02	33	000	2025	6	Scappoose							

## Adjustment Calculation Summary

Number of Sales for this Study	73
Population - Number of Accounts	2457
Sales as a percentage of the Population	2.97%

### *Recalculated Area*

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	350,294,630	28.43%	336,282,845	28.51%
OSD RMV	106,464,300	8.64%	106,464,300	9.03%
Improvement RMV	771,123,955	62.59%	732,567,757	62.12%
Farm Improvement RMV	4,216,460	0.34%	4,005,637	0.34%

**Selected Ratio From Sales** **104**

*Time Adjustment* -1

**Before Ratio** **104**

**Overall Adjustment Factor** **96**

Land Adjustment Factor 96

OSD Adjustment Factor 100

Improvement Adjustment Factor 95

Farm Improvement Factor 95

**After Ratio** **100**

### **Explanation for selection of Central Tendency:**

- RMV Class 101: SA 00 - Residential Improved
- RMV Class 101: SA 28 - Residential Duplex/Triplex/Fourplex
- RMV Class 101: SA 33 - Residential Rowhouse/Townhouse/Common Wall
- Area description: City of Scappoose land improved with single family dwellings.

For this study of improved property located in the City of Scappoose, the market perception has indicated little difference between the general area of residences (SA 00), plex properties (SA 28) and rowhouse/townhouse properties (SA 33). Therefore, it was deemed appropriate to analyze these property types together because of the comparable way they are moving on the open market. The sales were adjusted using the time study conclusion of -1% for residential properties located in the City. Once applied, the median, mean and geometric mean returned indicators of 104. The mean was utilized, returning a land factor of 96 and an improvement factor of 95.

COD Standard per OAR 150-308-0380: 20

COD conclusion: 7.64

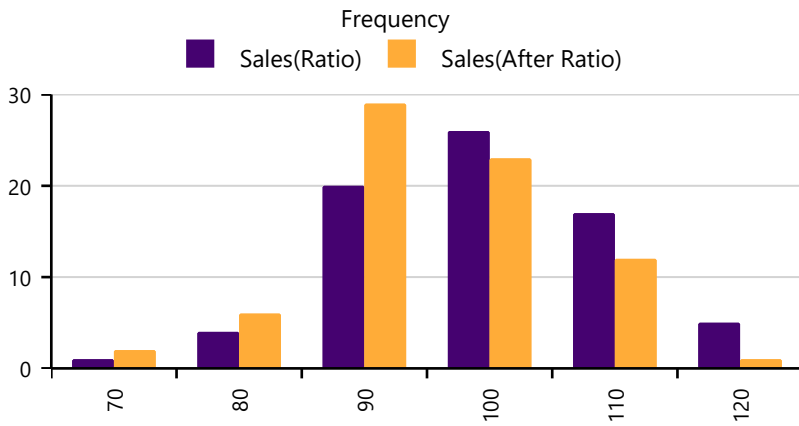
In COD compliance: Yes

## Performance History

	2025	2024	2023	2022	2021
COD	7.64	-	-	-	-
PRD	1.00	-	-	-	-

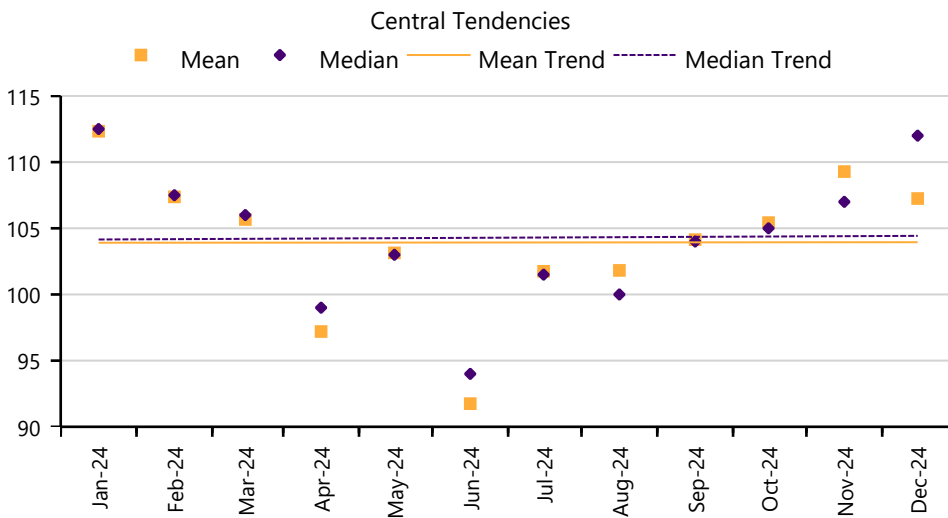
*\* Indicates that the After Ratio central tendencies may not be reflected*

# COLUMBIA County 2025 Ratio Study



Bin Width	Before Count	After Count		Before Ratio	After Ratio
70	1	2	<b>Median</b>	104	99
80	4	6	<b>AD</b>	7.93	7.56
90	20	29	<b>COD</b>	7.63	7.64
100	26	23	<b>Mean</b>	104	100
110	17	12	<b>SD</b>	10.15	9.64
120	5	1	<b>COV</b>	9.73	9.66
			<b>Wtd Mean</b>	105	100
			<b>GeoMean</b>	104	99
			<b>PRD</b>	1.00	1.00
			<b>95% Confidence</b>	2.33	2.21

Number of Sales 73



Month	Mean	Median	Sales
Jan-24	112	113	6
Feb-24	107	108	8
Mar-24	106	106	3
Apr-24	97	99	5
May-24	103	103	7
Jun-24	92	94	4
Jul-24	102	102	4
Aug-24	102	100	11
Sep-24	104	104	7
Oct-24	105	105	7
Nov-24	109	107	7
Dec-24	107	112	4

## Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT	
1	33	3N2W12DB	01200	4061	2024-1562	02	00	000	101	101	132	0.12	159,950	209,750	369,700	488,806	Apr-24	76
2	33	3N2W12CA	03600	3728	2024-3599	02	00	000	101	101	135	0.23	190,940	164,550	355,490	437,712	Jun-24	81
3	33	3N2W12CA	02100	3716	2024-4656	02	00	000	101	101	131	0.11	154,610	128,620	283,230	335,821	Aug-24	84
4	33	3N2W12AD	02700	3425	2024-2476	02	00	000	101	101	131	0.15	169,120	174,620	343,740	405,307	May-24	85
5	33	3N2W12BD	03000	3683	2024-6383	02	00	000	101	101	131	0.22	188,430	139,330	327,760	379,696	Dec-24	86
6	33	3N2W02DD	00500	2991	2024-5799	02	00	000	101	101	142	0.18	180,720	298,700	479,420	522,111	Oct-24	92
7	33	3N2W13BD	01900	4743	2024-3036	02	00	000	101	101	141	0.14	166,710	282,970	449,680	482,187	Jun-24	93
8	33	3N2W13CB	00110	438501	2024-3724	02	00	000	101	101	143	0.14	165,920	399,840	565,760	607,072	Jul-24	93
9	33	3N1W07CA	01800	2836	2024-837	02	00	000	101	101	145	0.23	191,140	403,940	595,080	629,539	Feb-24	95

## COLUMBIA County 2025 Ratio Study

### Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
10	33	3N2W13CB 00131	438522	2024-1649	02	00	000	101	101	143	0.12	157,360	410,130	567,490	595,500	Apr-24	95
11	33	3N2W13AD 04515	432028	2024-3346	02	00	000	101	101	141	0.14	165,280	318,010	483,290	510,230	Jun-24	95
12	33	3N2W13AD 01600	4490	2024-4359	02	00	000	101	101	143	0.24	192,540	336,440	528,980	557,872	Aug-24	95
13	33	3N2W12DA 06500	3454	2024-4497	02	00	000	101	101	131	0.20	185,640	191,700	377,340	398,560	Aug-24	95
14	33	3N2W13AD 10200	4566	2024-5811	02	00	000	101	101	143	0.14	166,720	294,450	461,170	477,287	Oct-24	97
15	33	3N2W12CC 01403	3884	2024-620	02	00	000	101	101	131	0.19	181,310	157,050	338,360	346,780	Jan-24	98
16	33	3N2W13CB 00112	438503	2024-3306	02	00	000	101	101	143	0.13	161,350	400,720	562,070	571,895	Jun-24	98
17	33	3N1W18BB 01121	438416	2024-4364	02	00	000	101	101	141	0.17	177,560	371,530	549,090	562,640	Aug-24	98
18	33	3N2W13BD 00800	4732	2024-4308	02	00	000	101	101	141	0.16	172,590	262,280	434,870	444,779	Aug-24	98
19	33	3N2W13AD 03100	4504	2024-4839	02	00	000	101	101	143	0.15	168,390	292,690	461,080	468,543	Sep-24	98
20	33	3N2W02DD 00615	3006	2024-877	02	00	000	101	101	144	0.17	176,770	292,580	469,350	475,872	Feb-24	99
21	33	3N2W11AD 00400	3149	2024-2208	02	00	000	101	101	142	0.25	194,230	217,470	411,700	417,557	Apr-24	99
22	30	3N2W13AC 01300	4425	2024-2900	02	00	000	101	101	141	0.14	165,660	294,250	459,910	464,105	May-24	99
23	33	3N2W11AA 00133	3072	2024-4985	02	00	000	101	101	142	0.20	185,510	339,100	524,610	528,516	Sep-24	99
24	33	3N1W18BB 01136	438431	2024-5774	02	00	000	101	101	141	0.17	177,260	409,160	586,420	593,989	Oct-24	99
25	33	3N1W07CA 00157	2806	2024-6359	02	00	000	101	101	141	0.17	176,800	285,300	462,100	464,535	Nov-24	99
26	33	3N2W13AC 01800	4430	2024-3721	02	00	000	101	101	143	0.14	166,810	280,760	447,570	447,840	Jul-24	100
27	33	3N1W18BB 01131	438426	2024-4467	02	00	000	101	101	141	0.17	177,260	409,160	586,420	587,070	Aug-24	100
28	33	3N2W13CC 00106	438586	2024-6279	02	00	000	101	101	143	0.14	166,570	402,520	569,090	566,433	Nov-24	100
29	33	3N2W13CD 05900	436516	2024-2966	02	00	000	101	101	143	0.21	187,310	389,250	576,560	571,608	May-24	101
30	33	3N2W13BD 00200	4726	2024-4350	02	00	000	101	101	141	0.14	165,200	257,970	423,170	418,404	Aug-24	101
31	33	3N2W11DA 00800	3190	2024-5116	02	00	000	101	101	142	0.54	237,720	359,920	597,640	593,334	Sep-24	101
32	33	3N2W12CA 07400	3764	2025-893	02	28	000	101	101	232	0.18	196,450	217,960	414,410	401,436	Feb-24	103
33	33	3N2W13CB 00107	438498	2024-1583	02	00	000	101	101	143	0.08	140,330	330,320	470,650	456,458	Mar-24	103
34	33	3N2W11DD 00304	3251	2024-2765	02	00	000	101	101	143	0.17	176,920	368,090	545,010	526,661	May-24	103
35	33	3N2W13AC 00500	4417	2024-3849	02	00	000	101	101	143	0.14	165,250	329,710	494,960	482,818	Jul-24	103
36	33	3N2W13CD 01100	433495	2024-4679	02	00	000	101	101	143	0.16	171,330	312,520	483,850	463,419	Aug-24	104
37	33	3N2W13CD 08800	436545	2024-4683	02	00	000	101	101	143	0.15	168,560	376,780	545,340	523,215	Aug-24	104
38	33	3N1W07CC 01408	429873	2024-4895	02	00	000	101	101	143	0.16	173,190	461,960	635,150	613,155	Sep-24	104
39	33	3N2W13CD 05300	436510	2024-5994	02	00	000	101	101	143	0.14	166,160	392,210	558,370	539,136	Nov-24	104
40	33	3N2W13AD 03300	4506	2024-1566	02	00	000	101	101	143	0.15	168,850	317,310	486,160	461,264	Apr-24	105
41	33	3N2W13AA 01400	4360	2024-5655	02	00	000	101	101	141	0.25	195,790	267,020	462,810	439,463	Oct-24	105
42	33	3N2W13AD 08900	4553	2024-5836	02	00	000	101	101	142	0.14	165,250	304,440	469,690	446,240	Oct-24	105
43	33	3N1W18BB 03500	31235	2024-928	02	00	000	101	101	143	0.14	164,900	432,920	597,820	562,974	Feb-24	106
44	33	3N2W13CB 00140	438531	2024-1156	02	00	000	101	101	143	0.09	146,670	341,700	488,370	461,141	Mar-24	106
45	33	3N2W12DD 00726	4274	2024-5084	02	00	000	101	101	143	0.18	180,600	319,310	499,910	473,523	Sep-24	106
46	33	3N2W12AB 00205	3296	2024-6148	02	00	000	101	101	141	0.14	164,900	260,320	425,220	398,721	Nov-24	107
47	33	3N2W13CA 03300	4904	2024-1130	02	00	000	101	101	145	0.55	238,760	334,820	573,580	530,613	Mar-24	108
48	33	3N2W13CA 03911	438455	2024-344	02	00	000	101	101	143	0.08	137,760	350,020	487,780	445,770	Jan-24	109

## COLUMBIA County 2025 Ratio Study

### Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
49	33	3N1W07CC 01427	429892	2024-643	02	00	000	101	101	143	0.14	164,900	446,550	611,450	559,915	Feb-24	109
50	33	3N2W12AD 06524	28518	2024-2669	02	00	000	101	101	143	0.14	166,840	375,510	542,350	496,800	May-24	109
51	33	3N2W12DD 08000	4008	2024-4734	02	00	000	101	101	141	0.38	219,930	345,840	565,770	518,284	Sep-24	109
52	33	3N2W13AA 04000	4385	2024-234	02	00	000	101	101	141	0.20	184,830	298,020	482,850	440,728	Jan-24	110
53	33	3N2W13BA 04102	4639	2024-2926	02	00	000	101	101	141	0.18	180,720	324,390	505,110	457,194	May-24	110
54	33	3N2W13BB 00600	4683	2024-6376	02	00	000	101	101	141	0.22	189,990	310,900	500,890	455,335	Dec-24	110
55	33	3N2W12CA 07700	3767	2024-2335	02	33	000	101	101	143	0.13	161,550	307,710	469,260	422,068	Apr-24	111
56	33	3N1W07CB 01910	434767	2024-4020	02	00	000	101	101	141	0.19	182,570	313,340	495,910	448,065	Jul-24	111
57	33	3N2W13CA 03901	438445	2024-863	02	00	000	101	101	143	0.07	137,290	327,570	464,860	416,289	Feb-24	112
58	33	3N2W12DC 02506	433107	2024-4847	02	33	000	101	101	143	0.06	125,610	341,990	467,600	418,698	Sep-24	112
59	33	3N1W07CC 01004	434069	2024-5883	02	33	000	101	101	143	0.11	156,380	314,180	470,560	419,454	Nov-24	112
60	33	3N2W13AC 00400	4416	2024-6643	02	00	000	101	101	143	0.14	165,250	288,870	454,120	399,840	Dec-24	114
61	33	3N2W12BA 02500	3500	2024-280	02	00	000	101	101	141	0.15	168,710	261,530	430,240	374,409	Jan-24	115
62	33	3N2W12BC 00226	3592	2024-2671	02	00	000	101	101	152	0.18	180,170	676,090	856,260	745,200	May-24	115
63	33	3N2W12DA 06200	3453	2024-622	02	33	000	101	101	141	0.15	169,250	275,750	445,000	381,535	Feb-24	117
64	33	3N2W11AA 00118	3057	2024-5920	02	00	000	101	101	152	0.32	252,890	609,550	862,440	738,890	Nov-24	117
65	33	3N2W12BC 00217	3583	2024-807	02	00	000	101	101	153	0.17	177,550	662,070	839,620	713,736	Feb-24	118
66	30	3N2W13AD 09500	4559	2024-5380	02	00	000	101	101	143	0.14	166,660	333,460	500,120	424,065	Oct-24	118
67	33	3N2W12DC 00174	433097	2024-4160	02	00	000	101	101	143	0.06	128,100	329,580	457,680	383,422	Aug-24	119
68	33	3N2W12AD 06513	28507	2024-6331	02	00	000	101	101	143	0.17	174,580	630,730	805,310	674,460	Dec-24	119
69	33	3N2W12AD 03125	429922	2024-283	02	33	000	101	101	143	0.08	139,470	311,650	451,120	371,438	Jan-24	121
70	33	3N1W07CC 01013	434078	2024-282	02	33	000	101	101	143	0.09	143,090	311,500	454,590	374,409	Jan-24	121
71	33	3N2W11DB 02000	431993	2024-4310	02	00	000	101	101	162	0.72	257,100	740,530	997,630	816,802	Aug-24	122
72	33	3N2W13AD 07800	4542	2024-5787	02	00	000	101	101	153	0.16	173,340	550,540	723,880	591,773	Oct-24	122
73	33	3N2W12BC 00231	3597	2024-6065	02	00	000	101	101	154	0.18	178,740	577,220	755,960	599,350	Nov-24	126

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV				App	# of					RMV				App	# of	
Class	MA	SA	NH	Year	Sales	Location				Class	MA	SA	NH	Year	Sales	Location
102	02	00	000	2025		Scappoose				102	02	21	000	2025		Scappoose

## Adjustment Calculation Summary

Number of Sales for this Study	0	<b>Recalculated Area</b>
Population - Number of Accounts	12	
Sales as a percentage of the Population	0.00%	

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	0	0.00%	0	0.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	4,193,320	100.00%	4,025,587	100.00%
Farm Improvement RMV	0	0.00%	0	0.00%

**Selected Ratio From Sales** **104**

*Time Adjustment* *0*

**Before Ratio** **104**

**Overall Adjustment Factor** **96**

Land Adjustment Factor 100

OSD Adjustment Factor 100

Improvement Adjustment Factor 96

Farm Improvement Factor 100

**After Ratio** **100**

### Explanation for selection of Central Tendency:

RMV Class 102: SA 00

RMV Class 102: SA 21

RMV Class 102: SA 00 - Residential Improved with a Condominium

RMV Class 102: SA 21 - Rural Residential Improved with a Condominium

Area description: Improved residential condominium property in Scappoose. Note: SA 21 is a very small grouping of condominiums (4 units) located just outside the city boundaries. Historically, market perception has demonstrated that this grouping does not sell differently from the condominiums in SA 00. Therefore the two property classifications will be grouped together.

With having no sales available for this analysis of condominium properties, it was decided to use the Selected Ratio of 104 from the conclusion of the RMV 101 study located in the general areas of the City of Scappoose.

COD Standard per OAR 150-308-0380: no standard

COD conclusion: none

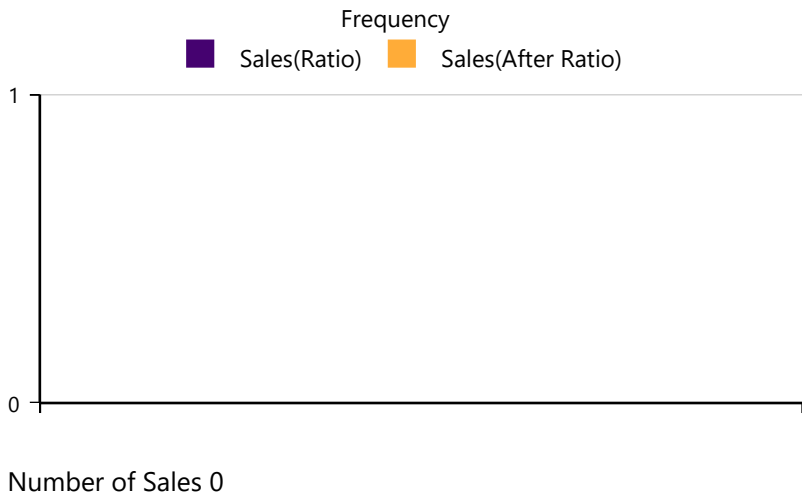
In COD compliance: not applicable

## Performance History

	2025	2024	2023	2022	2021
<b>COD</b>	-	5.53	0.00	6.06	-
<b>PRD</b>	-	1.00	1.00	0.99	-

*\* Indicates that the After Ratio central tendencies may not be reflected.*

# COLUMBIA County 2025 Ratio Study

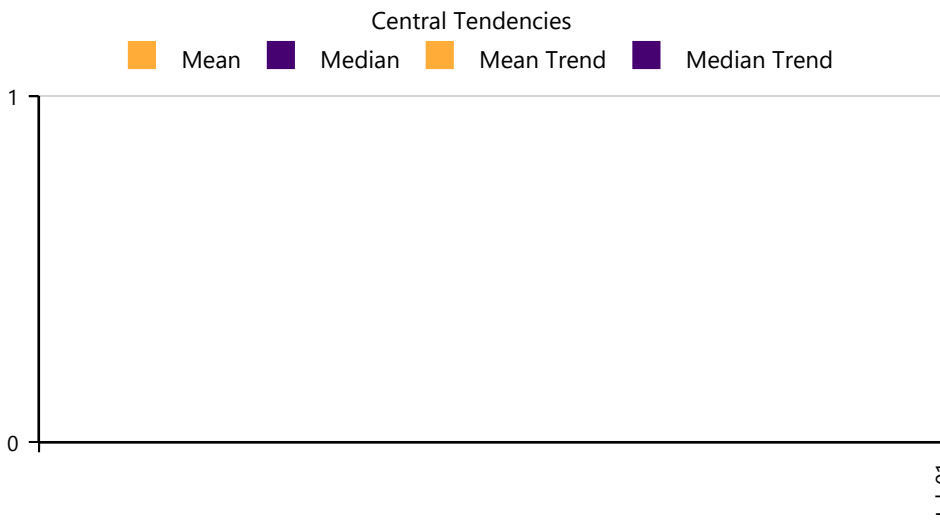


■ Sales(Ratio) 
 ■ Sales(After Ratio)

Bin Before After  
 Width Count Count

Before After  
 Ratio Ratio

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



■ Mean 
 ■ Median 
 ■ Mean Trend 
 ■ Median Trend

Month Mean Median Sales

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV				App	# of				RMV				App	# of			
Class	MA	SA	NH	Year	Sales	Location				Class	MA	SA	NH	Year	Sales	Location	
109	02	00	000	2025		Scappoose											

## Adjustment Calculation Summary

Number of Sales for this Study	0	<b>Recalculated Area</b>
Population - Number of Accounts	69	
Sales as a percentage of the Population	0.00%	

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	8,391,700	45.63%	8,056,032	45.58%
OSD RMV	2,387,000	12.98%	2,387,000	13.50%
Improvement RMV	7,234,610	39.34%	6,872,880	38.88%
Farm Improvement RMV	378,950	2.06%	360,003	2.04%

**Selected Ratio From Sales** **104**

*Time Adjustment* *0*

**Before Ratio** **104**

**Overall Adjustment Factor** **96**

Land Adjustment Factor 96

OSD Adjustment Factor 100

Improvement Adjustment Factor 95

Farm Improvement Factor 95

**After Ratio** **100**

### Explanation for selection of Central Tendency:

RMV Class 109: SA 00 - Residential Improved with a Manufactured Structure (real)

Area Description: improved residential property with a manufactured home sited on real property located in the City of Scappoose.

Having no sales available for this analysis of RMV Class 109 properties, it was deemed appropriate to use time adjusted selected ratio of 104 from the conclusion of the RMV 101 study located in MA 02, City of Scappoose.

COD Standard per OAR 150-308-0380: 25

COD conclusion: none

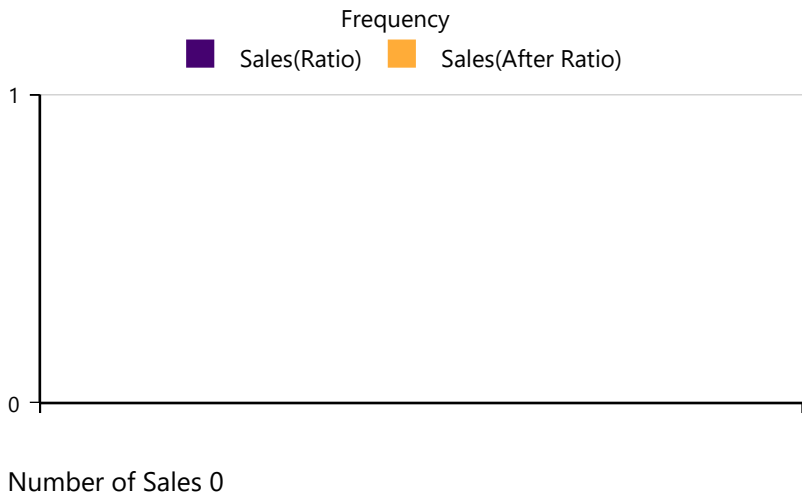
In COD compliance: not applicable

## Performance History

	2025	2024	2023	2022	2021
COD	-	-	0.00	9.68	11.73*
PRD	-	-	1.00	1.02	1.01*

*\* Indicates that the After Ratio central tendencies may not be reflected.*

# COLUMBIA County 2025 Ratio Study

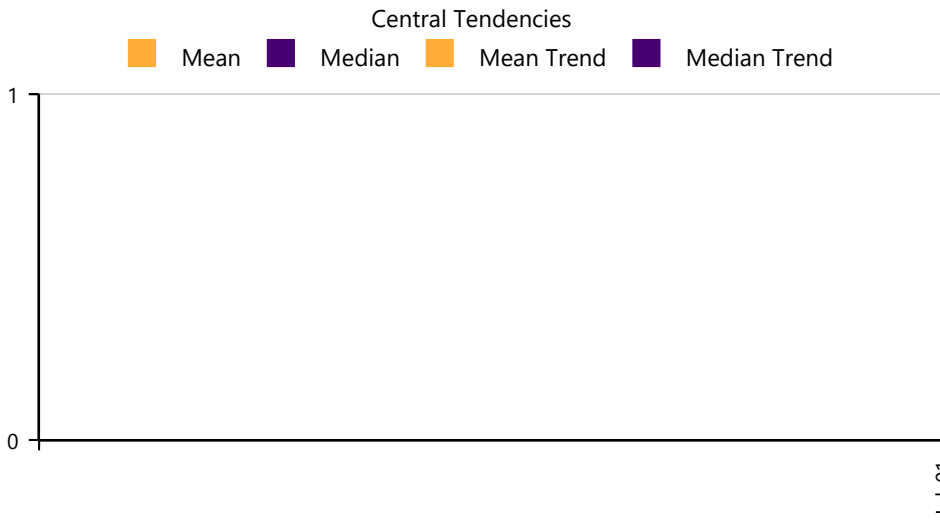


■ Sales(Ratio) 
 ■ Sales(After Ratio)

Bin Before After  
 Width Count Count

Before After  
 Ratio Ratio

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



■ Mean 
 ■ Median 
 ■ Mean Trend 
 ■ Median Trend

Month Mean Median Sales

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV				App	# of					RMV				App	# of			
Class	MA	SA	NH	Year	Sales	Location				Class	MA	SA	NH	Year	Sales	Location		
400	02	21	000	2025	1	Scappoose				400	02	25	000	2025		Scappoose		

## Adjustment Calculation Summary

Number of Sales for this Study	1
Population - Number of Accounts	226
Sales as a percentage of the Population	0.44%

## *Recalculated Area*

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	65,422,110	100.00%	66,730,552	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%

**Selected Ratio From Sales** **98**

*Time Adjustment* *0*

**Before Ratio** **98**

**Overall Adjustment Factor** **102**

Land Adjustment Factor 102

OSD Adjustment Factor 100

Improvement Adjustment Factor 100

Farm Improvement Factor 100

**After Ratio** **100**

### Explanation for selection of Central Tendency:

- RMV Class 400: SA 21 - Rural Undeveloped Land
- RMV Class 400: SA 25 - Rural Undeveloped Dike Land

Area description: Scappoose vacant land located in rural Value Zone 1 (SA 21) and Dike Land (SA 25)

Only one sale was returned for this study of vacant land in the rural Scappoose area, which is a sample that is insufficient to satisfactorily draw a conclusion of market trends. Therefore, the selected ratio from the RMV 401 MA 02 SA 21 and SA 25 study was applied here (time adjusted mean of 98).

COD Standard per OAR 150-308-0380: 20

COD conclusion: none

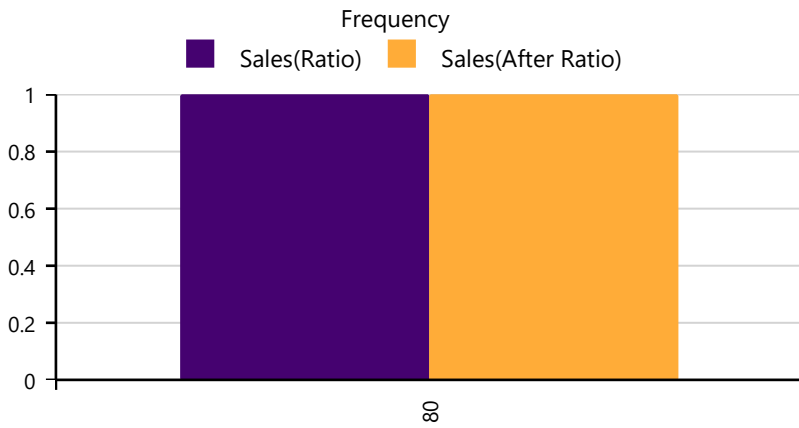
In COD compliance: not applicable

## Performance History

	2025	2024	2023	2022	2021
<b>COD</b>	0.00	-	-	20.35	2.53*
<b>PRD</b>	1.00	-	-	1.09	1.00*

*\* Indicates that the After Ratio central tendencies may not be reflected.*

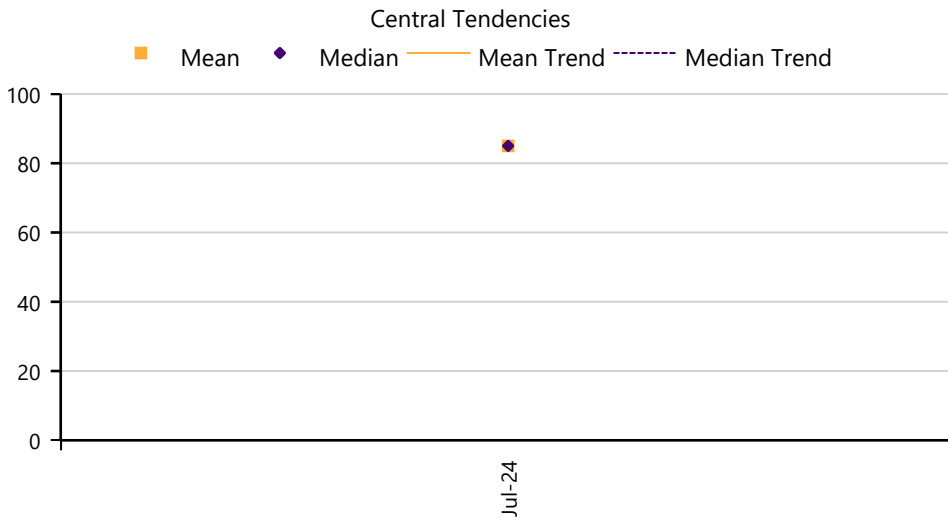
# COLUMBIA County 2025 Ratio Study



Bin Width	Before Count	After Count
80	1	1

	Before Ratio	After Ratio
Median	85	86
AD	.00	.00
COD	.00	.00
Mean	85	86
SD	1.00	1.00
COV	1.18	1.16
Wtd Mean	85	86
GeoMean	85	86
PRD	1.00	1.00
95% Confidence	1.96	1.96

Number of Sales 1



Month	Mean	Median	Sales
Jul-24	85	85	1

## Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
1	33	3N2W2300 00404	440761	2024-3688	02	21	000	400	540		5.00	241,250	0	241,250	285,000	Jul-24	85

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV				App	# of					RMV				App	# of			
Class	MA	SA	NH	Year	Sales	Location				Class	MA	SA	NH	Year	Sales	Location		
401	02	21	000	2025	7	Scappoose				401	02	25	000	2025		Scappoose		

## Adjustment Calculation Summary

Number of Sales for this Study	7
Population - Number of Accounts	928
Sales as a percentage of the Population	0.75%

## *Recalculated Area*

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	204,467,277	34.48%	208,556,623	34.55%
OSD RMV	61,137,800	10.31%	61,137,800	10.13%
Improvement RMV	292,166,267	49.27%	298,009,592	49.37%
Farm Improvement RMV	35,253,340	5.94%	35,958,407	5.96%

**Selected Ratio From Sales** **98**

*Time Adjustment* *1*

**Before Ratio** **98**

**Overall Adjustment Factor** **102**

Land Adjustment Factor 102

OSD Adjustment Factor 100

Improvement Adjustment Factor 102

Farm Improvement Factor 102

**After Ratio** **100**

### Explanation for selection of Central Tendency:

- RMV Class 401: SA 21 - Rural Residential Improved
- RMV Class 401: SA 25 - Rural Residential Improved Dike Land

Area description: rural residential improved property located in SA 21 (Value Zone 1) and the dike land area (SA 25), Scappoose.

For this analysis of improved rural properties located in rural Scappoose, 7 sales were found for this study. The time adjusted mean returned an indicator of 98, which is considered valid for trending purposes. After selecting the mean and applying it to the sales array, an overall adjustment factor of 102 was returned.

COD Standard per OAR 150-308-0380: 20

COD conclusion: 8.25

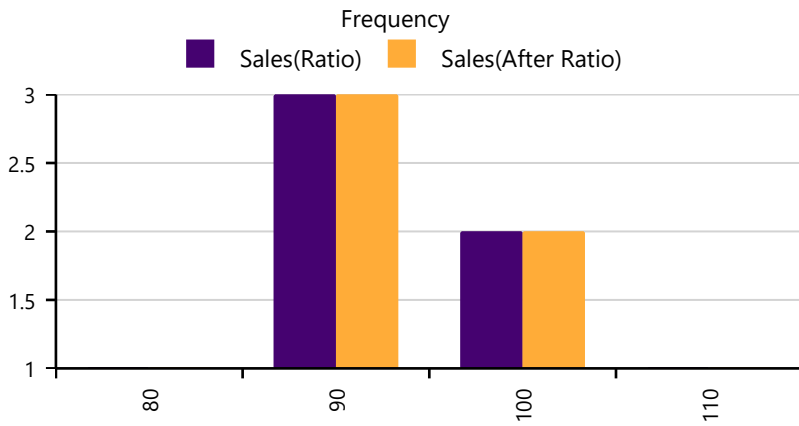
In COD compliance: Yes

## Performance History

	2025	2024	2023	2022	2021
<b>COD</b>	8.25	12.01	9.84	13.24	10.05*
<b>PRD</b>	1.00	1.00	1.02	1.00	1.01*

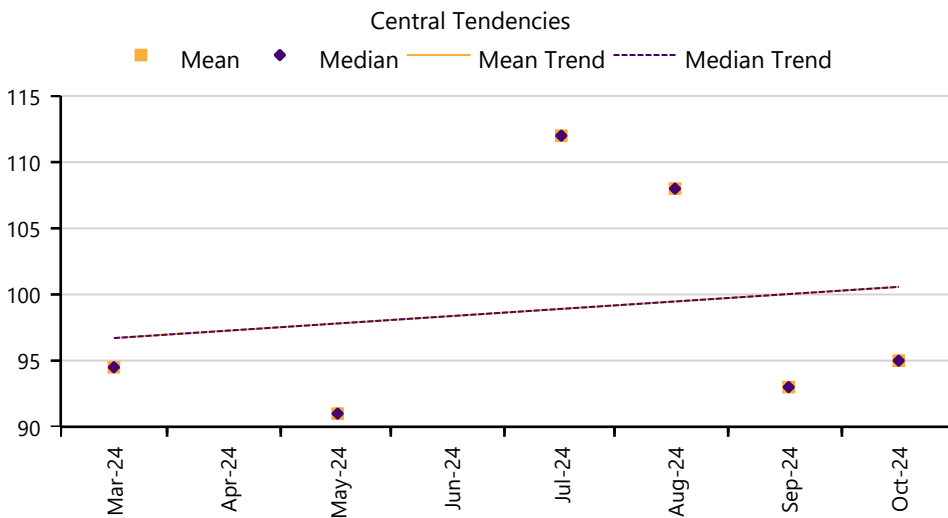
*\* Indicates that the After Ratio central tendencies may not be reflected.*

# COLUMBIA County 2025 Ratio Study



Bin Width	Before Count	After Count		Before Ratio	After Ratio
80	1	1	<b>Median</b>	95	97
90	3	3	<b>AD</b>	7.86	8.00
100	2	2	<b>COD</b>	8.27	8.25
110	1	1	<b>Mean</b>	98	100
			<b>SD</b>	9.86	10.06
			<b>COV</b>	10.03	10.07
			<b>Wtd Mean</b>	98	100
			<b>GeoMean</b>	98	99
			<b>PRD</b>	1.00	1.00
			<b>95% Confidence</b>	7.31	7.45

Number of Sales 7



Month	Mean	Median	Sales
Mar-24	95	95	2
May-24	91	91	1
Jul-24	112	112	1
Aug-24	108	108	1
Sep-24	93	93	1
Oct-24	95	95	1

## Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
1	33	4N2W35CC 01300	8410	2024-1005	02	21	000	401	401	131	1.21	253,120	139,320	392,440	461,801	Mar-24	85
2	33	4N2W35CB 00800	8393	2024-2593	02	21	000	401	401	131	0.38	216,000	165,430	381,430	419,711	May-24	91
3	33	3N2W1400 02000	5786	2024-5239	02	21	000	401	641	143	9.67	289,140	698,650	987,790	1,062,756	Sep-24	93
4	33	4N2W27DC 00300	8205	2024-5527	02	21	000	401	401	141	0.70	226,000	369,480	595,480	626,438	Oct-24	95
5	33	3N2W11DD 00401	5664	2024-1354	02	21	000	401	401	152	6.02	269,250	654,700	923,950	891,101	Mar-24	104
6	33	3N2W24C0 04000	7443	2024-4690	02	21	000	401	401	141	0.94	236,000	261,880	497,880	462,818	Aug-24	108
7	33	3N2W01A0 01600	5403	2024-4142	02	21	000	401	401	141	0.83	236,000	293,470	529,470	472,068	Jul-24	112

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV				App	# of					RMV				App	# of			
Class	MA	SA	NH	Year	Sales	Location				Class	MA	SA	NH	Year	Sales	Location		
409	02	21	000	2025	2	Scappoose				409	02	25	000	2025		Scappoose		

## Adjustment Calculation Summary

Number of Sales for this Study	2
Population - Number of Accounts	169
Sales as a percentage of the Population	1.18%

## *Recalculated Area*

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	32,350,340	46.68%	32,997,347	46.82%
OSD RMV	10,678,000	15.41%	10,678,000	15.15%
Improvement RMV	22,143,180	31.95%	22,586,044	32.05%
Farm Improvement RMV	4,134,670	5.97%	4,217,363	5.98%

**Selected Ratio From Sales** **98**

*Time Adjustment* *0*

**Before Ratio** **98**

**Overall Adjustment Factor** **102**

Land Adjustment Factor 102

OSD Adjustment Factor 100

Improvement Adjustment Factor 102

Farm Improvement Factor 102

**After Ratio** **100**

### Explanation for selection of Central Tendency:

RMV Class 409: SA 21 - Rural Residential Improved with a Manufactured Structure

RMV Class 409: SA 25 - Rural Residential Improved with a Manufactured Structure Dike Land

Area description: rural residential manufactured structures on real property located in SA 21 (Value Zone 1) and SA 25 (Dike Land), Scappoose.

Two sales were found for this analysis and both occurred within a month of each other during the first half of the sale collection year. Although valid, the sales data was deemed insufficient because they did not present a clear picture of the market.

Therefore, it was decided to use the selected ratio of 98 from the improved single-family dwelling study (RMV 401 MA 02 SA 21 and SA 25) for this classification of rural property improved with a manufactured home.

COD Standard per OAR 150-308-0380: 25

COD conclusion: none

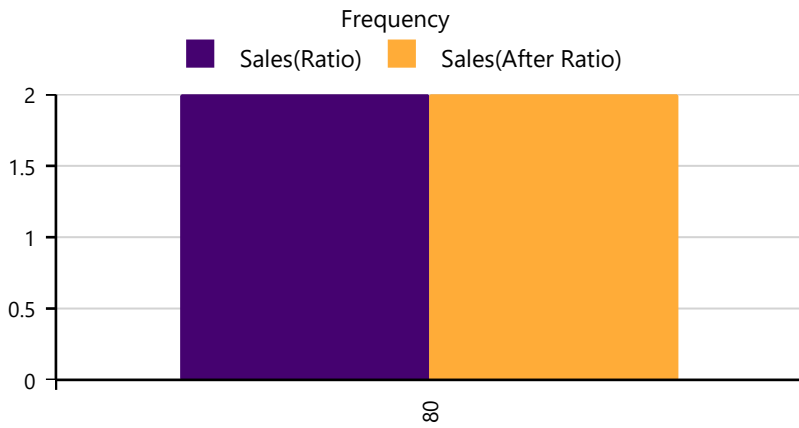
In COD compliance: not applicable

## Performance History

	2025	2024	2023	2022	2021
COD	3.49	-	0.00	4.57	-
PRD	1.00	-	1.00	1.00	-

*\* Indicates that the After Ratio central tendencies may not be reflected.*

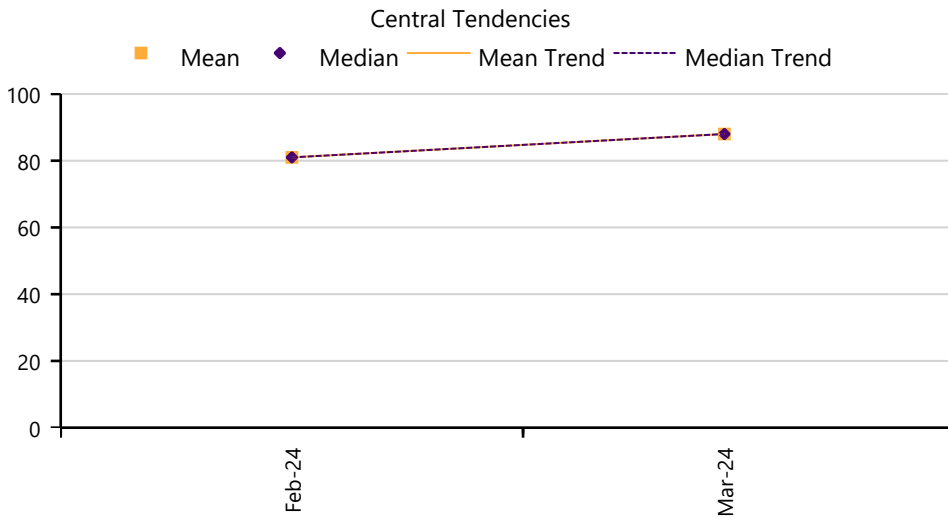
# COLUMBIA County 2025 Ratio Study



Bin Width	Before Count	After Count
80	2	2

	Before Ratio	After Ratio
<b>Median</b>	85	86
<b>AD</b>	3.50	3.00
<b>COD</b>	4.14	3.49
<b>Mean</b>	85	86
<b>SD</b>	4.95	4.24
<b>COV</b>	5.86	4.93
<b>Wtd Mean</b>	84	86
<b>GeoMean</b>	84	86
<b>PRD</b>	1.00	1.00
<b>95% Confidence</b>	6.86	5.88

Number of Sales 2



Month	Mean	Median	Sales
Feb-24	81	81	1
Mar-24	88	88	1

## Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
1	33	4N2W34B0 00106	8294	2024-662	02	21	000	409	409	452	5.83	317,470	211,540	529,010	650,741	Feb-24	81
2	33	3N2W0900 00307	5585	2024-1355	02	21	000	409	649	452	5.18	317,360	156,240	473,600	539,173	Mar-24	88

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
400	02	45	000	2025		Sauvie Island	401	02	45	000	2025		Sauvie Island
409	02	45	000	2025		Sauvie Island							

## Adjustment Calculation Summary

Number of Sales for this Study	0	<b>Recalculated Area</b>
Population - Number of Accounts	45	
Sales as a percentage of the Population	0.00%	

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	84,696,125	90.42%	86,390,048	90.45%
OSD RMV	1,406,000	1.50%	1,406,000	1.47%
Improvement RMV	6,718,510	7.17%	6,852,880	7.17%
Farm Improvement RMV	848,370	0.91%	865,337	0.91%
<b>Selected Ratio From Sales</b>	<b>98</b>			
<i>Time Adjustment</i>	<i>0</i>			
<b>Before Ratio</b>	<b>98</b>			
<b>Overall Adjustment Factor</b>	<b>102</b>			
Land Adjustment Factor	102			
OSD Adjustment Factor	100			
Improvement Adjustment Factor	102			
Farm Improvement Factor	102			
<b>After Ratio</b>	<b>100</b>			

### Explanation for selection of Central Tendency:

- RMV Class 400: SA 45 - Sauvie Island Rural Undeveloped Land
- RMV Class 401: SA 45 - Sauvie Island Rural Residential Improved
- RMV Class 409: SA 45 - Sauvie Island Rural Residential Improved with a Manufactured Structure

Area description: Access to Sauvie Island is achieved by boat or by driving in a southerly direction on Highway 30, out of Columbia County, and then driving into Multnomah County. To access the portion of the island that lies in Columbia County, you need to cross the Columbia River using the Sauvie Island bridge and then drive to the northern portion of the island. Study area 45 is comprised of small pockets of properties: 26 are non-assessable and 19 are assessable. Many have low and wet topography and little utility other than excess land. Sales data is limited and the demand for residential property in this area is extremely low with very few arms-length transactions occurring.

For this property classification of 45 accounts, no valid sales were found. Due to this, it was deemed reasonable to apply the selected ratio of 98 from the RMV Class 401 study located in MA 02 SA 21 and SA 25 to this market grouping of properties.

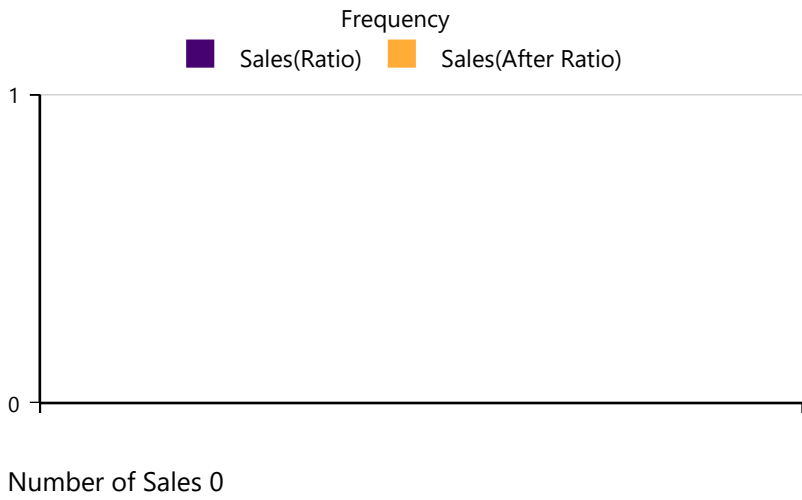
COD Standard per OAR 150-308-0380: RMV 400 and 401 = 20; RMV 409 = 25  
 COD conclusion: none  
 In COD compliance: not applicable

## Performance History

	2025	2024	2023	2022	2021
COD	-	-	-	-	-
PRD	-	-	-	-	-

\* Indicates that the After Ratio central tendencies may not be reflected

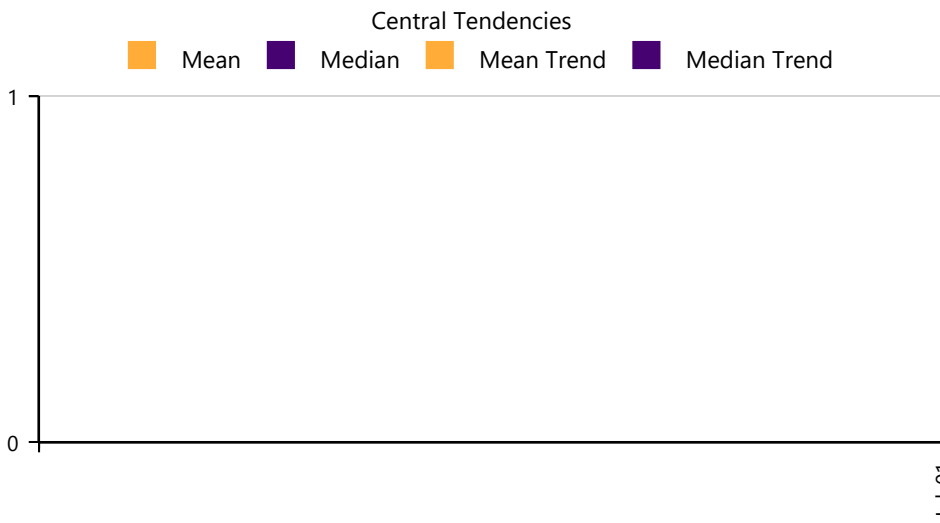
# COLUMBIA County 2025 Ratio Study



Bin Before After  
Width Count Count

Before After  
Ratio Ratio

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



Month Mean Median Sales

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV				App	# of															
Class	MA	SA	NH	Year	Sales	Location														
400	02	64	000	2025		Scappoose														

## Adjustment Calculation Summary

Number of Sales for this Study	0	<b>Recalculated Area</b>
Population - Number of Accounts	9	
Sales as a percentage of the Population	0.00%	

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	1,745,140	100.00%	1,448,466	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%

**Selected Ratio From Sales** 121

*Time Adjustment* 0

**Before Ratio** 121

**Overall Adjustment Factor** 83

Land Adjustment Factor 83

OSD Adjustment Factor 100

Improvement Adjustment Factor 100

Farm Improvement Factor 100

**After Ratio** 100

### Explanation for selection of Central Tendency:

RMV Class 400: SA 64 - Columbia Acres and Hillcrest Rural Undeveloped Land

Area description: unimproved property located in the Columbia Hills and Hilcrest market areas.

No Sales were identified in this area for the study period. Therefore, the conclusion from the improved properties in the MA 02 SA 64 is recommended, with a selected ratio indicator of 121 and an overall adjustment of 83.

COD Standard per OAR 150-308-0380: 20

COD conclusion: none

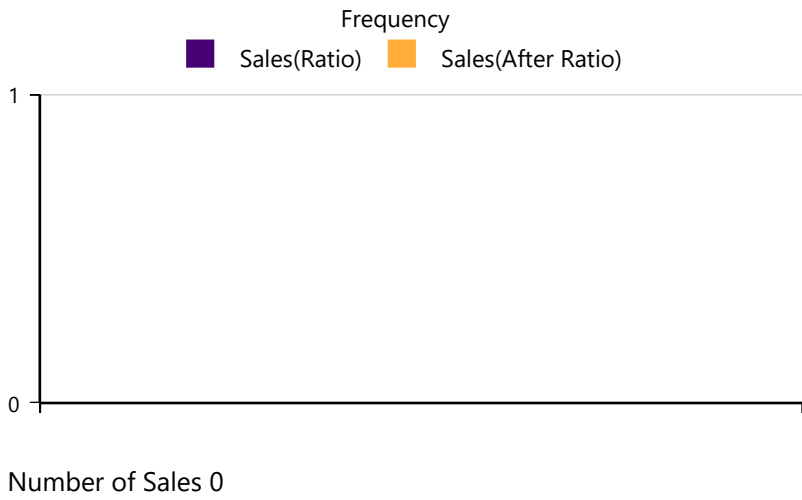
In COD compliance: not applicable

## Performance History

	2025	2024	2023	2022	2021
COD	-	-	0.00	28.64	-
PRD	-	-	1.00	1.10	-

*\* Indicates that the After Ratio central tendencies may not be reflected.*

# COLUMBIA County 2025 Ratio Study

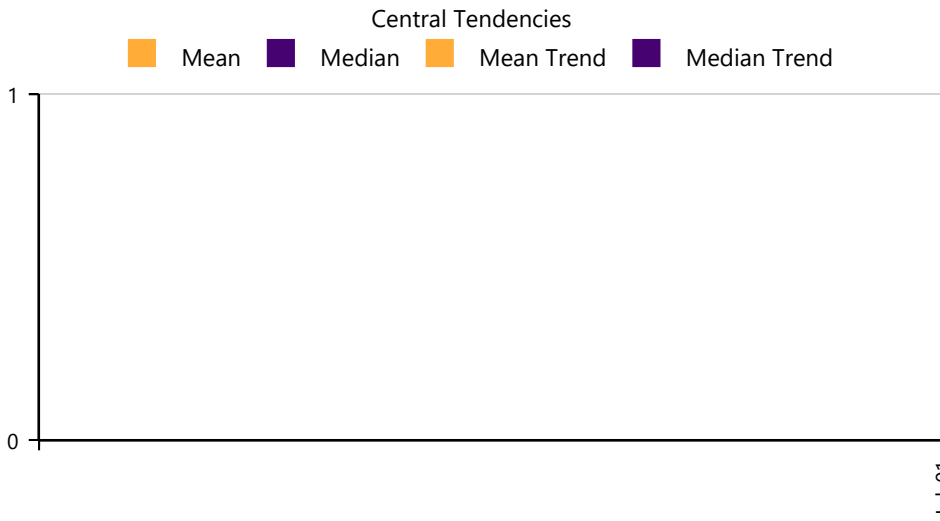


■ Sales(Ratio) 
 ■ Sales(After Ratio)

Bin Before After  
 Width Count Count

Before After  
 Ratio Ratio

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



■ Mean 
 ■ Median 
 ■ Mean Trend 
 ■ Median Trend

Month Mean Median Sales

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV				App	# of															
Class	MA	SA	NH	Year	Sales	Location														
401	02	64	000	2025	3	Scappoose														

## Adjustment Calculation Summary

Number of Sales for this Study	3
Population - Number of Accounts	109
Sales as a percentage of the Population	2.75%

### *Recalculated Area*

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	24,035,760	26.95%	19,949,681	26.92%
OSD RMV	7,296,400	8.18%	7,296,400	9.85%
Improvement RMV	57,142,710	64.08%	46,285,595	62.47%
Farm Improvement RMV	695,960	0.78%	563,728	0.76%
<b>Selected Ratio From Sales</b>	<b>121</b>			
<i>Time Adjustment</i>	<i>1</i>			
<b>Before Ratio</b>	<b>121</b>			
<b>Overall Adjustment Factor</b>	<b>83</b>			
Land Adjustment Factor	83			
OSD Adjustment Factor	100			
Improvement Adjustment Factor	81			
Farm Improvement Factor	81			
<b>After Ratio</b>	<b>100</b>			

### Explanation for selection of Central Tendency:

RMV Class 401: SA 64 - Columbia Acres and Hillcrest Rural Residential Improved

Area description: The properties in the Columbia Acres and Hillcrest area have easy access to Highway 30 and are in close proximity to Portland. Set in a rural setting just south of the City of Scappoose, most of these properties are developed with upscale homes with many have mountain and territorial views.

Three sales were returned which is 2.75% of the population and deemed valid market transactions for this classification of properties. The time study conclusion (1%) was applied to the array, returning a median, mean and a geometric mean of 121. The mean was applied to the array, resulting in an overall adjustment factor of 83.

COD Standard per OAR 150-308-0380: 20

COD conclusion: 5.67

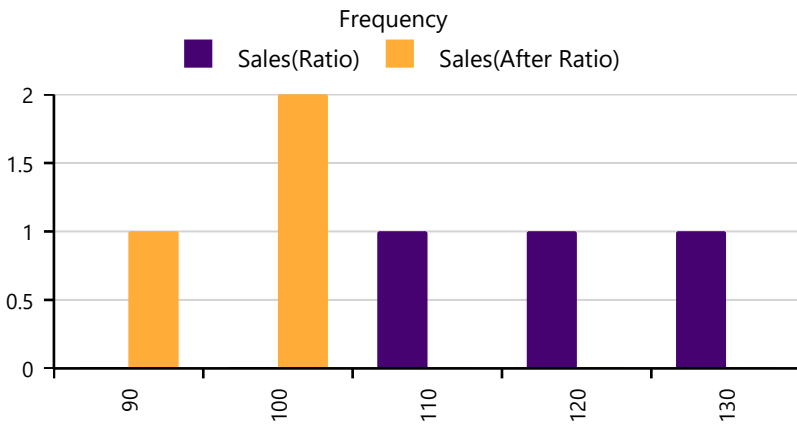
In COD compliance: Yes

## Performance History

	2025	2024	2023	2022	2021
COD	5.67	5.83	11.66	5.00	6.88*
PRD	0.99	0.99	1.02	1.01	1.02*

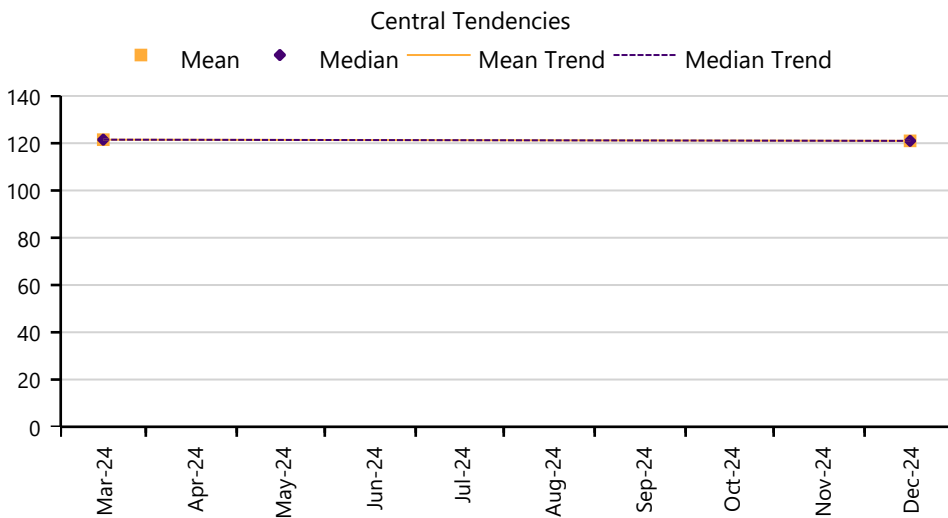
\* Indicates that the After Ratio central tendencies may not be reflected.

# COLUMBIA County 2025 Ratio Study



Bin Width	Before Count	After Count		Before Ratio	After Ratio
90	0	1	<b>Median</b>	121	100
100	0	2	<b>AD</b>	7.00	5.67
110	1	0	<b>COD</b>	5.79	5.67
120	1	0	<b>Mean</b>	121	100
130	1	0	<b>SD</b>	10.50	8.50
			<b>COV</b>	8.66	8.48
			<b>Wtd Mean</b>	122	101
			<b>GeoMean</b>	121	100
			<b>PRD</b>	.99	.99
			<b>95% Confidence</b>	11.89	9.62

## Number of Sales 3



Month	Mean	Median	Sales
Mar-24	122	122	2
Dec-24	121	121	1

## Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
1	33	3N2W22DA 06400	6835	2024-1382	02	64	000	401	401	142	0.80	311,000	514,630	825,630	745,772	Mar-24	111
2	33	3N2W22AD 04800	6272	2024-6542	02	64	000	401	401	156	0.93	316,000	749,200	1,065,200	880,528	Dec-24	121
3	33	3N2W22AD 02100	6266	2024-1590	02	64	000	401	401	162	0.96	316,000	885,520	1,201,520	906,840	Mar-24	132

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV				App	# of				RMV				App	# of			
Class	MA	SA	NH	Year	Sales	Location				Class	MA	SA	NH	Year	Sales	Location	
409	02	64	000	2025		Scappoose											

## Adjustment Calculation Summary

Number of Sales for this Study	0	<b>Recalculated Area</b>
Population - Number of Accounts	1	
Sales as a percentage of the Population	0.00%	

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	235,000	47.97%	195,050	46.89%
OSD RMV	76,000	15.51%	76,000	18.27%
Improvement RMV	178,910	36.52%	144,917	34.84%
Farm Improvement RMV	0	0.00%	0	0.00%

**Selected Ratio From Sales** 121

*Time Adjustment* 0

**Before Ratio** 121

**Overall Adjustment Factor** 83

Land Adjustment Factor 83

OSD Adjustment Factor 100

Improvement Adjustment Factor 81

Farm Improvement Factor 81

**After Ratio** 100

### Explanation for selection of Central Tendency:

RMV Class 409: SA 64 - Columbia Acres and Hillcrest Rural Residential Improved with a Manufactured Structure

Area description: This market area is comprised of land that is improved with a manufactured home. The location is south of the City of Scappoose and boasts territorial views.

For this analysis, no sales information was found for this population of a single account. Because of the lack of sales data available, it was decided to use the selected ratio of 121 from the RMV 401 MA 2 SA 64 study.

COD Standard per OAR 150-308-0380: 25

COD conclusion: none

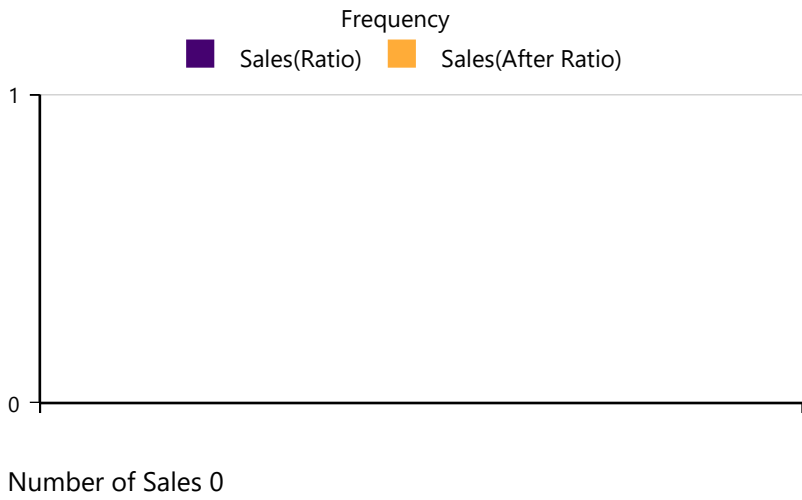
In COD compliance: not applicable

## Performance History

	2025	2024	2023	2022	2021
COD	-	-	-	-	-
PRD	-	-	-	-	-

*\* Indicates that the After Ratio central tendencies may not be reflected.*

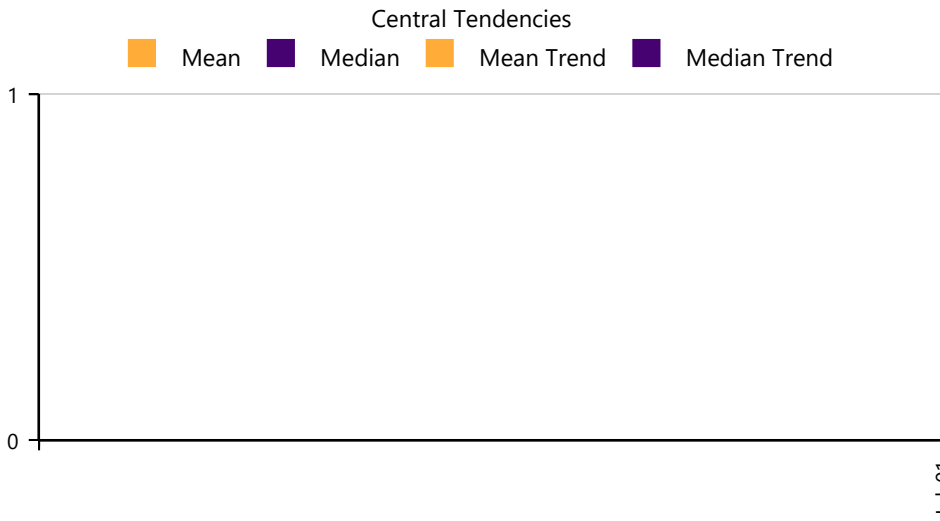
# COLUMBIA County 2025 Ratio Study



Bin Before After  
Width Count Count

Before After  
Ratio Ratio

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



Month Mean Median Sales

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV				App	# of					RMV				App	# of			
Class	MA	SA	NH	Year	Sales	Location				Class	MA	SA	NH	Year	Sales	Location		
800	02	64	000	2025		Scappoose				890	02	64	000	2025		Scappoose		

## Adjustment Calculation Summary

Number of Sales for this Study	0	<i>Recalculated Area</i>
Population - Number of Accounts	332	
Sales as a percentage of the Population	0.00%	

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	390,750	100.00%	390,750	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%

**Selected Ratio From Sales** 100

*Time Adjustment* 0

**Before Ratio** 100

**Overall Adjustment Factor** 100

Land Adjustment Factor 100

OSD Adjustment Factor 100

Improvement Adjustment Factor 100

Farm Improvement Factor 100

**After Ratio** 100

**Explanation for selection of Central Tendency:**

RMV Class 800 & RMV 890: SA 64 – Columbia Acres and Hillcrest Rural Undeveloped Land

Area description: unbuildable/undeveloped lots

These small, minimally valued vacant lots can only be developed if they are combined or irrevocably bound. Because of the limited use of this classification and having no sales data available, it is recommended to make no adjustment at this time.

COD Standard per OAR 150-308-0380: no standard

COD conclusion: none

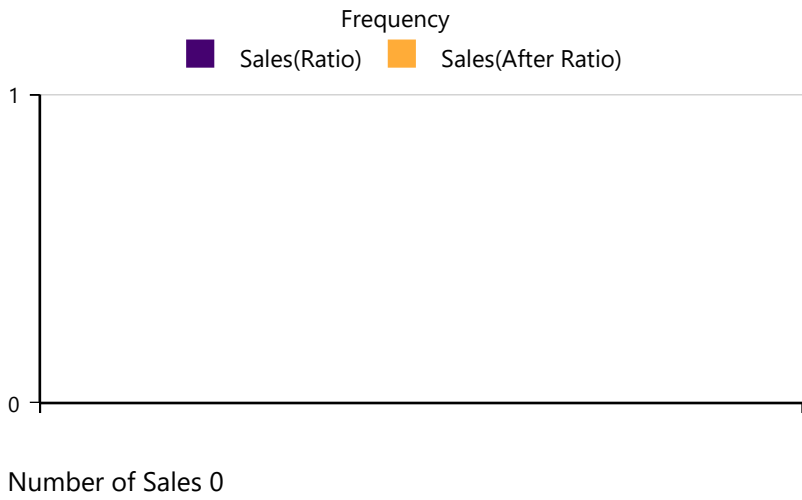
In COD compliance: not applicable

## Performance History

	2025	2024	2023	2022	2021
COD	-	-	-	-	-
PRD	-	-	-	-	-

*\* Indicates that the After Ratio central tendencies may not be reflected.*

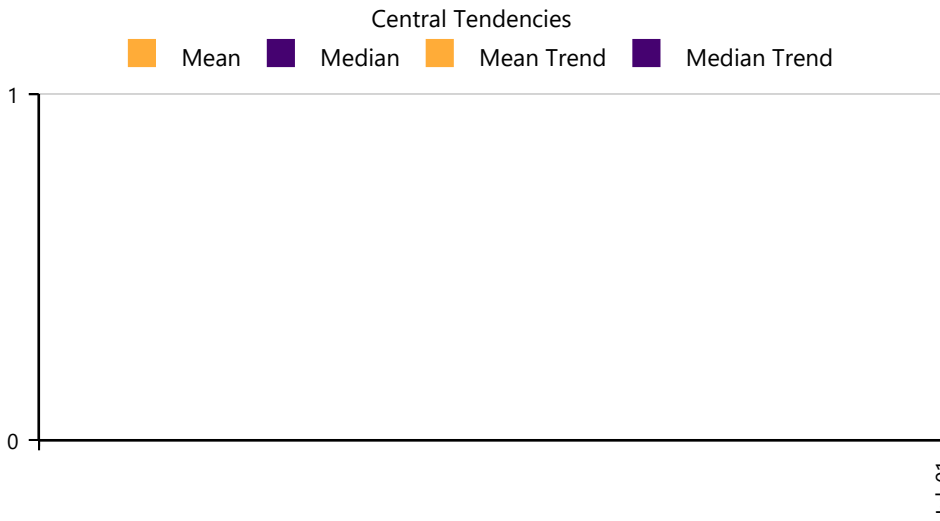
# COLUMBIA County 2025 Ratio Study



Bin Before After  
Width Count Count

Before After  
Ratio Ratio

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



Month Mean Median Sales

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*MAINTENANCE AREA 3*

*VERNONIA*

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# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV				App	# of															
Class	MA	SA	NH	Year	Sales	Location														
100	03	00	000	2025	1	Vernonia														

## Adjustment Calculation Summary

Number of Sales for this Study	1
Population - Number of Accounts	221
Sales as a percentage of the Population	0.45%

### *Recalculated Area*

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	19,878,820	100.00%	23,655,796	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%

**Selected Ratio From Sales** **84**

*Time Adjustment* *0*

**Before Ratio** **84**

**Overall Adjustment Factor** **119**

Land Adjustment Factor 119

OSD Adjustment Factor 100

Improvement Adjustment Factor 100

Farm Improvement Factor 100

**After Ratio** **100**

### Explanation for selection of Central Tendency:

RMV Class 100: SA 00 – Residential Undeveloped Land

Area description: undeveloped land located in the City of Vernonia.

The sales data is insufficient for this analysis because only a single sale was found and is a sample that is too small to present a clear picture of the market. Therefore, it has been decided to use the selected ratio of 84 from the improved single-family dwelling study in the same area (RMV 101 MA 03).

COD Standard per OAR 150-308-0380: 20

COD conclusion: none

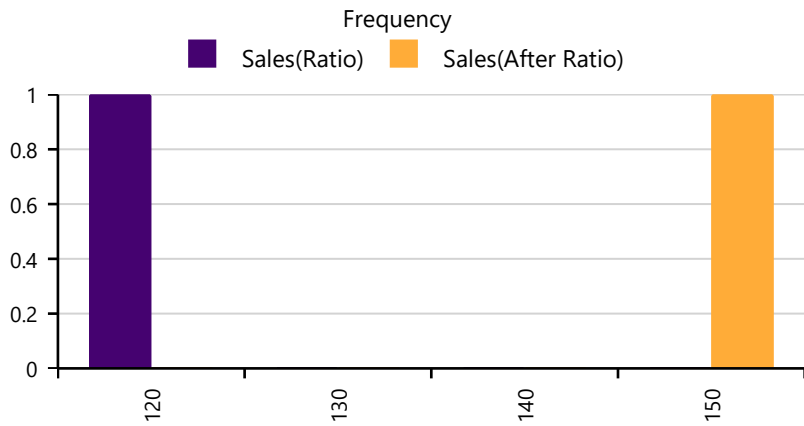
In COD compliance: not applicable

## Performance History

	2025	2024	2023	2022	2021
COD	0.00	0.00	10.60	0.00	18.15*
PRD	1.00	1.00	1.01	0.99	0.99*

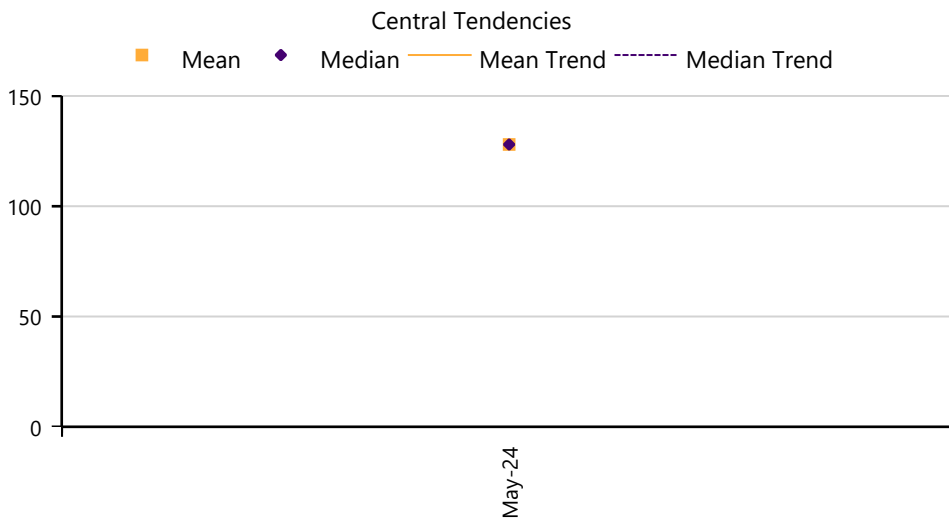
*\* Indicates that the After Ratio central tendencies may not be reflected.*

# COLUMBIA County 2025 Ratio Study



Bin	Before Count	After Count		Before Ratio	After Ratio
120	1	0	<b>Median</b>	128	152
130	0	0	<b>AD</b>	.00	.00
140	0	0	<b>COD</b>	.00	.00
150	0	1	<b>Mean</b>	128	152
			<b>SD</b>	1.00	1.00
			<b>COV</b>	.78	.66
			<b>Wtd Mean</b>	128	152
			<b>GeoMean</b>	128	152
			<b>PRD</b>	1.00	1.00
			<b>95% Confidence</b>	1.96	1.96

Number of Sales 1



Month	Mean	Median	Sales
May-24	128	128	1

## Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
1	33	5N4W34CC 00701	23507	2024-2682	03	00	000	100	100		0.60	115,220	0	115,220	90,000	May-24	128

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV				App	# of				RMV				App	# of						
Class	MA	SA	NH	Year	Sales	Location				Class	MA	SA	NH	Year	Sales	Location				
101	03	00	000	2025	33	Vernonia				101	03	40	000	2025			Vernonia			

## Adjustment Calculation Summary

Number of Sales for this Study	33
Population - Number of Accounts	818
Sales as a percentage of the Population	4.03%

## *Recalculated Area*

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	68,157,390	26.21%	81,107,294	26.25%
OSD RMV	28,406,800	10.92%	28,406,800	9.19%
Improvement RMV	160,636,830	61.77%	195,976,933	63.42%
Farm Improvement RMV	2,872,940	1.10%	3,504,987	1.13%

**Selected Ratio From Sales** **84**

*Time Adjustment* -1

**Before Ratio** **84**

**Overall Adjustment Factor** **119**

Land Adjustment Factor 119

OSD Adjustment Factor 100

Improvement Adjustment Factor 122

Farm Improvement Factor 122

**After Ratio** **100**

### Explanation for selection of Central Tendency:

- RMV Class 101: SA 00 – Residential Improved
- RMV Class 101: SA 40 - Residential Duplex/Triplex/Fourplex

Area description: land improved with conventionally built homes and duplex/triplex/fourplex dwellings, located in the city limits of Vernonia (SA 00 and SA 40).

This analysis of improved property returned a median and mean indicator of 84 after the adjustment for market movement was applied. When reviewing of the sales array, it was decided to apply the mean which resulted in an overall adjustment factor of 119 (land 119, improvement 122).

COD Standard per OAR 150-308-0380: 20

COD conclusion: 14.30

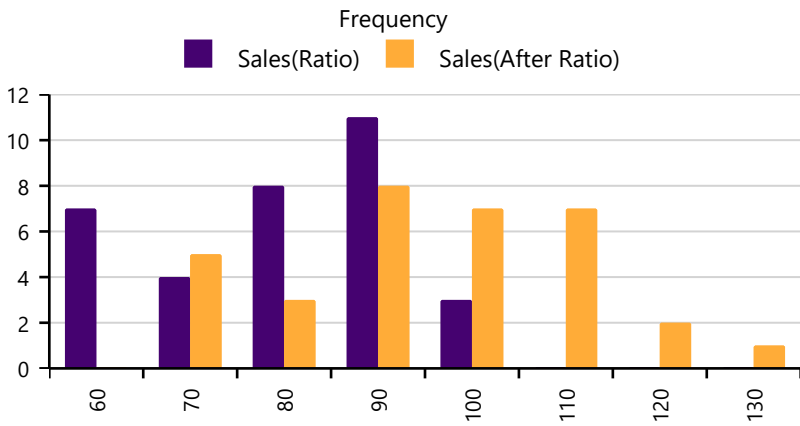
In COD compliance: Yes

## Performance History

	2025	2024	2023	2022	2021
<b>COD</b>	14.30	15.04	13.41	10.71	-
<b>PRD</b>	0.98	0.97	0.99	1.00	-

*\* Indicates that the After Ratio central tendencies may not be reflected.*

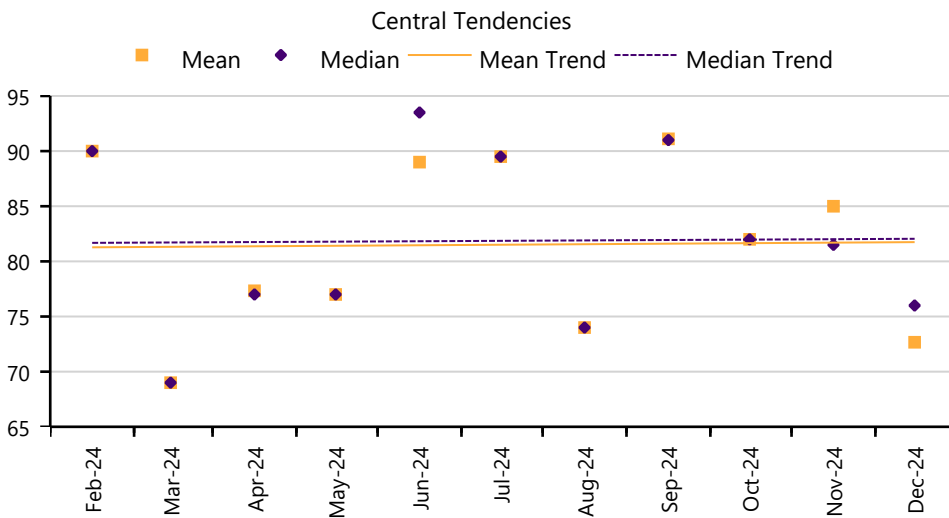
# COLUMBIA County 2025 Ratio Study



Bin	Before Count	After Count
60	7	0
70	4	5
80	8	3
90	11	8
100	3	7
110	0	7
120	0	2
130	0	1

	Before Ratio	After Ratio
<b>Median</b>	84	100
<b>AD</b>	11.58	14.30
<b>COD</b>	13.78	14.30
<b>Mean</b>	84	100
<b>SD</b>	13.80	17.09
<b>COV</b>	16.45	17.14
<b>Wtd Mean</b>	86	102
<b>GeoMean</b>	83	98
<b>PRD</b>	.98	.98
<b>95% Confidence</b>	4.71	5.83

Number of Sales 33



Month	Mean	Median	Sales
Feb-24	90	90	1
Mar-24	69	69	1
Apr-24	77	77	3
May-24	77	77	2
Jun-24	89	94	4
Jul-24	90	90	2
Aug-24	74	74	2
Sep-24	91	91	9
Oct-24	82	82	2
Nov-24	85	82	4
Dec-24	73	76	3

## COLUMBIA County 2025 Ratio Study

### Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
1	33	4N4W05AC 02100	23184	2024-4588	03	00	000	101	101	131	0.13	104,490	89,310	193,800	321,275	Aug-24	60
2	30	4N4W05AD 01302	23236	2024-2848	03	00	000	101	101	121	0.16	106,320	100,150	206,470	337,926	May-24	61
3	33	4N4W04AC 03000	22638	2024-6679	03	00	000	101	101	131	0.25	113,020	84,140	197,160	319,372	Dec-24	62
4	33	4N4W05AD 05700	23281	2024-2344	03	00	000	101	101	131	0.11	103,240	129,750	232,990	367,484	Apr-24	63
5	33	4N4W04AD 02700	22699	2024-5684	03	00	000	101	101	131	0.22	110,440	86,830	197,270	304,421	Oct-24	65
6	33	4N4W03BC 07700	22470	2024-1716	03	00	000	101	101	135	0.09	92,430	108,270	200,700	292,611	Mar-24	69
7	33	4N4W04BC 07801	22886	2024-5290	03	00	000	101	101	131	0.11	103,240	65,680	168,920	244,339	Sep-24	69
8	33	4N4W04BD 10800	23001	2024-3513	03	00	000	101	101	135	0.11	103,240	127,770	231,010	328,284	Jun-24	70
9	33	4N4W04AD 01700	22689	2024-6050	03	00	000	101	101	131	0.31	120,430	185,240	305,670	404,811	Nov-24	76
10	33	4N4W03BC 09100	22478	2024-6611	03	00	000	101	101	131	0.12	103,320	137,930	241,250	315,842	Dec-24	76
11	33	4N4W04AD 02800	22700	2024-2313	03	00	000	101	101	131	0.19	108,270	125,930	234,200	302,926	Apr-24	77
12	33	4N4W05AC 04301	435142	2024-4823	03	00	000	101	101	131	0.11	103,240	207,790	311,030	388,791	Sep-24	80
13	33	4N4W05AA 01200	23156	2024-5885	03	00	000	101	101	132	0.76	165,240	231,950	397,190	499,200	Nov-24	80
14	33	4N4W03BC 02503	22416	2024-6485	03	00	000	101	101	131	0.23	111,470	160,000	271,470	339,762	Dec-24	80
15	33	4N4W05AD 11000	23333	2024-4055	03	00	000	101	101	132	0.29	118,800	222,990	341,790	420,578	Jul-24	81
16	33	4N4W05DA 08800	23467	2025-22	03	00	000	101	101	131	0.23	111,470	184,690	296,160	355,109	Nov-24	83
17	33	4N4W03BA 01023	22317	2024-5156	03	00	000	101	101	133	0.49	110,230	199,880	310,110	368,041	Sep-24	84
18	33	4N4W03BB 01301	22337	2024-4681	03	00	000	101	101	143	0.23	111,500	328,590	440,090	497,303	Aug-24	88
19	33	4N4W03BC 11600	22380	2024-3261	03	00	000	101	101	135	0.28	117,180	195,540	312,720	350,064	Jun-24	89
20	33	4N4W05AD 00600	23225	2024-835	03	00	000	101	101	131	0.13	104,070	198,180	302,250	337,076	Feb-24	90
21	33	4N4W04AC 00700	22603	2024-4979	03	00	000	101	101	141	0.46	138,480	324,300	462,780	510,566	Sep-24	91
22	33	4N4W03BC 09301	22480	2024-5069	03	00	000	101	101	141	0.19	108,700	245,290	353,990	387,950	Sep-24	91
23	33	4N4W04AC 02000	22628	2024-2363	03	00	000	101	101	141	0.23	111,470	266,940	378,410	412,923	Apr-24	92
24	33	4N4W04DA 01000	23094	2024-2928	03	00	000	101	101	143	0.36	126,000	348,380	474,380	511,962	May-24	93
25	33	4N4W05AA 00400	23144	2024-5135	03	00	000	101	101	141	0.20	109,550	364,530	474,080	506,427	Sep-24	94
26	33	4N4W04BB 00112	434114	2024-5161	03	00	000	101	101	141	0.26	114,980	369,230	484,210	508,623	Sep-24	95
27	33	4N4W03BB 02409	22350	2024-3224	03	00	000	101	101	141	0.35	124,540	271,310	395,850	405,674	Jun-24	98
28	33	4N4W03BD 02104	22531	2024-5992	03	00	000	101	101	141	0.61	153,200	289,990	443,190	454,085	Jul-24	98
29	33	4N4W05AD 12900	23353	2024-3129	03	00	000	101	101	141	0.15	106,060	317,310	423,370	427,549	Jun-24	99
30	33	4N4W04BD 02500	22919	2024-5857	03	00	000	101	101	144	0.11	103,240	314,880	418,120	424,278	Oct-24	99
31	33	5N4W34CD 01200	23529	2024-6294	03	00	000	101	101	145	0.23	111,810	490,440	602,250	594,405	Nov-24	101
32	33	4N4W04AB 01211	440711	2024-4799	03	00	000	101	101	143	0.11	103,240	334,890	438,130	408,688	Sep-24	107
33	33	4N4W04BD 01600	22907	2024-4752	03	00	000	101	101	142	0.18	108,150	345,940	454,090	416,662	Sep-24	109

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV				App	# of				RMV				App	# of			
Class	MA	SA	NH	Year	Sales	Location				Class	MA	SA	NH	Year	Sales	Location	
109	03	00	000	2025	8	Vernonia											

## Adjustment Calculation Summary

Number of Sales for this Study	8	<b>Recalculated Area</b>
Population - Number of Accounts	156	
Sales as a percentage of the Population	5.13%	

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	14,394,950	32.63%	17,129,991	32.64%
OSD RMV	5,262,400	11.93%	5,262,400	10.03%
Improvement RMV	23,300,630	52.82%	28,659,775	54.62%
Farm Improvement RMV	1,157,370	2.62%	1,423,565	2.71%

**Selected Ratio From Sales** **84**

*Time Adjustment* -1

**Before Ratio** **84**

**Overall Adjustment Factor** **119**

Land Adjustment Factor 119

OSD Adjustment Factor 100

Improvement Adjustment Factor 123

Farm Improvement Factor 123

**After Ratio** **100**

### Explanation for selection of Central Tendency:

RMV Class 109: SA 00 - Residential Improved with a Manufactured Structure (real)

Area description: real property sited with a manufactured dwelling in the City of Vernonia.

This grouping returned 8 sales which accounts for 5.13% of the total population. After some review of the dataset and after applying the time adjustment of -1%, the median returned an adjusted ratio of 84 which is also supported by the mean (83) and weighted mean (83). The time adjusted median was applied to the array which resulted in an overall adjustment factor of 119.

COD Standard per OAR 150-308-0380: 25

COD conclusion: 11.25

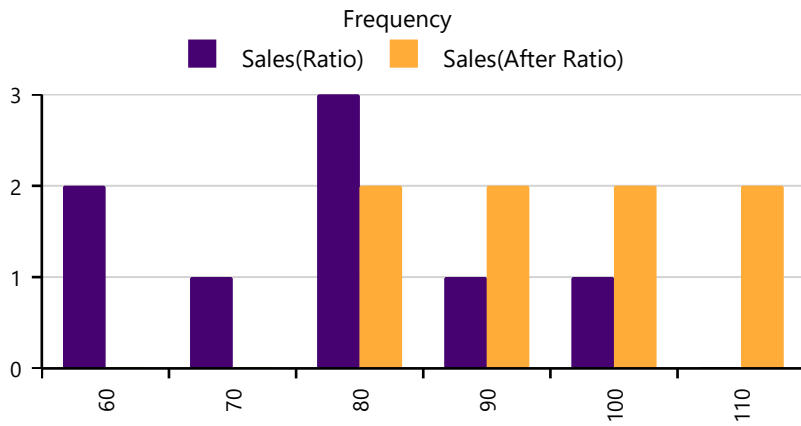
In COD compliance: Yes

## Performance History

	2025	2024	2023	2022	2021
<b>COD</b>	11.25	11.18	0.51	7.33	7.24*
<b>PRD</b>	1.00	1.01	1.00	0.99	1.00*

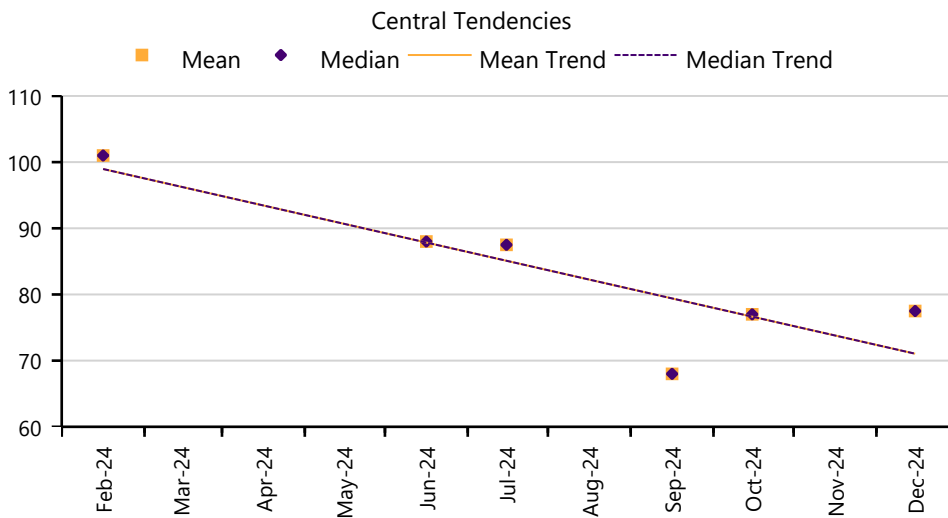
*\* Indicates that the After Ratio central tendencies may not be reflected.*

# COLUMBIA County 2025 Ratio Study



Bin Width	Before Count	After Count	Before Ratio	After Ratio
60	2	0	84	100
70	1	0	9.25	11.25
80	3	2	11.08	11.25
90	1	2	83	99
100	1	2	11.59	13.96
110	0	2	13.96	14.13
<b>Median</b>			84	100
<b>AD</b>			9.25	11.25
<b>COD</b>			11.08	11.25
<b>Mean</b>			83	99
<b>SD</b>			11.59	13.96
<b>COV</b>			13.96	14.13
<b>Wtd Mean</b>			83	98
<b>GeoMean</b>			82	98
<b>PRD</b>			1.00	1.00
<b>95% Confidence</b>			8.03	9.67

## Number of Sales 8



Month	Mean	Median	Sales
Feb-24	101	101	1
Jun-24	88	88	1
Jul-24	88	88	2
Sep-24	68	68	1
Oct-24	77	77	1
Dec-24	78	78	2

## Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
1	33	4N4W05AD 14206	23372	2024-4995	03	00	000	109	109	452	1.00	121,810	146,500	268,310	393,776	Sep-24	68
2	33	4N4W05AD 06400	23286	2024-6501	03	00	000	109	109	452	0.10	91,910	120,250	212,160	307,724	Dec-24	69
3	33	4N4W05AC 04203	433912	2024-5776	03	00	000	109	109	452	0.11	103,240	150,560	253,800	329,274	Oct-24	77
4	33	4N4W04BD 02001	22913	2024-3904	03	00	000	109	109	462	0.19	108,310	194,610	302,920	372,317	Jul-24	81
5	33	4N4W05AC 01001	23167	2024-6796	03	00	000	109	109	462	0.23	111,380	219,130	330,510	384,885	Dec-24	86
6	33	4N4W04BD 07600	22970	2024-3233	03	00	000	109	109	452	0.11	103,240	184,610	287,850	327,655	Jun-24	88
7	33	5N4W34CC 00705	23510	2024-4048	03	00	000	109	109	462	1.15	209,510	236,620	446,130	472,958	Jul-24	94
8	33	4N4W05DA 07100	23446	2024-842	03	00	000	109	109	452	0.10	99,710	123,450	223,160	221,588	Feb-24	101

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
400	03	21	000	2025									

## Adjustment Calculation Summary

Number of Sales for this Study	0
Population - Number of Accounts	222
Sales as a percentage of the Population	0.00%

### *Recalculated Area*

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	93,165,881	100.00%	92,234,222	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%

**Selected Ratio From Sales** 101

*Time Adjustment* 0

**Before Ratio** 101

**Overall Adjustment Factor** 99

Land Adjustment Factor 99

OSD Adjustment Factor 100

Improvement Adjustment Factor 100

Farm Improvement Factor 100

**After Ratio** 100

### Explanation for selection of Central Tendency:

RMV Class 400: SA 21 - Rural Undeveloped Land

Area description: rural unimproved land in the Chapman and Scappoose Vernonia location.

With having no sales available for this analysis of rural unimproved property, it was decided to use the Selected Ratio of 101 from the conclusion of the RMV 401 study located in MA 03 SA 21.

COD Standard per OAR 150-308-0380: 20

COD conclusion: none

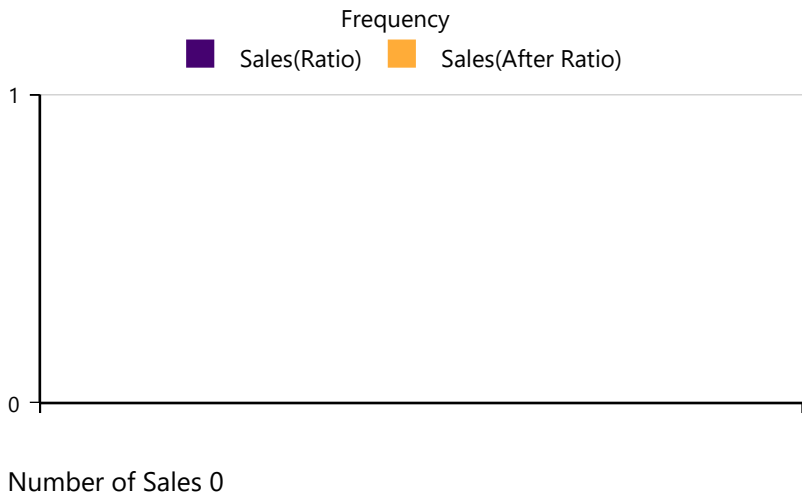
In COD compliance: not applicable

## Performance History

	2025	2024	2023	2022	2021
COD	-	0.00	-	0.00	-
PRD	-	1.00	-	1.00	-

*\* Indicates that the After Ratio central tendencies may not be reflected.*

# COLUMBIA County 2025 Ratio Study

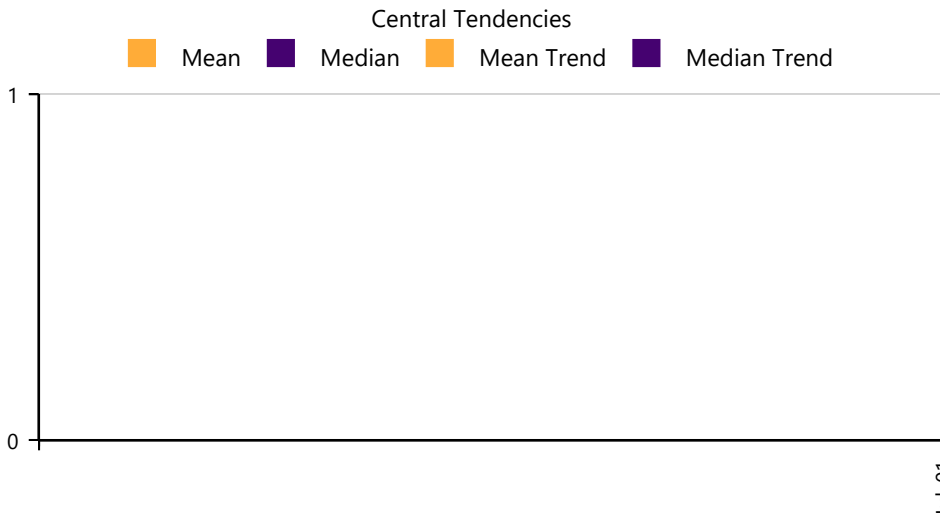


■ Sales(Ratio) 
 ■ Sales(After Ratio)

Bin Before After  
 Width Count Count

Before After  
 Ratio Ratio

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



■ Mean 
 ■ Median 
 ■ Mean Trend 
 ■ Median Trend

Month      Mean    Median    Sales

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV				App	# of				RMV				App	# of			
Class	MA	SA	NH	Year	Sales	Location				Class	MA	SA	NH	Year	Sales	Location	
401	03	21	000	2025	5												

## Adjustment Calculation Summary

Number of Sales for this Study	5
Population - Number of Accounts	356
Sales as a percentage of the Population	1.40%

### *Recalculated Area*

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	77,931,970	37.01%	77,152,650	37.16%
OSD RMV	22,545,640	10.71%	22,545,640	10.86%
Improvement RMV	101,863,792	48.37%	99,826,516	48.08%
Farm Improvement RMV	8,247,710	3.92%	8,082,756	3.89%

**Selected Ratio From Sales** 101

*Time Adjustment* 1

**Before Ratio** 101

**Overall Adjustment Factor** 99

Land Adjustment Factor 99

OSD Adjustment Factor 100

Improvement Adjustment Factor 98

Farm Improvement Factor 98

**After Ratio** 100

### Explanation for selection of Central Tendency:

RMV Class 401: SA 21 - Rural Residential Improved

Area description: rural residential improved property surrounding the Scappoose Vernonia Highway and Chapman area.

This grouping returned 5 arm's length transactions to use for this study of improved rural properties. After applying the time adjustment conclusion of 1% to the dataset, and reviewing the adjusted central tendencies, the mean (101) was selected as the best indicator. Once the selected ratio was applied to the array, the conclusion returned a land adjustment of 99 and an improvement adjustment of 98.

COD Standard per OAR 150-308-0380: 20

COD conclusion: 7.65

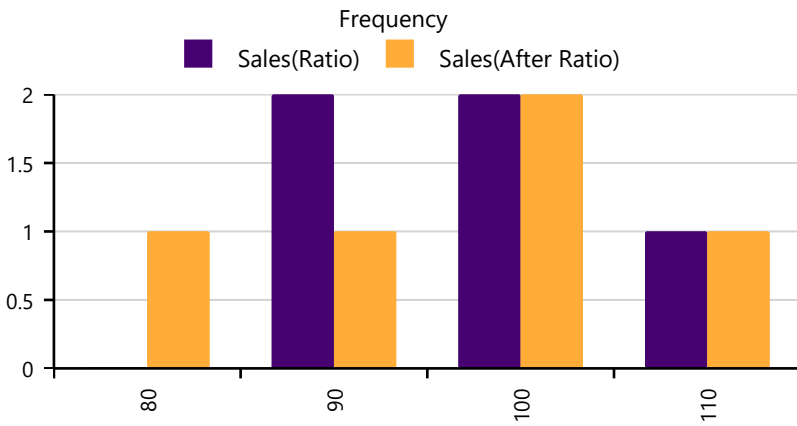
In COD compliance: Yes

## Performance History

	2025	2024	2023	2022	2021
<b>COD</b>	7.65	7.00	10.12	13.86	-
<b>PRD</b>	0.99	1.00	1.01	0.98	-

*\* Indicates that the After Ratio central tendencies may not be reflected.*

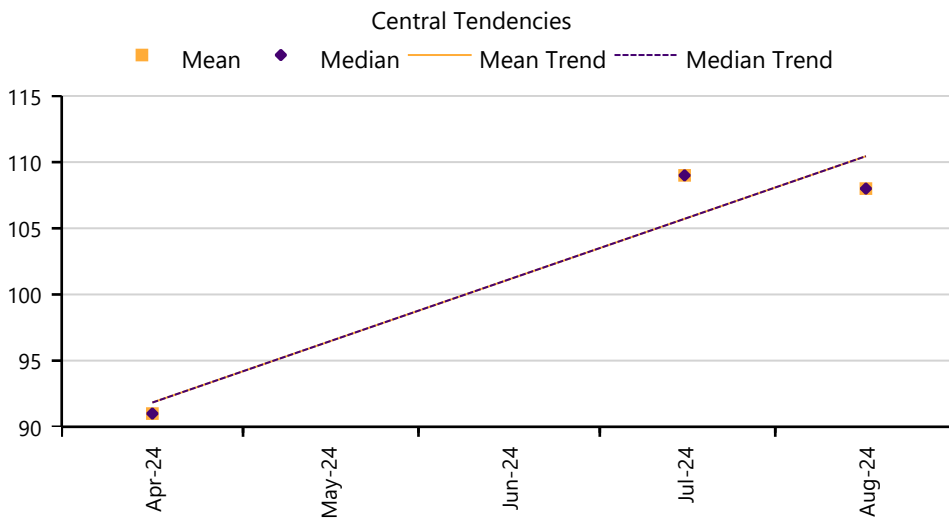
# COLUMBIA County 2025 Ratio Study



Bin	Before Count	After Count
80	0	1
90	2	1
100	2	2
110	1	1

	Before Ratio	After Ratio
<b>Median</b>	103	102
<b>AD</b>	8.00	7.80
<b>COD</b>	7.77	7.65
<b>Mean</b>	101	100
<b>SD</b>	10.16	9.93
<b>COV</b>	10.02	9.95
<b>Wtd Mean</b>	102	100
<b>GeoMean</b>	101	99
<b>PRD</b>	1.00	.99
<b>95% Confidence</b>	8.91	8.71

## Number of Sales 5



Month	Mean	Median	Sales
Apr-24	91	91	2
Jul-24	109	109	1
Aug-24	108	108	2

## Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
1	33	4N2W1700 01500	7676	2024-1608	03	21	000	401	641	142	3.52	309,710	354,800	664,510	735,402	Apr-24	90
2	33	4N2W16CC 02601	7650	2024-2302	03	21	000	401	401	141	1.94	253,420	391,520	644,940	704,830	Apr-24	92
3	33	4N2W16CC 01800	7639	2024-4455	03	21	000	401	401	141	4.99	343,750	175,260	519,010	502,854	Aug-24	103
4	33	4N2W1900 00400	8524	2024-3907	03	21	000	401	641	152	5.39	349,600	536,570	886,170	813,645	Jul-24	109
5	33	4N2W28A0 00802	8227	2024-4616	03	21	000	401	641	153	5.00	343,900	619,820	963,720	852,890	Aug-24	113

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV					App	# of					RMV					App	# of
Class	MA	SA	NH	Year	Sales	Location	Class	MA	SA	NH	Year	Sales	Location	Year	Sales	Location	
409	03	21	000	2025	2												

## Adjustment Calculation Summary

Number of Sales for this Study	2
Population - Number of Accounts	155
Sales as a percentage of the Population	1.29%

## *Recalculated Area*

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	35,362,690	49.10%	35,009,063	49.20%
OSD RMV	11,006,940	15.28%	11,006,940	15.47%
Improvement RMV	21,827,455	30.31%	21,390,906	30.06%
Farm Improvement RMV	3,824,910	5.31%	3,748,412	5.27%
<b>Selected Ratio From Sales</b>	<b>101</b>			
<i>Time Adjustment</i>	<i>0</i>			
<b>Before Ratio</b>	<b>101</b>			
<b>Overall Adjustment Factor</b>	<b>99</b>			
Land Adjustment Factor	99			
OSD Adjustment Factor	100			
Improvement Adjustment Factor	98			
Farm Improvement Factor	98			
<b>After Ratio</b>	<b>100</b>			

### Explanation for selection of Central Tendency:

RMV Class 409: SA 21 - Rural Residential Improved with a Manufactured Structure

Area description: properties located in the Scappoose Vernonia highway and Chapman area that are developed with a manufactured structure.

For this analysis, only two sales were found. The sale ratios are too dissimilar, having high and low indicators, and do not indicate a clear and reasonable picture of current market perception. In addition, the structures represent varying degrees of construction type and condition which lend to an inadequate trending conclusion. Therefore, it was deemed valid to apply the selected ratio from the RMV 401 MA 02 SA 21 analysis (mean of 101).

COD Standard per OAR 150-308-0380: 25

COD conclusion: none

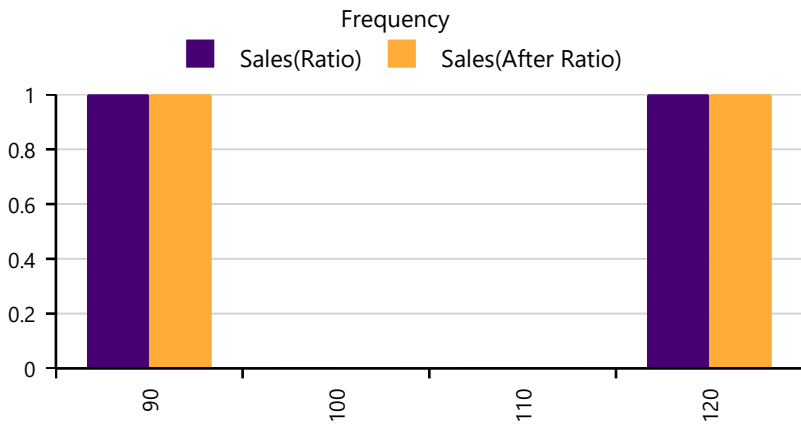
In COD compliance: not applicable

## Performance History

	2025	2024	2023	2022	2021
<b>COD</b>	11.31	0.00	7.84	13.27	-
<b>PRD</b>	1.00	1.00	0.98	0.98	-

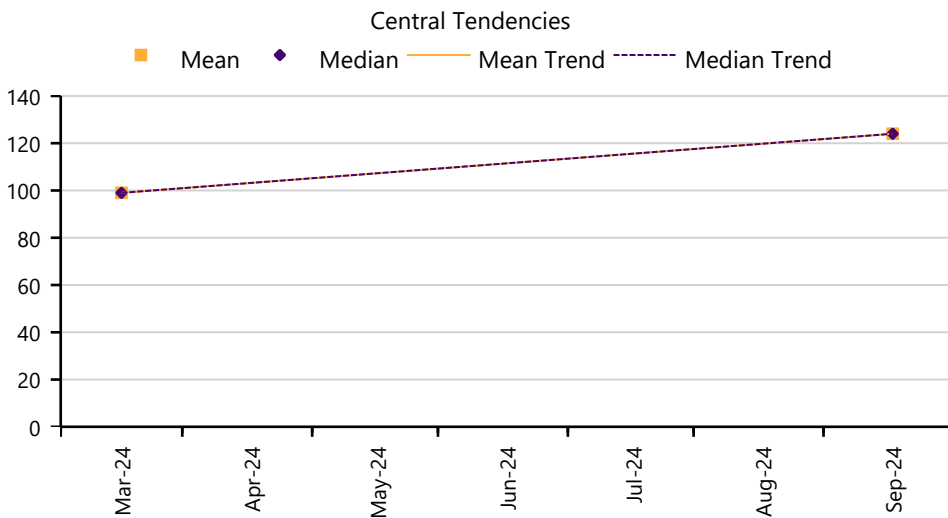
*\* Indicates that the After Ratio central tendencies may not be reflected.*

# COLUMBIA County 2025 Ratio Study



Bin Width	Before Count	After Count		Before Ratio	After Ratio
90	1	1	<b>Median</b>	112	111
100	0	0	<b>AD</b>	12.50	12.50
110	0	0	<b>COD</b>	11.21	11.31
120	1	1	<b>Mean</b>	112	111
			<b>SD</b>	17.68	17.68
			<b>COV</b>	15.85	16.00
			<b>Wtd Mean</b>	111	110
			<b>GeoMean</b>	111	110
			<b>PRD</b>	1.00	1.00
			<b>95% Confidence</b>	24.50	24.50

Number of Sales 2



Month	Mean	Median	Sales
Mar-24	99	99	1
Sep-24	124	124	1

## Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
1	33	4N2W1700 02001	7686	2024-1228	03	21	000	409	409	452	1.80	246,480	131,350	377,830	382,000	Mar-24	99
2	33	4N2W1700 02602	7698	2024-5660	03	21	000	409	409	452	4.40	334,650	129,520	464,170	373,500	Sep-24	124

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV				App	# of														
Class	MA	SA	NH	Year	Sales	Location													
400	03	31	000	2025	1	Vernonia													

## Adjustment Calculation Summary

Number of Sales for this Study	1
Population - Number of Accounts	830
Sales as a percentage of the Population	0.12%

### *Recalculated Area*

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	579,441,470	100.00%	608,413,544	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%
<b>Selected Ratio From Sales</b>	<b>95</b>			
<i>Time Adjustment</i>	<i>0</i>			
<b>Before Ratio</b>	<b>95</b>			
<b>Overall Adjustment Factor</b>	<b>105</b>			
Land Adjustment Factor	105			
OSD Adjustment Factor	100			
Improvement Adjustment Factor	100			
Farm Improvement Factor	100			
<b>After Ratio</b>	<b>100</b>			

### Explanation for selection of Central Tendency:

RMV Class 400: SA 31 – Rural Undeveloped Land

Area description: Rural undeveloped land located in study area 31, Vernonia (Value Zone 1).

A single sale was identified in this study period, a sample too small to use as a determination of the current market. Therefore, it is recommended that the conclusion from the improved properties in these study areas be applied (95 selected ratio, 105 land adjustment).

COD Standard per OAR 150-308-0380: 20

COD conclusion: none

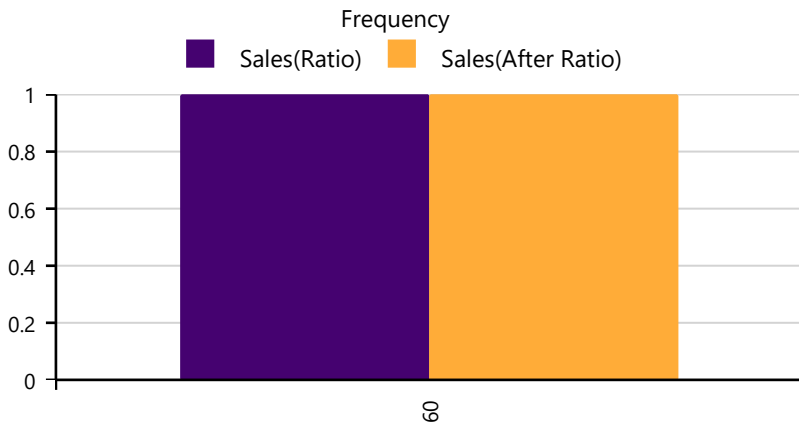
In COD compliance: not applicable

## Performance History

	2025	2024	2023	2022	2021
COD	0.00	4.12	21.36	1.87	25.58*
PRD	0.99	1.01	1.07	0.98	1.11*

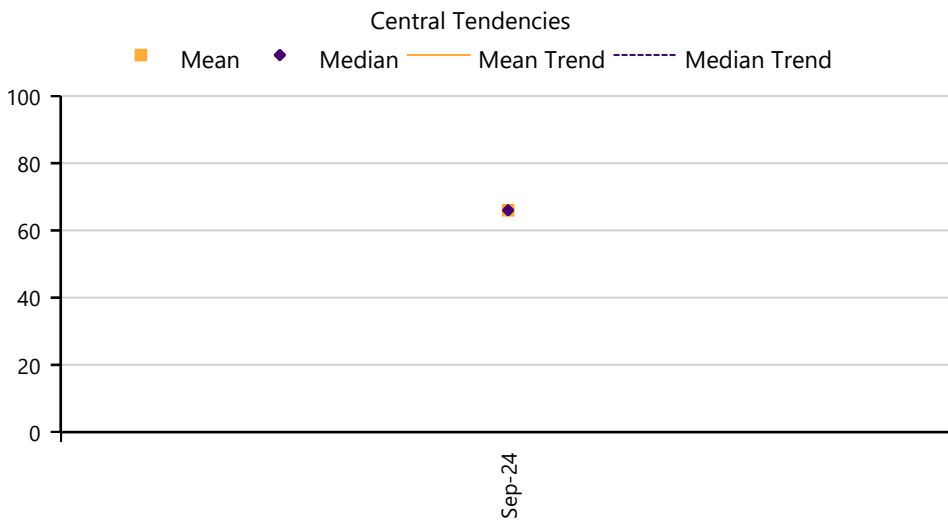
\* Indicates that the After Ratio central tendencies may not be reflected.

# COLUMBIA County 2025 Ratio Study



	Before Ratio	After Ratio
Median	66	69
AD	.00	.00
COD	.00	.00
Mean	66	69
SD	1.00	1.00
COV	1.52	1.45
Wtd Mean	66	69
GeoMean	66	69
PRD	1.00	.99
95% Confidence	1.96	1.96

Number of Sales 1



Month	Mean	Median	Sales
Sep-24	66	66	1

## Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
1	33	4N4W0300 01500	23883	2024-5170	03	31	000	400	400		1.20	62,810	0	62,810	95,000	Sep-24	66

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV				App	# of				RMV				App	# of			
Class	MA	SA	NH	Year	Sales	Location				Class	MA	SA	NH	Year	Sales	Location	
401	03	31	000	2025	8	Vernonia											

## Adjustment Calculation Summary

Number of Sales for this Study	8
Population - Number of Accounts	554
Sales as a percentage of the Population	1.44%

## *Recalculated Area*

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	102,285,700	36.33%	107,399,985	36.16%
OSD RMV	31,908,960	11.33%	31,908,960	10.74%
Improvement RMV	130,893,950	46.49%	140,056,527	47.16%
Farm Improvement RMV	16,469,752	5.85%	17,622,635	5.93%

**Selected Ratio From Sales** 95

*Time Adjustment* 0

**Before Ratio** 95

**Overall Adjustment Factor** 105

Land Adjustment Factor 105

OSD Adjustment Factor 100

Improvement Adjustment Factor 107

Farm Improvement Factor 107

**After Ratio** 100

### Explanation for selection of Central Tendency:

RMV Class 401: SA 31 - Rural Residential Improved

Area description: Rural Vernonia improved single family dwelling property (Value Zone 1).

There are 8 sales available for this analysis which have been deemed good indicators of how the market is moving for this classification of property. The median, mean, and geometric mean returned the same indicator of 95. The median was selected and applied to the array. Once applied, an overall adjustment factor of 105 was returned and found to be a valid indicator for trending purposes.

COD Standard per OAR 150-308-0380: 20

COD conclusion: 8.00

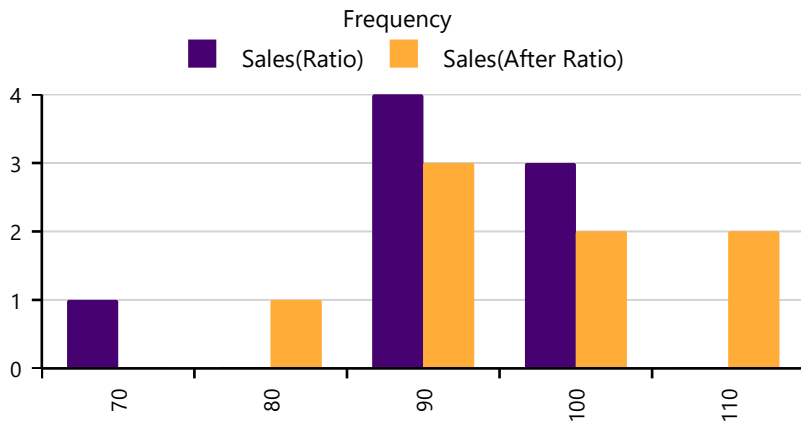
In COD compliance: yes

## Performance History

	2025	2024	2023	2022	2021
<b>COD</b>	8.00	9.77	13.02	12.44	9.52*
<b>PRD</b>	1.01	1.00	1.01	0.99	1.01*

*\* Indicates that the After Ratio central tendencies may not be reflected.*

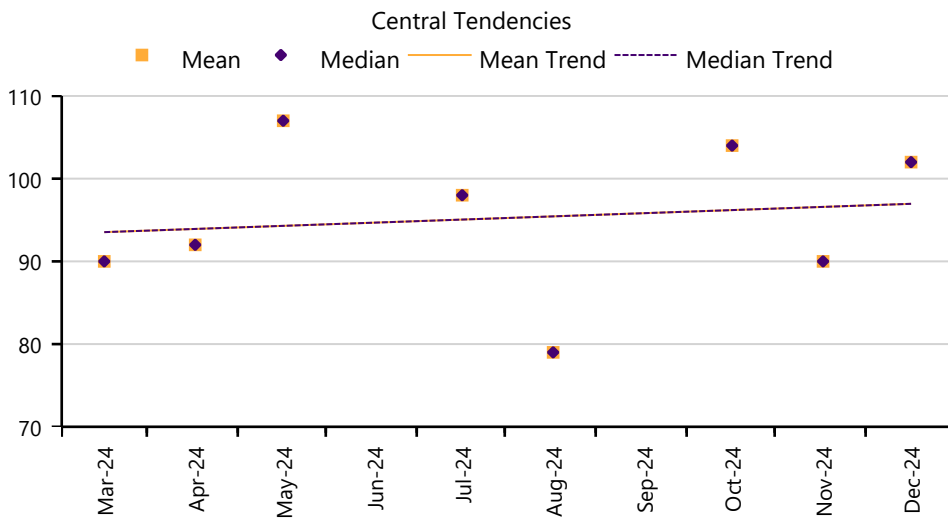
# COLUMBIA County 2025 Ratio Study



Bin	Before Count	After Count
70	1	0
80	0	1
90	4	3
100	3	2
110	0	2

	Before Ratio	After Ratio
Median	95	100
AD	7.50	8.00
COD	7.89	8.00
Mean	95	101
SD	9.24	9.75
COV	9.70	9.71
Wtd Mean	94	99
GeoMean	95	100
PRD	1.01	1.01
95% Confidence	6.40	6.76

## Number of Sales 8



Month	Mean	Median	Sales
Mar-24	90	90	1
Apr-24	92	92	1
May-24	107	107	1
Jul-24	98	98	1
Aug-24	79	79	1
Oct-24	104	104	1
Nov-24	90	90	1
Dec-24	102	102	1

## Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
1	33	4N4W0800 00203	24029	2024-4214	03	31	000	401	401	133	2.44	216,790	290,130	506,920	638,100	Aug-24	79
2	33	4N4W08AA 01000	24059	2024-1475	03	31	000	401	401	131	4.28	257,750	148,820	406,570	453,000	Mar-24	90
3	33	5N4W3100 00301	24541	2024-5971	03	31	000	401	401	141	5.79	283,260	410,260	693,520	770,000	Nov-24	90
4	33	4N4W1800 00400	24142	2024-2161	03	31	000	401	641	145	9.25	319,550	481,750	801,300	869,000	Apr-24	92
5	33	4N4W2900 00900	24218	2024-3751	03	31	000	401	641	145	3.30	238,460	400,030	638,490	654,000	Jul-24	98
6	30	5N4W3400 01301	24689	2024-6389	03	31	000	401	401		0.90	80,000	113,280	193,280	190,000	Dec-24	102
7	33	4N5W1200 01901	24306	2024-5801	03	31	000	401	401	143	5.21	274,580	480,960	755,540	725,000	Oct-24	104
8	33	5N5W25CC 00800	24732	2024-2629	03	31	000	401	401	131	0.84	156,400	211,680	368,080	342,500	May-24	107

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV				App	# of													
Class	MA	SA	NH	Year	Sales	Location												
409	03	31	000	2025	2	Vernonia												

## Adjustment Calculation Summary

Number of Sales for this Study	2
Population - Number of Accounts	158
Sales as a percentage of the Population	1.27%

## *Recalculated Area*

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	25,466,730	41.90%	26,740,067	41.90%
OSD RMV	10,143,630	16.69%	10,143,630	15.90%
Improvement RMV	21,176,400	34.84%	22,658,748	35.51%
Farm Improvement RMV	3,992,930	6.57%	4,272,435	6.70%

**Selected Ratio From Sales** **95**

*Time Adjustment* *0*

**Before Ratio** **95**

**Overall Adjustment Factor** **105**

Land Adjustment Factor 105

OSD Adjustment Factor 100

Improvement Adjustment Factor 107

Farm Improvement Factor 107

**After Ratio** **100**

### Explanation for selection of Central Tendency:

RMV Class 409: SA 31 - Rural Residential Improved with a Manufactured Structure

Area description: Value Zone 1, rural residential land developed with a manufactured structure in study area 31, Vernonia.

Only two "good" sales were available for this property classification for the study period. However, the sales found did not present a clear picture of the market. Therefore, the conclusion from the MA 03 improved properties located in the same study area has been deemed appropriate and has been applied here (median of 95).

COD Standard per OAR 150-308-0380: 25

COD conclusion: none

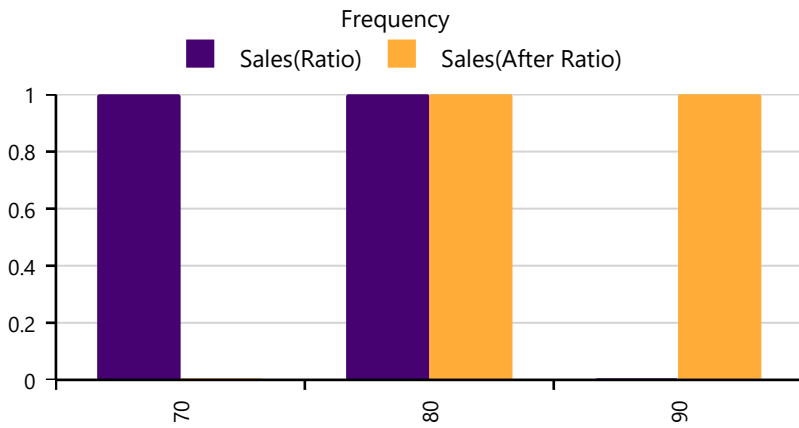
In COD compliance: not applicable

## Performance History

	2025	2024	2023	2022	2021
COD	5.81	-	-	3.59	13.05*
PRD	1.00	-	-	0.99	1.03*

*\* Indicates that the After Ratio central tendencies may not be reflected.*

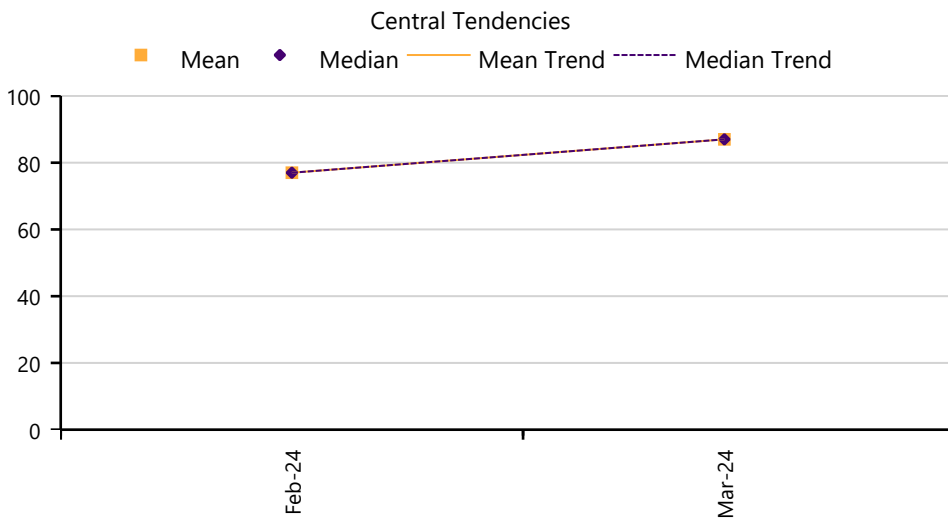
# COLUMBIA County 2025 Ratio Study



Bin	Before Count	After Count
70	1	0
80	1	1
90	0	1

	Before Ratio	After Ratio
Median	82	86
AD	5.00	5.00
COD	6.10	5.81
Mean	82	86
SD	7.07	7.07
COV	8.62	8.22
Wtd Mean	82	86
GeoMean	82	86
PRD	1.00	1.00
95% Confidence	9.80	9.80

Number of Sales 2



Month	Mean	Median	Sales
Feb-24	77	77	1
Mar-24	87	87	1

## Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
1	33	4N4W08AA 00300	24045	2024-697	03	31	000	409	409	442	1.20	166,120	110,740	276,860	359,000	Feb-24	77
2	33	4N4W07C0 00800	23982	2024-1289	03	31	000	409	409		1.63	186,700	109,770	296,470	340,000	Mar-24	87

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*MAINTENANCE AREA 4*

*RAINIER & DEER ISLAND*

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# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV				App	# of															
Class	MA	SA	NH	Year	Sales	Location														
100	04	00	000	2025	1	Rainier														

## Adjustment Calculation Summary

Number of Sales for this Study	1
Population - Number of Accounts	157
Sales as a percentage of the Population	0.64%

### *Recalculated Area*

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	11,527,160	100.00%	12,449,333	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%
<b>Selected Ratio From Sales</b>	<b>93</b>			
<i>Time Adjustment</i>	<i>0</i>			
<b>Before Ratio</b>	<b>93</b>			
<b>Overall Adjustment Factor</b>	<b>108</b>			
Land Adjustment Factor	108			
OSD Adjustment Factor	100			
Improvement Adjustment Factor	100			
Farm Improvement Factor	100			
<b>After Ratio</b>	<b>100</b>			

### Explanation for selection of Central Tendency:

RMV Class 100: SA 00 - Residential Undeveloped Land

Area description: land that is not developed located within the city limits of Rainier.

Only one sale was returned for this study of vacant land in the City of Vernonia, which is a sample that is insufficient to satisfactorily draw a conclusion of market trends. Therefore, the selected ratio from the RMV 101 MA 04 SA 00 and SA 40 study was applied here (time adjusted median of 93).

COD Standard per OAR 150-308-0380: 20

COD conclusion: none

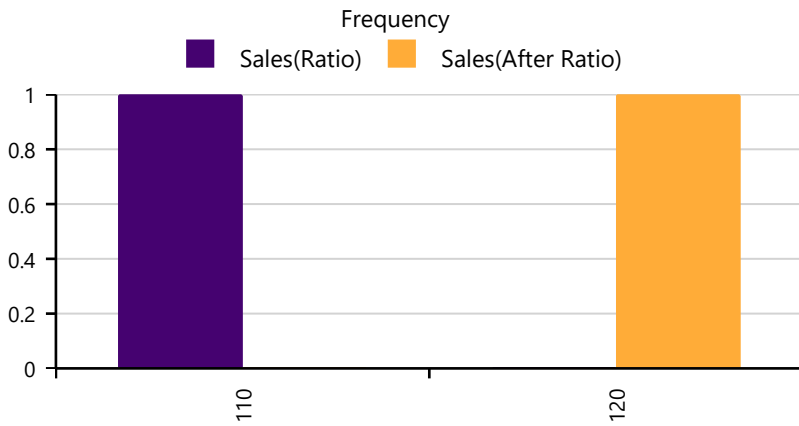
In COD compliance: not applicable

## Performance History

	2025	2024	2023	2022	2021
COD	0.00	0.00	8.21	17.84	-
PRD	1.00	1.00	0.99	1.04	-

*\* Indicates that the After Ratio central tendencies may not be reflected.*

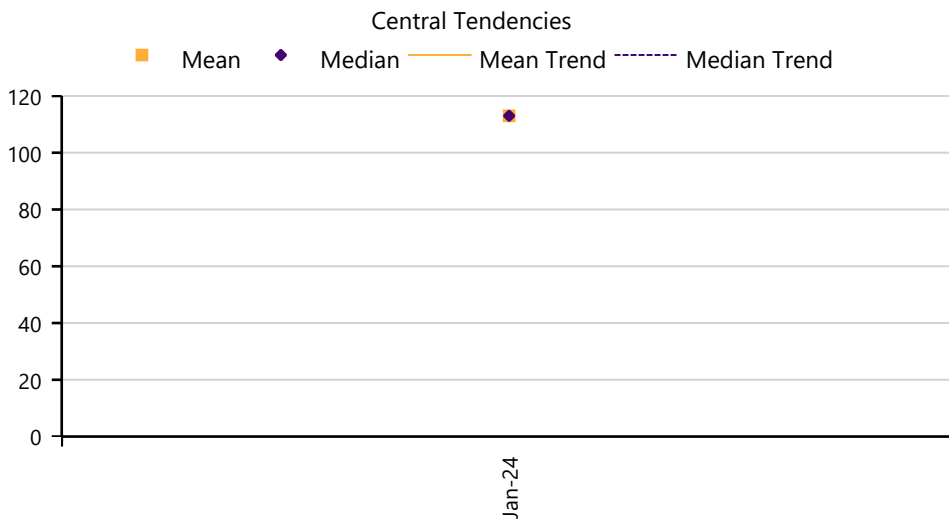
# COLUMBIA County 2025 Ratio Study



Bin	Before Count	After Count
110	1	0
120	0	1

	Before Ratio	After Ratio
Median	113	122
AD	.00	.00
COD	.00	.00
Mean	113	122
SD	1.00	1.00
COV	.89	.82
Wtd Mean	113	122
GeoMean	113	122
PRD	1.00	1.00
95% Confidence	1.96	1.96

Number of Sales 1



Month	Mean	Median	Sales
Jan-24	113	113	1

## Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
1	33	7N2W16DC 04000	18300	2024-196	04	00	000	100	100		0.28	27,030	0	27,030	24,000	Jan-24	113

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV				App	# of				RMV				App	# of		
Class	MA	SA	NH	Year	Sales	Location				Class	MA	SA	NH	Year	Sales	Location
101	04	00	000	2025	13	Rainier				101	04	40	000	2025	1	Rainier

## Adjustment Calculation Summary

Number of Sales for this Study	14
Population - Number of Accounts	746
Sales as a percentage of the Population	1.88%

## *Recalculated Area*

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	52,964,680	22.41%	57,201,854	22.52%
OSD RMV	15,640,100	6.62%	15,640,100	6.16%
Improvement RMV	166,616,812	70.50%	179,946,157	70.85%
Farm Improvement RMV	1,117,660	0.47%	1,207,073	0.48%

**Selected Ratio From Sales** **93**

*Time Adjustment* -1

**Before Ratio** **93**

**Overall Adjustment Factor** **108**

Land Adjustment Factor 108

OSD Adjustment Factor 100

Improvement Adjustment Factor 108

Farm Improvement Factor 108

**After Ratio** **100**

### Explanation for selection of Central Tendency:

- RMV Class 101: SA 00 - Residential Improved
- RMV Class 101: SA 40 - Residential Duplex/Triplex/Fourplex

Area description: property located in the City of Rainier improved with single family and duplex/triplex/fourplex dwellings.

The time adjustment conclusion of -1% was applied to this grouping of properties located in the City of Rainier. Once applied, the median and weighted mean returned a ratio of 93. The median was selected as the best fit for this analysis and was applied accordingly. The overall adjustment factor returned a factor of 108 and has been deemed a valid market indicator for this study.

COD Standard per OAR 150-308-0380: 20

COD conclusion: 12.29

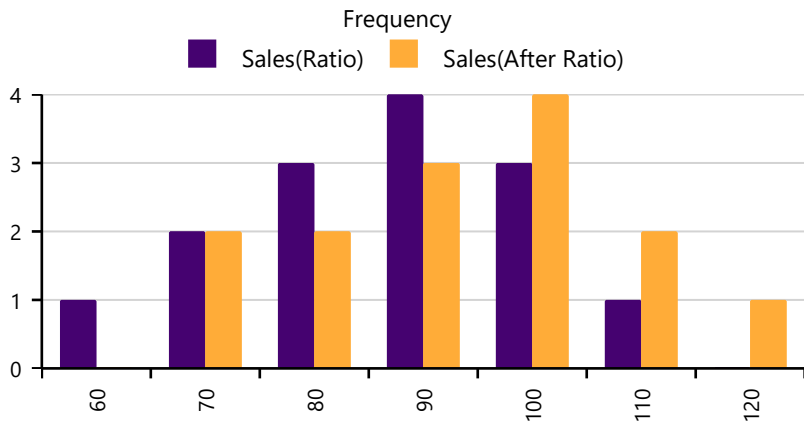
In COD compliance: Yes

## Performance History

	2025	2024	2023	2022	2021
<b>COD</b>	12.29	15.26	10.56	-	19.19*
<b>PRD</b>	0.99	0.98	1.00	-	0.97*

*\* Indicates that the After Ratio central tendencies may not be reflected.*

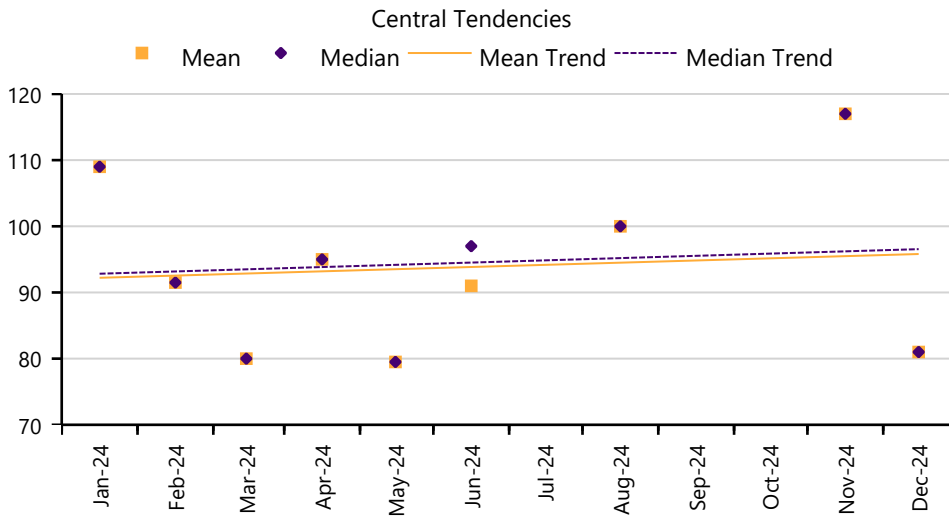
# COLUMBIA County 2025 Ratio Study



Bin Width	Before Count	After Count
60	1	0
70	2	2
80	3	2
90	4	3
100	3	4
110	1	2
120	0	1

	Before Ratio	After Ratio
Median	93	100
AD	11.29	12.29
COD	12.14	12.29
Mean	91	98
SD	14.24	15.42
COV	15.60	15.71
Wtd Mean	93	100
GeoMean	90	97
PRD	.99	.99
95% Confidence	7.46	8.08

Number of Sales 14



Month	Mean	Median	Sales
Jan-24	109	109	1
Feb-24	92	92	2
Mar-24	80	80	1
Apr-24	95	95	1
May-24	80	80	2
Jun-24	91	97	3
Aug-24	100	100	1
Nov-24	117	117	1
Dec-24	81	81	2

## COLUMBIA County 2025 Ratio Study

### Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
1	33	7N2W16DB 13602	18256	2024-2568	04	00	000	101	101	131	0.17	69,520	162,580	232,100	342,758	May-24	68
2	33	7N2W16DB 09700	18219	2024-3501	04	00	000	101	101	135	0.12	114,050	112,250	226,300	318,368	Jun-24	71
3	33	7N2W16BC 04200	17911	2024-6613	04	00	000	101	101	135	0.18	134,090	113,430	247,520	319,872	Dec-24	77
4	33	7N2W16BC 03900	17907	2024-1458	04	00	000	101	101	145	0.16	130,860	248,070	378,930	476,304	Mar-24	80
5	33	7N2W16DD 01600	18375	2024-6481	04	00	000	101	101	135	0.23	77,400	286,680	364,080	429,699	Dec-24	85
6	33	7N2W17AD 04800	18507	2024-472	04	00	000	101	101	135	0.23	77,240	236,000	313,240	356,589	Feb-24	88
7	30	7N2W16DD 03202	18394	2024-2716	04	00	000	101	101	131	0.22	75,920	165,190	241,110	264,026	May-24	91
8	33	7N2W16DB 10700	18226	2024-637	04	00	000	101	101	144	0.30	139,340	361,990	501,330	530,185	Feb-24	95
9	33	7N2W16DC 03600	18295	2024-2197	04	00	000	101	101	141	0.17	68,470	398,700	467,170	489,487	Apr-24	95
10	33	7N2W16DC 03602	440816	2024-3446	04	00	000	101	101	141	0.17	68,470	393,940	462,410	478,499	Jun-24	97
11	33	7N2W17AD 03400	18491	2024-4598	04	00	000	101	101	142	0.23	153,270	331,310	484,580	483,303	Aug-24	100
12	33	7N2W16BC 00700	17872	2024-3299	04	00	000	101	101	134	0.11	113,090	119,800	232,890	221,696	Jun-24	105
13	33	7N2W16DB 01506	441023	2024-63	04	40	000	101	101	242	0.39	156,000	543,780	699,780	643,565	Jan-24	109
14	33	7N2W16CC 00500	21001	2024-6258	04	00	000	101	101	142	0.21	69,480	457,110	526,590	448,461	Nov-24	117

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV				App	# of															
Class	MA	SA	NH	Year	Sales	Location														
102	04	00	000	2025		Rainier														

## Adjustment Calculation Summary

Number of Sales for this Study	0			<b>Recalculated Area</b>
Population - Number of Accounts	4			
Sales as a percentage of the Population	0.00%			
<b>Jan 1 Population Values</b>		<b>Pre-Trend Values</b>	<b>Pre-Trend Brkdwn</b>	<b>Post Trend Values</b>
Land RMV		0	0.00%	0
OSD RMV		0	0.00%	0
Improvement RMV		1,768,440	100.00%	1,909,915
Farm Improvement RMV		0	0.00%	0
<b>Selected Ratio From Sales</b>		<b>93</b>		
<i>Time Adjustment</i>		<i>0</i>		
<b>Before Ratio</b>		<b>93</b>		
<b>Overall Adjustment Factor</b>		<b>108</b>		
Land Adjustment Factor		100		
OSD Adjustment Factor		100		
Improvement Adjustment Factor		108		
Farm Improvement Factor		108		
<b>After Ratio</b>		<b>100</b>		

### Explanation for selection of Central Tendency:

Area description: Improved residential condominium property within the boundaries of the City of Rainier.

The 4 condominiums located in the City of Rainier did not have any arm's length transactions available. Therefore, it was deemed appropriate to apply the conclusion from the RMV 101 MA 04 SA 00 and SA 40 study, having a selected ratio of 93.

COD Standard per OAR 150-308-0380: no standard

COD conclusion: none

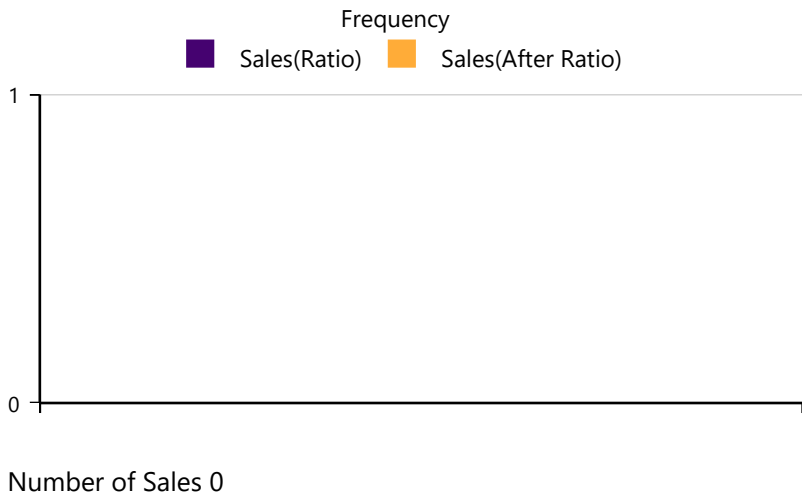
In COD compliance: not applicable

## Performance History

	2025	2024	2023	2022	2021
COD	-	15.26	-	0.00	0.00*
PRD	-	0.98	-	1.00	1.00*

\* Indicates that the After Ratio central tendencies may not be reflected.

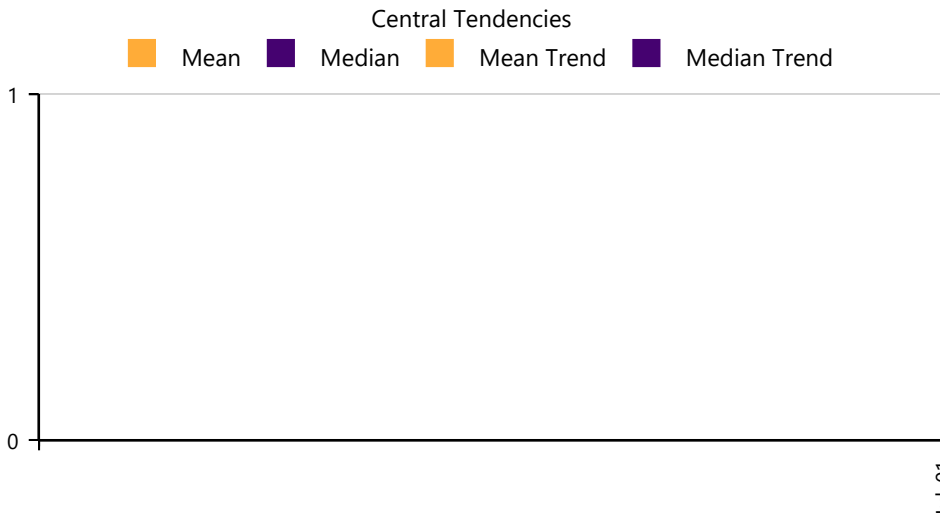
# COLUMBIA County 2025 Ratio Study



Bin Before After  
Width Count Count

Before After  
Ratio Ratio

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



Month Mean Median Sales

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV				App	# of															
Class	MA	SA	NH	Year	Sales	Location														
109	04	00	000	2025	2	Rainier														

## Adjustment Calculation Summary

Number of Sales for this Study	2
Population - Number of Accounts	105
Sales as a percentage of the Population	1.90%

### *Recalculated Area*

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	7,978,930	30.85%	8,617,244	29.68%
OSD RMV	2,099,800	8.12%	2,099,800	7.23%
Improvement RMV	15,326,760	59.25%	17,779,042	61.24%
Farm Improvement RMV	461,180	1.78%	534,969	1.84%

**Selected Ratio From Sales** **89**

*Time Adjustment* -1

**Before Ratio** **89**

**Overall Adjustment Factor** **112**

Land Adjustment Factor 108

OSD Adjustment Factor 100

Improvement Adjustment Factor 116

Farm Improvement Factor 116

**After Ratio** **100**

### Explanation for selection of Central Tendency:

RMV Class 109: SA 00 - Residential Improved with a Manufactured Structure (real)

Area description: land improved with a manufactured structure as the primary residence, City of Rainier

Although two sales were returned for this analysis, they were found to be sufficient and deemed reliable for this analysis. Upon review, the before ratio was adjusted for market movement using the time study conclusion of -1%. The weighted mean (89) was chosen and applied to the array, returning an overall adjustment factor of 112.

COD Standard per OAR 150-308-0380: 25

COD conclusion: 0.50

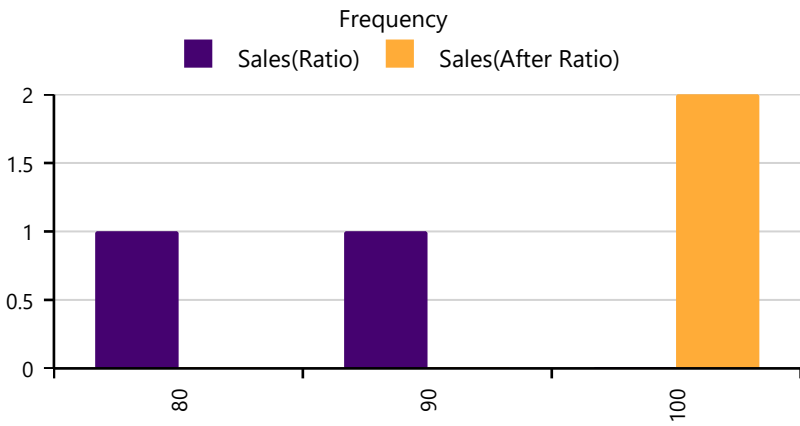
In COD compliance: Yes

## Performance History

	2025	2024	2023	2022	2021
COD	0.50	2.51	8.97	19.32	2.25*
PRD	1.00	1.00	1.01	1.00	1.00*

*\* Indicates that the After Ratio central tendencies may not be reflected.*

# COLUMBIA County 2025 Ratio Study

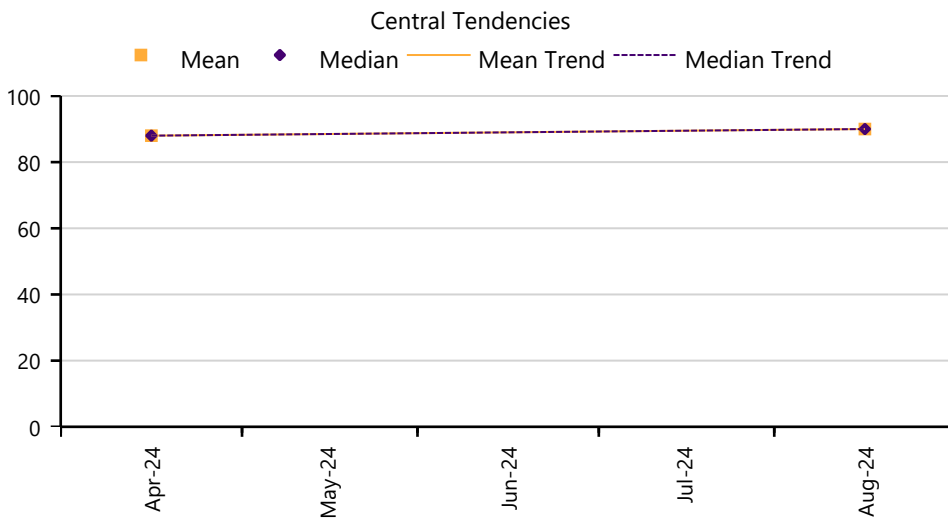


Bin Width	Before Count	After Count	Before Ratio	After Ratio
80	1	0	89	101
90	1	0	1.00	.50
100	0	2	1.12	.50

Median	89	101
AD	1.00	.50
COD	1.12	.50
Mean	89	101
SD	1.41	.71
COV	1.59	.70
Wtd Mean	89	100
GeoMean	89	100
PRD	1.00	1.00
95% Confidence	1.96	.98

Number of Sales 2



Month	Mean	Median	Sales
Apr-24	88	88	1
Aug-24	90	90	1

## Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
1	33	7N2W17DB 00301	18583	2024-1821	04	00	000	109	109	442	0.23	76,930	213,810	290,740	330,602	Apr-24	88
2	33	7N2W17AC 01804	18447	2024-4334	04	00	000	109	109	452	0.19	71,620	138,340	209,960	233,562	Aug-24	90

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV				App	# of					RMV				App	# of			
Class	MA	SA	NH	Year	Sales	Location				Class	MA	SA	NH	Year	Sales	Location		
400	04	41	000	2025		Rainier				400	04	44	000	2025	1	Rainier		

## Adjustment Calculation Summary

Number of Sales for this Study	1	<b>Recalculated Area</b>
Population - Number of Accounts	560	
Sales as a percentage of the Population	0.18%	

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	126,050,578	100.00%	128,571,590	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%

**Selected Ratio From Sales** 98

*Time Adjustment* 0

**Before Ratio** 98

**Overall Adjustment Factor** 102

Land Adjustment Factor 102

OSD Adjustment Factor 100

Improvement Adjustment Factor 100

Farm Improvement Factor 100

**After Ratio** 100

### Explanation for selection of Central Tendency:

RMV Class 400: SA 41 – Rural Undeveloped Land

RMV Class 400: SA 44 – Prescott Rural Undeveloped Land

Area description: unimproved land located in rural Rainer (Value Zone 1, SA 41) and Prescott (SA 44).

A single sale was identified in this study period, a sample too small to use as a determination of the current market. Therefore, it is recommended that the land factor conclusion from the improved properties study in the same location be applied here (adjusted mean of 98; land factor of 102).

COD Standard per OAR 150-308-0380: 20

COD conclusion: none

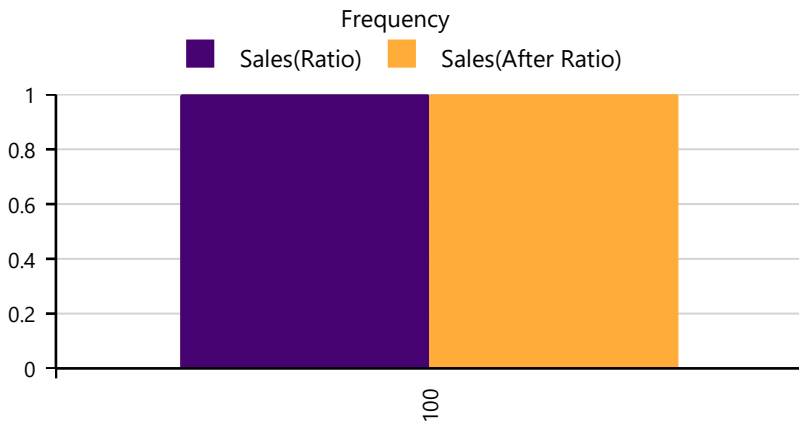
In COD compliance: not applicable

## Performance History

	2025	2024	2023	2022	2021
<b>COD</b>	0.00	15.84	19.27	15.00	18.78*
<b>PRD</b>	1.00	0.95	1.03	1.05	1.05*

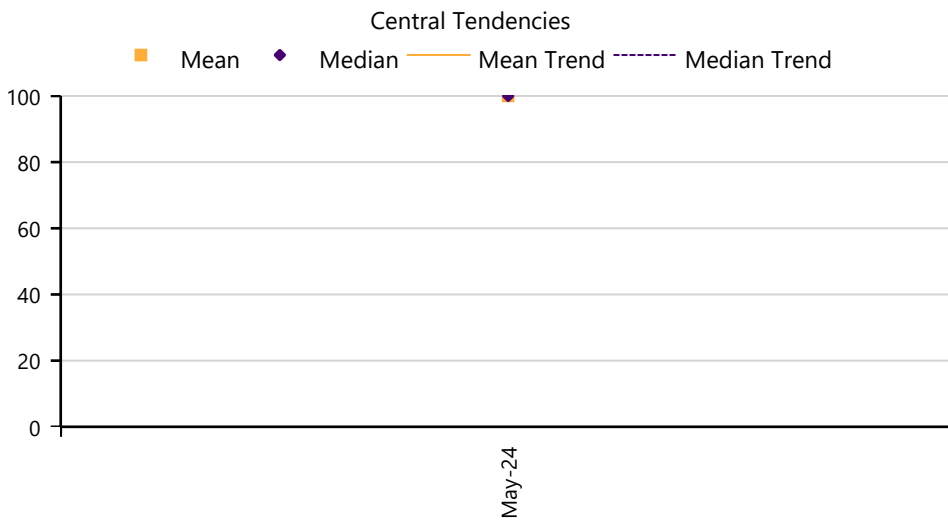
\* Indicates that the After Ratio central tendencies may not be reflected.

# COLUMBIA County 2025 Ratio Study



	Before Ratio	After Ratio
<b>Median</b>	100	102
<b>AD</b>	.00	.00
<b>COD</b>	.00	.00
<b>Mean</b>	100	102
<b>SD</b>	1.00	1.00
<b>COV</b>	1.00	.98
<b>Wtd Mean</b>	100	102
<b>GeoMean</b>	100	102
<b>PRD</b>	1.00	1.00
<b>95% Confidence</b>	1.96	1.96

Number of Sales 1



Month	Mean	Median	Sales
May-24	100	100	1

## Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
1	33	7N2W35AD 02300	18650	2024-2638	04	44	000	400	400		0.10	25,010	0	25,010	25,000	May-24	100

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV				App	# of					RMV				App	# of			
Class	MA	SA	NH	Year	Sales	Location				Class	MA	SA	NH	Year	Sales	Location		
401	04	41	000	2025	14	Rainier				401	04	44	000	2025		Rainier		

## Adjustment Calculation Summary

Number of Sales for this Study	14
Population - Number of Accounts	1320
Sales as a percentage of the Population	1.06%

## *Recalculated Area*

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	217,791,920	34.02%	222,147,758	34.10%
OSD RMV	78,581,270	12.28%	78,581,270	12.06%
Improvement RMV	310,213,704	48.46%	316,417,978	48.57%
Farm Improvement RMV	33,584,895	5.25%	34,256,593	5.26%

**Selected Ratio From Sales** **98**

*Time Adjustment* *1*

**Before Ratio** **98**

**Overall Adjustment Factor** **102**

Land Adjustment Factor 102

OSD Adjustment Factor 100

Improvement Adjustment Factor 102

Farm Improvement Factor 102

**After Ratio** **100**

### Explanation for selection of Central Tendency:

- RMV Class 401: SA 41 - Rural Residential Improved
- RMV Class 401: SA 44 - Prescott Rural Residential Improved

Area description: Value Zone 1 located in rural Rainier, developed property of single-family dwellings.

This analysis returned 14 valid arm's length sales. The mean and geometric mean returned the same ratio of 98 after the time adjustment conclusion of 1% was applied. The mean was selected and then applied to the sales array, resulting in a land adjustment factor of 102 and an improvement adjustment factor of 102.

COD Standard per OAR 150-308-0380: 20

COD conclusion: 10.44

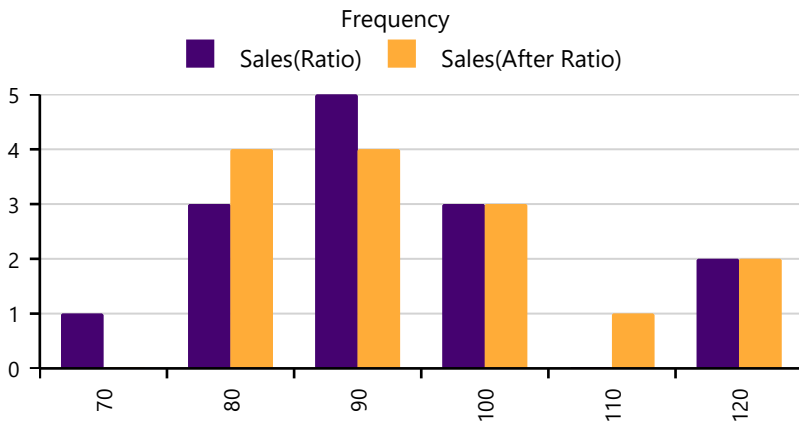
In COD compliance: Yes

## Performance History

	2025	2024	2023	2022	2021
<b>COD</b>	10.44	8.73	9.38	11.49	12.46*
<b>PRD</b>	1.01	0.99	1.00	1.01	1.00*

*\* Indicates that the After Ratio central tendencies may not be reflected.*

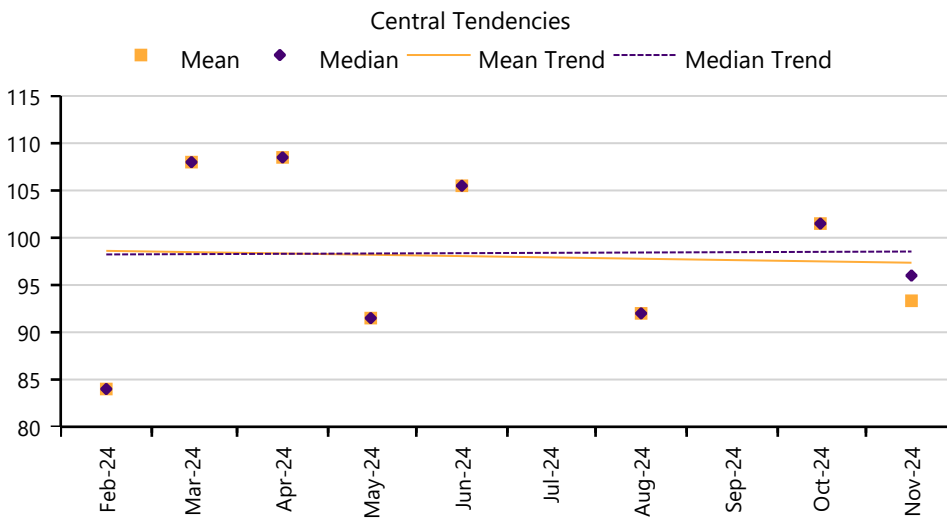
# COLUMBIA County 2025 Ratio Study



Bin	Before Count	After Count
70	1	0
80	3	4
90	5	4
100	3	3
110	0	1
120	2	2

	Before Ratio	After Ratio
<b>Median</b>	97	99
<b>AD</b>	10.14	10.29
<b>COD</b>	10.46	10.44
<b>Mean</b>	98	100
<b>SD</b>	13.61	13.83
<b>COV</b>	13.83	13.83
<b>Wtd Mean</b>	97	99
<b>GeoMean</b>	98	99
<b>PRD</b>	1.01	1.01
<b>95% Confidence</b>	7.13	7.25

Number of Sales 14



Month	Mean	Median	Sales
Feb-24	84	84	1
Mar-24	108	108	1
Apr-24	109	109	2
May-24	92	92	2
Jun-24	106	106	2
Aug-24	92	92	1
Oct-24	102	102	2
Nov-24	93	96	3

## COLUMBIA County 2025 Ratio Study

### Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT	
1	33	5N2W10A0	00306	434126	2024-2559	04	41	000	401	401	141	5.01	238,880	399,460	638,340	805,280	May-24	79
2	33	5N1W07B0	00400	15512	2024-1441	04	41	000	401	641	131	6.50	211,010	122,010	333,020	397,310	Feb-24	84
3	33	6N2W16A0	01100	21278	2024-3150	04	41	000	401	401	131	5.99	241,770	150,260	392,030	462,622	Jun-24	85
4	33	5N2W10A0	00305	434125	2024-6076	04	41	000	401	401	141	5.91	241,540	481,100	722,640	841,092	Nov-24	86
5	33	7N2W17C0	02900	19484	2024-4805	04	41	000	401	401	135	16.71	282,070	179,950	462,020	501,900	Aug-24	92
6	33	7N3W2500	00401	18887	2024-2677	04	41	000	401	641	132	7.54	249,350	247,920	497,270	518,605	Apr-24	96
7	30	6N2W13B0	00300	21135	2024-6183	04	41	000	401	401	136	7.16	248,990	172,380	421,370	439,483	Nov-24	96
8	33	5N2W1200	00500	16051	2024-5383	04	41	000	401	541	136	31.71	361,140	236,180	597,320	611,403	Oct-24	98
9	33	6N2W2800	01001	21526	2024-6028	04	41	000	401	401	142	2.07	214,690	441,380	656,070	666,131	Nov-24	98
10	33	7N2W17C0	00500	19476	2024-2579	04	41	000	401	401	141	1.59	244,110	392,170	636,280	613,965	May-24	104
11	33	7N3W34A0	02200	19018	2024-5666	04	41	000	401	401	135	14.54	271,980	274,820	546,800	520,988	Oct-24	105
12	33	7N3W3600	01500	18985	2024-1443	04	41	000	401	641	141	6.82	284,460	398,090	682,550	629,813	Mar-24	108
13	33	7N2W23C0	02400	19860	2024-2261	04	41	000	401	401	141	0.49	148,800	350,630	499,430	413,836	Apr-24	121
14	33	6N2W1100	00703	19299	2024-3380	04	41	000	401	641	143	5.17	239,340	341,060	580,400	462,438	Jun-24	126

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV				App	# of					RMV				App	# of			
Class	MA	SA	NH	Year	Sales	Location				Class	MA	SA	NH	Year	Sales	Location		
409	04	41	000	2025	6	Rainier				409	04	44	000	2025		Rainier		

## Adjustment Calculation Summary

Number of Sales for this Study	6	<b>Recalculated Area</b>
Population - Number of Accounts	457	
Sales as a percentage of the Population	1.31%	

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	67,602,780	39.56%	68,954,836	39.86%
OSD RMV	29,159,110	17.06%	29,159,110	16.86%
Improvement RMV	63,394,140	37.09%	64,028,081	37.01%
Farm Improvement RMV	10,745,930	6.29%	10,853,389	6.27%

**Selected Ratio From Sales** **99**

*Time Adjustment* *1*

**Before Ratio** **99**

**Overall Adjustment Factor** **101**

Land Adjustment Factor 102

OSD Adjustment Factor 100

Improvement Adjustment Factor 101

Farm Improvement Factor 101

**After Ratio** **103**

### Explanation for selection of Central Tendency:

RMV Class 409: SA 41- Rural Residential Improved with a Manufactured Structure

RMV Class 409: S4 44 - Prescott Rural Residential Improved with a Manufactured Structure

Area description: this grouping is comprised of Rainier (SA 41, Value Zone 1) and Prescott (SA 44) rural property developed with manufactured homes. These market areas are in close proximity to the Columbia River Highway and the boundaries of the City of Rainier.

A total of 6 valid arm's length sales were returned for this analysis. After applying the time adjustment conclusion to the array, the mean (99) was selected as the best indicator of current market trends for this classification. As a result, an overall adjustment factor of 101 was returned and deemed appropriate.

COD Standard per OAR 150-308-0380: 25

COD conclusion: 4.72

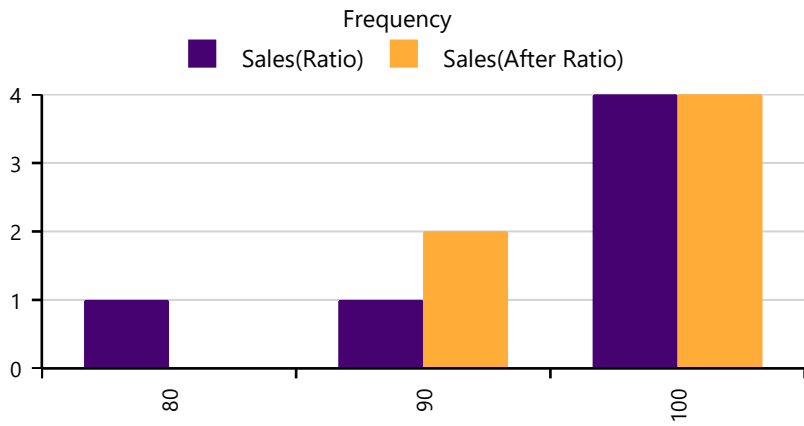
In COD compliance: Yes

## Performance History

	2025	2024	2023	2022	2021
COD	4.72	7.44	21.67	11.00	5.98*
PRD	1.01	1.01	1.04	1.01	1.01*

*\* Indicates that the After Ratio central tendencies may not be reflected.*

# COLUMBIA County 2025 Ratio Study

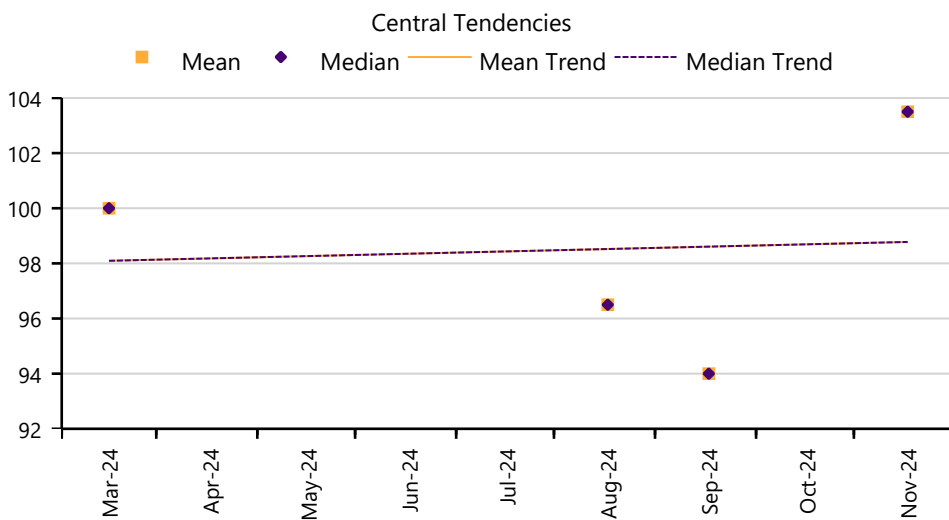


Bin Width	Before Count	After Count	Before Ratio	After Ratio
80	1	0	101	103
90	1	2	4.67	4.83
100	4	4	4.62	4.72

Median	101	103
AD	4.67	4.83
COD	4.62	4.72
Mean	99	100
SD	6.26	6.37
COV	6.32	6.36
Wtd Mean	98	100
GeoMean	99	100
PRD	1.01	1.01
95% Confidence	5.01	5.10

Number of Sales 6



Month	Mean	Median	Sales
Mar-24	100	100	1
Aug-24	97	97	2
Sep-24	94	94	1
Nov-24	104	104	2

## Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
1	33	6N2W2000 01600	21388	2024-4191	04	41	000	409	649	463	5.00	238,800	253,810	492,610	552,255	Aug-24	89
2	33		441725	2024-4864	04	41	000	409	649	442	3.00	223,800	134,770	358,570	381,140	Sep-24	94
3	33	5N2W0100 01700	15844	2024-1082	04	41	000	409	649	473	4.91	237,990	352,910	590,900	589,797	Mar-24	100
4	33	5N2W1200 00501	442685	2024-6539	04	41	000	409	549	442	5.00	201,900	100,630	302,530	295,295	Nov-24	102
5	33	7N3W14A0 00601	20306	2024-4234	04	41	000	409	409	451	3.24	225,330	174,030	399,360	384,107	Aug-24	104
6	33	6N2W0300 01408	19070	2024-6056	04	41	000	409	649	451	3.74	228,270	179,670	407,940	389,083	Nov-24	105

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV				App	# of															
Class	MA	SA	NH	Year	Sales	Location														
400	04	42	000	2025	2	Rainier														

## Adjustment Calculation Summary

Number of Sales for this Study	2
Population - Number of Accounts	256
Sales as a percentage of the Population	0.78%

### *Recalculated Area*

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	114,289,970	100.00%	112,004,171	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%

**Selected Ratio From Sales** 102

*Time Adjustment* 1

**Before Ratio** 102

**Overall Adjustment Factor** 98

Land Adjustment Factor 98

OSD Adjustment Factor 100

Improvement Adjustment Factor 100

Farm Improvement Factor 100

**After Ratio** 100

### Explanation for selection of Central Tendency:

RMV Class 400: SA 42 - Rural Undeveloped Land

Area description: Unimproved land located in the surrounding rural hills of Rainer, Value Zone 2.

Although two sales were returned for this analysis, they have been reviewed and deemed sufficient indicators for this market grouping. Once the time study conclusion of 1% was applied to the array, the weighted mean was selected, returning an overall adjustment of 98. This indicator has been deemed a valid indicator for this property classification.

COD Standard per OAR 150-308-0380: 20

COD conclusion: 11.00

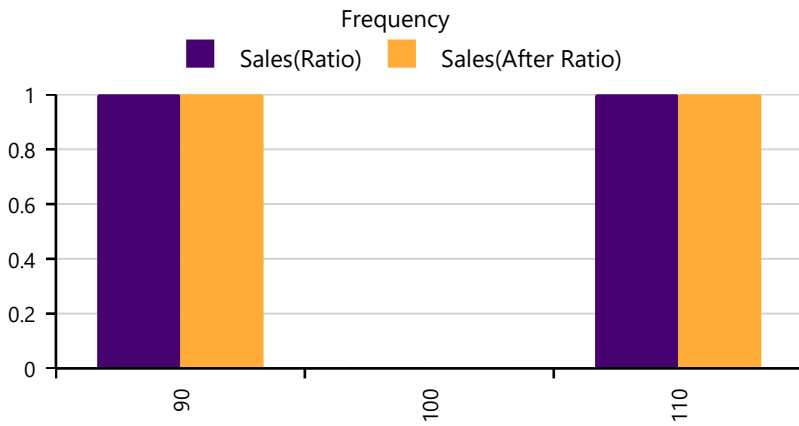
In COD compliance: Yes

## Performance History

	2025	2024	2023	2022	2021
COD	11.00	-	0.00	25.40	2.44*
PRD	1.04	-	1.00	1.12	0.99*

*\* Indicates that the After Ratio central tendencies may not be reflected.*

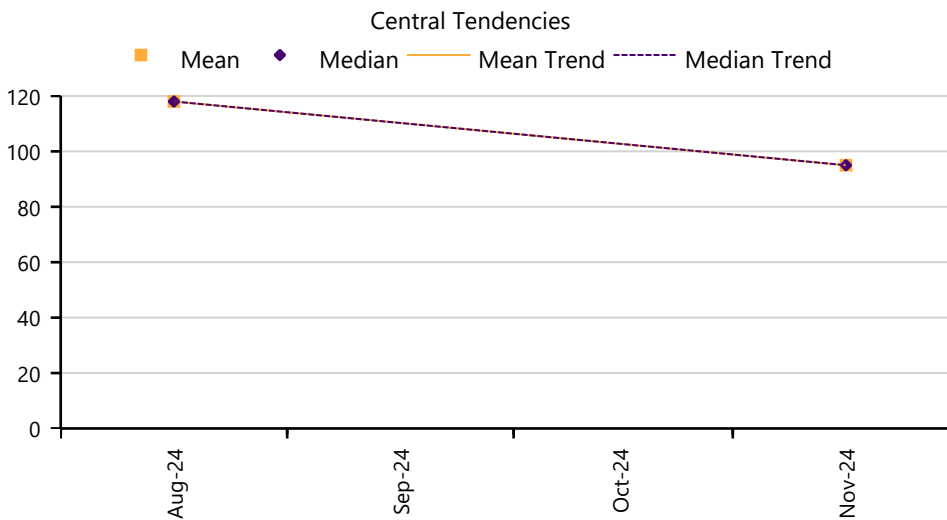
# COLUMBIA County 2025 Ratio Study



Bin	Before Count	After Count
90	1	1
100	0	0
110	1	1

	Before Ratio	After Ratio
<b>Median</b>	107	105
<b>AD</b>	11.50	11.50
<b>COD</b>	10.80	11.00
<b>Mean</b>	107	105
<b>SD</b>	16.26	16.26
<b>COV</b>	15.27	15.56
<b>Wtd Mean</b>	102	100
<b>GeoMean</b>	106	104
<b>PRD</b>	1.04	1.04
<b>95% Confidence</b>	22.54	22.54

## Number of Sales 2



Month	Mean	Median	Sales
Aug-24	118	118	1
Nov-24	95	95	1

## Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
1	33	6N3W2500 02100	17675	2024-6123	04	42	000	400	640		37.00	333,380	0	333,380	350,455	Nov-24	95
2	33	6N2W3100 00601	21578	2024-4464	04	42	000	400	400		10.69	187,440	0	187,440	158,315	Aug-24	118

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV				App	# of				RMV				App	# of			
Class	MA	SA	NH	Year	Sales	Location				Class	MA	SA	NH	Year	Sales	Location	
401	04	42	000	2025	7	Rainier											

## Adjustment Calculation Summary

Number of Sales for this Study	7
Population - Number of Accounts	321
Sales as a percentage of the Population	2.18%

### *Recalculated Area*

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	65,735,050	39.41%	64,420,349	39.31%
OSD RMV	20,345,970	12.20%	20,345,970	12.42%
Improvement RMV	71,651,610	42.96%	70,218,578	42.85%
Farm Improvement RMV	9,058,880	5.43%	8,877,702	5.42%

**Selected Ratio From Sales** **102**

*Time Adjustment* *1*

**Before Ratio** **102**

**Overall Adjustment Factor** **98**

Land Adjustment Factor 98

OSD Adjustment Factor 100

Improvement Adjustment Factor 98

Farm Improvement Factor 98

**After Ratio** **100**

### Explanation for selection of Central Tendency:

RMV Class 401: SA 42 – Rural Residential Improved

Area description: This study area is comprised of rural residential property improved with single family residences that is located further away from the Highway 30 corridor (Value Zone 2).

For this analysis, the median, mean, and geometric mean returned the same ratio of 102 after adjusting for market movement over time. Therefore, the Median (102) was applied to the sales array accordingly. This resulted in a land and improvement adjustment of 98.

COD Standard per OAR 150-308-0380: 20

COD conclusion: 9.43

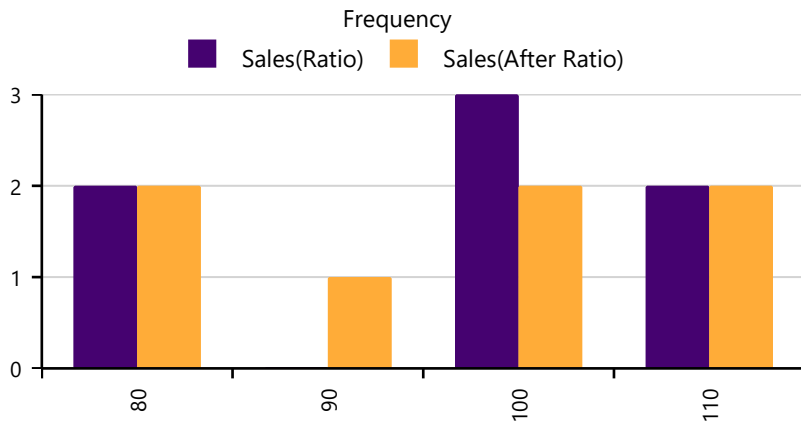
In COD compliance: Yes

## Performance History

	2025	2024	2023	2022	2021
<b>COD</b>	9.43	3.52	11.17	4.72	8.28*
<b>PRD</b>	0.98	1.01	0.99	1.00	1.01*

*\* Indicates that the After Ratio central tendencies may not be reflected.*

# COLUMBIA County 2025 Ratio Study

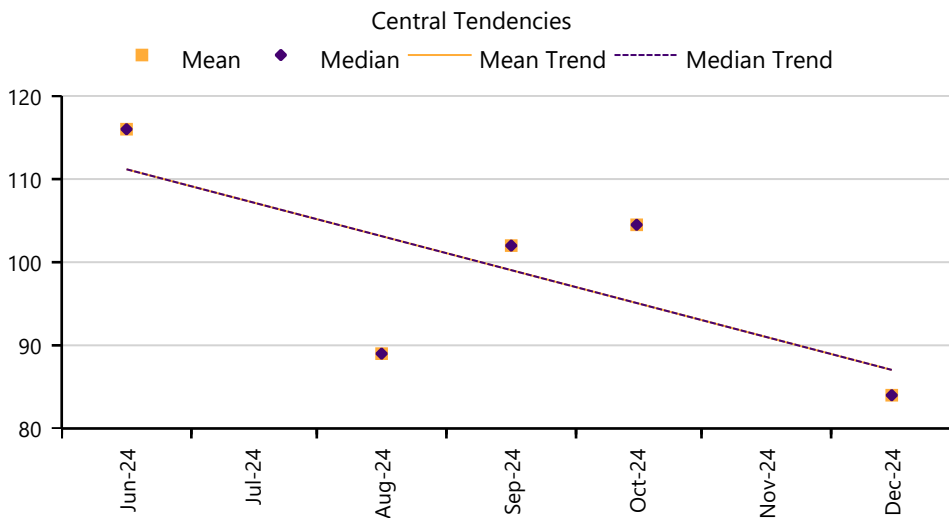


Bin Width	Before Count	After Count	Before Ratio	After Ratio
80	2	2	102	100
90	0	1	9.43	9.43
100	3	2	9.24	9.43
110	2	2	102	100

<b>Median</b>	102	100
<b>AD</b>	9.43	9.43
<b>COD</b>	9.24	9.43
<b>Mean</b>	102	100
<b>SD</b>	12.45	12.45
<b>COV</b>	12.17	12.41
<b>Wtd Mean</b>	104	102
<b>GeoMean</b>	102	100
<b>PRD</b>	.99	.98
<b>95% Confidence</b>	9.22	9.22

Number of Sales 7



Month	Mean	Median	Sales
Jun-24	116	116	2
Aug-24	89	89	1
Sep-24	102	102	1
Oct-24	105	105	2
Dec-24	84	84	1

## Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
1	33	6N2W3100 00708	21587	2024-6565	04	42	000	401	401	136	6.76	247,130	235,140	482,270	575,345	Dec-24	84
2	33	5N3W01A0 01900	17639	2024-4608	04	42	000	401	641	141	3.18	224,970	283,300	508,270	571,789	Aug-24	89
3	33	5N2W0600 00200	21652	2024-5796	04	42	000	401	401	144	4.98	238,620	293,700	532,320	525,893	Oct-24	101
4	33	5N2W0800 00501	15894	2024-5114	04	42	000	401	641	145	13.27	268,340	472,690	741,030	725,802	Sep-24	102
5	33	6N3W1100 01300	18796	2024-5653	04	42	000	401	401	141	5.51	240,350	429,600	669,950	621,240	Oct-24	108
6	33	6N3W0100 00400	18694	2024-3515	04	42	000	401	401	142	39.50	392,430	250,530	642,960	562,968	Jun-24	114
7	33	5N2W0900 00800	15917	2024-3475	04	42	000	401	641	155	5.00	291,600	824,540	1,116,140	942,878	Jun-24	118

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV				App	# of				RMV				App	# of			
Class	MA	SA	NH	Year	Sales	Location				Class	MA	SA	NH	Year	Sales	Location	
409	04	42	000	2025	3	Rainier											

## Adjustment Calculation Summary

Number of Sales for this Study	3
Population - Number of Accounts	149
Sales as a percentage of the Population	2.01%

### *Recalculated Area*

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	23,118,340	42.38%	22,655,973	39.50%
OSD RMV	9,679,610	17.74%	9,679,610	16.88%
Improvement RMV	18,828,940	34.51%	21,653,281	37.75%
Farm Improvement RMV	2,927,320	5.37%	3,366,418	5.87%

**Selected Ratio From Sales** 95

*Time Adjustment* 1

**Before Ratio** 95

**Overall Adjustment Factor** 105

Land Adjustment Factor 98

OSD Adjustment Factor 100

Improvement Adjustment Factor 115

Farm Improvement Factor 115

**After Ratio** 100

### Explanation for selection of Central Tendency:

RMV Class 409: SA 42 - Rural Residential Improved with a Manufactured Structure

Area description: improved real property sited with a manufactured structure as the primary dwelling located in the outskirts of rural Rainier, Value Zone 2.

For this population of 149 accounts, three sales were found. These sales were deemed valid for this study. After review, the time adjustment conclusion of 1% was applied to the sales array. Once adjusted, the mean was chosen having an indicator of 95. This central tendency was applied to the dataset, resulting in an overall adjustment factor conclusion of 105.

COD Standard per OAR 150-308-0380: 25

COD conclusion: 7.00

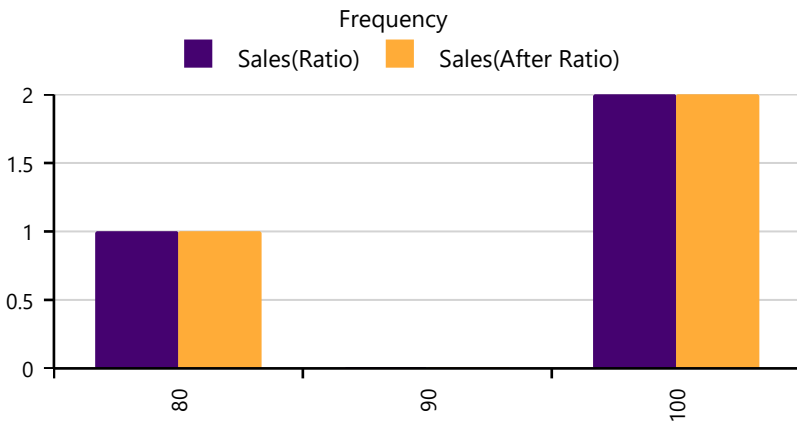
In COD compliance: Yes

## Performance History

	2025	2024	2023	2022	2021
<b>COD</b>	6.73	0.00	3.52	2.02	6.44*
<b>PRD</b>	1.02	1.00	1.01	1.00	1.00*

*\* Indicates that the After Ratio central tendencies may not be reflected.*

# COLUMBIA County 2025 Ratio Study

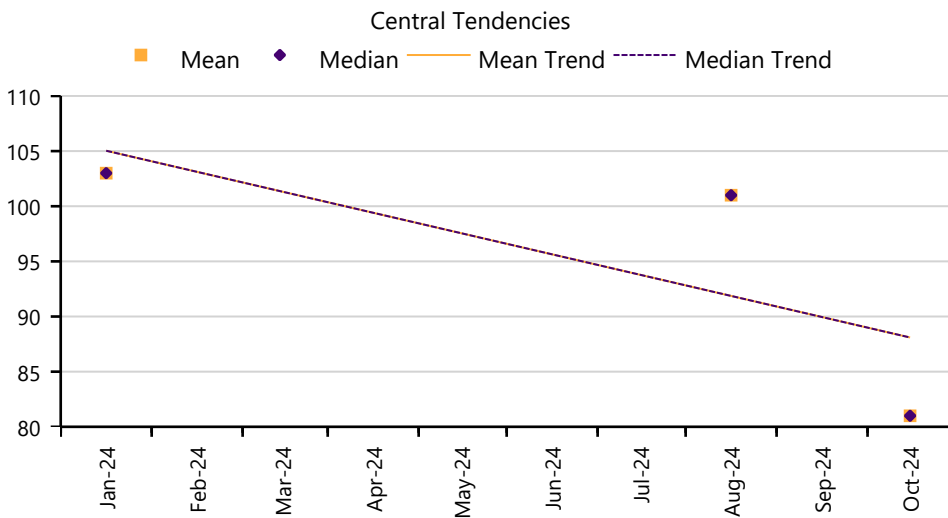


Bin Width	Before Count	After Count	Before Ratio	After Ratio
80	1	1	101	104
90	0	0	7.33	7.00
100	2	2	7.26	6.73

<b>Median</b>	101	104
<b>AD</b>	7.33	7.00
<b>COD</b>	7.26	6.73
<b>Mean</b>	95	100
<b>SD</b>	12.17	11.15
<b>COV</b>	12.81	11.19
<b>Wtd Mean</b>	93	98
<b>GeoMean</b>	94	99
<b>PRD</b>	1.02	1.02
<b>95% Confidence</b>	13.77	12.62

## Number of Sales 3



Month	Mean	Median	Sales
Jan-24	103	103	1
Aug-24	101	101	1
Oct-24	81	81	1

## Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
1	33	6N3W2500 00103	14797	2024-5664	04	42	000	409	549	463	5.01	238,880	255,680	494,560	608,654	Oct-24	81
2	33	6N2W3100 00301	21575	2024-4766	04	42	000	409	669	451	18.72	345,850	128,760	474,610	471,786	Aug-24	101
3	33	5N2W0900 00702	15916	2024-84	04	42	000	409	409	452	2.40	217,920	160,090	378,010	368,614	Jan-24	103

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV		App	# of		RMV		App	# of
Class	MA SA NH	Year	Sales	Location	Class	MA SA NH	Year	Sales
400	04 45 000	2025		Rainier	401	04 45 000	2025	1

## Adjustment Calculation Summary

Number of Sales for this Study	1
Population - Number of Accounts	128
Sales as a percentage of the Population	0.78%

## *Recalculated Area*

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	25,915,320	57.00%	26,433,626	57.10%
OSD RMV	4,244,500	9.34%	4,244,500	9.17%
Improvement RMV	11,962,940	26.31%	12,202,199	26.36%
Farm Improvement RMV	3,344,270	7.36%	3,411,155	7.37%
<b>Selected Ratio From Sales</b>	<b>98</b>			
<i>Time Adjustment</i>	<i>0</i>			
<b>Before Ratio</b>	<b>98</b>			
<b>Overall Adjustment Factor</b>	<b>102</b>			
Land Adjustment Factor	102			
OSD Adjustment Factor	100			
Improvement Adjustment Factor	102			
Farm Improvement Factor	102			
<b>After Ratio</b>	<b>100</b>			

### Explanation for selection of Central Tendency:

RMV Class 400: SA 45 - Rural Undeveloped Dike Land  
 RMV Class 401: SA 45 - Rural Residential Improved Dike Land

Area description: Rural Rainier dike land property that is undeveloped and improved.

Only one viable sale is available, a sample that is too small to determine an indicator for trending dike land property in rural Rainier. Therefore, the conclusion from the improved MA 04 SA 41 and SA 44 study will be applied to this classification with a land adjustment factor of 102 and an improvement adjustment factor of 102.

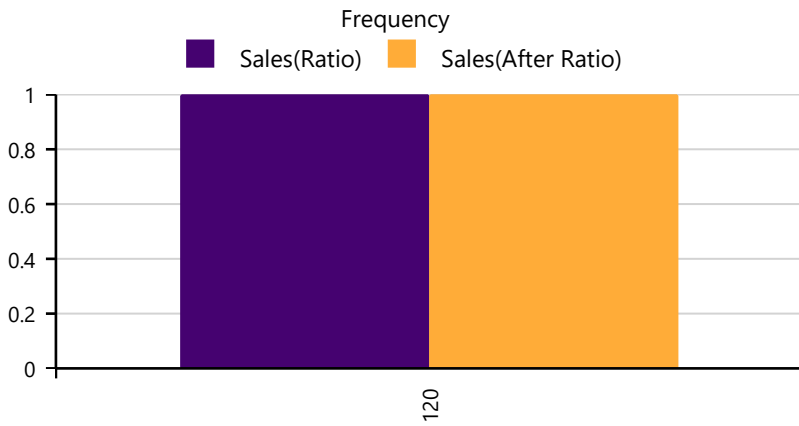
COD Standard per OAR 150-308-0380: 20  
 COD conclusion: none  
 In COD compliance: not applicable

## Performance History

	2025	2024	2023	2022	2021
<b>COD</b>	0.00	0.00	-	13.29	10.89*
<b>PRD</b>	1.00	1.00	-	0.96	1.12*

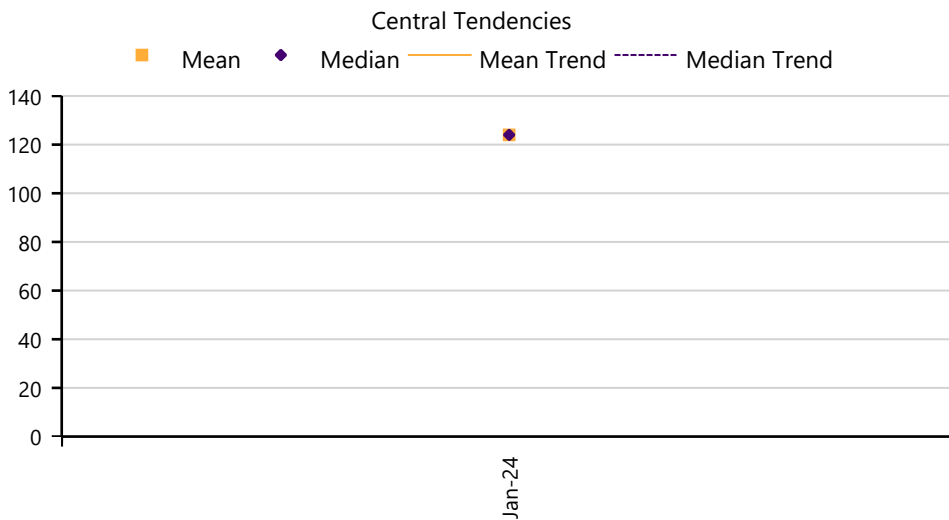
\* Indicates that the After Ratio central tendencies may not be reflected.

# COLUMBIA County 2025 Ratio Study



	Before Ratio	After Ratio
<b>Median</b>	124	126
<b>AD</b>	.00	.00
<b>COD</b>	.00	.00
<b>Mean</b>	124	126
<b>SD</b>	1.00	1.00
<b>COV</b>	.81	.79
<b>Wtd Mean</b>	124	126
<b>GeoMean</b>	124	126
<b>PRD</b>	1.00	1.00
<b>95% Confidence</b>	1.96	1.96

Number of Sales 1



Month	Mean	Median	Sales
Jan-24	124	124	1

## Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
1	30	7N3W12A0 00600	20215	2024-43	04	45	000	401	401	135	4.87	172,290	242,770	415,060	335,000	Jan-24	124

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV				App	# of					RMV				App	# of			
Class	MA	SA	NH	Year	Sales	Location				Class	MA	SA	NH	Year	Sales	Location		
409	04	45	000	2025		Rainier												

## Adjustment Calculation Summary

Number of Sales for this Study	0	<b>Recalculated Area</b>
Population - Number of Accounts	13	
Sales as a percentage of the Population	0.00%	

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	886,490	21.75%	904,220	21.97%
OSD RMV	885,600	21.73%	885,600	21.51%
Improvement RMV	1,538,470	37.75%	1,553,855	37.75%
Farm Improvement RMV	765,130	18.77%	772,781	18.77%

**Selected Ratio From Sales** **99**

*Time Adjustment* *0*

**Before Ratio** **99**

**Overall Adjustment Factor** **101**

Land Adjustment Factor 102

OSD Adjustment Factor 100

Improvement Adjustment Factor 101

Farm Improvement Factor 101

**After Ratio** **100**

### Explanation for selection of Central Tendency:

RMV Class 409: SA 45 - Rural Manufactured Structure (real) Dike Land

Area description: rural dike land property that have manufactured structures, rural Rainier.

The population of this area is 13 and no arm's length transactions were found for this analysis. Because the dataset is inadequate, it was decided to apply the conclusion from the RMV 409 MA 04 SA 41 and SA 44 analysis here (selected ratio of 99).

COD Standard per OAR 150-308-0380: 25

COD conclusion: none

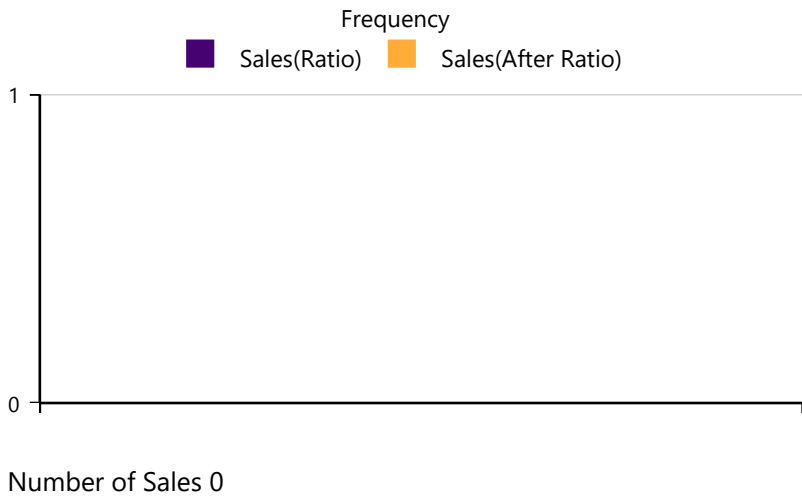
In COD compliance: not applicable

## Performance History

	2025	2024	2023	2022	2021
COD	-	-	-	0.00	-
PRD	-	-	-	1.00	-

*\* Indicates that the After Ratio central tendencies may not be reflected.*

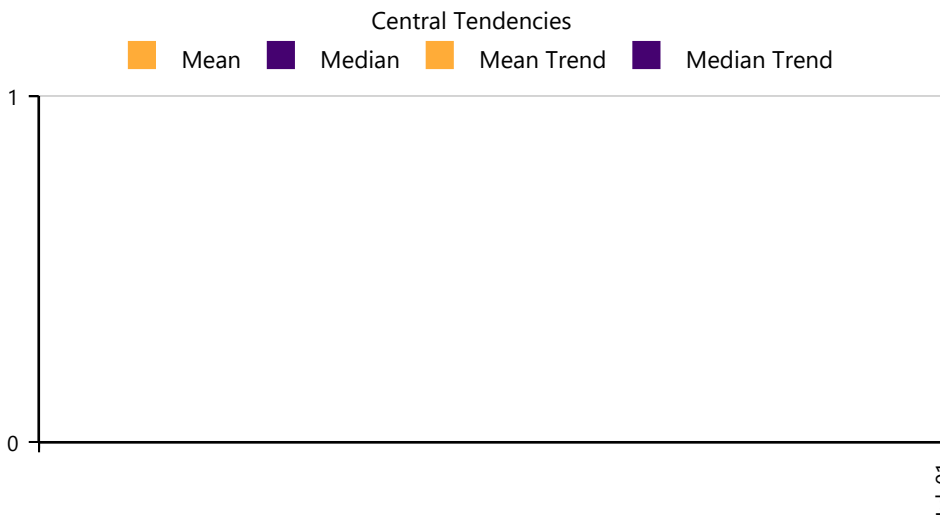
# COLUMBIA County 2025 Ratio Study



Bin Before After  
Width Count Count

Before After  
Ratio Ratio

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



Month Mean Median Sales

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*MAINTENANCE AREA 5*

*CLATSKANIE*

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# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV				App	# of				RMV				App	# of			
Class	MA	SA	NH	Year	Sales	Location				Class	MA	SA	NH	Year	Sales	Location	
100	05	00	000	2025		Clatskanie											

## Adjustment Calculation Summary

Number of Sales for this Study	0
Population - Number of Accounts	54
Sales as a percentage of the Population	0.00%

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	5,126,150	100.00%	5,792,550	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%

**Selected Ratio From Sales** **89**

*Time Adjustment* *0*

**Before Ratio** **89**

**Overall Adjustment Factor** **113**

Land Adjustment Factor 113

OSD Adjustment Factor 100

Improvement Adjustment Factor 100

Farm Improvement Factor 100

**After Ratio** **100**

### Explanation for selection of Central Tendency:

RMV Class 100: SA 00 - Residential Undeveloped Land

Area description: undeveloped land in the City of Clatskanie.

This small grouping of undeveloped property located within the boundaries of the City of Clatskanie did not have any sales activity for the sales collection year. With having no sales available, it was decided to apply the mean of 89 from the improved study located in the same area to this grouping resulting in a land factor conclusion of 113. Note: The properties located in the city of MA 05 (Clatskanie) are in the process of a cycle re-appraisal. All the sales referenced in this portion of the study have been re-appraised.

COD Standard per OAR 150-308-0380: 20

COD conclusion: none

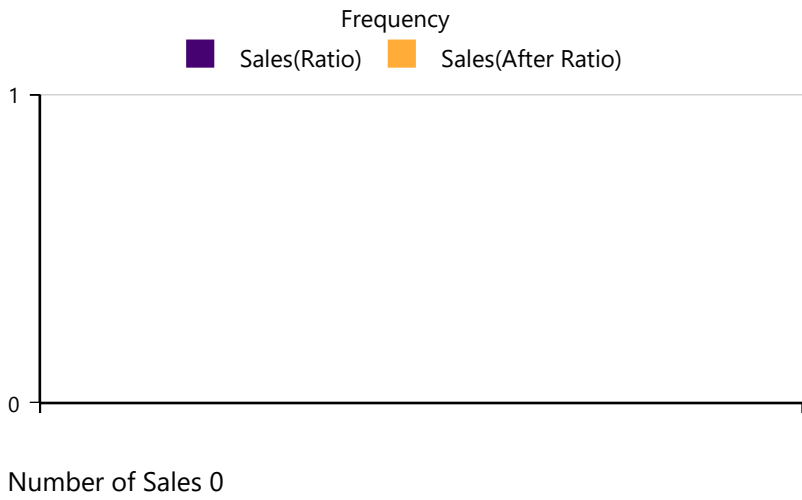
In COD compliance: not applicable

## Performance History

	2025	2024	2023	2022	2021
<b>COD</b>	-	18.03	5.38	35.73	8.96*
<b>PRD</b>	-	1.11	0.93	1.16	1.01*

\* Indicates that the After Ratio central tendencies may not be reflected.

# COLUMBIA County 2025 Ratio Study

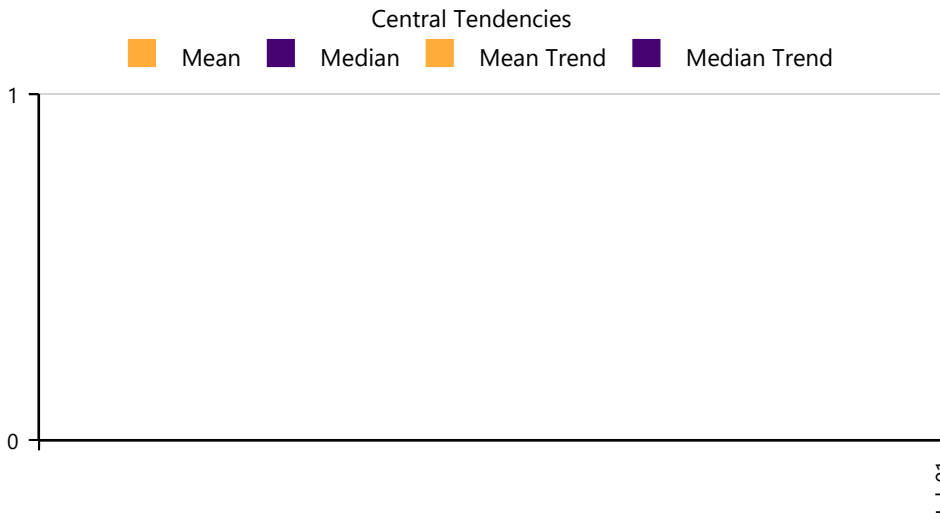


■ Sales(Ratio) 
 ■ Sales(After Ratio)

Bin Before After  
 Width Count Count

Before After  
 Ratio Ratio

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



■ Mean 
 ■ Median 
 ■ Mean Trend 
 ■ Median Trend

Month Mean Median Sales

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV				App	# of			RMV				App	# of		
Class	MA	SA	NH	Year	Sales	Location		Class	MA	SA	NH	Year	Sales	Location	
101	05	00	000	2025	13	Clatskanie		101	05	40	000	2025	1	Clatskanie	

## Adjustment Calculation Summary

Number of Sales for this Study	14
Population - Number of Accounts	571
Sales as a percentage of the Population	2.45%

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	47,579,888	24.64%	53,765,273	24.66%
OSD RMV	11,949,000	6.19%	11,949,000	5.48%
Improvement RMV	132,282,390	68.49%	150,801,925	69.17%
Farm Improvement RMV	1,322,740	0.68%	1,507,924	0.69%

**Selected Ratio From Sales** **89**

*Time Adjustment* -1

**Before Ratio** **89**

**Overall Adjustment Factor** **113**

Land Adjustment Factor 113

OSD Adjustment Factor 100

Improvement Adjustment Factor 114

Farm Improvement Factor 114

**After Ratio** **100**

### Explanation for selection of Central Tendency:

- RMV Class 101: SA 00 - Residential Improved
- RMV Class 101: SA 40 - Residential Duplex/Triplex/Fourplex

Area description: improved property of conventionally built single-family dwellings and duplex/triplex/fourplex's located in the city limits of Clatskanie.

For this analysis, it was decided to combine these property classifications due to the comparable way they move on the open market: general area (RMV 101, SA 00) and duplex/triplex/fourplex (RMV 101, SA 40). Fourteen sales were found for this analysis, comprising 2.45% of the total population. The mean (89) was selected after applying the time adjustment conclusion to the array. This resulted in an overall adjustment factor of 113. Note: The properties located in the city of MA 05 (Clatskanie) are in the process of a cycle re-appraisal. All the sales referenced in this portion of the study have been re-appraised.

COD Standard per OAR 150-308-0380: 20

COD conclusion: 12.22

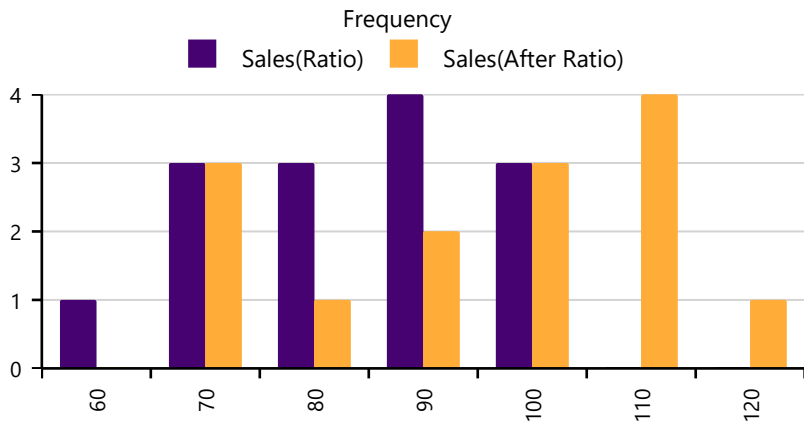
In COD compliance: Yes

## Performance History

	2025	2024	2023	2022	2021
<b>COD</b>	12.22	11.09	-	-	14.90*
<b>PRD</b>	0.99	1.01	-	-	1.00*

\* Indicates that the After Ratio central tendencies may not be reflected.

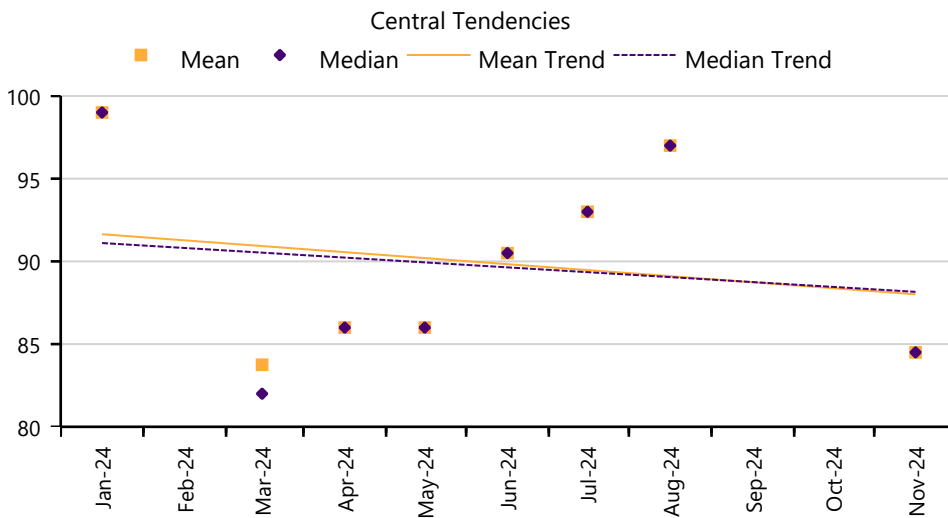
# COLUMBIA County 2025 Ratio Study



Bin Width	Before Count	After Count
60	1	0
70	3	3
80	3	1
90	4	2
100	3	3
110	0	4
120	0	1

	Before Ratio	After Ratio
<b>Median</b>	92	104
<b>AD</b>	11.21	12.64
<b>COD</b>	12.26	12.22
<b>Mean</b>	89	100
<b>SD</b>	13.61	15.54
<b>COV</b>	15.38	15.55
<b>Wtd Mean</b>	89	101
<b>GeoMean</b>	87	99
<b>PRD</b>	.99	.99
<b>95% Confidence</b>	7.13	8.14

Number of Sales 14



Month	Mean	Median	Sales
Jan-24	99	99	1
Mar-24	84	82	4
Apr-24	86	86	1
May-24	86	86	1
Jun-24	91	91	2
Jul-24	93	93	2
Aug-24	97	97	1
Nov-24	85	85	2

## COLUMBIA County 2025 Ratio Study

### Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
1	33	7N4W08DA 03200	26063	2024-6305	05	00	000	101	101	132	0.17	96,930	127,560	224,490	340,659	Nov-24	66
2	33	7N4W08DC 05300	26187	2024-1384	05	00	000	101	101	131	0.16	95,470	146,220	241,690	345,216	Mar-24	70
3	33	7N4W08CD 08800	26020	2024-1491	05	00	000	101	101	131	0.11	80,890	133,000	213,890	304,636	Mar-24	70
4	33	7N4W08CB 04200	25898	2024-3366	05	00	000	101	101	131	0.18	98,590	179,250	277,840	377,986	Jun-24	74
5	30	7N4W08CB 03900	25895	2024-1761	05	00	000	101	101	142	0.18	98,410	352,000	450,410	521,220	Apr-24	86
6	33	7N4W08CD 07900	26010	2024-2955	05	00	000	101	101	141	0.14	90,840	204,220	295,060	342,965	May-24	86
7	33	7N4W08CD 02400	25957	2024-3738	05	00	000	101	101	141	0.13	87,500	257,760	345,260	386,839	Jul-24	89
8	33	7N4W08BD 01300	25745	2024-1669	05	00	000	101	101	136	0.46	111,460	224,760	336,220	357,264	Mar-24	94
9	33	7N4W07AD 01000	25588	2024-3757	05	00	000	101	101	141	0.23	103,390	308,870	412,260	426,984	Jul-24	97
10	33	7N4W08AC 01900	25635	2024-4185	05	40	000	101	101	234	0.28	110,070	372,740	482,810	497,900	Aug-24	97
11	33	7N4W08CB 03100	25887	2024-447	05	00	000	101	101	142	0.18	98,790	243,760	342,550	346,780	Jan-24	99
12	33	7N4W08AB 00900	25605	2024-1059	05	00	000	101	101	133	0.19	99,850	85,370	185,220	183,483	Mar-24	101
13	33	7N4W08CB 04800	25904	2024-5864	05	00	000	101	101	142	0.19	100,280	290,980	391,260	378,394	Nov-24	103
14	33	7N4W08CD 07100	26001	2024-3397	05	00	000	101	101	144	0.22	102,930	476,390	579,320	539,127	Jun-24	107

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV				App	# of			RMV				App	# of		
Class	MA	SA	NH	Year	Sales	Location		Class	MA	SA	NH	Year	Sales	Location	
109	05	00	000	2025		Clatskanie									

## Adjustment Calculation Summary

Number of Sales for this Study	0
Population - Number of Accounts	56
Sales as a percentage of the Population	0.00%

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	5,761,520	39.91%	6,510,518	39.91%
OSD RMV	1,142,400	7.91%	1,142,400	7.00%
Improvement RMV	7,318,080	50.70%	8,415,792	51.59%
Farm Improvement RMV	212,810	1.47%	244,732	1.50%

**Selected Ratio From Sales** **89**

*Time Adjustment* *0*

**Before Ratio** **89**

**Overall Adjustment Factor** **113**

Land Adjustment Factor 113

OSD Adjustment Factor 100

Improvement Adjustment Factor 115

Farm Improvement Factor 115

**After Ratio** **100**

### Explanation for selection of Central Tendency:

RMV Class 109: SA 00 - Residential Improved with a Manufactured Structure (real)

Area description: real property located in the City of Clatskanie improved with manufactured structures.

With having no sales available for this analysis, it was decided to use the selected ratio of 89 from the conclusion of the RMV 101 SA 00 study located in the same maintenance area. Note: The properties located in the city of MA 05 (Clatskanie) are in the process of a cycle re-appraisal. All the sales referenced in this portion of the study have been re-appraised.

COD Standard per OAR 150-308-0380: 25

COD conclusion: none

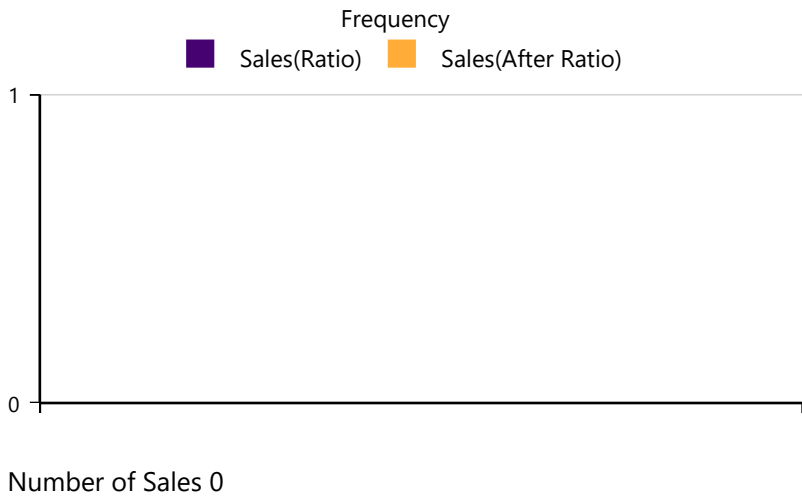
In COD compliance: not applicable

## Performance History

	2025	2024	2023	2022	2021
COD	-	-	2.72	0.00	-
PRD	-	-	1.01	1.00	-

*\* Indicates that the After Ratio central tendencies may not be reflected.*

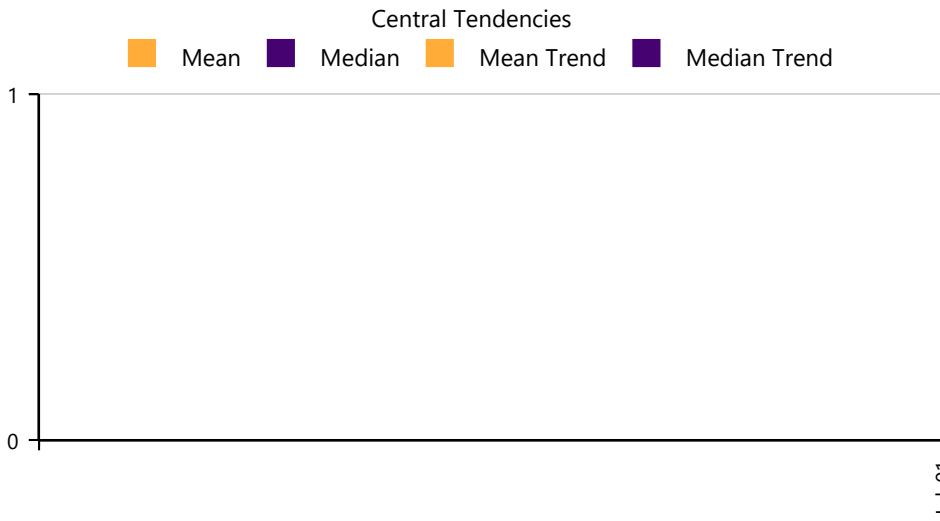
# COLUMBIA County 2025 Ratio Study



Bin Before After  
Width Count Count

Before After  
Ratio Ratio

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



Month Mean Median Sales

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV				App	# of				RMV				App	# of			
Class	MA	SA	NH	Year	Sales	Location				Class	MA	SA	NH	Year	Sales	Location	
400	05	51	000	2025	3	Clatskanie											

## Adjustment Calculation Summary

Number of Sales for this Study	3
Population - Number of Accounts	1027
Sales as a percentage of the Population	0.29%

### *Recalculated Area*

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	588,411,600	100.00%	611,948,064	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%
<b>Selected Ratio From Sales</b>	<b>96</b>			
<i>Time Adjustment</i>	<i>1</i>			
<b>Before Ratio</b>	<b>96</b>			
<b>Overall Adjustment Factor</b>	<b>104</b>			
Land Adjustment Factor	104			
OSD Adjustment Factor	100			
Improvement Adjustment Factor	100			
Farm Improvement Factor	100			
<b>After Ratio</b>	<b>100</b>			

### Explanation for selection of Central Tendency:

RMV Class 400: SA 51 - Rural Residential Undeveloped Land

Area description: land that is not improved, located in rural Clatskanie (Value Zone 1).

There are 3 sales available for this grouping of un-improved rural properties that have been deemed sufficient and adequate for this analysis. The conclusion of 1% from the time adjustment study was applied to the array. After review, the mean (96) was selected and applied to the dataset, resulting in a land factor adjustment of 104.

COD Standard per OAR 150-308-0380: 20

COD conclusion: 3.88

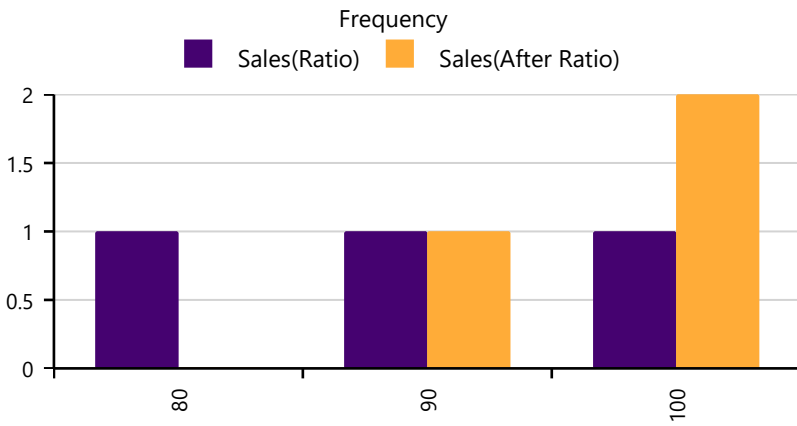
In COD compliance: Yes

## Performance History

	2025	2024	2023	2022	2021
COD	3.88	16.76	16.67	9.09	19.44*
PRD	1.02	1.06	1.00	1.00	1.06*

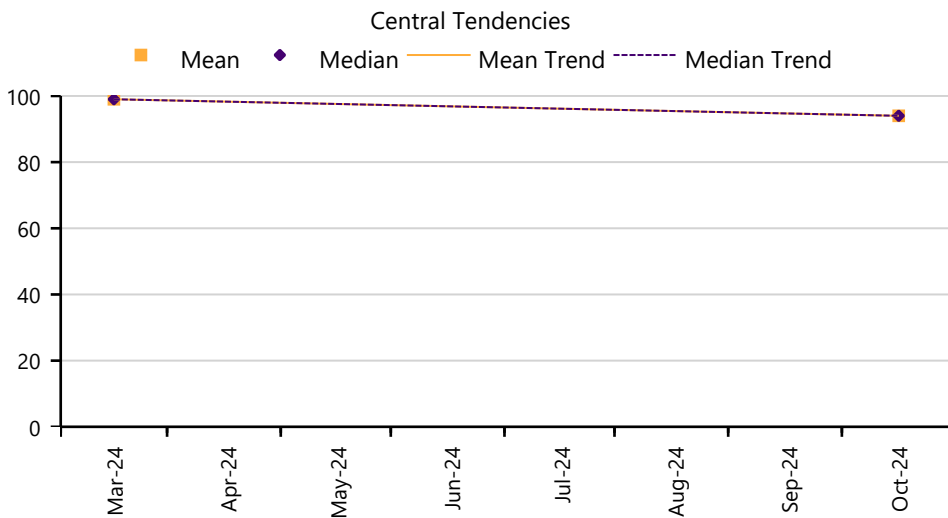
\* Indicates that the After Ratio central tendencies may not be reflected.

# COLUMBIA County 2025 Ratio Study



	Before Ratio	After Ratio
<b>Median</b>	99	103
<b>AD</b>	4.00	4.00
<b>COD</b>	4.04	3.88
<b>Mean</b>	96	100
<b>SD</b>	6.66	6.66
<b>COV</b>	6.96	6.68
<b>Wtd Mean</b>	94	98
<b>GeoMean</b>	96	100
<b>PRD</b>	1.02	1.02
<b>95% Confidence</b>	7.53	7.53

Number of Sales 3



Month	Mean	Median	Sales
Mar-24	99	99	1
Oct-24	94	94	2

## Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
1	33	6N4W1800 00500	24952	2024-6515	05	51	000	400	640		37.57	309,070	0	309,070	349,663	Oct-24	88
2	33	7N3W15B0 02500	20776	2024-1210	05	51	000	400	640		17.52	194,640	0	194,640	196,580	Mar-24	99
3	33	7N4W1800 00902	434730	2024-5832	05	51	000	400	640		5.01	160,150	0	160,150	160,272	Oct-24	100

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV				App	# of			RMV				App	# of		
Class	MA	SA	NH	Year	Sales	Location		Class	MA	SA	NH	Year	Sales	Location	
401	05	51	000	2025	20	Clatskanie									

## Adjustment Calculation Summary

Number of Sales for this Study	20
Population - Number of Accounts	1492
Sales as a percentage of the Population	1.34%

## *Recalculated Area*

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	231,521,840	33.09%	240,782,714	34.71%
OSD RMV	90,027,950	12.87%	90,027,950	12.98%
Improvement RMV	339,852,947	48.58%	326,258,829	47.03%
Farm Improvement RMV	38,209,980	5.46%	36,681,581	5.29%

**Selected Ratio From Sales** 101

*Time Adjustment* 1

**Before Ratio** 101

**Overall Adjustment Factor** 99

Land Adjustment Factor 104

OSD Adjustment Factor 100

Improvement Adjustment Factor 96

Farm Improvement Factor 96

**After Ratio** 100

### Explanation for selection of Central Tendency:

RMV Class 401: SA 51 - Rural Residential Improved

Area description: rural Clatskanie (Value Zone 1) improved land.

The median and mean returned a ratio of 101 after the adjustment of 1% was applied to the sales array. These indicators are further supported by the weighted mean and geometric mean (100). The time adjusted median was selected, returning an overall adjustment factor of 99.

COD Standard per OAR 150-308-0380: 20

COD conclusion: 6.60

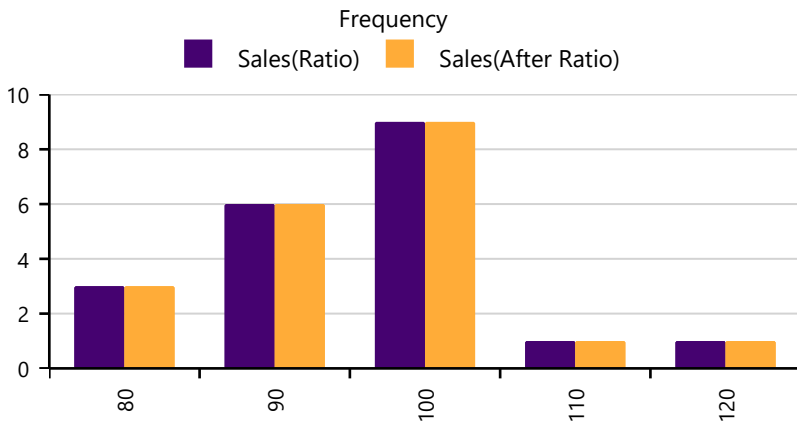
In COD compliance: Yes

## Performance History

	2025	2024	2023	2022	2021
<b>COD</b>	6.60	14.37	12.57	11.51	12.48*
<b>PRD</b>	1.00	0.99	0.99	1.01	1.00*

*\* Indicates that the After Ratio central tendencies may not be reflected.*

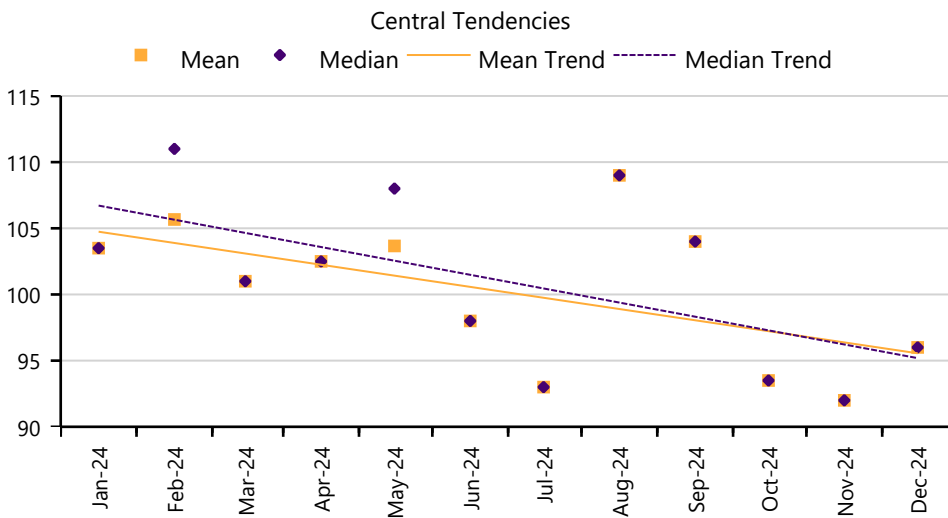
# COLUMBIA County 2025 Ratio Study



Bin Width	Before Count	After Count
80	3	3
90	6	6
100	9	9
110	1	1
120	1	1

	Before Ratio	After Ratio
<b>Median</b>	101	100
<b>AD</b>	6.75	6.60
<b>COD</b>	6.68	6.60
<b>Mean</b>	101	99
<b>SD</b>	8.77	8.68
<b>COV</b>	8.72	8.75
<b>Wtd Mean</b>	100	99
<b>GeoMean</b>	100	99
<b>PRD</b>	1.00	1.00
<b>95% Confidence</b>	3.85	3.80

Number of Sales 20



Month	Mean	Median	Sales
Jan-24	104	104	2
Feb-24	106	111	3
Mar-24	101	101	1
Apr-24	103	103	2
May-24	104	108	3
Jun-24	98	98	1
Jul-24	93	93	2
Aug-24	109	109	1
Sep-24	104	104	1
Oct-24	94	94	2
Nov-24	92	92	1
Dec-24	96	96	1

## COLUMBIA County 2025 Ratio Study

### Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
1	30	7N3W16C0 02900	20836	2024-1704	05	51	000	401	641	141	8.78	231,760	347,410	579,170	680,940	Feb-24	85
2	33	8N4W2500 00401	28135	2024-5409	05	51	000	401	641	141	7.38	231,650	251,650	483,300	551,210	Oct-24	88
3	33	8N4W27A0 01001	28235	2024-3761	05	51	000	401	401	136	0.88	156,300	178,440	334,740	376,800	Jul-24	89
4	33	7N3W22C0 00500	21766	2024-6126	05	51	000	401	641	131	5.02	231,450	194,880	426,330	465,698	Nov-24	92
5	33	7N3W09A0 00700	20591	2024-3198	05	51	000	401	401	141	0.92	156,300	271,130	427,430	456,769	May-24	94
6	33	8N4W34CC 01200	28376	2025-1436	05	51	000	401	401	143	0.55	146,300	212,010	358,310	375,075	Dec-24	96
7	33	7N5W10AA 02700	27494	2024-3899	05	51	000	401	401	131	0.57	146,310	285,650	431,960	447,460	Jul-24	97
8	33	7N4W04A0 00800	27790	2024-3170	05	51	000	401	401	135	0.33	146,300	159,650	305,950	311,767	Jun-24	98
9	33	8N4W26C0 01000	28180	2024-5843	05	51	000	401	401	135	1.98	190,610	230,150	420,760	425,723	Oct-24	99
10	33	7N4W2200 00212	26617	2024-1256	05	51	000	401	401	141	2.13	194,520	196,500	391,020	388,080	Mar-24	101
11	33	7N3W16C0 01100	20819	2024-2222	05	51	000	401	401	141	2.31	198,820	321,060	519,880	514,022	Apr-24	101
12	33	7N3W22C0 00601	21768	2024-153	05	51	000	401	401	141	4.91	231,400	399,010	630,410	621,027	Jan-24	102
13	33	7N3W17A0 01201	20885	2024-1708	05	51	000	401	401	144	6.80	231,580	416,490	648,070	624,526	Apr-24	104
14	33	7N4W07D0 00500	26958	2024-5303	05	51	000	401	401	141	1.22	164,190	288,920	453,110	433,668	Sep-24	104
15	33	7N3W16C0 01000	20818	2024-124	05	51	000	401	401	141	2.31	198,820	289,770	488,590	467,483	Jan-24	105
16	33	7N5W1000 00600	27470	2024-2838	05	51	000	401	401	131	0.64	151,300	199,810	351,110	326,512	May-24	108
17	33	7N4W3500 00201	26770	2024-2790	05	51	000	401	401	142	6.76	231,580	473,920	705,500	644,910	May-24	109
18	33	7N3W16C0 01800	20826	2024-4481	05	51	000	401	401	141	2.30	198,580	352,400	550,980	506,818	Aug-24	109
19	33	7N5W10AA 00100	27472	2024-1077	05	51	000	401	401	135	1.00	156,300	265,070	421,370	378,150	Feb-24	111
20	33	7N3W21C0 00604	21694	2024-641	05	51	000	401	401	143	3.80	228,110	256,760	484,870	400,533	Feb-24	121

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV					App	# of					RMV					App	# of				
Class	MA	SA	NH	Year	Sales	Location	Class	MA	SA	NH	Year	Sales	Location	Class	MA	SA	NH	Year	Sales	Location	
409	05	51	000	2025	7	Clatskanie															

## Adjustment Calculation Summary

Number of Sales for this Study	7
Population - Number of Accounts	535
Sales as a percentage of the Population	1.31%

### *Recalculated Area*

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	74,852,320	40.35%	77,846,413	40.31%
OSD RMV	33,459,680	18.04%	33,459,680	17.33%
Improvement RMV	65,229,089	35.17%	69,142,834	35.80%
Farm Improvement RMV	11,947,160	6.44%	12,663,990	6.56%

**Selected Ratio From Sales** **96**

*Time Adjustment* *1*

**Before Ratio** **96**

**Overall Adjustment Factor** **104**

Land Adjustment Factor 104

OSD Adjustment Factor 100

Improvement Adjustment Factor 106

Farm Improvement Factor 106

**After Ratio** **100**

### **Explanation for selection of Central Tendency:**

RMV Class 409: SA 51 – Rural Residential Manufactured Structure

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

For this population of rural Clatskanie properties improved with manufactured structures, the time adjusted indicators returned a mean of 96. This indicator is further supported by the geometric mean (95) and the weighted mean (94). Deemed the best indicator, the mean was applied to the sales array. This resulted in an overall ratio of 104 for this market grouping.

COD Standard per OAR 150-308-0380: 25

COD conclusion: 9.17

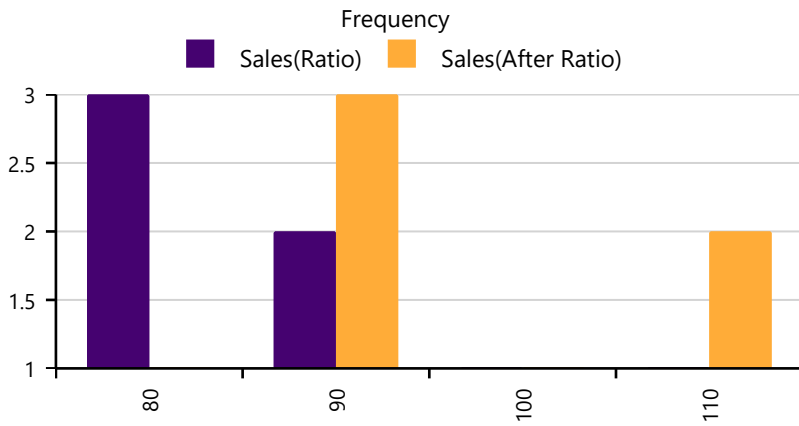
In COD compliance: Yes

## Performance History

	2025	2024	2023	2022	2021
<b>COD</b>	9.17	11.68	7.84	8.96	17.19*
<b>PRD</b>	1.02	1.00	0.99	1.01	1.03*

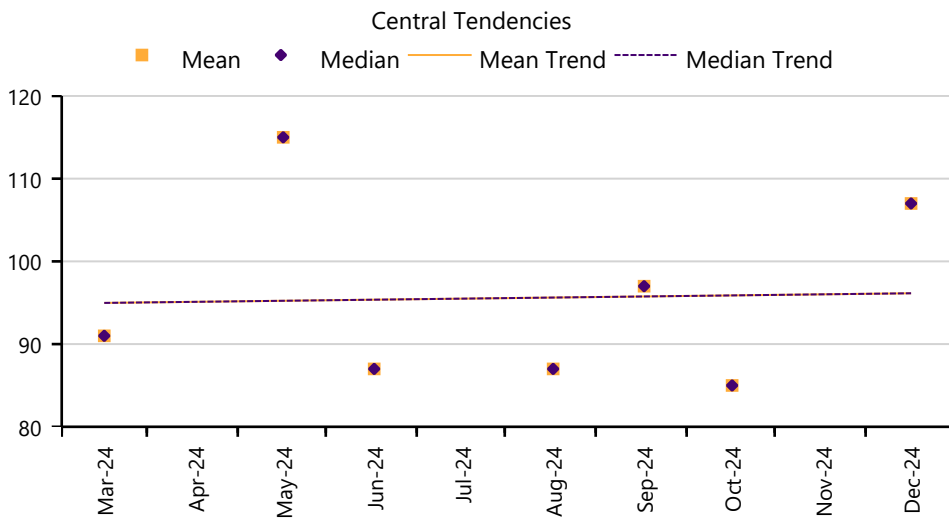
*\* Indicates that the After Ratio central tendencies may not be reflected.*

# COLUMBIA County 2025 Ratio Study



Bin Width	Before Count	After Count		Before Ratio	After Ratio
80	3	1	<b>Median</b>	91	95
90	2	3	<b>AD</b>	8.57	8.71
100	1	1	<b>COD</b>	9.42	9.17
110	1	2	<b>Mean</b>	96	100
			<b>SD</b>	11.47	11.50
			<b>COV</b>	12.00	11.53
			<b>Wtd Mean</b>	94	98
			<b>GeoMean</b>	95	99
			<b>PRD</b>	1.02	1.02
			<b>95% Confidence</b>	8.50	8.52

## Number of Sales 7



Month	Mean	Median	Sales
Mar-24	91	91	1
May-24	115	115	1
Jun-24	87	87	1
Aug-24	87	87	1
Sep-24	97	97	1
Oct-24	85	85	1
Dec-24	107	107	1

## Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
1	33	8N4W34D0 00300	28383	2024-5326	05	51	000	409	669	452	15.35	251,510	197,100	448,610	526,313	Oct-24	85
2	33	7N3W04D0 01801	20481	2024-3453	05	51	000	409	409	462	4.70	231,390	219,940	451,330	517,678	Jun-24	87
3	33	7N4W08AA 00400	26974	2024-4614	05	51	000	409	409	452	1.51	174,280	165,740	340,020	389,358	Aug-24	87
4	33	7N4W1100 01201	27874	2024-1162	05	51	000	409	649	442	7.99	159,340	115,490	274,830	302,430	Mar-24	91
5	33	7N3W10CC 00700	20727	2024-5215	05	51	000	409	409	452	0.84	156,300	262,680	418,980	430,244	Sep-24	97
6	33	7N4W21BA 00801	26601	2024-6710	05	51	000	409	409	452	0.90	156,300	166,460	322,760	303,061	Dec-24	107
7	33	6N5W2000 00801	25438	2024-2923	05	51	000	409	409	452	4.00	231,300	149,950	381,250	332,918	May-24	115

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV				App	# of					RMV				App	# of			
Class	MA	SA	NH	Year	Sales	Location				Class	MA	SA	NH	Year	Sales	Location		
400	05	55	000	2025		Clatskanie				401	05	55	000	2025	1	Clatskanie		

## Adjustment Calculation Summary

Number of Sales for this Study	1
Population - Number of Accounts	384
Sales as a percentage of the Population	0.26%

## *Recalculated Area*

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	52,981,260	50.48%	55,100,510	52.25%
OSD RMV	11,561,540	11.02%	11,561,540	10.96%
Improvement RMV	32,224,130	30.70%	30,935,165	29.33%
Farm Improvement RMV	8,187,904	7.80%	7,860,388	7.45%

**Selected Ratio From Sales** 101

*Time Adjustment* 0

**Before Ratio** 101

**Overall Adjustment Factor** 99

Land Adjustment Factor 104

OSD Adjustment Factor 100

Improvement Adjustment Factor 96

Farm Improvement Factor 96

**After Ratio** 100

### Explanation for selection of Central Tendency:

RMV Class 400: SA 55 – Rural Undeveloped Dike Land

RMV Class 401: SA 55 – Rural Improved Dike Land

Area description: Dike land property that is unimproved and improved with single family dwellings located in the rural Clatskanie area.

A single sale was returned for this analysis of dike land located in rural Clatskanie. Because the sales array is insufficient, it was deemed appropriate to apply the conclusion from the RMV 401 MA 05 SA 51 study using the time adjusted median of 101.

COD Standard per OAR 150-308-0380: 20

COD conclusion: none

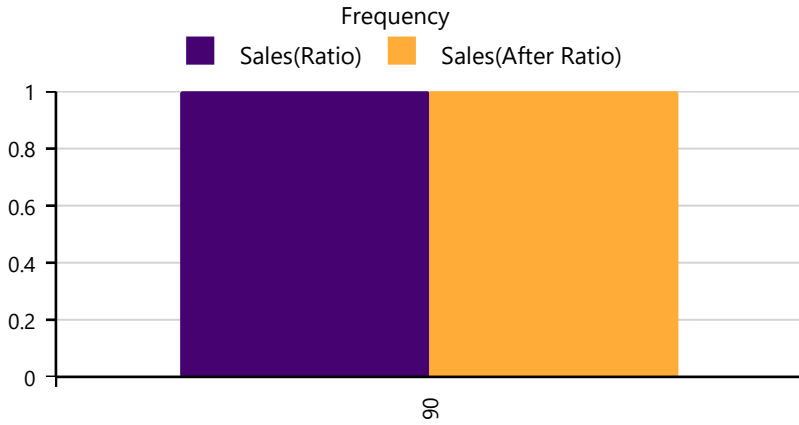
In COD compliance: not applicable

## Performance History

	2025	2024	2023	2022	2021
<b>COD</b>	0.00	0.00	0.00	-	-
<b>PRD</b>	1.00	0.99	1.00	-	-

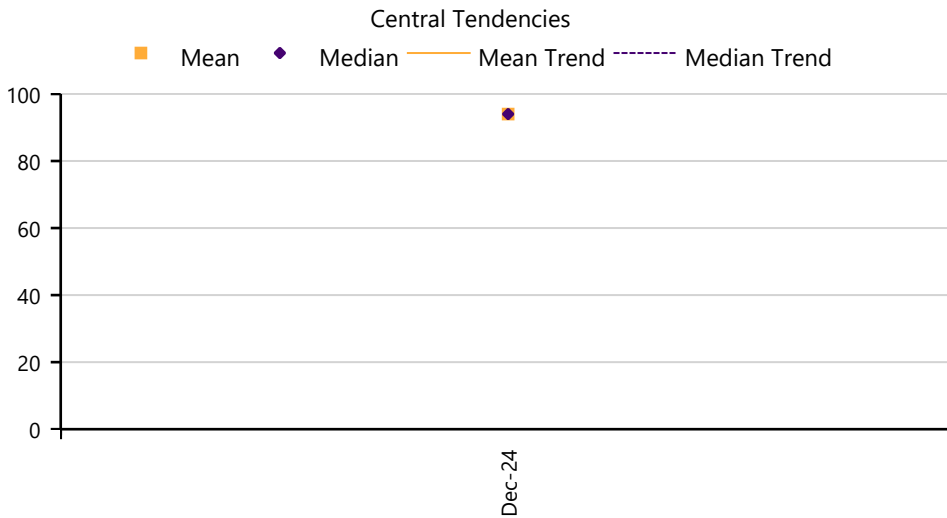
*\* Indicates that the After Ratio central tendencies may not be reflected.*

# COLUMBIA County 2025 Ratio Study



	Before Ratio	After Ratio
Median	94	93
AD	.00	.00
COD	.00	.00
Mean	94	93
SD	1.00	1.00
COV	1.06	1.08
Wtd Mean	94	93
GeoMean	94	93
PRD	1.00	1.00
95% Confidence	1.96	1.96

Number of Sales 1



Month	Mean	Median	Sales
Dec-24	94	94	1

## Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
1	33	7N5W0200 00300	27317	2024-6702	05	55	000	401	401	134	2.65	156,420	187,090	343,510	365,900	Dec-24	94

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV					App	# of					RMV					App	# of
Class	MA	SA	NH	Year	Sales	Location	Class	MA	SA	NH	Year	Sales	Location	Year	Sales	Location	
409	05	55	000	2025	1	Clatskanie											

## Adjustment Calculation Summary

Number of Sales for this Study	1
Population - Number of Accounts	36
Sales as a percentage of the Population	2.78%

### *Recalculated Area*

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	3,566,880	31.51%	3,709,555	31.43%
OSD RMV	2,139,000	18.89%	2,139,000	18.13%
Improvement RMV	4,379,160	38.68%	4,641,910	39.33%
Farm Improvement RMV	1,236,390	10.92%	1,310,573	11.11%
<b>Selected Ratio From Sales</b>	<b>96</b>			
<i>Time Adjustment</i>	<i>0</i>			
<b>Before Ratio</b>	<b>96</b>			
<b>Overall Adjustment Factor</b>	<b>104</b>			
Land Adjustment Factor	104			
OSD Adjustment Factor	100			
Improvement Adjustment Factor	106			
Farm Improvement Factor	106			
<b>After Ratio</b>	<b>100</b>			

### Explanation for selection of Central Tendency:

RMV Class 409: SA 55 – Rural Manufactured Structure (real) Dike Land

Area description: rural Clatskanie property that is sited with manufactured structures as the primary dwelling.

This analysis is comprised of a small population of accounts that returned a single sale for the study period. Due to having too few sales, it was deemed appropriate to apply the conclusion from the RMV 409 MA 05 SA 51 analysis to this classification of property (selected ratio of 96).

COD Standard per OAR 150-308-0380: 25

COD conclusion: none

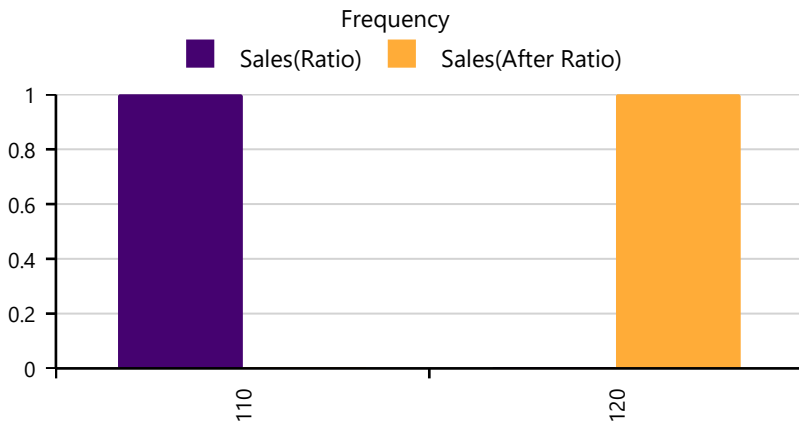
In COD compliance: not applicable

## Performance History

	2025	2024	2023	2022	2021
COD	0.00	-	-	0.00	-
PRD	1.00	-	-	1.01	-

*\* Indicates that the After Ratio central tendencies may not be reflected.*

# COLUMBIA County 2025 Ratio Study

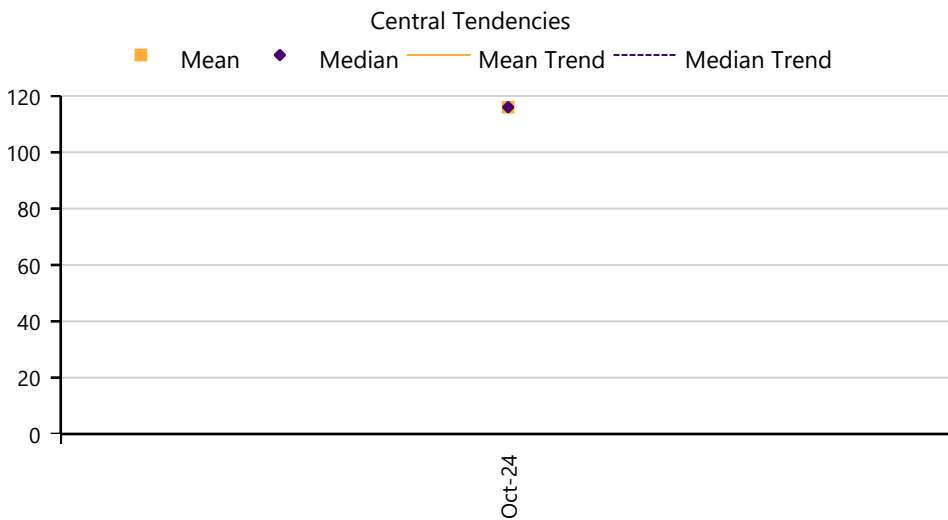


Bin	Before Count	After Count	Before Ratio	After Ratio
110	1	0	116	121
120	0	1	.00	.00

Statistic	Before	After
Median	116	121
AD	.00	.00
COD	.00	.00
Mean	116	121
SD	1.00	1.00
COV	.86	.83
Wtd Mean	116	121
GeoMean	116	121
PRD	1.00	1.00
95% Confidence	1.96	1.96

Number of Sales 1



Month	Mean	Median	Sales
Oct-24	116	116	1

## Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
1	30	8N5W3400 00600	27643	2024-5363	05	55	000	409	559	462	17.14	200,220	153,530	353,750	304,000	Oct-24	116

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*MAINTENANCE AREA 6*

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

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# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV				App	# of			RMV				App	# of		
Class	MA	SA	NH	Year	Sales	Location		Class	MA	SA	NH	Year	Sales	Location	
100	06	01	000	2025	1	Columbia City		100	06	15	000	2025		Columbia City	

## Adjustment Calculation Summary

Number of Sales for this Study	1
Population - Number of Accounts	37
Sales as a percentage of the Population	2.70%

## *Recalculated Area*

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	7,109,140	100.00%	7,038,049	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%

**Selected Ratio From Sales** 101

*Time Adjustment* 0

**Before Ratio** 101

**Overall Adjustment Factor** 99

Land Adjustment Factor 99

OSD Adjustment Factor 100

Improvement Adjustment Factor 100

Farm Improvement Factor 100

**After Ratio** 100

### Explanation for selection of Central Tendency:

RMV Class 100: SA 01 - Columbia City Residential Undeveloped Land

RMV Class 100: SA 15 - Columbia City Riverfront Undeveloped Land

Area description: unimproved residential land located in the general (SA 01) and riverfront (SA 15) areas in the City of Columbia City.

For this market study, a single sale was found for this analysis of vacant land which is too few to use as an adequate indicator of market trends. Therefore, it was deemed appropriate to apply the time adjusted selected ratio of 101 from the improved RMV class 101 study in the same area, having a land factor of 99.

COD Standard per OAR 150-308-0380: 20

COD conclusion: none

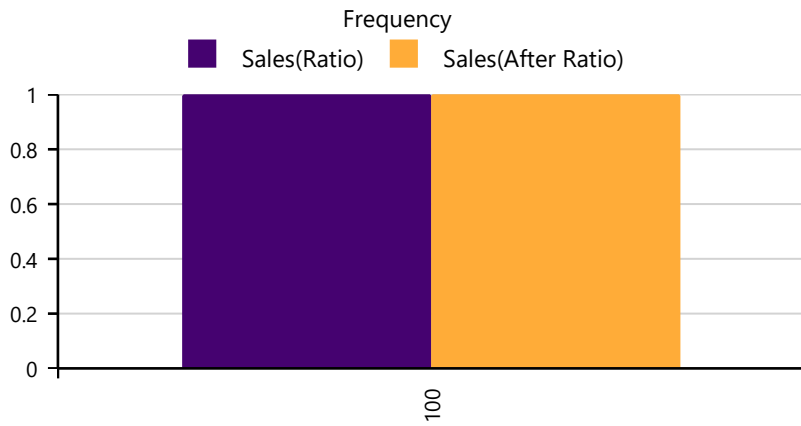
In COD compliance: not applicable

## Performance History

	2025	2024	2023	2022	2021
COD	0.00	-	-	-	-
PRD	1.00	-	-	-	-

*\* Indicates that the After Ratio central tendencies may not be reflected.*

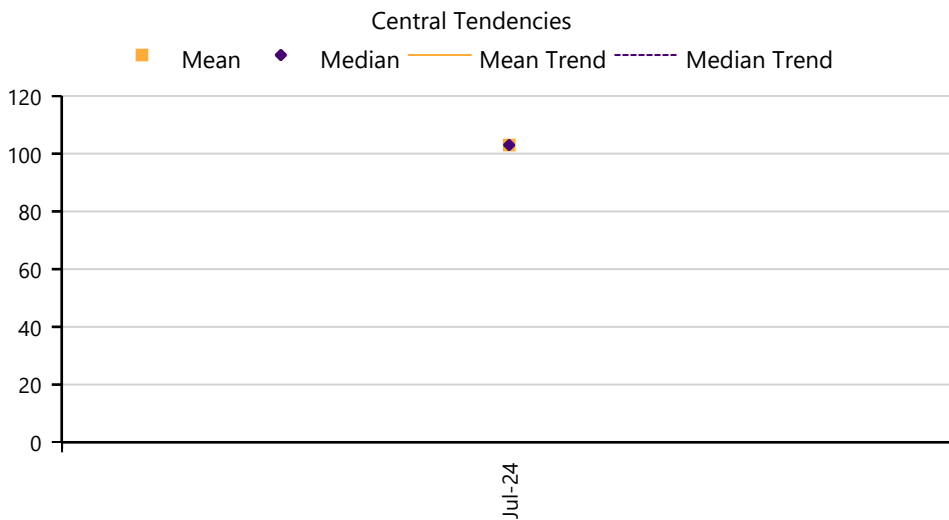
# COLUMBIA County 2025 Ratio Study



Bin Width	Before Count	After Count
100	1	1

	Before Ratio	After Ratio
<b>Median</b>	103	102
<b>AD</b>	.00	.00
<b>COD</b>	.00	.00
<b>Mean</b>	103	102
<b>SD</b>	1.00	1.00
<b>COV</b>	.97	.98
<b>Wtd Mean</b>	103	102
<b>GeoMean</b>	103	102
<b>PRD</b>	1.00	1.00
<b>95% Confidence</b>	1.96	1.96

Number of Sales 1



Month	Mean	Median	Sales
Jul-24	103	103	1

## Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
1	33	5N1W28AA 00701	14274	2024-3705	06	01	000	100	100		0.13	149,650	0	149,650	145,000	Jul-24	103

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
101	06	01	000	2025	18	Columbia City	101	06	15	000	2025		Columbia City
101	06	31	000	2025		Columbia City							

## Adjustment Calculation Summary

Number of Sales for this Study	18
Population - Number of Accounts	773
Sales as a percentage of the Population	2.33%

### *Recalculated Area*

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	101,759,020	26.38%	100,741,430	26.36%
OSD RMV	32,267,900	8.37%	32,267,900	8.44%
Improvement RMV	250,549,660	64.96%	248,044,163	64.91%
Farm Improvement RMV	1,112,060	0.29%	1,100,939	0.29%

**Selected Ratio From Sales** **101**  
*Time Adjustment* *-1*

**Before Ratio** **101**

**Overall Adjustment Factor** **99**  
 Land Adjustment Factor 99  
 OSD Adjustment Factor 100  
 Improvement Adjustment Factor 99  
 Farm Improvement Factor 99

**After Ratio** **100**

### Explanation for selection of Central Tendency:

- RMV Class 101: SA 01 - Columbia City Residential Improved
- RMV Class 101: SA 15 - Columbia City Riverfront Residential Improved
- RMV Class 101: SA 31 - Columbia City Residential Duplex/Triplex/Fourplex

Area description: This property grouping is improved with single-family dwellings, and many have views of the Columbia River and surrounding mountains. In addition, several properties have river frontage and personal docks for easy access to the river.

The sales sample returned 18 transactions which were deemed valid for this analysis of the bedroom community of the City of Columbia City. The time study conclusion was applied to the dataset and resulted in a median indicator of 101. After applying the median, an overall adjustment factor of 99 was returned.

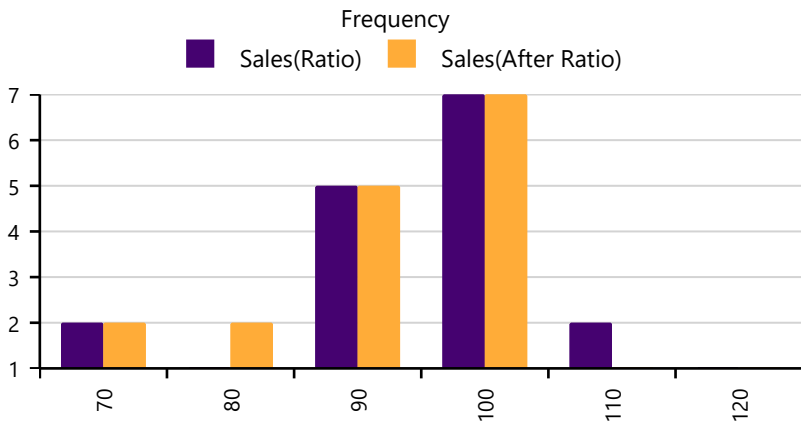
COD Standard per OAR 150-308-0380: 20  
 COD conclusion: 10.06  
 In COD compliance: Yes

## Performance History

	2025	2024	2023	2022	2021
COD	10.06	12.21	-	-	-
PRD	0.99	0.98	-	-	-

*\* Indicates that the After Ratio central tendencies may not be reflected*

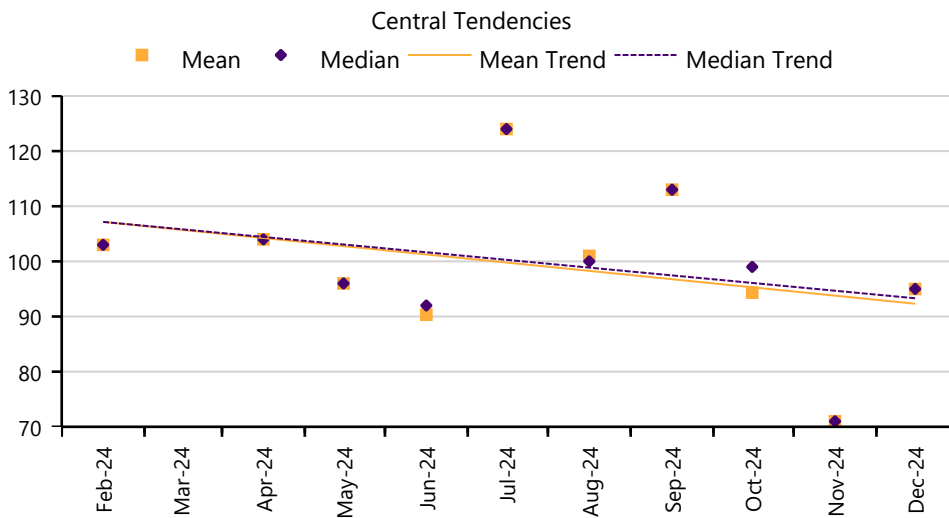
# COLUMBIA County 2025 Ratio Study



Bin Width	Before Count	After Count
70	2	2
80	1	2
90	5	5
100	7	7
110	2	1
120	1	1

	Before Ratio	After Ratio
<b>Median</b>	101	100
<b>AD</b>	10.22	10.06
<b>COD</b>	10.12	10.06
<b>Mean</b>	98	98
<b>SD</b>	13.82	13.69
<b>COV</b>	14.04	14.03
<b>Wtd Mean</b>	99	99
<b>GeoMean</b>	97	97
<b>PRD</b>	.99	.99
<b>95% Confidence</b>	6.38	6.33

Number of Sales 18



Month	Mean	Median	Sales
Feb-24	103	103	1
Apr-24	104	104	1
May-24	96	96	2
Jun-24	90	92	3
Jul-24	124	124	1
Aug-24	101	100	3
Sep-24	113	113	2
Oct-24	94	99	3
Nov-24	71	71	1
Dec-24	95	95	1

## COLUMBIA County 2025 Ratio Study

### Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
1	33	5N1W28AB 01500	14323	2024-6067	06	01	000	101	101	131	0.11	130,900	108,240	239,140	338,991	Nov-24	71
2	33	5N1W28AA 01301	14283	2024-3235	06	01	000	101	101	131	0.13	132,220	228,240	360,460	492,228	Jun-24	73
3	33	5N1W28AD 00300	14429	2024-5694	06	01	000	101	101	135	0.11	130,900	184,820	315,720	389,159	Oct-24	81
4	33	5N1W28DA 01700	14611	2024-2834	06	01	000	101	101	132	0.11	130,900	131,910	262,810	293,201	May-24	90
5	33	5N1W28AC 03300	14411	2024-3141	06	01	000	101	101	136	0.29	165,870	223,800	389,670	422,578	Jun-24	92
6	33	5N1W21CD 06300	14244	2024-4268	06	01	000	101	101	143	0.25	155,810	293,510	449,320	480,968	Aug-24	93
7	33	5N1W28AC 02804	14404	2024-6652	06	01	000	101	101	141	0.11	130,900	262,180	393,080	414,834	Dec-24	95
8	33	5N1W21CB 05200	14162	2024-5401	06	01	000	101	101	141	0.30	166,500	277,830	444,330	446,969	Oct-24	99
9	33	5N1W21BC 02100	31144	2024-5360	06	01	000	101	101	141	0.23	151,520	323,180	474,700	475,378	Aug-24	100
10	33	5N1W21BD 03200	14043	2024-2421	06	01	000	101	101	141	0.23	151,530	348,910	500,440	491,208	May-24	102
11	33	5N1W28AB 02402	441238	2024-998	06	01	000	101	101	143	0.23	151,820	324,080	475,900	462,086	Feb-24	103
12	33	5N1W21CA 04100	14085	2024-5378	06	01	000	101	101	141	0.23	152,190	289,930	442,120	429,011	Oct-24	103
13	33	5N1W21BC 01000	14009	2024-1689	06	01	000	101	101	143	0.24	152,860	363,080	515,940	496,151	Apr-24	104
14	33	5N1W21CA 06100	14105	2024-3477	06	01	000	101	101	143	0.24	152,860	361,750	514,610	486,457	Jun-24	106
15	33	5N1W28DB 08600	14569	2024-5163	06	01	000	101	101	142	0.23	152,170	390,000	542,170	497,653	Sep-24	109
16	33	5N1W28DB 07100	14553	2024-4570	06	01	000	101	101	142	0.23	239,670	440,870	680,540	620,197	Aug-24	110
17	33	5N1W28DA 02401	429354	2024-4842	06	01	000	101	101	144	0.11	130,900	387,800	518,700	443,576	Sep-24	117
18	33	5N1W28AC 02202	14386	2024-3929	06	01	000	101	101	142	0.22	210,570	371,810	582,380	468,928	Jul-24	124

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV				App	# of					RMV				App	# of			
Class	MA	SA	NH	Year	Sales	Location				Class	MA	SA	NH	Year	Sales	Location		
109	06	01	000	2025	2	Columbia City				109	06	15	000	2025		Columbia City		

## Adjustment Calculation Summary

Number of Sales for this Study	2
Population - Number of Accounts	10
Sales as a percentage of the Population	20.00%

## *Recalculated Area*

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	1,740,840	45.25%	1,723,432	43.47%
OSD RMV	427,000	11.10%	427,000	10.77%
Improvement RMV	1,679,670	43.66%	1,814,044	45.76%
Farm Improvement RMV	0	0.00%	0	0.00%

**Selected Ratio From Sales** **97**

*Time Adjustment* -1

**Before Ratio** **97**

**Overall Adjustment Factor** **103**

Land Adjustment Factor 99

OSD Adjustment Factor 100

Improvement Adjustment Factor 108

Farm Improvement Factor 108

**After Ratio** **100**

### Explanation for selection of Central Tendency:

RMV Class 109: SA 01 - Columbia City Residential Improved with a Manufactured Structure (real)

RMV Class 109: SA 15 - Columbia City Riverfront Improved with a Manufactured Structure (real)

Area description: residential property improved with manufactured structures as the primary dwelling located in the general (SA 01) and riverfront (SA 15) areas of Columbia City.

Two sales were found for this analysis of manufactured structures on real property and have been deemed to be good and valid indicators of the market. The time adjusted median (97) was applied to the array, returning an overall adjustment factor of 103.

COD Standard per OAR 150-308-0380: 25

COD conclusion: 1.51

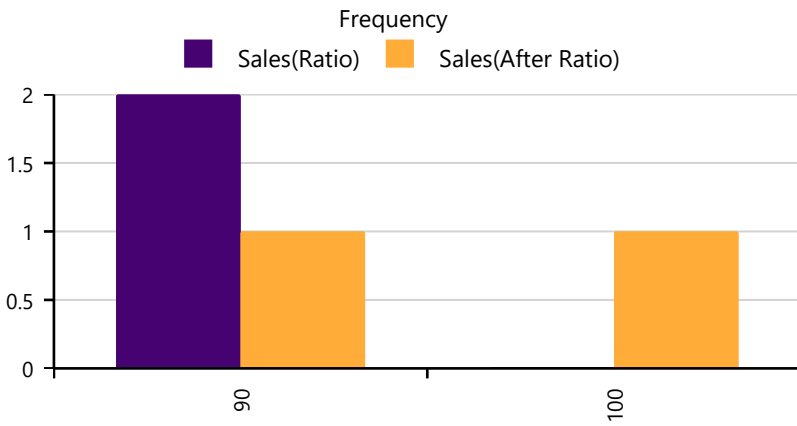
In COD compliance: Yes

## Performance History

	2025	2024	2023	2022	2021
<b>COD</b>	1.51	-	0.00	0.00	-
<b>PRD</b>	1.00	-	1.00	1.00	-

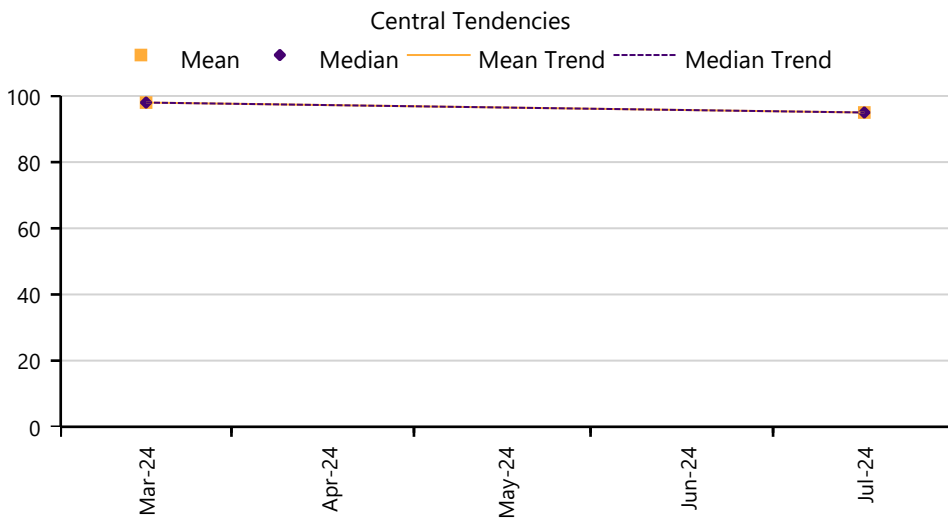
*\* Indicates that the After Ratio central tendencies may not be reflected.*

# COLUMBIA County 2025 Ratio Study



	Before Ratio	After Ratio
<b>Median</b>	97	100
<b>AD</b>	1.50	1.50
<b>COD</b>	1.55	1.51
<b>Mean</b>	97	100
<b>SD</b>	2.12	2.12
<b>COV</b>	2.20	2.13
<b>Wtd Mean</b>	96	99
<b>GeoMean</b>	96	99
<b>PRD</b>	1.00	1.00
<b>95% Confidence</b>	2.94	2.94

## Number of Sales 2



Month	Mean	Median	Sales
Mar-24	98	98	1
Jul-24	95	95	1

## Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
1	33	5N1W28DB 01600	14689	2024-3787	06	01	000	109	109	452	0.11	191,500	172,320	363,820	383,229	Jul-24	95
2	33	5N1W28DB 01901	14693	2024-1318	06	01	000	109	109	452	0.11	218,400	183,170	401,570	411,722	Mar-24	98

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV					App	# of					RMV					App	# of				
Class	MA	SA	NH	Year	Sales	Location	Class	MA	SA	NH	Year	Sales	Location	Class	MA	SA	NH	Year	Sales	Location	
400	06	61	000	2025		Rural St Helens	400	06	67	000	2025		Warren								

## Adjustment Calculation Summary

Number of Sales for this Study	0
Population - Number of Accounts	288
Sales as a percentage of the Population	0.00%

## *Recalculated Area*

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	82,594,560	100.00%	79,290,778	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%

**Selected Ratio From Sales** **104**

*Time Adjustment* *0*

**Before Ratio** **104**

**Overall Adjustment Factor** **96**

Land Adjustment Factor 96

OSD Adjustment Factor 100

Improvement Adjustment Factor 100

Farm Improvement Factor 100

**After Ratio** **100**

### Explanation for selection of Central Tendency:

RMV Class 400: SA 61 – Rural North Undeveloped Land

RMV Class 400: SA 67 – Rural South Undeveloped Land

Area description: vacant land located in Rural St. Helens and Warren (Value Zone 1).

The dataset was found to be insufficient for determining an acceptable ratio indicator due to not having any sales found for this property classification. Therefore, the selected ratio conclusion of 104 from the RMV Class 401 analysis in MA 06 SA 61 and SA 67 was deemed appropriate and applied here.

COD Standard per OAR 150-308-0380: 20

COD conclusion: none

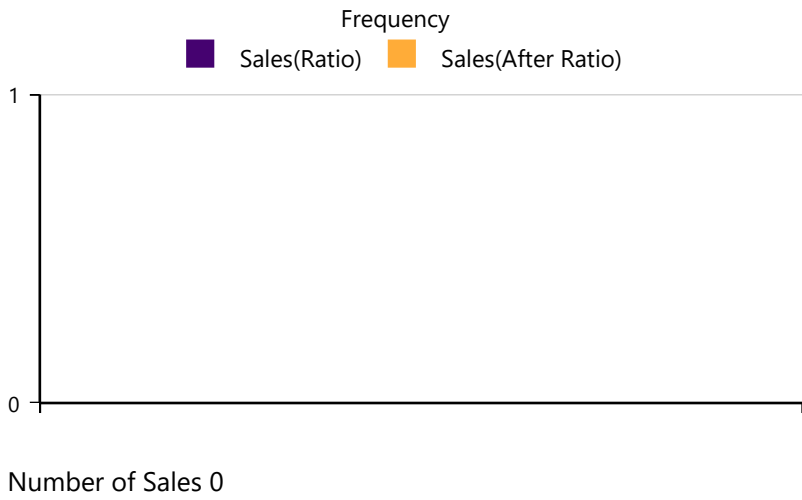
In COD compliance: not applicable

## Performance History

	2025	2024	2023	2022	2021
COD	-	12.60	14.82	-	-
PRD	-	1.00	0.96	-	-

*\* Indicates that the After Ratio central tendencies may not be reflected.*

# COLUMBIA County 2025 Ratio Study

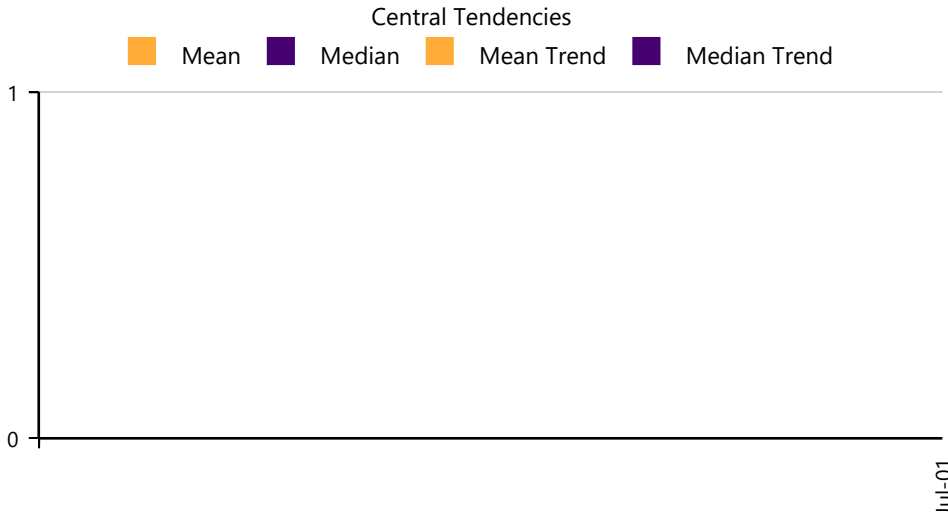


■ Sales(Ratio) 
 ■ Sales(After Ratio)

Bin Before After  
 Width Count Count

Before After  
 Ratio Ratio

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



■ Mean 
 ■ Median 
 ■ Mean Trend 
 ■ Median Trend

Month Mean Median Sales

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV				App	# of				RMV				App	# of		
Class	MA	SA	NH	Year	Sales	Location				Class	MA	SA	NH	Year	Sales	Location
401	06	61	000	2025	20	Rural St Helens				401	06	67	000	2025	12	Warren

## Adjustment Calculation Summary

Number of Sales for this Study	32
Population - Number of Accounts	2197
Sales as a percentage of the Population	1.46%

## *Recalculated Area*

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	538,256,170	36.21%	516,725,923	36.25%
OSD RMV	154,308,020	10.38%	154,308,020	10.83%
Improvement RMV	730,636,584	49.15%	694,104,755	48.70%
Farm Improvement RMV	63,409,858	4.27%	60,239,365	4.23%

**Selected Ratio From Sales** **104**

*Time Adjustment* *1*

**Before Ratio** **104**

**Overall Adjustment Factor** **96**

Land Adjustment Factor 96

OSD Adjustment Factor 100

Improvement Adjustment Factor 95

Farm Improvement Factor 95

**After Ratio** **100**

### Explanation for selection of Central Tendency:

RMV Class 401: SA 61 - Rural North Residential Improved

RMV Class 401: SA 67 - Rural South Residential Improved

Area description: improved land in rural St. Helens and Warren; Value Zone 1.

For this grouping of rural residential properties, the mean and weighted mean returned an indicator of 104 after the time adjustment conclusion (1%) was applied. In addition, the median and geometric mean returned supporting indicators of 103. After review, the mean was applied to the dataset which resulted in an overall adjustment factor of 96.

COD Standard per OAR 150-308-0380: 20

COD conclusion: 10.44

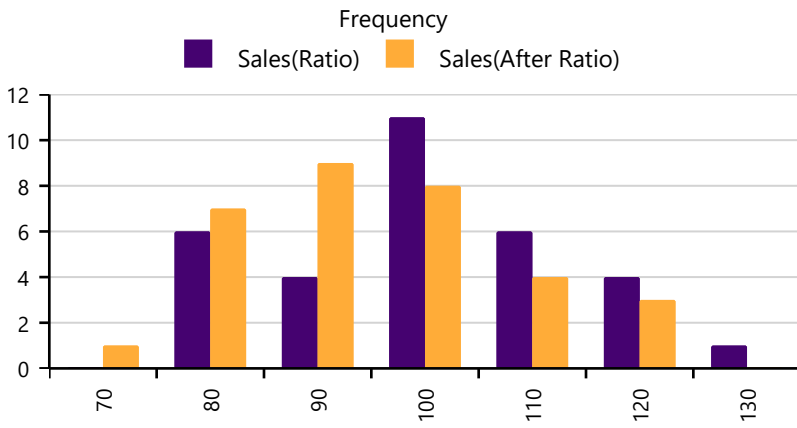
In COD compliance: Yes

## Performance History

	2025	2024	2023	2022	2021
<b>COD</b>	10.44	9.97	10.60	-	-
<b>PRD</b>	1.00	1.00	1.00	-	-

*\* Indicates that the After Ratio central tendencies may not be reflected.*

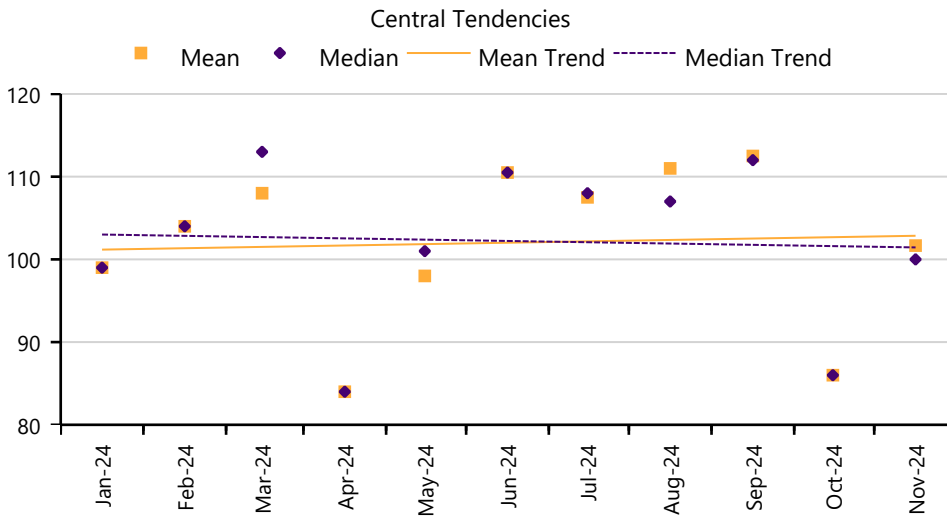
# COLUMBIA County 2025 Ratio Study



Bin Width	Before Count	After Count
70	0	1
80	6	7
90	4	9
100	11	8
110	6	4
120	4	3
130	1	0

	Before Ratio	After Ratio
<b>Median</b>	103	99
<b>AD</b>	10.88	10.28
<b>COD</b>	10.61	10.44
<b>Mean</b>	104	100
<b>SD</b>	13.54	12.88
<b>COV</b>	13.01	12.90
<b>Wtd Mean</b>	104	100
<b>GeoMean</b>	103	99
<b>PRD</b>	1.00	1.00
<b>95% Confidence</b>	4.69	4.46

Number of Sales 32



Month	Mean	Median	Sales
Jan-24	99	99	1
Feb-24	104	104	2
Mar-24	108	113	5
Apr-24	84	84	2
May-24	98	101	5
Jun-24	111	111	2
Jul-24	108	108	4
Aug-24	111	107	3
Sep-24	113	112	4
Oct-24	86	86	1
Nov-24	102	100	3

## COLUMBIA County 2025 Ratio Study

### Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
1	33	4N2W25D0 00200	8058	2024-2282	06	67	000	401	641	161	5.03	395,150	818,700	1,213,850	1,460,005	Apr-24	83
2	33	4N1W07AC 00500	16775	2024-1445	06	61	000	401	401	136	0.57	236,200	172,910	409,110	489,339	Mar-24	84
3	33	5N1W33A0 01200	15802	2024-1579	06	61	000	401	401	135	1.16	269,770	134,860	404,630	474,533	Apr-24	85
4	33	4N2W12C0 00200	15369	2024-5589	06	61	000	401	641	155	5.00	395,000	784,360	1,179,360	1,377,613	Oct-24	86
5	30	4N1W18A0 04700	17251	2024-3597	06	61	000	401	401	135	1.32	286,990	232,330	519,320	597,473	Jul-24	87
6	33	4N1W0700 00200	16703	2024-2898	06	61	000	401	541	136	48.00	489,800	316,450	806,250	905,310	May-24	89
7	33	4N1W08CC 02001	17082	2024-1215	06	61	000	401	401	143	1.00	252,200	422,310	674,510	745,994	Mar-24	90
8	33	4N2W0100 02500	17301	2024-2712	06	61	000	401	401	136	0.51	236,200	197,590	433,790	479,553	May-24	90
9	30	4N1W19C0 01500	8791	2024-5958	06	67	000	401	401	141	11.13	400,000	248,700	648,700	696,043	Nov-24	93
10	33	4N2W13A0 02202	8910	2024-82	06	67	000	401	401	141	2.00	338,900	323,040	661,940	671,584	Jan-24	99
11	33	4N1W07AA 00600	16715	2024-4043	06	61	000	401	401	141	0.52	236,200	263,820	500,020	502,150	Jul-24	100
12	33	4N2W1300 02101	434757	2024-5058	06	67	000	401	641	141	5.00	363,120	349,920	713,040	711,917	Sep-24	100
13	33	4N2W25D0 01800	8084	2024-6290	06	67	000	401	401	133	2.60	380,740	185,830	566,570	565,465	Nov-24	100
14	33	4N2W23DB 01300	9051	2024-2690	06	67	000	401	401	162	2.13	336,060	783,070	1,119,130	1,106,930	May-24	101
15	30	4N2W12DA 01100	17374	2024-626	06	61	000	401	401	141	2.13	364,940	461,660	826,600	807,200	Feb-24	102
16	33	4N2W25A0 00600	9271	2024-3139	06	67	000	401	401	143	3.00	394,200	260,080	654,280	643,648	Jun-24	102
17	33	5N2W3500 03000	17532	2024-2577	06	61	000	401	401	141	13.45	401,310	299,680	700,990	677,375	May-24	103
18	33	5N1W3100 01100	17442	2024-4644	06	61	000	401	401	143	1.09	262,230	345,970	608,200	579,965	Aug-24	105
19	33	4N1W06A0 00316	16544	2024-907	06	61	000	401	401	143	4.10	395,000	502,140	897,140	849,494	Feb-24	106
20	33	4N1W06C0 03205	16684	2024-2447	06	61	000	401	401	162	2.32	371,320	974,660	1,345,980	1,258,375	May-24	107
21	33	4N2W26DD 00800	8168	2024-4346	06	67	000	401	641	151	5.00	395,000	487,940	882,940	823,198	Aug-24	107
22	33	4N2W25D0 01611	8082	2024-4844	06	67	000	401	401	153	2.00	360,200	653,880	1,014,080	902,880	Sep-24	112
23	33	4N2W24AD 01000	9115	2024-5123	06	67	000	401	401	143	2.14	365,270	443,500	808,770	721,944	Sep-24	112
24	33	4N2W2600 00700	8106	2024-6078	06	67	000	401	401	152	4.99	395,000	666,980	1,061,980	951,520	Nov-24	112
25	33	4N2W0200 00800	15196	2024-1225	06	61	000	401	661	144	30.00	453,000	403,510	856,510	756,000	Mar-24	113
26	33	4N1W07AD 01602	429850	2024-3818	06	61	000	401	401	153	1.31	285,920	677,720	963,640	828,795	Jul-24	116
27	33	5N1W28B0 00200	15632	2024-3253	06	61	000	401	641	152	3.88	482,290	715,500	1,197,790	1,005,500	Jun-24	119
28	33	4N1W18A0 02500	15169	2024-1500	06	61	000	401	401	153	3.40	394,610	618,820	1,013,430	834,458	Mar-24	121
29	33	4N2W25C0 00600	8037	2024-4627	06	67	000	401	401	153	2.00	360,200	679,750	1,039,950	857,074	Aug-24	121
30	33	4N1W05BA 01600	14884	2024-4942	06	61	000	401	401	142	0.53	323,700	409,080	732,780	581,364	Sep-24	126
31	33	5N1W3100 01800	17452	2024-3659	06	61	000	401	541	163	4.77	394,990	742,710	1,137,700	899,296	Jul-24	127
32	33	4N2W1100 01702	15354	2024-1066	06	61	000	401	641	144	2.90	390,840	456,630	847,470	640,334	Mar-24	132

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV				App	# of				RMV				App	# of			
Class	MA	SA	NH	Year	Sales	Location				Class	MA	SA	NH	Year	Sales	Location	
409	06	61	000	2025	1	Rural St Helens				409	06	67	000	2025			Warren

## Adjustment Calculation Summary

Number of Sales for this Study	1
Population - Number of Accounts	244
Sales as a percentage of the Population	0.41%

## *Recalculated Area*

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	60,365,570	49.00%	57,950,947	48.90%
OSD RMV	17,554,190	14.25%	17,554,190	14.81%
Improvement RMV	37,322,570	30.30%	35,456,442	29.92%
Farm Improvement RMV	7,951,890	6.45%	7,554,296	6.37%

**Selected Ratio From Sales** **104**

*Time Adjustment* *0*

**Before Ratio** **104**

**Overall Adjustment Factor** **96**

Land Adjustment Factor 96

OSD Adjustment Factor 100

Improvement Adjustment Factor 95

Farm Improvement Factor 95

**After Ratio** **100**

### Explanation for selection of Central Tendency:

RMV Class 409: SA 61 - North Rural Residential Improved with a Manufactured Structure

RMV Class 409: SA 67 - South Rural Residential Improved with a Manufactured Structure

Area description: improved land with manufactured structures in rural St. Helens and Warren, Value Zone 1.

The sales data is insufficient for this study since the sales sample is too small to present a clear picture of the market. Therefore, it has been decided to use the Selected Ratio of 104 from the improved single-family dwelling study in the same area (RMV 401 MA 06 SA 61 and SA 67).

COD Standard per OAR 150-308-0380: 25

COD conclusion: none

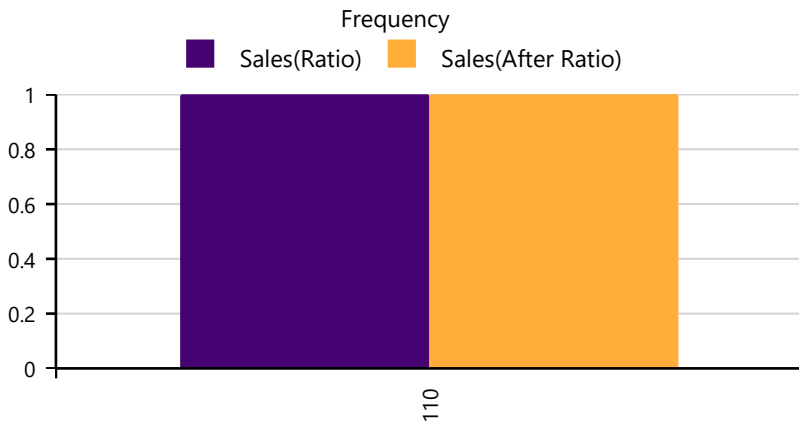
In COD compliance: not applicable

## Performance History

	2025	2024	2023	2022	2021
<b>COD</b>	0.00	7.83	3.74	-	-
<b>PRD</b>	1.00	1.01	1.00	-	-

*\* Indicates that the After Ratio central tendencies may not be reflected.*

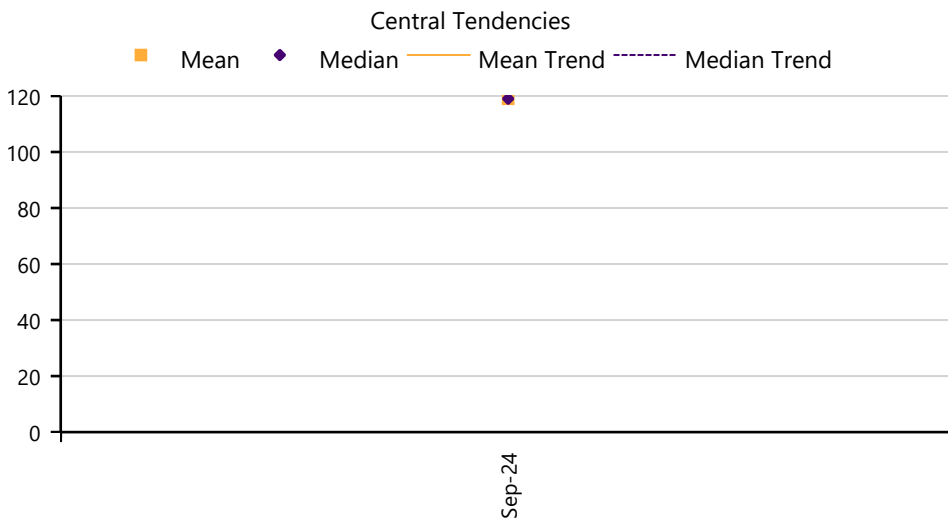
# COLUMBIA County 2025 Ratio Study



Bin Width	Before Count	After Count
110	1	1

	Before Ratio	After Ratio
Median	119	114
AD	.00	.00
COD	.00	.00
Mean	119	114
SD	1.00	1.00
COV	.84	.88
Wtd Mean	119	114
GeoMean	119	114
PRD	1.00	1.00
95% Confidence	1.96	1.96

Number of Sales 1



Month	Mean	Median	Sales
Sep-24	119	119	1

## Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
1	33	4N2W1100 00903	15340	2024-5119	06	61	000	409	649	452	5.00	395,000	286,480	681,480	575,000	Sep-24	119

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV				App	# of					RMV				App	# of		
Class	MA	SA	NH	Year	Sales	Location				Class	MA	SA	NH	Year	Sales	Location	
400	06	62	000	2025		Rural St Helens				401	06	62	000	2025	3	Rural St Helens	

## Adjustment Calculation Summary

Number of Sales for this Study	3
Population - Number of Accounts	368
Sales as a percentage of the Population	0.82%

## *Recalculated Area*

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	97,132,460	47.51%	100,046,434	47.43%
OSD RMV	17,517,680	8.57%	17,517,680	8.30%
Improvement RMV	79,681,550	38.98%	82,868,812	39.29%
Farm Improvement RMV	10,102,440	4.94%	10,506,538	4.98%

**Selected Ratio From Sales** **97**

*Time Adjustment* *1*

**Before Ratio** **97**

**Overall Adjustment Factor** **103**

Land Adjustment Factor 103

OSD Adjustment Factor 100

Improvement Adjustment Factor 104

Farm Improvement Factor 104

**After Ratio** **100**

### Explanation for selection of Central Tendency:

- RMV Class 400: SA 62 - Rural Undeveloped Land
- RMV Class 401: SA 62 - Rural Residential Improved

Area description: rural undeveloped and developed land surrounding St. Helens and Warren, Value Zone 2.

The time adjusted central tendencies returned a mean of 95, a median of 102, a weighted mean of 97 and a geometric mean of 94 for this grouping of properties. The weighted mean was chosen as the best ratio indicator and applied accordingly. Once applied and reviewed, it was decided that the resulting overall adjustment factor is 103 was deemed sufficient for trending purposes.

COD Standard per OAR 150-308-0380: 20

COD conclusion: 11.32

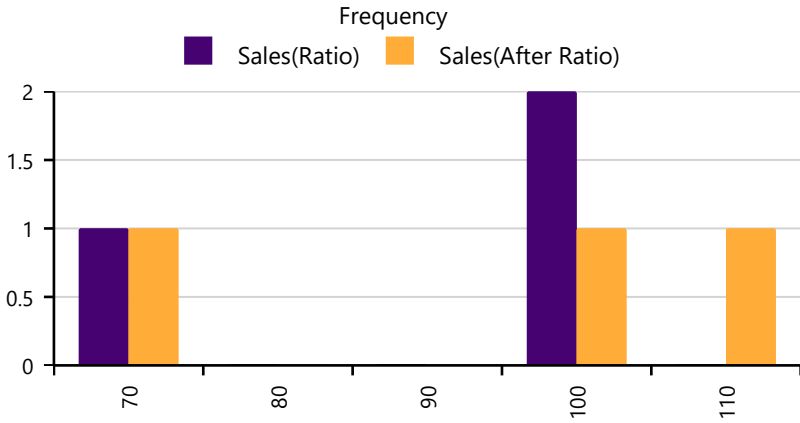
In COD compliance: Yes

## Performance History

	2025	2024	2023	2022	2021
<b>COD</b>	11.32	-	-	-	-
<b>PRD</b>	0.98	-	-	-	-

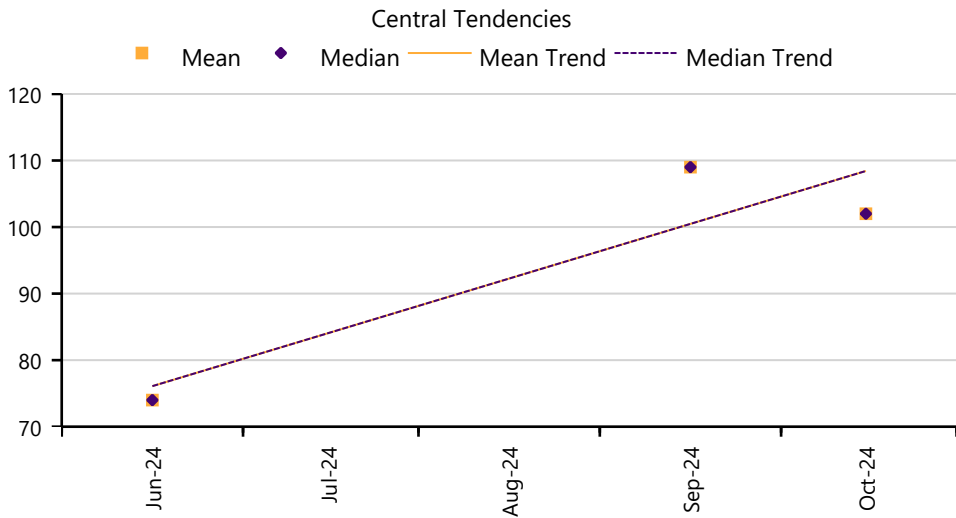
*\* Indicates that the After Ratio central tendencies may not be reflected.*

# COLUMBIA County 2025 Ratio Study



Bin Width	Before Count	After Count		Before Ratio	After Ratio
70	1	1	<b>Median</b>	102	106
80	0	0	<b>AD</b>	11.67	12.00
90	0	0	<b>COD</b>	11.44	11.32
100	2	1	<b>Mean</b>	95	98
110	0	1	<b>SD</b>	18.52	19.29
			<b>COV</b>	19.50	19.68
			<b>Wtd Mean</b>	97	100
			<b>GeoMean</b>	94	97
			<b>PRD</b>	.98	.98
			<b>95% Confidence</b>	20.96	21.83

Number of Sales 3



Month	Mean	Median	Sales
Jun-24	74	74	1
Sep-24	109	109	1
Oct-24	102	102	1

## Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
1	33	5N2W25C0 00700	17472	2024-3056	06	62	000	401	401	131	2.12	270,120	175,740	445,860	605,492	Jun-24	74
2	33	5N2W2300 00704	16151	2024-5456	06	62	000	401	641	145	19.95	346,110	378,980	725,090	708,344	Oct-24	102
3	33	5N2W26C0 00900	16254	2024-5171	06	62	000	401	641	154	6.52	311,950	618,250	930,200	857,223	Sep-24	109

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV				App	# of				RMV				App	# of			
Class	MA	SA	NH	Year	Sales	Location				Class	MA	SA	NH	Year	Sales	Location	
409	06	62	000	2025	1	Rural St Helens											

## Adjustment Calculation Summary

Number of Sales for this Study	1
Population - Number of Accounts	81
Sales as a percentage of the Population	1.23%

### *Recalculated Area*

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	16,114,210	47.33%	16,597,636	47.39%
OSD RMV	5,505,450	16.17%	5,505,450	15.72%
Improvement RMV	10,698,490	31.42%	11,126,430	31.77%
Farm Improvement RMV	1,728,130	5.08%	1,797,255	5.13%

**Selected Ratio From Sales** **97**

*Time Adjustment* *0*

**Before Ratio** **97**

**Overall Adjustment Factor** **103**

Land Adjustment Factor 103

OSD Adjustment Factor 100

Improvement Adjustment Factor 104

Farm Improvement Factor 104

**After Ratio** **100**

### Explanation for selection of Central Tendency:

RMV Class 409: SA 62 - Rural Residential Improved with a Manufactured Structure

Area description: residential land improved with manufactured home dwellings in rural St. Helens and Warren (Value Zone 2).

A single sale is available for this analysis, which represents 1.23% of the total population. This is too small of a sample to make an adequate trending conclusion. Therefore, it was deemed appropriate to apply the selected ratio of 97 and an overall adjustment factor of 103 from the SA 62 improved analysis to this property classification.

COD Standard per OAR 150-308-0380: 25

COD conclusion: none

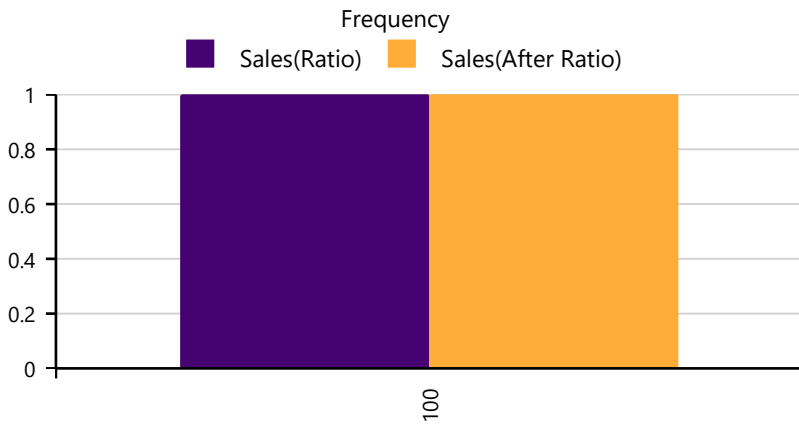
In COD compliance: not applicable

## Performance History

	2025	2024	2023	2022	2021
<b>COD</b>	0.00	13.00	-	0.00	1.57*
<b>PRD</b>	1.00	1.01	-	1.00	1.00*

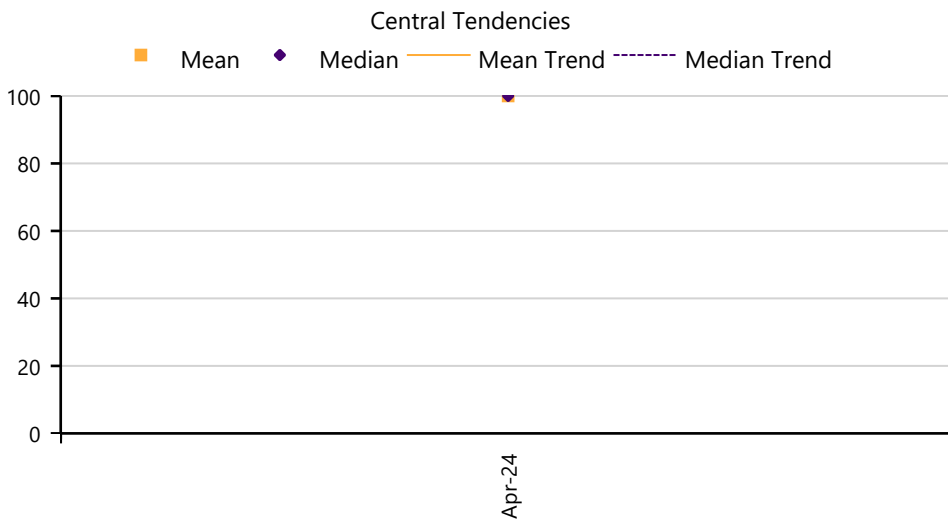
*\* Indicates that the After Ratio central tendencies may not be reflected.*

# COLUMBIA County 2025 Ratio Study



	Before Ratio	After Ratio
<b>Median</b>	100	103
<b>AD</b>	.00	.00
<b>COD</b>	.00	.00
<b>Mean</b>	100	103
<b>SD</b>	1.00	1.00
<b>COV</b>	1.00	.97
<b>Wtd Mean</b>	100	103
<b>GeoMean</b>	100	103
<b>PRD</b>	1.00	1.00
<b>95% Confidence</b>	1.96	1.96

Number of Sales 1



Month	Mean	Median	Sales
Apr-24	100	100	1

## Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
1	33	4N2W04A0 01200	15297	2024-2187	06	62	000	409	649	463	11.25	392,570	306,100	698,670	699,000	Apr-24	100

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*MAINTENANCE AREA 7*

*PERSONAL PROPERTY*

*MANUFACTURED*

*STRUCTURES*

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# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
019	07	02	000	2025	3	Maintenance Area 2	019	07	06	000	2025	3	Maintenance Area 6

## Adjustment Calculation Summary

	<i>Recalculated Area</i>
Number of Sales for this Study	6
Population - Number of Accounts	332
Sales as a percentage of the Population	1.81%

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	0	0.00%	0	0.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	15,038,590	100.00%	19,249,395	100.00%
Farm Improvement RMV	0	0.00%	0	0.00%

**Selected Ratio From Sales** **78**

*Time Adjustment* *0*

**Before Ratio** **78**

**Overall Adjustment Factor** **128**

Land Adjustment Factor 100

OSD Adjustment Factor 100

Improvement Adjustment Factor 128

Farm Improvement Factor 100

**After Ratio** **100**

### **Explanation for selection of Central Tendency:**

- RMV Class 019: MA 07 SA 02 – Scappoose
- RMV Class 019: MA 07 SA 06 – Warren and Rural St. Helens
- Personal Property Manufactured Structures - South Columbia County

Area description: This market grouping is comprised of personal property manufactured structures located in Scappoose, Vernonia (Riverside Meadows), Warren and Rural St. Helens. This grouping of properties in south county borders the Portland Metro and Beaverton/Hillsboro areas. As such, there has been an increase in demand for this housing type due to the limited availability of conventionally built homes as well as the close proximity to services and amenities.

The sales array returned 6 arm’s length transactions which comprise 1.81% of the total population. These sales have been reviewed and are deemed valid for this analysis. No adjustment was made for market movement based on the time study analysis. The Median (78) was chosen as the best indicator for this grouping and was applied to the dataset. The conclusion is an improvement adjustment factor of 128.

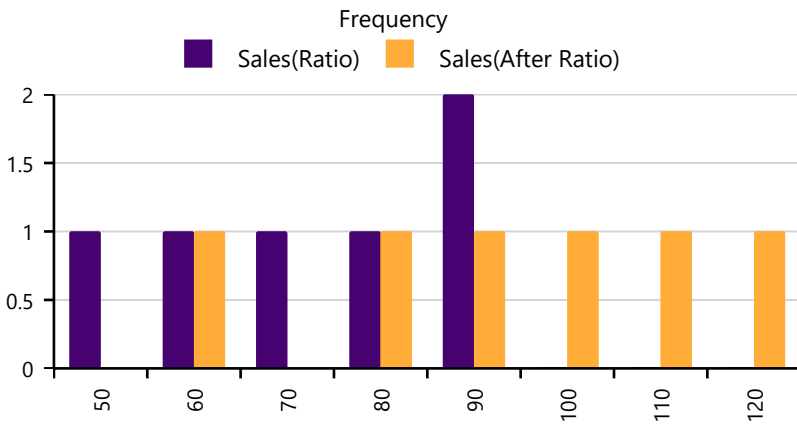
COD Standard per OAR 150-308-0380: 25  
 COD conclusion: 16.75  
 In COD compliance: Yes

## Performance History

	2025	2024	2023	2022	2021
<b>COD</b>	16.75	24.75	32.40	37.41	-
<b>PRD</b>	1.15	1.05	1.03	1.27	-

*\* Indicates that the After Ratio central tendencies may not be reflected*

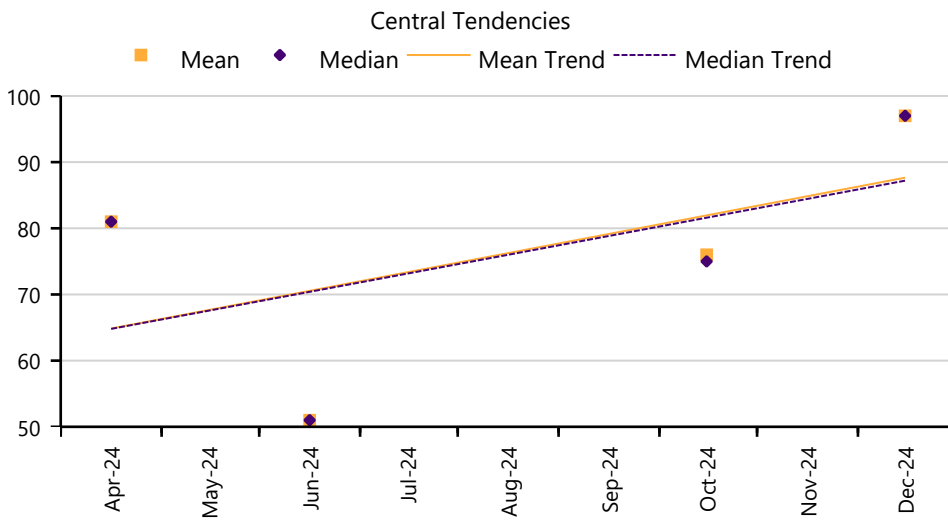
# COLUMBIA County 2025 Ratio Study



Bin Width	Before Count	After Count
50	1	0
60	1	1
70	1	0
80	1	1
90	2	1
100	0	1
110	0	1
120	0	1

	Before Ratio	After Ratio
Median	78	100
AD	13.17	16.67
COD	16.88	16.75
Mean	76	97
SD	17.07	21.77
COV	22.41	22.36
Wtd Mean	66	84
GeoMean	74	95
PRD	1.16	1.15
95% Confidence	13.66	17.42

Number of Sales 6



Month	Mean	Median	Sales
Apr-24	81	81	1
Jun-24	51	51	1
Oct-24	76	75	3
Dec-24	97	97	1

## Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
1	33	3N2W12AB P4	00600	211	07	02	000	019	019	442		0	70,580	70,580	139,000	Jun-24	51
2	33	4N1W07DC P1	00100	1468	07	06	000	019	019	452		0	93,900	93,900	149,000	Oct-24	63
3	30	3N2W24C0 P3	02000	387	07	02	000	019	019	441		0	14,280	14,280	19,000	Oct-24	75
4	30	3N2W24C0 P10	02000	565	07	02	000	019	019	441		0	16,110	16,110	20,000	Apr-24	81
5	30	4N1W17B0 P6	08100	1352	07	06	000	019	019	451		0	16,150	16,150	18,000	Oct-24	90
6	33	4N1W17B0 P35	08100	437280	07	06	000	019	019	451		0	50,420	50,420	51,952	Dec-24	97

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
019	07	03	000	2025	1	Maintenance Area 3	019	07	04	000	2025	2	Maintenance Area 4
019	07	05	000	2025	3	Maintenance Area 5							

## Adjustment Calculation Summary

Number of Sales for this Study	6
Population - Number of Accounts	504
Sales as a percentage of the Population	1.19%

## *Recalculated Area*

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	0	0.00%	0	0.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	23,764,980	100.00%	27,092,077	100.00%
Farm Improvement RMV	0	0.00%	0	0.00%

**Selected Ratio From Sales** **88**

*Time Adjustment* *0*

**Before Ratio** **88**

**Overall Adjustment Factor** **114**

Land Adjustment Factor 100

OSD Adjustment Factor 100

Improvement Adjustment Factor 114

Farm Improvement Factor 100

**After Ratio** **100**

### **Explanation for selection of Central Tendency:**

- RMV Class 019: MA 07 SA 03 - Vernonia and Riverside Meadows
- RMV Class 019: MA 07 SA 04 - Rainier
- RMV Class 019: MA 07 SA 05 - Clatskanie
- Personal Property Manufactured Structures – North Columbia County

Area description: This grouping of personal property manufactured structures are found in the rural north county area. Being more rustic in nature, these properties have a distinct “country” feel and are located further from the metropolitan services and amenities that Portland has to offer.

The time study analysis indicated no adjustment was warranted for this classification of property. That being the case, the median (88) was selected and applied to the array. This returned an improvement adjustment factor of 114 for this classification of personal property manufactured structures located in the north county market area.

COD Standard per OAR 150-308-0380: 25

COD conclusion: 20.10

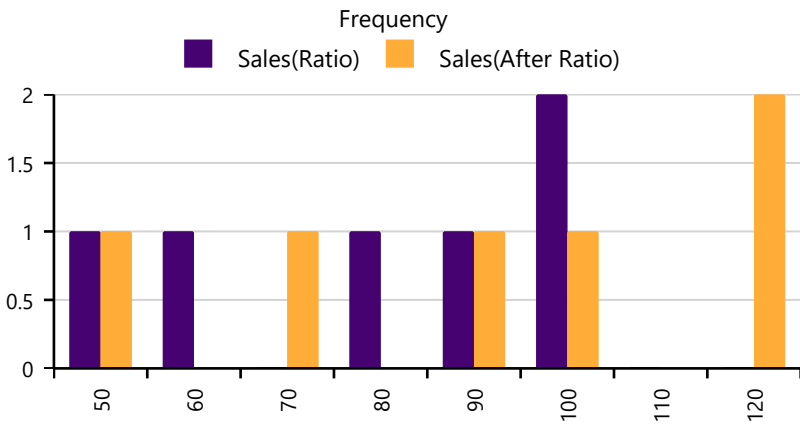
In COD compliance: Yes

## Performance History

	2025	2024	2023	2022	2021
COD	20.10	-	35.00	20.04	-
PRD	0.93	-	0.98	1.10	-

*\* Indicates that the After Ratio central tendencies may not be reflected*

# COLUMBIA County 2025 Ratio Study

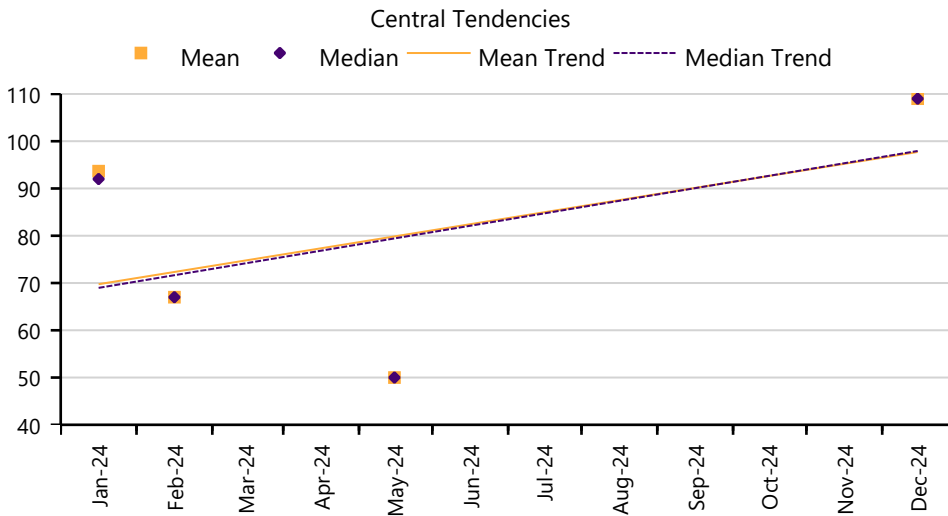


Bin Width	Before Count	After Count	Before Ratio	After Ratio
50	1	1	88	100
60	1	0	17.83	20.00
70	0	1	20.38	20.10
80	1	0	85	96
90	1	1	22.88	25.87
100	2	1	27.08	26.95
110	0	0	91	103
120	0	2	82	93

<b>Median</b>	88	100
<b>AD</b>	17.83	20.00
<b>COD</b>	20.38	20.10
<b>Mean</b>	85	96
<b>SD</b>	22.88	25.87
<b>COV</b>	27.08	26.95
<b>Wtd Mean</b>	91	103
<b>GeoMean</b>	82	93
<b>PRD</b>	.93	.93
<b>95% Confidence</b>	18.31	20.70

## Number of Sales 6



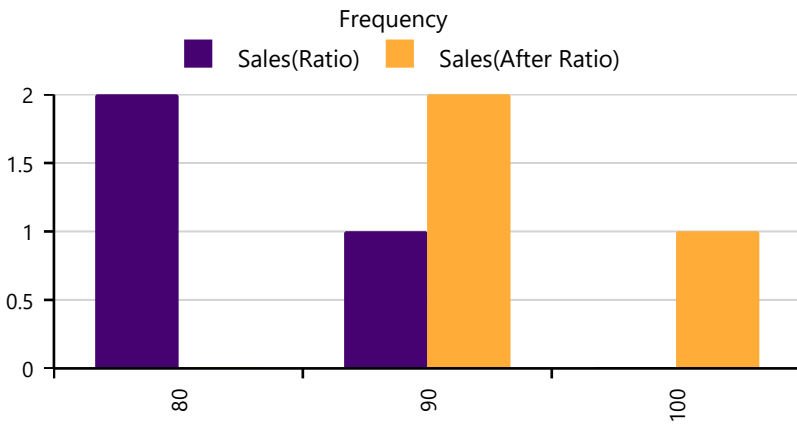
Month	Mean	Median	Sales
Jan-24	94	92	3
Feb-24	67	67	1
May-24	50	50	1
Dec-24	109	109	1

## Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
1	33	7N3W15B0 P6	01900	1997	07	05	000	019	019	441		0	24,580	24,580	49,400	May-24	50
2	33	4N2W16CC P6	02700	601	07	03	000	019	019	451		0	10,710	10,710	16,000	Feb-24	67
3	30	7N3W15B0 P23	01900	2066	07	05	000	019	019	452		0	16,630	16,630	20,000	Jan-24	83
4	33	7N2W20C0 P26	00100	435498	07	04	000	019	019	452		0	23,830	23,830	26,000	Jan-24	92
5	33	7N3W15B0 P34	01900	429832	07	05	000	019	019	452		0	42,200	42,200	40,000	Jan-24	106
6	33	7N2W26A0 P47	00601	442369	07	04	000	019	019	451		0	114,110	114,110	105,000	Dec-24	109



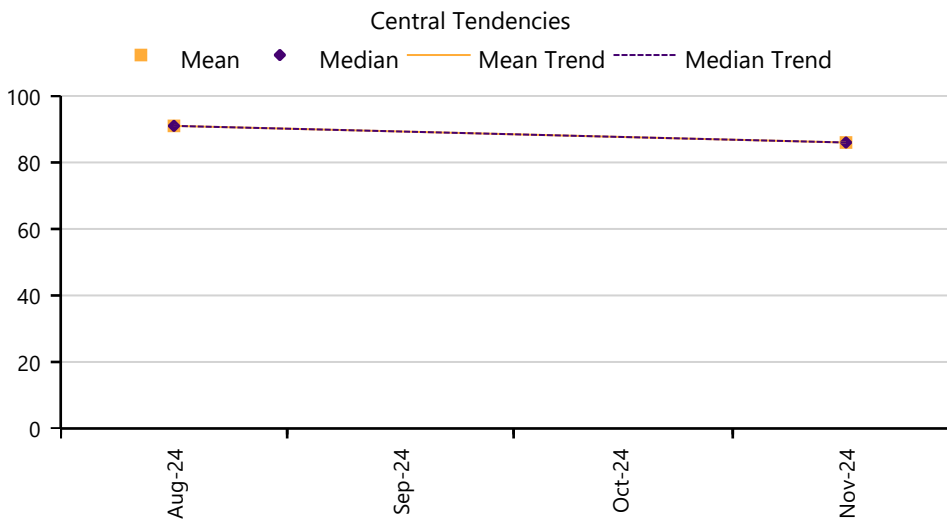
# COLUMBIA County 2025 Ratio Study



Bin	Before Count	After Count
80	2	0
90	1	2
100	0	1

	Before Ratio	After Ratio
Median	87	98
AD	3.00	3.67
COD	3.45	3.74
Mean	89	100
SD	4.93	5.86
COV	5.52	5.84
Wtd Mean	90	100
GeoMean	89	100
PRD	1.00	1.00
95% Confidence	5.58	6.63

## Number of Sales 3



Month	Mean	Median	Sales
Aug-24	91	91	2
Nov-24	86	86	1

## Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
1	33	5N1W21CA P4	02200	1282	07	28	000	019	019	442		0	119,180	119,180	139,000	Nov-24	86
2	33	5N1W21CA P4	02200	1282	07	28	000	019	019	442		0	119,180	119,180	139,000	Nov-24	86
3	33	5N1W33A0 P111	00800	1140	07	27	000	019	019	452		0	133,870	133,870	153,000	Aug-24	87
4	33	5N1W33A0 P111	00800	1140	07	27	000	019	019	452		0	133,870	133,870	153,000	Aug-24	87
5	33	5N1W33A0 P101	00800	1137	07	27	000	019	019	452		0	143,530	143,530	150,500	Aug-24	95

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV				App	# of															
Class	MA	SA	NH	Year	Sales	Location														
019	07	30	000	2025	10	Scappoose														

## Adjustment Calculation Summary

Number of Sales for this Study	10	<i>Recalculated Area</i>
Population - Number of Accounts	146	
Sales as a percentage of the Population	6.85%	

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	0	0.00%	0	0.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	37,648,110	100.00%	39,530,516	100.00%
Farm Improvement RMV	0	0.00%	0	0.00%

**Selected Ratio From Sales** 95

*Time Adjustment* 0

**Before Ratio** 95

**Overall Adjustment Factor** 105

Land Adjustment Factor 100

OSD Adjustment Factor 100

Improvement Adjustment Factor 105

Farm Improvement Factor 100

**After Ratio** 99

### **Explanation for selection of Central Tendency:**

RMV Class 019: MA 07 SA 30  
 Personal Property Manufactured Structures – Springlake Park, City of Scappoose

Area description: This market grouping is comprised of personal property manufactured homes located in Springlake Park within the City of Scappoose. Rather than just being “renters”, residents own an interest in the park. The gated community of 55 and older residents offers numerous amenities on its 33 acres: a community recreational center, outstanding landscaping, walking paths, two lakes, mountain views, and RV parking.

For this study, 10 arm’s length sales were returned comprising 6.85% of the total population of accounts. No adjustments were made for market movement based on the time study analysis and conclusion. Upon review, the mean and weighted mean returned the same ratio indicator of 95. The mean was selected, resulting in an improvement adjustment factor of 106.

COD Standard per OAR 150-308-0380: 25

COD conclusion: 8.18

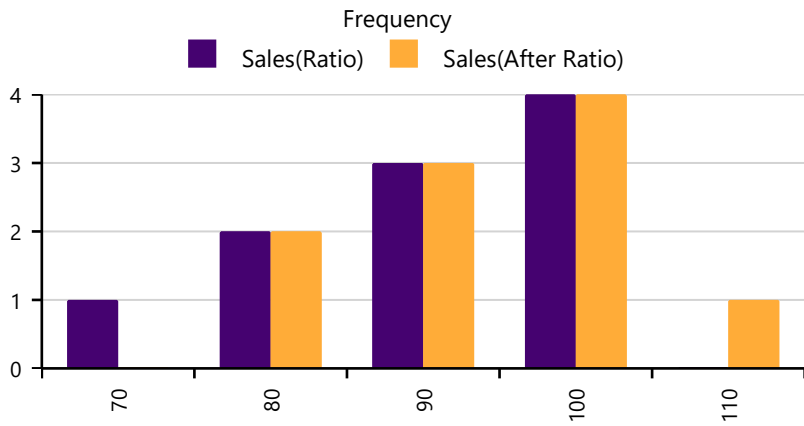
In COD compliance: Yes

## Performance History

	2025	2024	2023	2022	2021
<b>COD</b>	8.18	9.58	19.00	17.57	-
<b>PRD</b>	1.00	1.02	1.04	1.05	-

*\* Indicates that the After Ratio central tendencies may not be reflected*

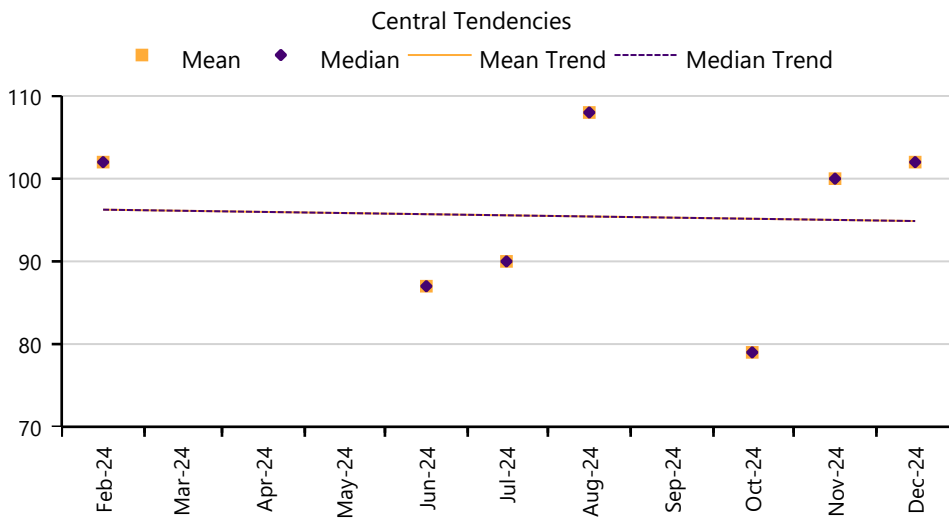
# COLUMBIA County 2025 Ratio Study



Bin	Before Count	After Count
70	1	0
80	2	2
90	3	3
100	4	4
110	0	1

	Before Ratio	After Ratio
<b>Median</b>	97	102
<b>AD</b>	7.90	8.30
<b>COD</b>	8.19	8.18
<b>Mean</b>	95	99
<b>SD</b>	9.72	10.40
<b>COV</b>	10.29	10.48
<b>Wtd Mean</b>	95	99
<b>GeoMean</b>	94	99
<b>PRD</b>	1.00	1.00
<b>95% Confidence</b>	6.03	6.45

Number of Sales 10



Month	Mean	Median	Sales
Feb-24	102	102	1
Jun-24	87	87	2
Jul-24	90	90	2
Aug-24	108	108	1
Oct-24	79	79	1
Nov-24	100	100	2
Dec-24	102	102	1

## COLUMBIA County 2025 Ratio Study

### Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
1	33	3N2W1300 P137	00410 110		07	30	000	019	019	452		0	211,140	211,140	268,900	Oct-24	79
2	33	3N2W1300 P143	00410 429798		07	30	000	019	019	452		0	260,740	260,740	326,500	Jun-24	80
3	33	3N2W1300 P94	00410 173		07	30	000	019	019	452		0	213,240	213,240	239,000	Jul-24	89
4	30	3N2W1300 P86	00410 165		07	30	000	019	019	452		0	240,710	240,710	264,000	Jul-24	91
5	33	3N2W1300 P108	00410 190		07	30	000	019	019	452		0	191,690	191,690	204,000	Jun-24	94
6	33	3N2W1300 P112	00410 196		07	30	000	019	019	463		0	342,980	342,980	345,500	Nov-24	99
7	33	3N2W1300 P49	00410 121		07	30	000	019	019	442		0	140,570	140,570	139,000	Nov-24	101
8	33	3N2W1300 P128	00410 220		07	30	000	019	019	463		0	307,970	307,970	303,000	Feb-24	102
9	33	3N2W1300 P32	00410 103		07	30	000	019	019	452		0	263,780	263,780	259,000	Dec-24	102
10	33	3N2W1300 P100	00410 179		07	30	000	019	019	463		0	378,430	378,430	349,000	Aug-24	108

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*FLOATING HOMES,  
COMBINATIONS,  
AND BOAT HOUSES*

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# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
111	01	95	000	2025		St. Helens	111	01	97	000	2025		St. Helens
111	02	95	000	2025	5	Scappoose	111	02	97	000	2025		Scappoose
111	04	97	000	2025		Rainier	111	05	95	000	2025		Clatskanie
111	05	97	000	2025		Clatskanie	111	06	95	000	2025		Rural St Helens
111	06	97	000	2025	1	Rural St Helens							

## Adjustment Calculation Summary

Number of Sales for this Study	6
Population - Number of Accounts	297
Sales as a percentage of the Population	2.02%

### Recalculated Area

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	0	0.00%	0	0.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	35,290,600	100.00%	35,643,506	100.00%
Farm Improvement RMV	0	0.00%	0	0.00%

**Selected Ratio From Sales** 99

*Time Adjustment* 0

**Before Ratio** 99

**Overall Adjustment Factor** 101

Land Adjustment Factor 100

OSD Adjustment Factor 100

Improvement Adjustment Factor 101

Farm Improvement Factor 100

**After Ratio** 100

### Explanation for selection of Central Tendency:

RMV Class 111: all maintenance areas, SA 95

RMV Class 111: all maintenance areas, SA 97

Area description: floating homes and combinations (SA 95) and boathouses (SA 97) located along the Multnomah Channel in Scappoose (MA 02) and along the Columbia River (MA 01, MA 05 and MA 06).

For this analysis of floating property, there were too few sales available to adequately determine an adjustment for market movement. Therefore no time adjustment was applied to this grouping of properties. After review of the dataset, a total of six sales were found and have been deemed valid for trending purposes. The weighted mean of 99 was selected as the best ratio indicator and was applied accordingly, returning an adjustment of 101 for this property type.

COD Standard per OAR 150-308-0380: no standard

COD conclusion: none

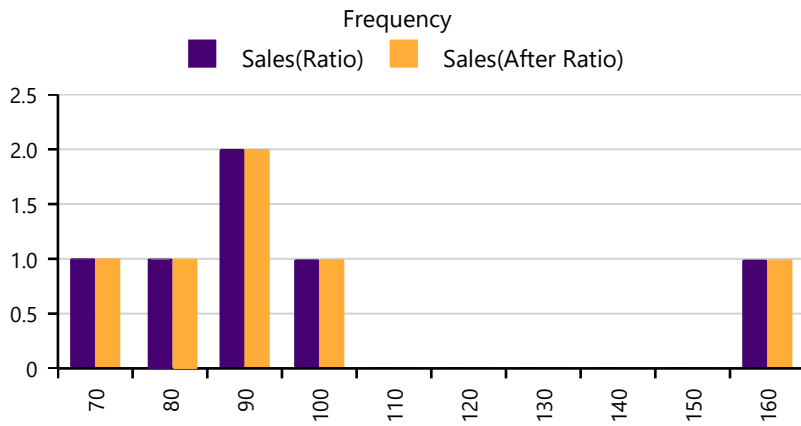
In COD compliance: not applicable

## Performance History

	2025	2024	2023	2022	2021
COD	20.73	23.72	-	-	-
PRD	1.04	1.02	-	-	-

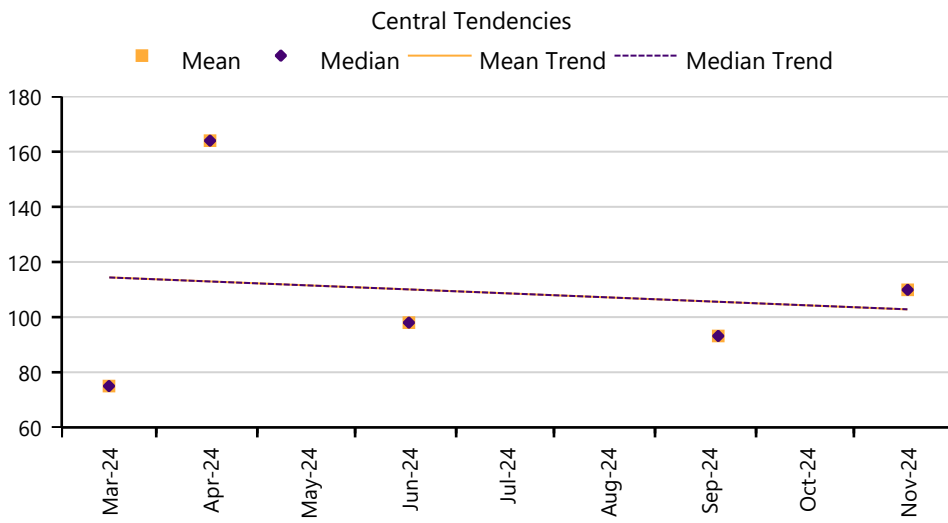
*\* Indicates that the After Ratio central tendencies may not be reflected.*

# COLUMBIA County 2025 Ratio Study



Bin Width	Before Count	After Count		Before Ratio	After Ratio
70	1	1	<b>Median</b>	96	97
80	1	1	<b>AD</b>	19.79	20.00
90	2	2	<b>COD</b>	20.67	20.73
100	1	1	<b>Mean</b>	103	104
110	0	0	<b>SD</b>	31.92	32.33
120	0	0	<b>COV</b>	30.91	30.98
130	0	0	<b>Wtd Mean</b>	99	100
140	0	0	<b>GeoMean</b>	100	101
150	0	0	<b>PRD</b>	1.04	1.04
160	1	1	<b>95% Confidence</b>	25.54	25.87

## Number of Sales 4



Month	Mean	Median	Sales
Mar-24	75	75	1
Apr-24	164	164	1
Jun-24	98	98	1
Sep-24	88	88	2
Nov-24	107	107	1

## Included Sales

#	CO CD	MAP NO	ACCT NO	LOCATION	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
1	33	3N1W1900 01000 W3486	436997	McCuddy's Landing	02	95	000	111	111	932	0	194,280	194,280	260,000	Mar-24	75
2	33	3N1W1900 01200 W3302	428579	Paradise Moorage	02	95	000	111	111	931	0	206,760	206,760	260,000	Sep-24	83
3	33	3N1W1900 01000 W3454	434382	McCuddy's Landing	02	95	000	111	111	932	0	129,860	129,860	139,500	Sep-24	93
4	33	4N1W1700 00200 W3266	432288	Scappoose Bay Marina	06	97	000	111	111	943	0	49,190	49,190	50,000	Jun-24	98
5	33	3N1W1800 01800 W3517	441006	Mult Channel Yacht Club	02	95	000	111	111	951	0	432,790	432,790	406,000	Nov-24	107
6	33	3N1W1900 01200 W3338	432226	Paradise Moorage	02	95	000	111	111	941	0	213,530	213,530	130,000	Apr-24	164

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*COMMERCIAL  
PROPERTY*

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# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
200	01	00	000	2025		St Helens	200	01	73	000	2025		St Helens/Col City
200	02	00	000	2025		Scappoose	200	02	73	000	2025		Scappoose
200	06	00	000	2025		Rural St Helens	201	01	00	000	2025	2	St Helens
201	01	73	000	2025		St Helens/Col City	201	02	00	000	2025	1	Scappoose
201	02	73	000	2025		Scappoose	201	06	00	000	2025		Rural St Helens
201	06	73	000	2025		Rural St Helens							

## Adjustment Calculation Summary

Number of Sales for this Study	3
Population - Number of Accounts	889
Sales as a percentage of the Population	0.34%

## *Recalculated Area*

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	167,831,450	43.62%	167,831,450	43.13%
OSD RMV Improvement	69,400	0.02%	69,400	0.02%
RMV Farm	216,708,690	56.32%	221,042,864	56.81%
Improvement RMV	169,540	0.04%	172,931	0.04%

<b>Selected Ratio From Sales</b>	<b>100</b>
<i>RMV Adjustment</i>	100
<b>Before Ratio</b>	<b>100</b>
<b>Overall Adjustment Factor</b>	<b>100</b>
Land Adjustment Factor	100
OSD Adjustment Factor	100
Improvement Adjustment Factor	102
Farm Improvement Factor	102
<b>After Ratio</b>	<b>100</b>

### Explanation for selection of Central Tendency:

RMV Class 200: MA 01, MA 02 and MA 06; Study Area 00 and 73

RMV Class 201: MA 01, MA 02 and MA 06; Study Area 00 and 73

Area description: unimproved and improved commercial property located in the southern portion of the county: St. Helens, Scappoose, and Warren.

The valuation and appraisal process currently in use for this property classification is the cost approach method found in the Marshall and Swift valuation manual. Although three sales were returned, the data is too inadequate and does not provide a clear ratio indication. As a consequence of having too few sales, developing a sufficient conclusion for trending land has become rather difficult. Therefore, it was deemed appropriate to apply no adjustment to the land. For an improvement adjustment, a ratio of 102 has been applied. This indicator was determined by performing a comprehensive analysis between the established value from the 2015 Marshall and Swift book used during the last commercial reappraisal and the current 2025 Marshall and Swift manual to calculate the current cost and the local cost modifiers.

COD Standard per OAR 150-308-0380: 20

COD conclusion: none

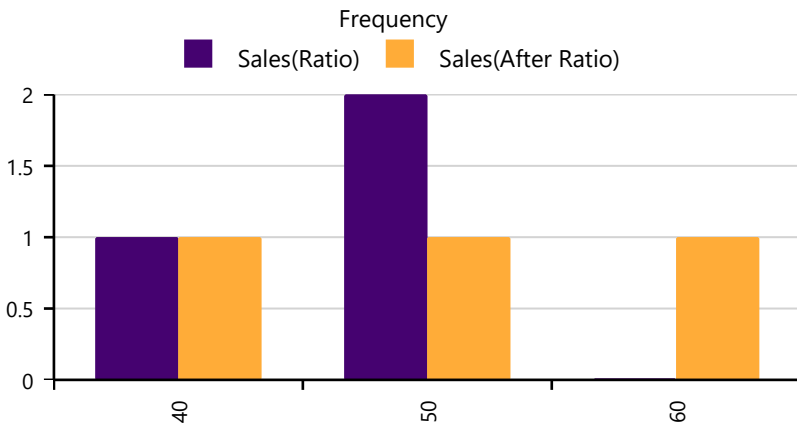
In COD compliance: not applicable

## Performance History

	2025	2024	2023	2022	2021
COD	10.69	18.46	-	-	-
PRD	1.01	1.04	-	-	-

*\* Indicates that the After Ratio central tendencies may not be reflected.*

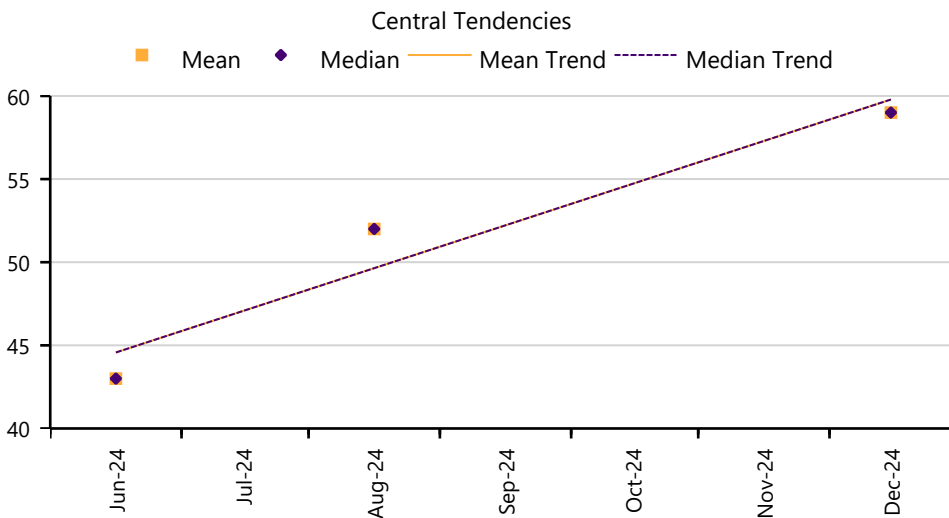
# COLUMBIA County 2025 Ratio Study



Bin	Before Count	After Count
40	1	1
50	2	1
60	0	1

	Before Ratio	After Ratio
Median	52	53
AD	5.33	5.67
COD	10.26	10.69
Mean	51	52
SD	8.02	8.54
COV	15.62	16.43
Wtd Mean	51	51
GeoMean	51	52
PRD	1.01	1.01
95% Confidence	9.08	9.67

Number of Sales 3



Month	Mean	Median	Sales
Jun-24	43	43	1
Aug-24	52	52	1
Dec-24	59	59	1

## Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
1	33	4N1W04BA 03300	10295	2024-3109	01	00	000	201	201	540	0.38	115,950	126,600	242,550	570,000	Jun-24	43
2	33	4N1W03BA 01800	9385	2024-4736	01	00	000	201	201	576	0.07	44,810	151,240	196,050	375,000	Aug-24	52
3	33	3N2W12AC 01200	3356	2024-6792	02	00	000	201	201	574	0.28	131,500	161,680	293,180	495,000	Dec-24	59

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
200	03	00	000	2025		Vernonia	200	03	73	000	2025		Vernonia
200	04	00	000	2025		Rainier	200	05	00	000	2025		Clatskanie
201	03	00	000	2025		Vernonia	201	03	73	000	2025		Vernonia
201	04	00	000	2025	1	Rainier	201	05	00	000	2025	2	Clatskanie

## Adjustment Calculation Summary

Number of Sales for this Study	3
Population - Number of Accounts	709
Sales as a percentage of the Population	0.42%

## *Recalculated Area*

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	94,097,839	59.99%	94,097,839	59.52%
OSD RMV	123,200	0.08%	123,200	0.08%
Improvement RMV	62,492,210	39.84%	63,742,054	40.32%
Farm Improvement RMV	139,700	0.09%	142,494	0.09%

<b>Selected Ratio From Sales</b>	<b>100</b>
<i>Time Adjustment</i>	<i>0</i>

<b>Before Ratio</b>	<b>100</b>
---------------------	------------

<b>Overall Adjustment Factor</b>	<b>100</b>
Land Adjustment Factor	100
OSD Adjustment Factor	100
Improvement Adjustment Factor	102
Farm Improvement Factor	102

<b>After Ratio</b>	<b>100</b>
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### **Explanation for selection of Central Tendency:**

RMV Class 200: MA 03, MA 04 and MA 05; Study Area 00 and 73  
 RMV Class 201: MA 03; Study Area 00 and 73

Area description: unimproved and improved commercial property located in the northern region of the county: Vernonia, Rainier, and Clatskanie.

For this analysis of commercial property located in North County, three sales were found. However, the sales are too few in number to specify a true market indicator. Therefore, the current cost approach valuation method from the Marshall and Swift manual will be implemented here. In addition, due to the lack of good sales data, an adjustment factor of 100 will be applied to the land. As for the improvements, an adjustment of 102 has been applied accordingly. This adjustment has been determined by performing an extensive study between the established value from the 2015 Marshall and Swift book used during the last commercial reappraisal and the current 2025 Marshall and Swift manual to calculate the current cost and the local cost modifiers.

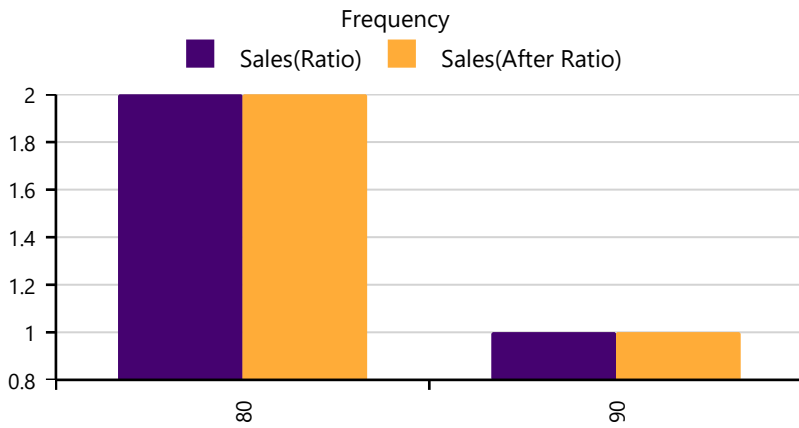
COD Standard per OAR 150-308-0380: 20  
 COD conclusion: none  
 In COD compliance: not applicable

## Performance History

	2025	2024	2023	2022	2021
COD	3.75	0.00	-	-	-
PRD	1.01	1.01	-	-	-

*\* Indicates that the After Ratio central tendencies may not be reflected*

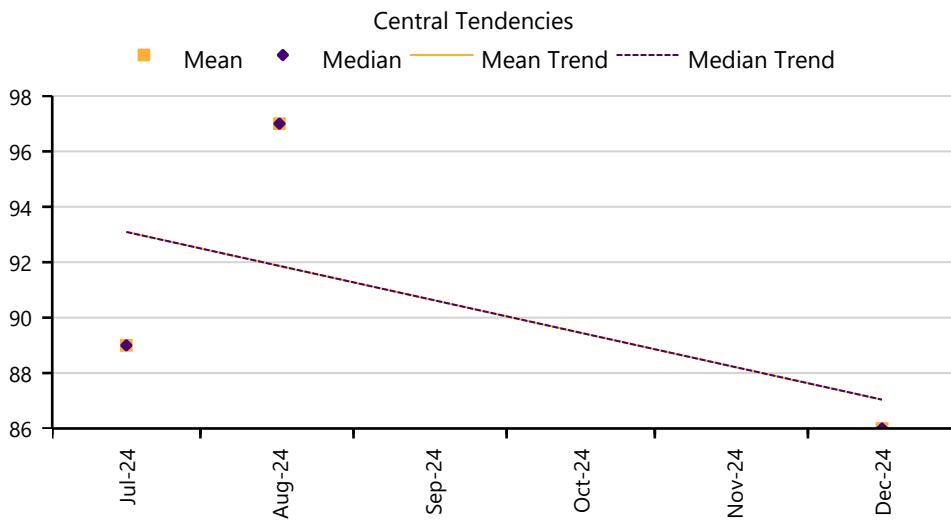
# COLUMBIA County 2025 Ratio Study



Bin	Before Count	After Count
80	2	2
90	1	1

	Before Ratio	After Ratio
Median	89	89
AD	3.67	3.33
COD	4.12	3.75
Mean	91	91
SD	5.69	5.29
COV	6.27	5.81
Wtd Mean	89	90
GeoMean	91	91
PRD	1.02	1.01
95% Confidence	6.43	5.99

Number of Sales 3



Month	Mean	Median	Sales
Jul-24	89	89	1
Aug-24	97	97	1
Dec-24	86	86	1

## Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
1	33	7N4W08DC 00700	26146	2024-6509	05	00	000	201	201	577	1.08	780,530	730,590	1,511,120	1,750,000	Dec-24	86
2	33	7N2W26A0 00500	19909	2024-3666	04	00	000	201	201	581	0.36	157,160	86,570	243,730	275,000	Jul-24	89
3	33	7N4W08DD 00901	26202	2024-4305	05	00	000	201	201	574	0.61	514,800	186,520	701,320	725,000	Aug-24	97

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
207	01	00	000	2025		St Helens	207	02	00	000	2025		Scappoose
207	03	00	000	2025		Vernonia	207	04	00	000	2025		Rainier
207	05	00	000	2025		Clatskanie	207	06	00	000	2025		Rural St Helens

## Adjustment Calculation Summary

Number of Sales for this Study	0
Population - Number of Accounts	40
Sales as a percentage of the Population	0.00%

## *Recalculated Area*

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	15,170,730	18.13%	15,170,730	18.13%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	68,430,780	81.79%	68,430,780	81.79%
Farm Improvement RMV	63,470	0.08%	63,470	0.08%

**Selected Ratio From Sales** 100

*RMV Adjustment* 100

**Before Ratio** 100

**Overall Adjustment Factor** 100

Land Adjustment Factor 100

OSD Adjustment Factor 100

Improvement Adjustment Factor 100

Farm Improvement Factor 100

**After Ratio** 100

### Explanation for selection of Central Tendency:

RMV Class 207  
Improved land – Manufactured Home Parks, Countywide

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

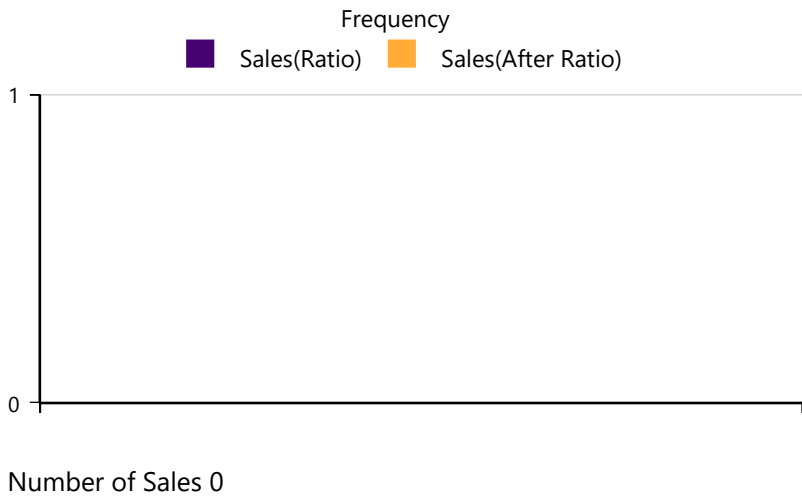
COD Standard per OAR 150-308-0380: no standard  
COD conclusion: none  
In COD compliance: not applicable

## Performance History

	2025	2024	2023	2022	2021
COD	-	-	0.00	0.50	-
PRD	-	-	1.00	0.99	-

*\* Indicates that the After Ratio central tendencies may not be reflected.*

# COLUMBIA County 2025 Ratio Study

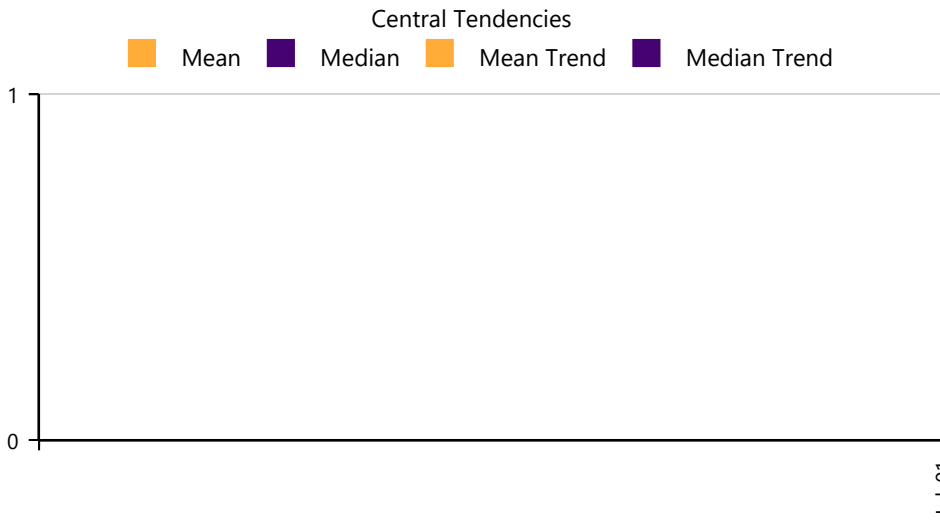


■ Sales(Ratio) 
 ■ Sales(After Ratio)

Bin Before After  
 Width Count Count

Before After  
 Ratio Ratio

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



■ Mean 
 ■ Median 
 ■ Mean Trend 
 ■ Median Trend

Month Mean Median Sales

---

*INDUSTRIAL  
PROPERTY*

---

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
003	01	00	000	2025		St Helens	003	02	00	000	2025		Scappoose
003	03	00	000	2025		Vernonia	003	04	00	000	2025		Rainier
003	04	41	000	2025		Rainier	003	05	00	000	2025		Clatskanie
003	06	00	000	2025		Rural St Helens	008	01	00	000	2025		St Helens
008	01	90	000	2025		St Helens/Col City	008	02	00	000	2025		Scappoose
008	02	90	000	2025		Scappoose	008	04	00	000	2025		Rainier
008	04	90	000	2025		Rainier	008	05	00	000	2025		Clatskanie
008	06	90	000	2025		Rural St Helens	303	01	00	000	2025		St Helens
303	02	00	000	2025		Scappoose	303	02	77	000	2025		Scappoose
303	04	00	000	2025		Rainier	303	05	00	000	2025		Clatskanie
308	01	90	000	2025		St Helens/Col City	308	02	90	000	2025		Scappoose
308	04	90	000	2025		Rainier	308	06	00	000	2025		Rural St Helens
333	02	00	000	2025		Scappoose							

## Adjustment Calculation Summary

Number of Sales for this Study	0
Population - Number of Accounts	101
Sales as a percentage of the Population	0.00%

## Recalculated Area

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	29,573,680	8.12%	29,573,680	8.12%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	334,673,698	91.88%	334,673,698	91.88%
Farm Improvement RMV	4,730	0.00%	4,730	0.00%

**Selected Ratio From Sales** **100**

*Time Adjustment* *0*

**Before Ratio** **100**

**Overall Adjustment Factor** **100**

Land Adjustment Factor 100

OSD Adjustment Factor 100

Improvement Adjustment Factor 100

Farm Improvement Factor 100

**After Ratio** **100**

### Explanation for selection of Central Tendency:

- RMV Class 003: All areas, Centrally Assessed
- RMV Class 008: All Areas, Machinery and Equipment State IPR and County RPR
- RMV Class 303: All areas, Enterprise Zone State IPR
- RMV Class 308: All areas, Industrial B&S County RPR
- RMV Class 333: All areas, Industrial, State responsibility

These various industrial properties are processed by the state (IPR) or county (RPR) reporting process. Therefore, no adjustment was applied to this classification of property.

COD Standard per OAR 150-308-0380: no standard

COD conclusion: none

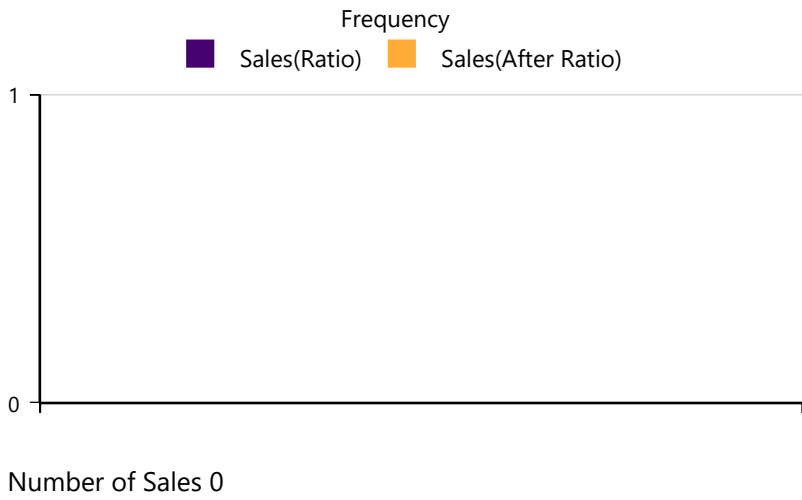
In COD compliance: not applicable

## Performance History

	2025	2024	2023	2022	2021
<b>COD</b>	-	-	-	-	-
<b>PRD</b>	-	-	-	-	-

*\* Indicates that the After Ratio central tendencies may not be reflected.*

# COLUMBIA County 2025 Ratio Study

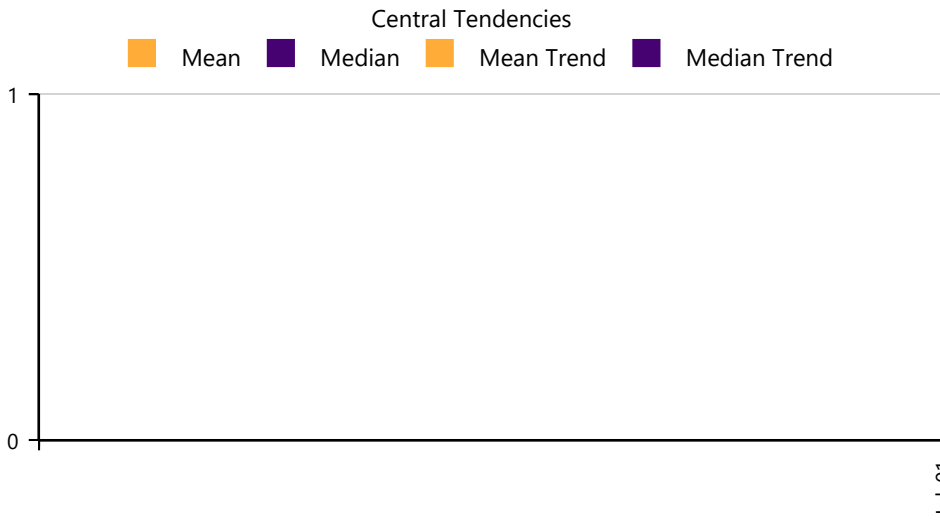


■ Sales(Ratio) 
 ■ Sales(After Ratio)

Bin Before After  
 Width Count Count

Before After  
 Ratio Ratio

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



■ Mean 
 ■ Median 
 ■ Mean Trend 
 ■ Median Trend

Month Mean Median Sales

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location
032	03	00	000	2025		Vernonia

RMV Class	MA	SA	NH	App Year	# of Sales	Location
032	05	00	000	2025		Clatskanie

## Adjustment Calculation Summary

Number of Sales for this Study	0
Population - Number of Accounts	6
Sales as a percentage of the Population	0.00%

## *Recalculated Area*

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	1,000	100.00%	1,000	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%

**Selected Ratio From Sales** **100**

*Time Adjustment* *0*

**Before Ratio** **100**

**Overall Adjustment Factor** **100**

Land Adjustment Factor 100

OSD Adjustment Factor 100

Improvement Adjustment Factor 100

Farm Improvement Factor 100

**After Ratio** **100**

### Explanation for selection of Central Tendency:

Industrial Minerals, Countywide

This property type is for mineral rights only. Therefore, for this population of 6 accounts it was decided to apply no adjustment.

COD Standard per OAR 150-308-0380: no standard

COD conclusion: none

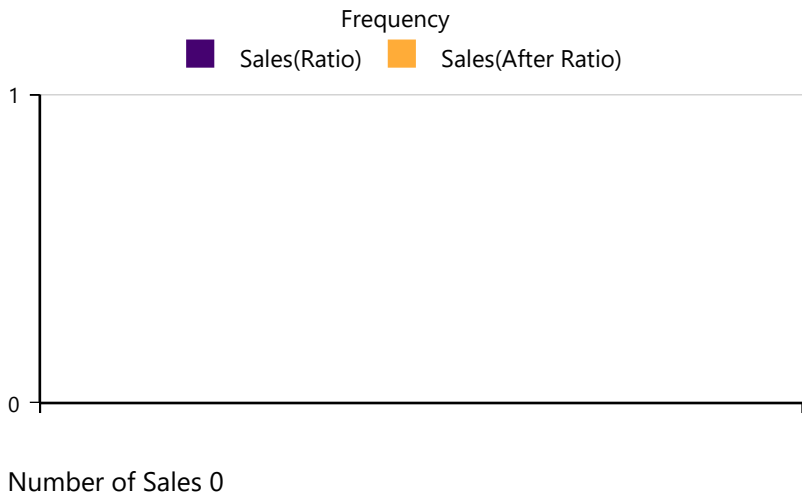
In COD compliance: not applicable

## Performance History

	2025	2024	2023	2022	2021
COD	-	-	-	-	-
PRD	-	-	-	-	-

*\* Indicates that the After Ratio central tendencies may not be reflected.*

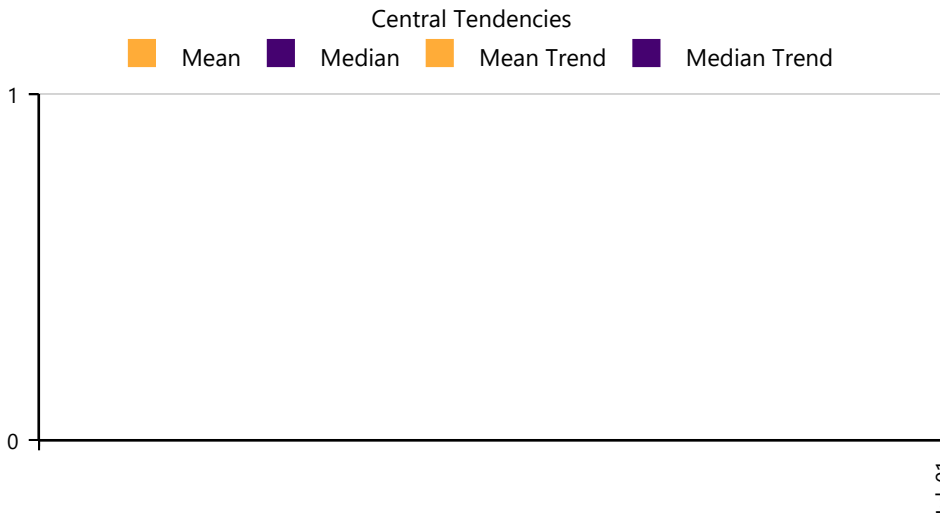
# COLUMBIA County 2025 Ratio Study



Bin Before After  
Width Count Count

Before After  
Ratio Ratio

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



Month Mean Median Sales

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
300	01	00	000	2025		St Helens	300	02	00	000	2025		Scappoose
300	02	74	000	2025		Scappoose	300	02	77	000	2025		Scappoose
300	03	00	000	2025		Vernonia	300	04	00	000	2025		Rainier
300	05	00	000	2025		Clatskanie	300	06	00	000	2025		Rural St Helens
301	01	00	000	2025	1	St Helens	301	02	00	000	2025		Scappoose
301	02	74	000	2025		Scappoose	301	02	77	000	2025		Scappoose
301	03	00	000	2025		Vernonia	301	04	00	000	2025		Rainier
301	04	74	000	2025		Rainier	301	05	00	000	2025		Clatskanie
301	06	00	000	2025		Rural St Helens							

## Adjustment Calculation Summary

Number of Sales for this Study	1
Population - Number of Accounts	220
Sales as a percentage of the Population	0.45%

## *Recalculated Area*

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	105,137,720	81.40%	105,137,720	80.95%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	24,017,370	18.60%	24,737,891	19.05%
Farm Improvement RMV	0	0.00%	0	0.00%
<b>Selected Ratio From Sales</b>	<b>100</b>			
<i>RMV Adjustment</i>	100			
<b>Before Ratio</b>	<b>100</b>			
<b>Overall Adjustment Factor</b>	<b>100</b>			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Improvement Adjustment Factor	103			
Farm Improvement Factor	103			
<b>After Ratio</b>	<b>100</b>			

### Explanation for selection of Central Tendency:

RMV Class 300: All Areas, SA 00 SA 74 and SA 77

RMV Class 301: All Areas, SA 00 SA 74 and SA 77

Area description: unimproved and improved property zoned industrial.

The sales data is insufficient to study since the sales sample is too small to present a clear picture of the market. Because of this, it was decided to apply no trend to the land (100). However, for the improvements, a factor of 103 will be applied. This improvement factor was established from the study between the 2016 Marshall and Swift book (last reappraisal book used) and the 2025 Marshall and Swift book.

COD Standard per OAR 150-308-0380: no standard

COD conclusion: none

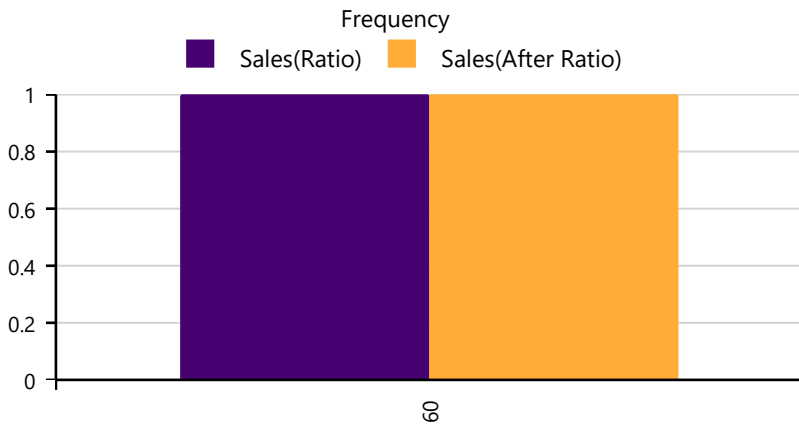
In COD compliance: not applicable

## Performance History

	2025	2024	2023	2022	2021
COD	0.00	-	-	-	-
PRD	1.00	-	-	-	-

\* Indicates that the After Ratio central tendencies may not be reflected.

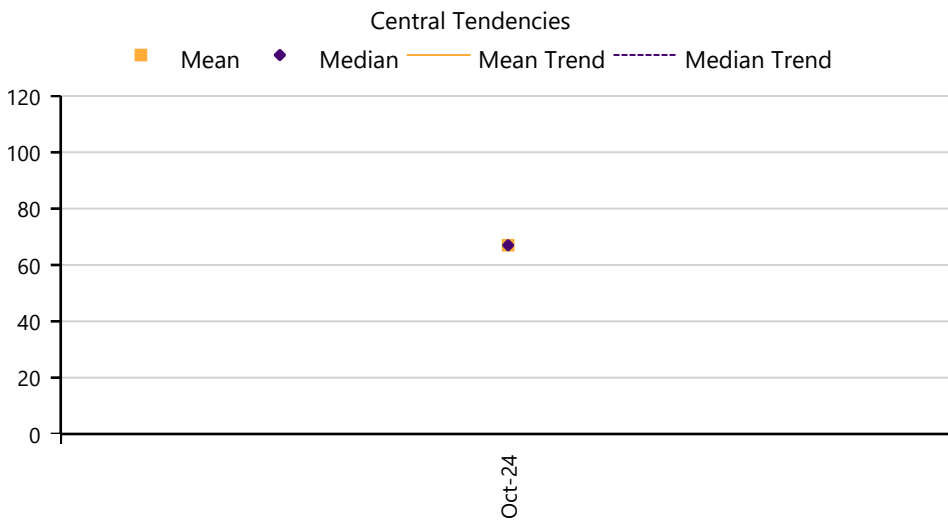
# COLUMBIA County 2025 Ratio Study



Bin Width	Before Count	After Count
60	1	1

	Before Ratio	After Ratio
Median	67	68
AD	.00	.00
COD	.00	.00
Mean	67	68
SD	1.00	1.00
COV	1.49	1.47
Wtd Mean	67	68
GeoMean	67	68
PRD	.99	1.00
95% Confidence	1.96	1.96

Number of Sales 1



Month	Mean	Median	Sales
Oct-24	67	67	1

## Included Sales

#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
1	30	4N1W04AC 05501	10095	2024-5538	01	00	000	301	301	594	0.39	135,550	83,650	219,200	325,000	Oct-24	67

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*MULTI-FAMILY*  
*(Five or more units)*

---

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
701	01	00	000	2025		St Helens	701	02	00	000	2025		Scappoose
701	03	00	000	2025		Vernonia	701	04	00	000	2025		Rainier
701	05	00	000	2025		Clatskanie	701	06	00	000	2025		Rural St Helens

## Adjustment Calculation Summary

Number of Sales for this Study	0
Population - Number of Accounts	93
Sales as a percentage of the Population	0.00%

## *Recalculated Area*

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	19,211,730	19.09%	19,211,730	18.78%
OSD RMV	22,400	0.02%	22,400	0.02%
Improvement RMV	81,414,720	80.89%	83,043,014	81.19%
Farm Improvement RMV	0	0.00%	0	0.00%

**Selected Ratio From Sales** 100

*RMV Adjustment* 100

**Before Ratio** 100

**Overall Adjustment Factor** 100

Land Adjustment Factor 100

OSD Adjustment Factor 100

Improvement Adjustment Factor 102

Farm Improvement Factor 102

**After Ratio** 100

### Explanation for selection of Central Tendency:

RMV Class 701

Area description: Highest and best use improved property of multi-family/apartment dwellings located throughout the County.

This study consists of Multi-Family units (apartments) located throughout Columbia County. No sales were returned for this study. Therefore, it was decided to apply a trend factor of 100 to the land and a trend factor of 102 to the improvements. These factors were determined from the comprehensive analysis between the 2015 Marshall and Swift book (current book used during reappraisal year) and the 2025 Marshall and Swift book.

COD Standard per OAR 150-308-0380: 12

COD conclusion: none

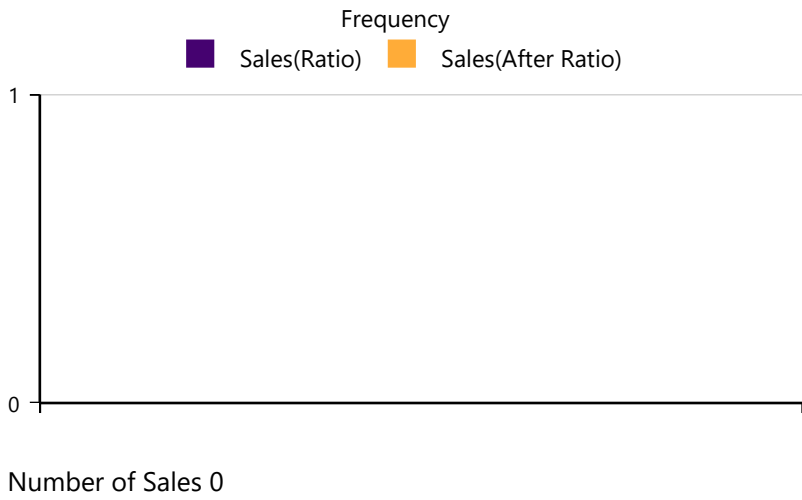
In COD compliance: not applicable

## Performance History

	2025	2024	2023	2022	2021
COD	-	-	19.90	-	0.00*
PRD	-	-	1.02	-	1.00*

*\* Indicates that the After Ratio central tendencies may not be reflected.*

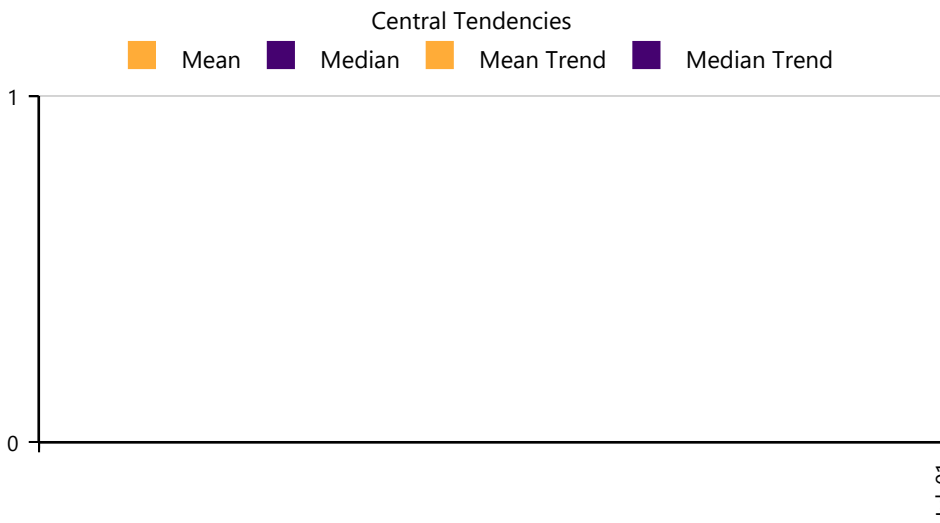
# COLUMBIA County 2025 Ratio Study



Bin Before After  
Width Count Count

Before After  
Ratio Ratio

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



Month Mean Median Sales

---

*RECREATIONAL  
LAND*

---

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
800	01	00	000	2025		St Helens	800	01	15	000	2025		St Helens
800	02	00	000	2025		Scappoose	800	02	73	000	2025		Scappoose
800	04	00	000	2025		Rainier	800	04	44	000	2025		Rainier
800	05	36	000	2025		Clatskanie	800	05	51	000	2025		Clatskanie
800	05	55	000	2025		Clatskanie	800	06	00	000	2025		Rural St Helens
801	01	00	000	2025		St Helens	801	02	00	000	2025		Scappoose
801	03	31	000	2025		Vernonia	801	04	00	000	2025		Rainier

## Adjustment Calculation Summary

Number of Sales for this Study	0
Population - Number of Accounts	35
Sales as a percentage of the Population	0.00%

## *Recalculated Area*

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	851,995	90.79%	851,995	90.79%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	86,390	9.21%	86,390	9.21%
Farm Improvement RMV	0	0.00%	0	0.00%

**Selected Ratio From Sales** 100

*RMV Adjustment* 100

**Before Ratio** 100

**Overall Adjustment Factor** 100

Land Adjustment Factor 100

OSD Adjustment Factor 100

Improvement Adjustment Factor 100

Farm Improvement Factor 100

**After Ratio** 100

### Explanation for selection of Central Tendency:

RMV Class 800

RMV Class 801

Improved and Unimproved Recreational Land – Countywide

Typically, recreational land is land that is used for parks, are non-assessable, and are owned by varying agencies/municipalities. Because of the exclusive nature of this property classification, it is recommended that no adjustment is warranted.

COD Standard per OAR 150-308-0380: no standard

COD conclusion: none

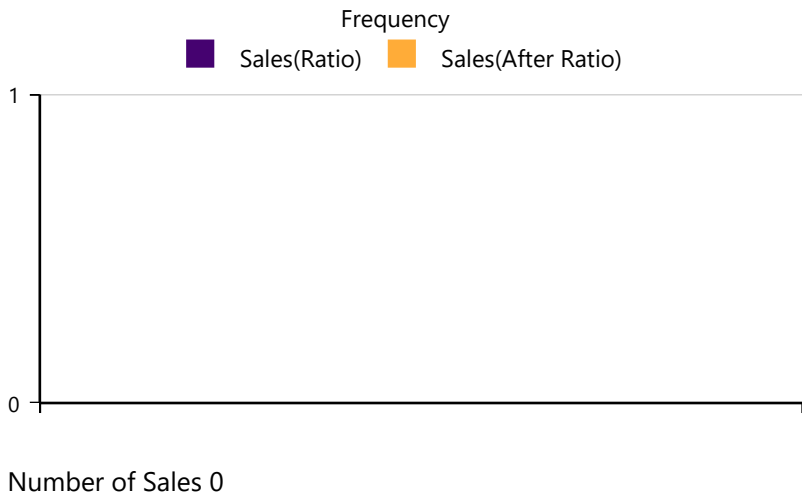
In COD compliance: not applicable

## Performance History

	2025	2024	2023	2022	2021
COD	-	-	-	-	-
PRD	-	-	-	-	-

*\* Indicates that the After Ratio central tendencies may not be reflected*

# COLUMBIA County 2025 Ratio Study

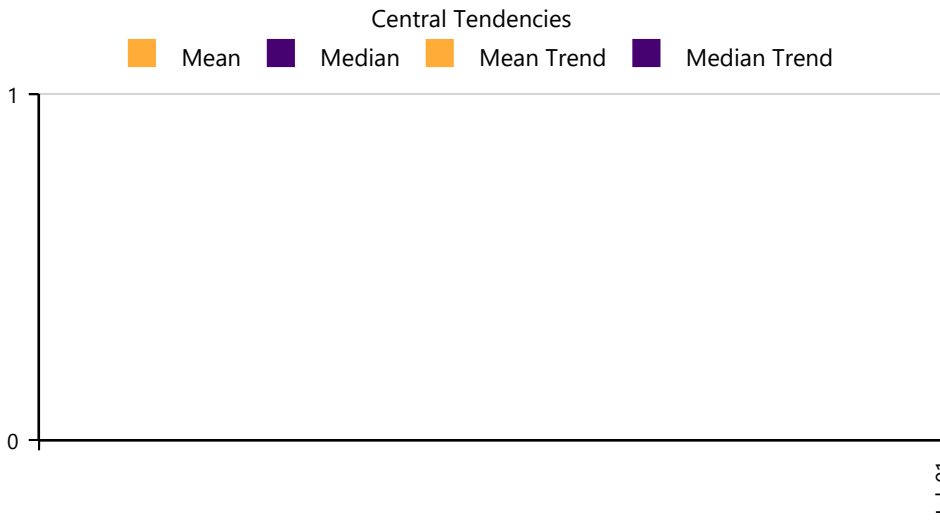


■ Sales(Ratio) 
 ■ Sales(After Ratio)

Bin Before After  
 Width Count Count

Before After  
 Ratio Ratio

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



■ Mean 
 ■ Median 
 ■ Mean Trend 
 ■ Median Trend

Month Mean Median Sales

---

## *ISLANDS*

---

# COLUMBIA County 2025 Ratio Study

## Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
400	02	60	000	2025		Scappoose	400	05	60	000	2025		Clatskanie
800	02	60	000	2025		Scappoose	800	04	60	000	2025		
800	05	60	000	2025		Clatskanie							

## Adjustment Calculation Summary

Number of Sales for this Study	0
Population - Number of Accounts	14
Sales as a percentage of the Population	0.00%

### *Recalculated Area*

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	521,310	100.00%	521,310	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%

**Selected Ratio From Sales** 100

*RMV Adjustment* 100

**Before Ratio** 100

**Overall Adjustment Factor** 100

Land Adjustment Factor 100

OSD Adjustment Factor 100

Improvement Adjustment Factor 100

Farm Improvement Factor 100

**After Ratio** 100

### Explanation for selection of Central Tendency:

RMV Class 400 and 800, SA 60  
Islands - Countywide

Columbia County has several islands located on the Columbia River which do not have any marketability due to access and development limitations. In addition, many of the islands are owned by non-assessable agencies. Therefore, it is recommended that no adjustment be applied to this classification of property.

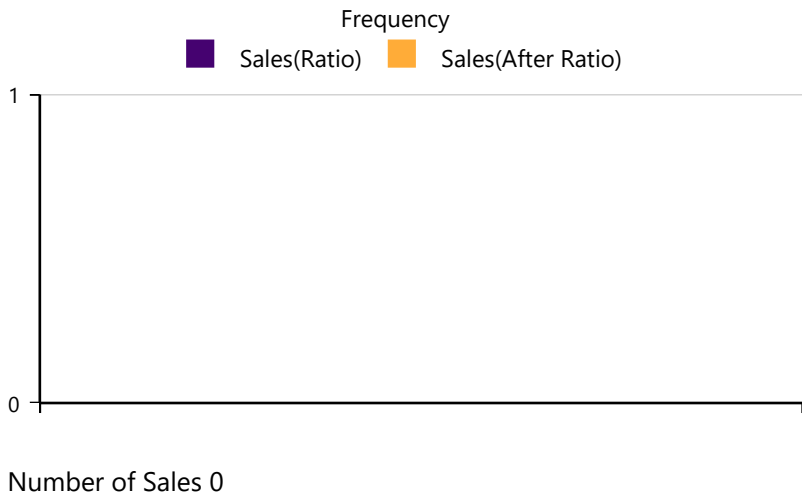
COD Standard per OAR 150-308-0380: no standard  
COD conclusion: none  
In COD compliance: not applicable

## Performance History

	2025	2024	2023	2022	2021
COD	-	-	-	-	-
PRD	-	-	-	-	-

*\* Indicates that the After Ratio central tendencies may not be reflected.*

# COLUMBIA County 2025 Ratio Study

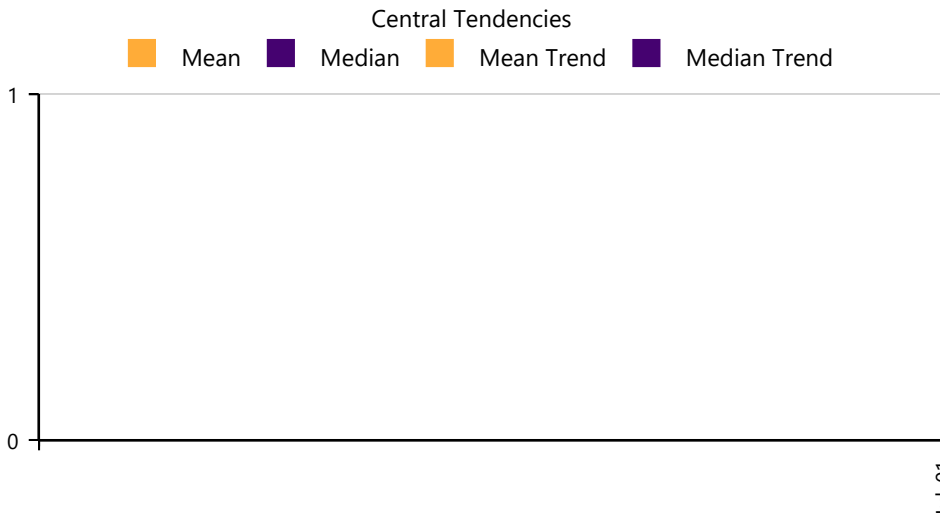


■ Sales(Ratio) 
 ■ Sales(After Ratio)

Bin Before After  
 Width Count Count

Before After  
 Ratio Ratio

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



■ Mean 
 ■ Median 
 ■ Mean Trend 
 ■ Median Trend

Month Mean Median Sales

---

## *AREAS OF CONCERN*

---

Coefficient of Dispersion

The Coefficients of Dispersion (COD) standards are defined under Oregon Administrative Rule 150-308-0380. The COD maximum standards are used by the County Assessor and the Oregon Department of Revenue to measure appraisal valuations and RMV uniformity. Note: The Department of Revenue has designated Columbia County as a rural county, and as such, will adhere to the COD standards of rural property classifications.

Type of Property	Max COD
Vacant Land (100, 400)	20%
Real MS and PPMS (XX9)	25%
Urban Residential (101)	
Homogenous	10%
Non-Homogenous	15%
Rural Improved (101, 401)	20%
Apartments (701)	12%
Other Income (201)	
Large Urban	15%
Smaller Rural	20%

Areas out of COD compliance

No market areas were found to be out of COD compliance.

Explanation for areas out of COD range

No market areas were found to be out of COD compliance

Price Related Differential

Following are the Price Related Differential (PRD) ratings categorized by Maintenance Area, Study Area and RMV Class. The PRD illustrates whether valuations are reasonably equal between high and low properties

If the PRD is over 1.03, then the PRD is regressive. This means the low-value properties are overvalued and high-value properties are undervalued. (Valuations are higher than their sale price).

When the PRD is below .98, then the properties are considered progressive. This means the high-value properties are overvalued and the low-value properties are undervalued. (Valuations are lower than their sale price).

This data is from the sales file date span of January 1, 2024, through December 31, 2024, and has been used in the 2025 Ratio Report.

RMV Class	MA	SA	PRD	Under .98	Over 1.03	Sales used in Ratio Study?
019	07	02, 06	1.15		X	Yes
019	07	03, 04, 05	0.93	X		Yes
111	All	95, 97	1.05		X	Yes
400	04	42	1.04		X	Yes

---

*APPENDIX A*

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### **2025 Annual Recalculation and Reappraisal Setup**

Due to limited resources, a County wide setup was not conducted for the 2025-2026 tax year.

Instead, the conclusions from the 2024 Recalculation and Setup Study conclusions were applied. The 2024 depreciation tables were adjusted to reflect one additional year of depreciation. Otherwise, the factors published in the 2024 Annual Recalculation and Reappraisal Setup were used for the 2025 tax year.

The conclusions from the 2025 Ratio study will be used to trend the resulting recalculated values to January 1, 2025.

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



**Published by the Columbia County Assessor**

**January 1, 2024**

Table of Contents

Introduction ..... 4

    Columbia County Assessor’s Annual Setup ..... 4

    Time Study Conclusion ..... 5

    Land Conclusions and Schedules:

        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 .....20-21

            MA 4 Rural Rainier Recalculation Land Schedules ..... 22

        Maintenance Area 5 (MA 5) Clatskanie

            MA 5 City of Clatskanie Land Conclusions..... 23

            MA 5 City of Clatskanie Recalculation Land Schedules ..... 24

            MA 5 Rural Clatskanie – Fishhawk Lake Land Conclusions..... 25

            MA 5 Rural Clatskanie – Fishhawk Lake Recalculation Land Schedules ..... 25

            MA 5 Rural Clatskanie Land Conclusions..... 26

            MA 5 Rural Clatskanie Recalculation Land Schedules ..... 27

Maintenance Area 6 (MA 6) Rural St. Helens, Columbia City and Warren	
MA 6 City of Columbia City Land Conclusions .....	28
MA 6 City of Columbia City Recalculation Land Schedules .....	29
MA 6 Rural St. Helens and Warren Land Conclusions .....	30
MA 6 Rural St. Helens and Warren Recalculation Land Schedules .....	31
On Site Development (OSD) Conclusions .....	32
Local Cost Modifiers (LCM) Conclusions.....	33-34
Depreciation Schedule Conclusions	
Single Family and Multi-Family dwellings .....	35
Real and Personal Property Manufactured dwellings.....	36
Floating Property .....	37
Farm Buildings.....	37
Land and Miscellaneous Adjustments Lines – Countywide	
View Adjustment.....	38-39
Premium Location Adjustment .....	40
Topography Adjustment .....	40
Non-Elevated Home in Floodplain Adjustment (MA 3).....	40
Slide Area Adjustment (City of Rainier).....	41
Transmission Line Adjustment .....	41
Over Improvement Adjustment .....	41
Creek Adjustment .....	41
Springlake Park Adjustment.....	42-43
Crestwood Village Park Adjustment .....	44
Columbia City Estates Park Adjustment.....	45
Busy Street Adjustment .....	46
2 Parcels/Taxlot, 3 Parcels/Taxlot Adjustment .....	46
Partition Costs Adjustment .....	46

## 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

## 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:

<u>Property Class</u>	<u>Grouping Type</u>
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

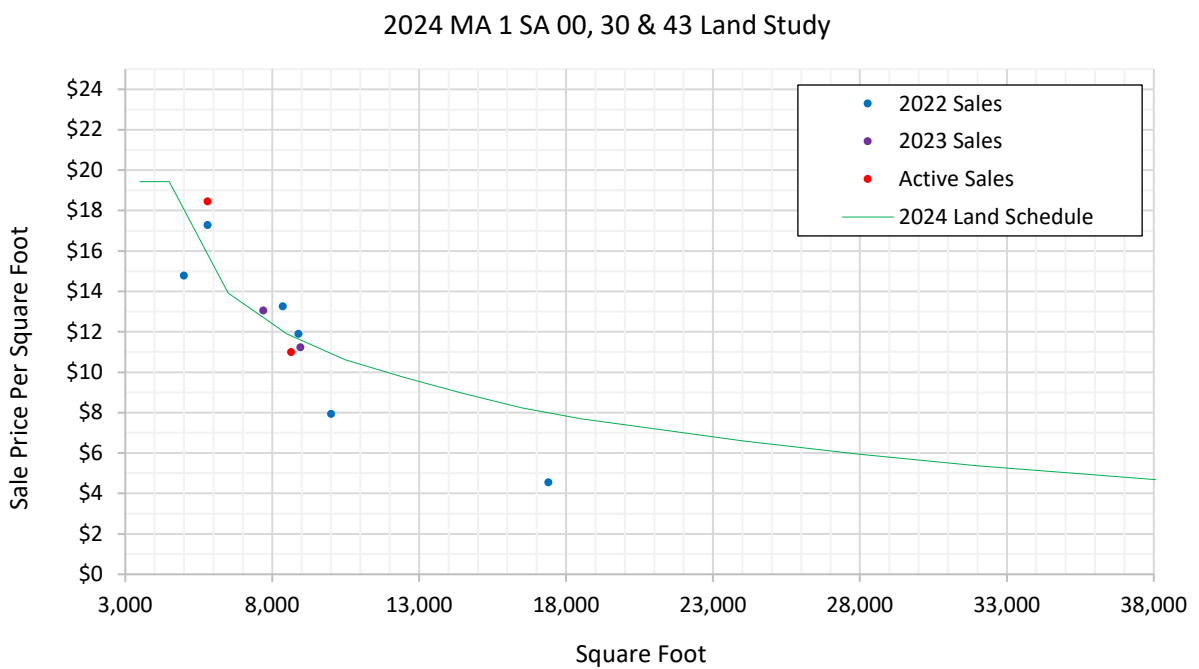
RMV CLASS	2022	2023
019	3%	1%
111	5%	0%
100	1%	6%
400	3%	5%

## 2024 Land Study 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.



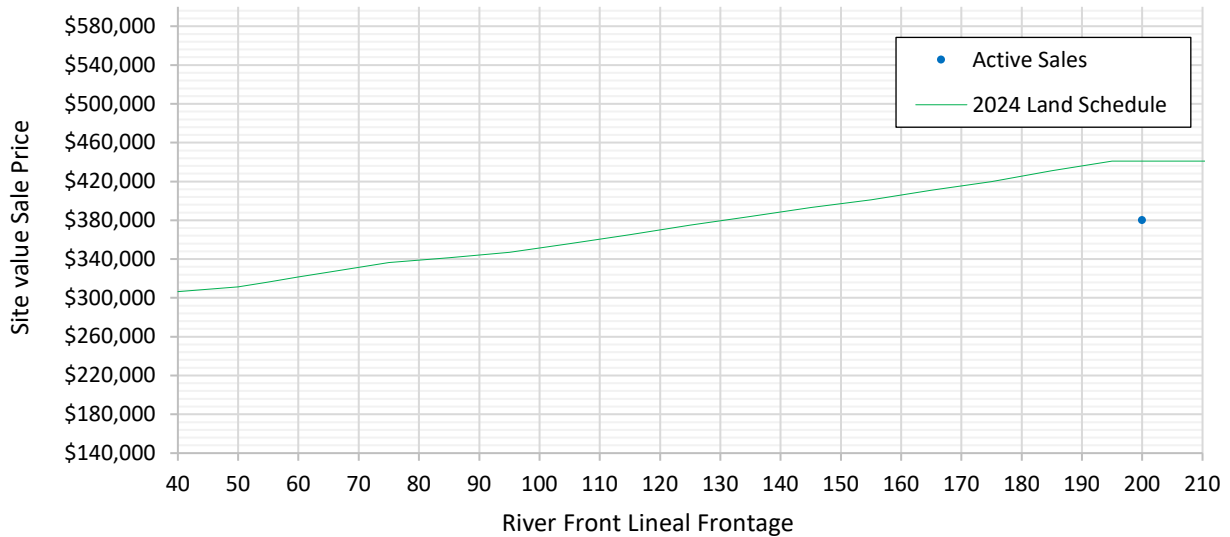
## 2024 Land Study conclusions continued

### 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

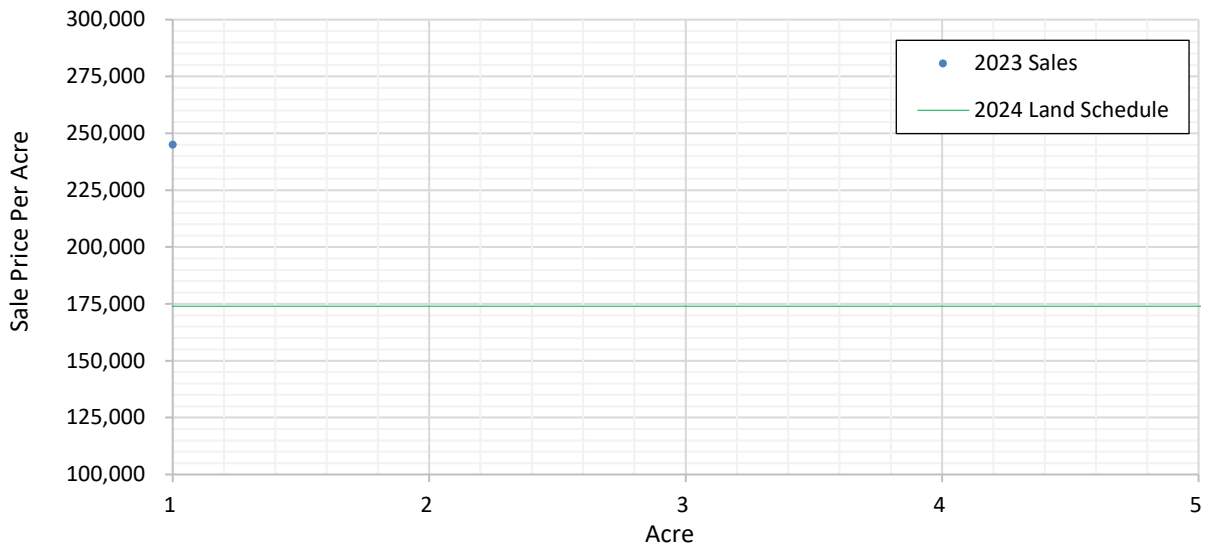


### MA 1 City of St. Helens

#### 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 Land Study conclusions continued

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

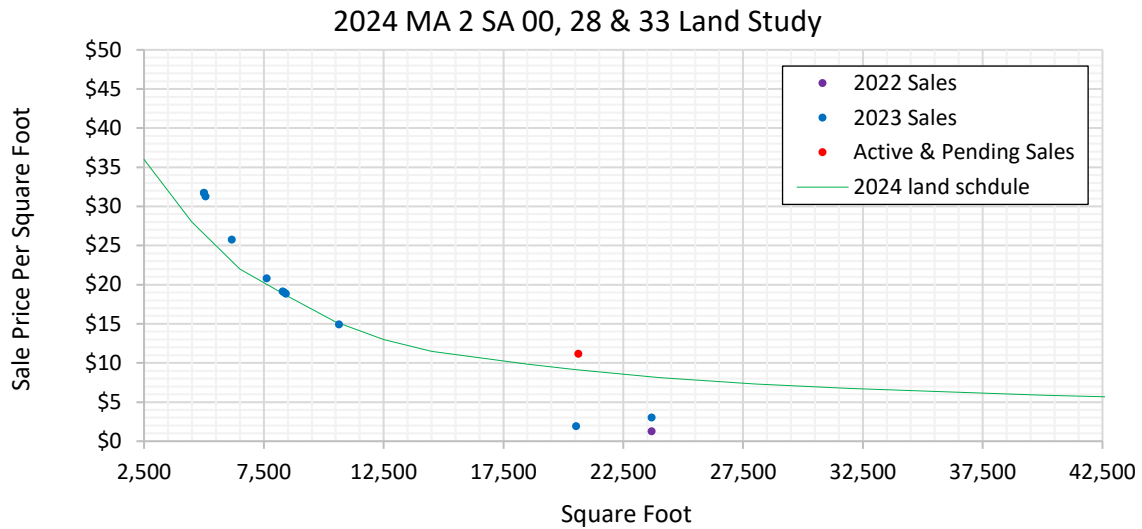
SA 00 LUC 002 City Acreage		
Size (Acres)		Value Per Acre
From	To	
1.00	999999	174,000

## 2024 Land Study conclusions continued

### MA 2 City of Scappoose

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

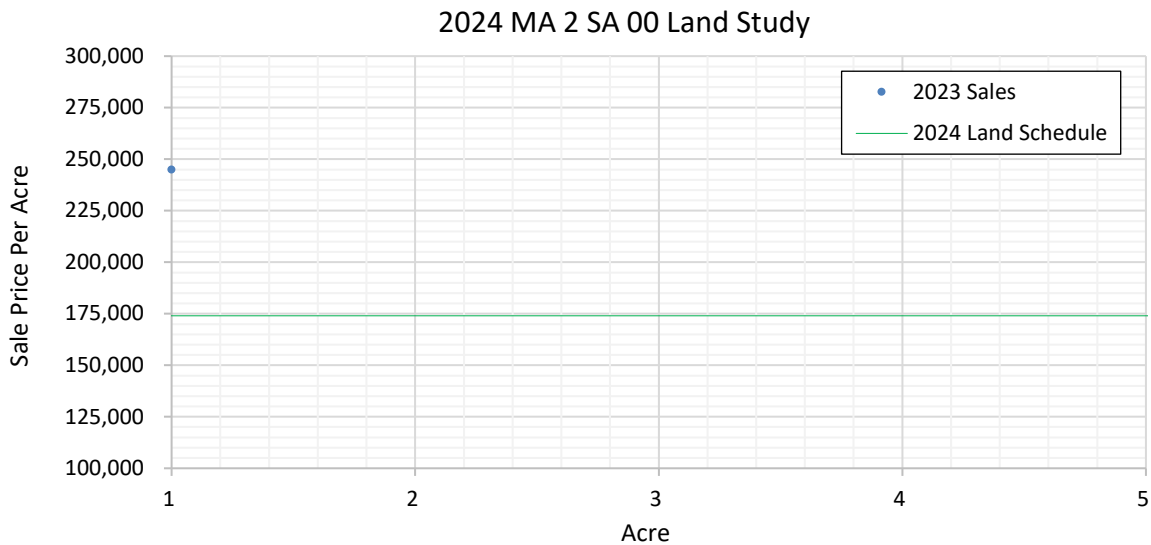
The graph illustrates sales within the market area by the sales price per square foot located within the City of Scappoose. These sales support rolling forward the prior year certified land schedule for the 2024 land schedule in the SA areas above.



### 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 Land Study 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	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

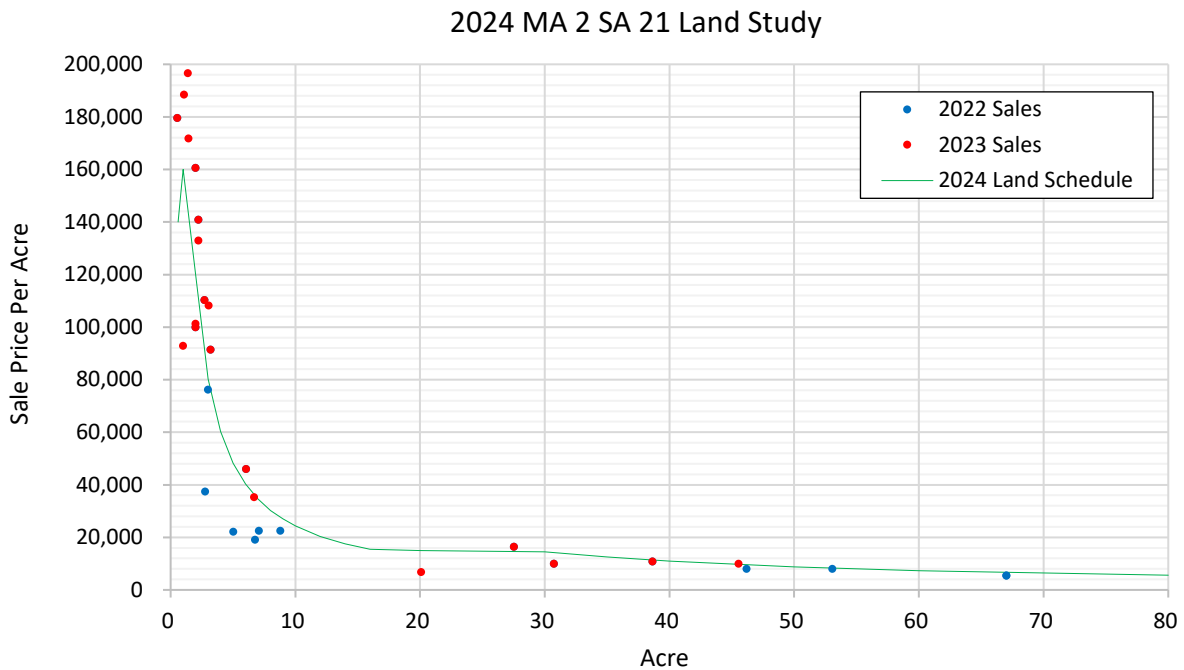
## 2024 Land Study conclusions continued

### 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 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.

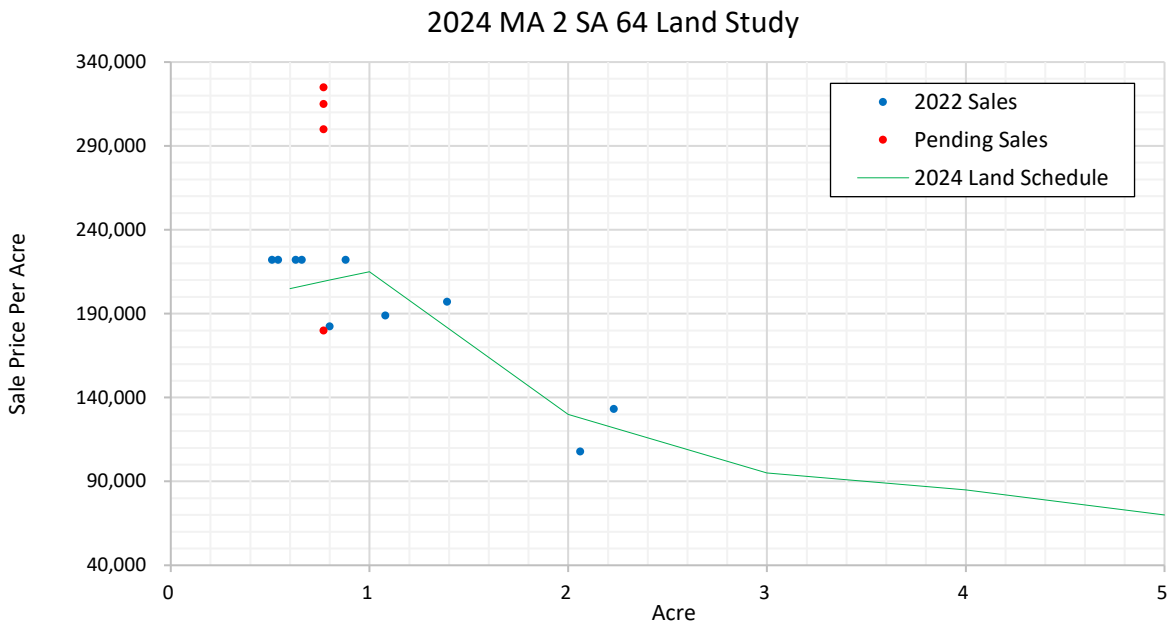


## 2024 Land Study conclusions continued

### 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 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 Land Study conclusions continued

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

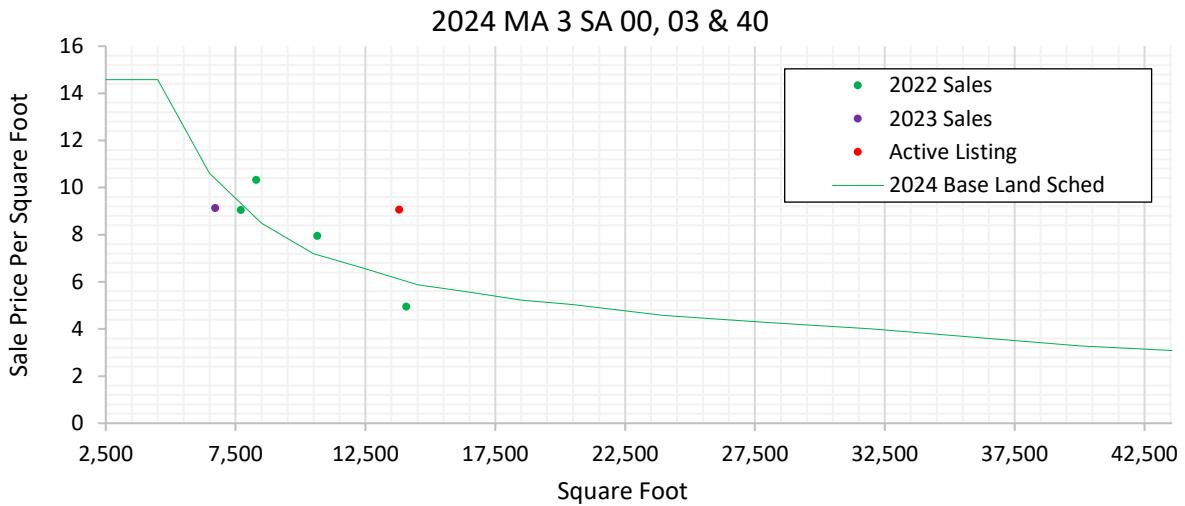
SA 64 LUC 003 Columbia Acres/Hillcrest (Unbuildable)		
Size (Lots)		Value Lump Sum
From	To	
Per Platted Lot		500

## 2024 Land Study conclusions continued

### MA 3 City of Vernonia

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

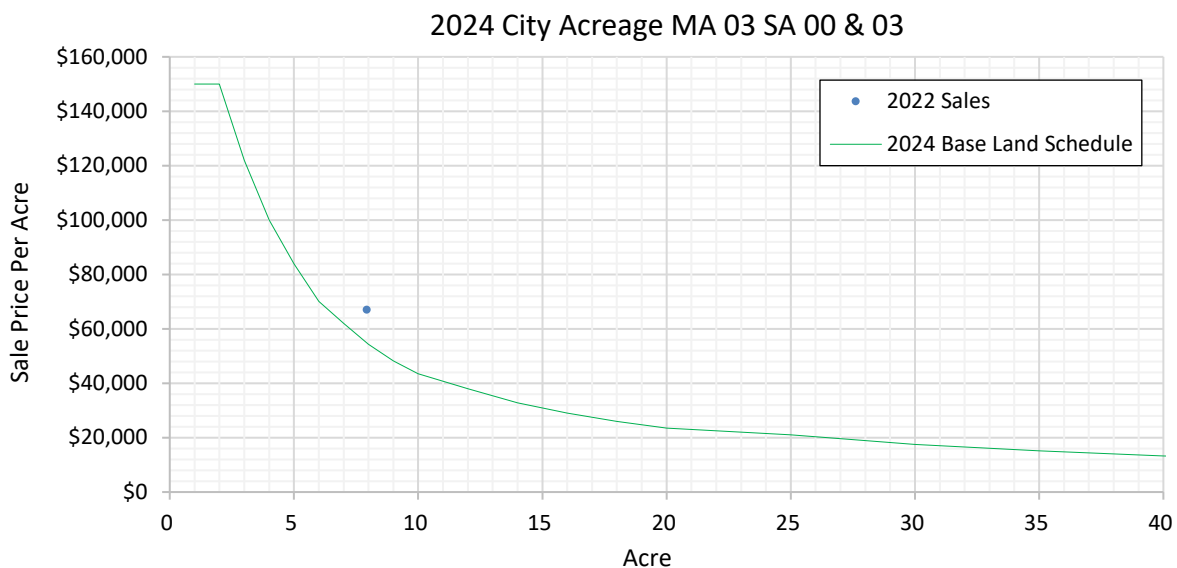
The graph illustrates sales within the market area by the sales price per square foot located within the City of Vernonia. These sales support rolling forward the prior year certified land schedule for the 2024 land schedule in the SA areas above.



### 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 Land Study conclusions continued

MA 3 City of Vernonia Recalculation Land Schedules

SA 00 LUC 001		
General Vernonia		
Size (sq. ft.)		Total Value
From	To	
1	4500	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 Land Study conclusions continued

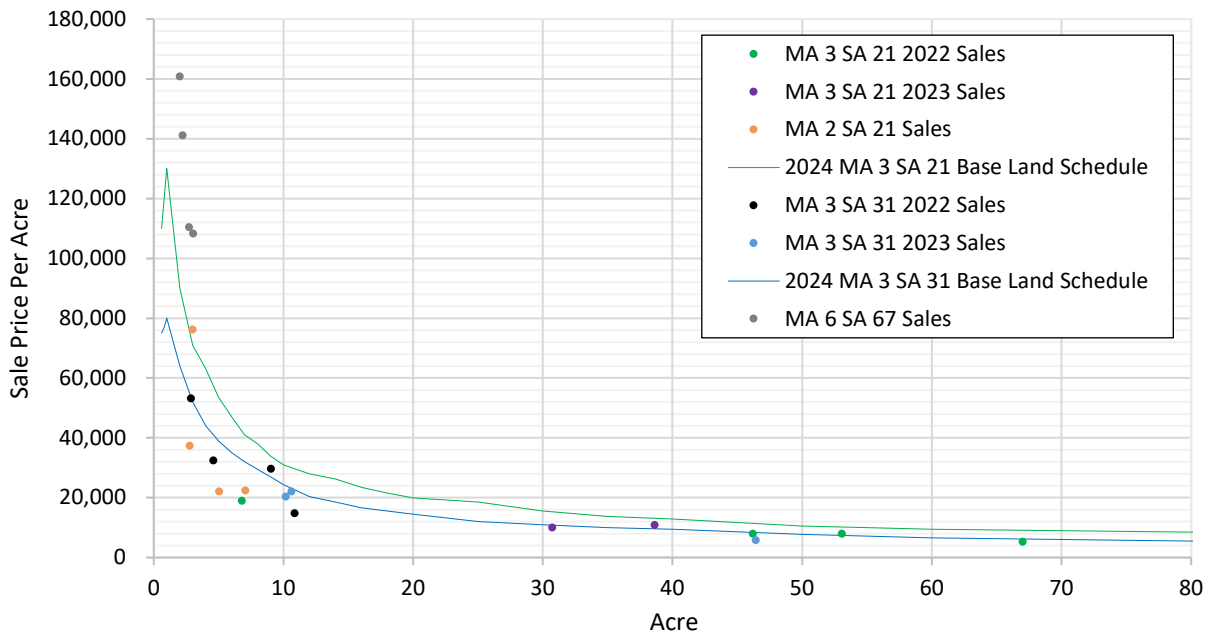
### MA 3 Rural Vernonia

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 Land Study conclusions continued

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

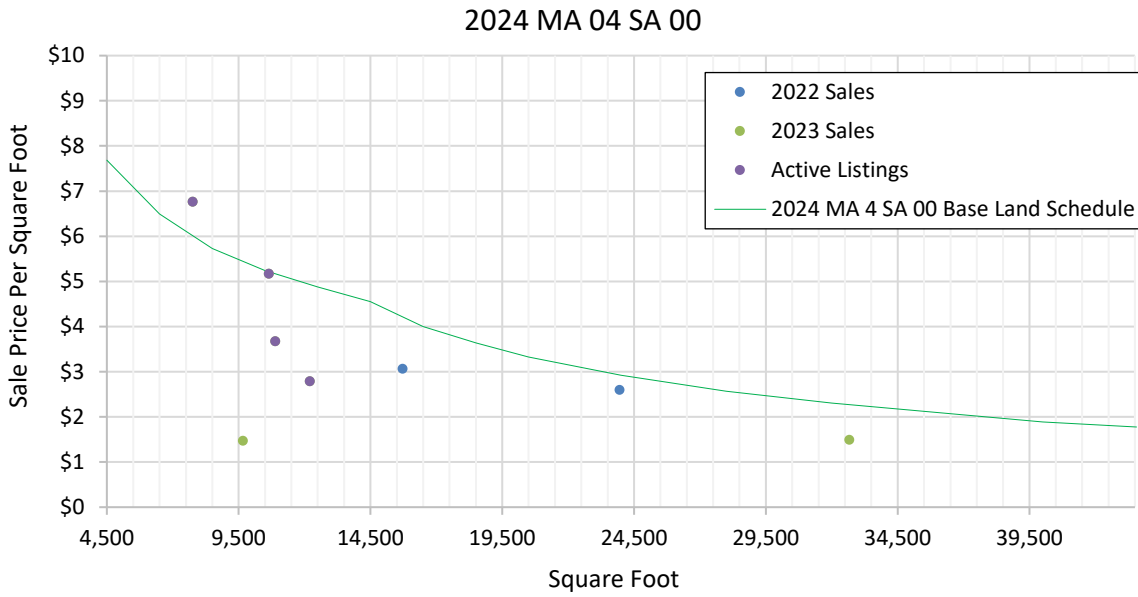
## 2024 Land Study conclusions continued

### MA 4 City of Rainier

SA 00 Residential

SA 40 Duplex, Triplex, Fourplex

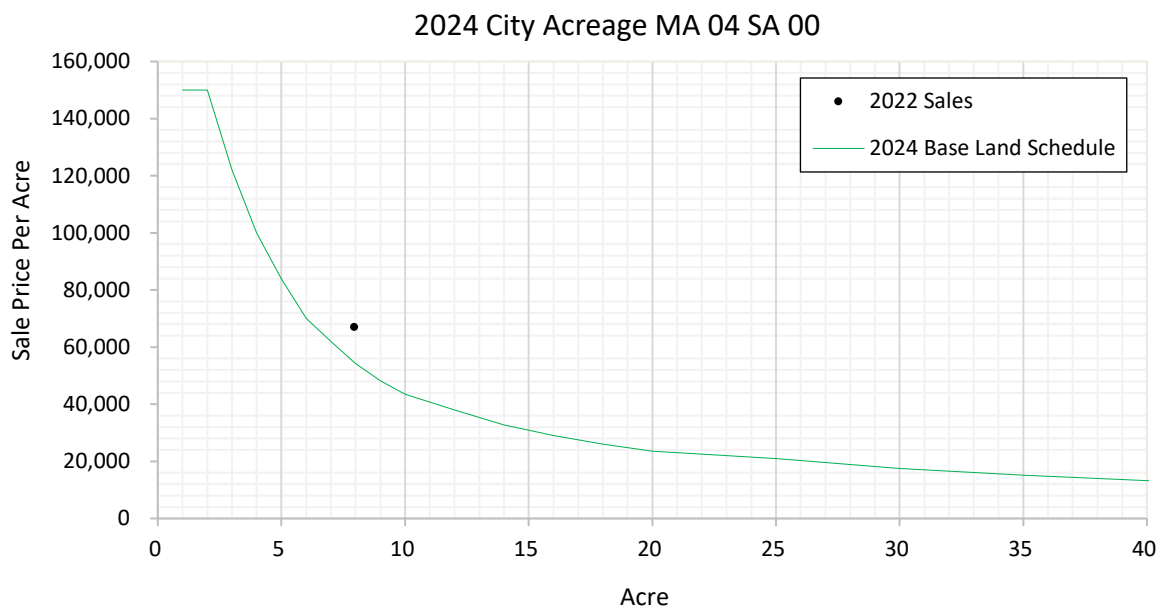
The following chart shows sales within the market area of the City of Rainier (SA 00 and SA 40) which are graphed by sales price per square foot. These sales support the 2024 base land schedule for SA 00 and SA 40.



### 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 Land Study conclusions continued

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

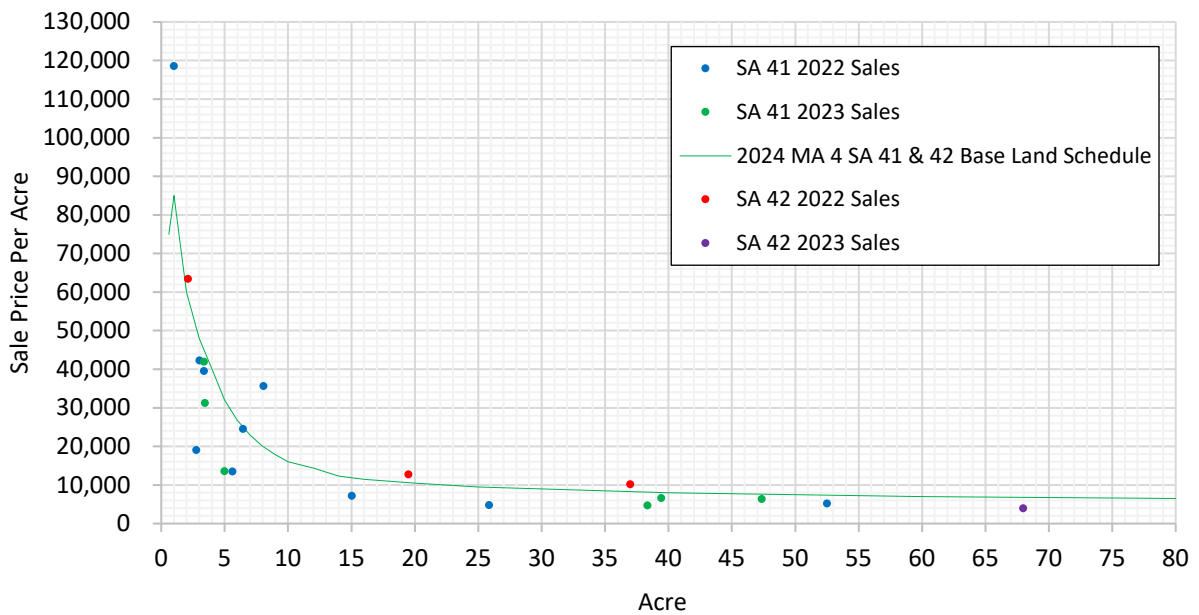
## 2024 Land Study conclusions continued

### 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 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

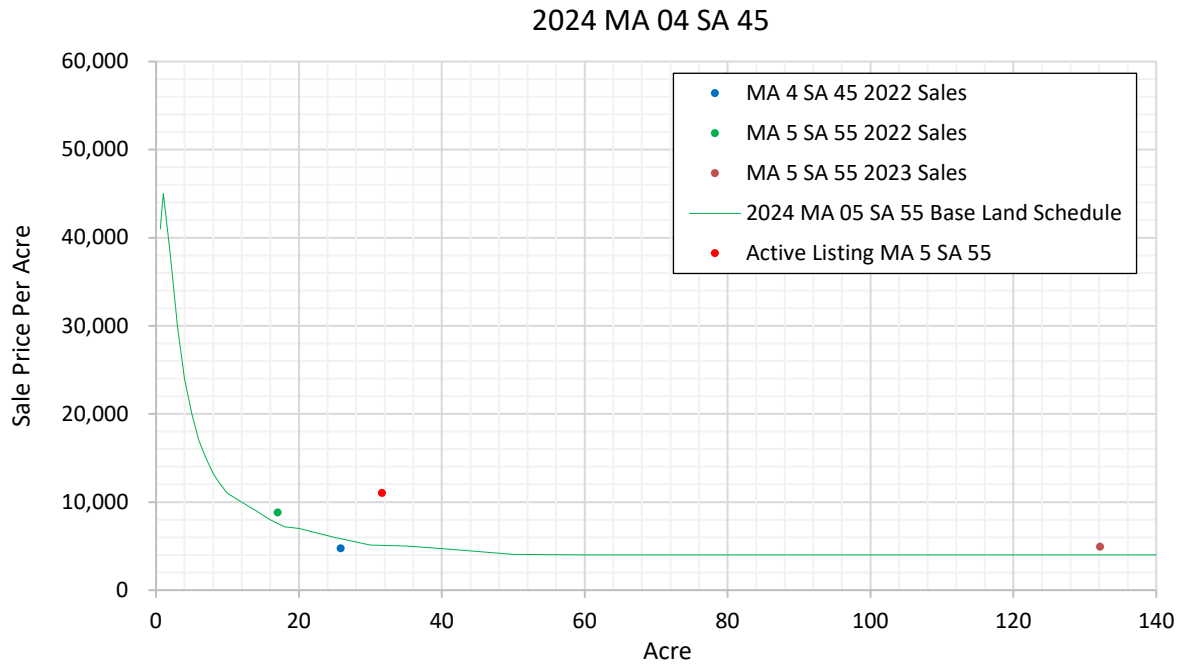


## 2024 Land Study conclusions continued

### 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 Land Study 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	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

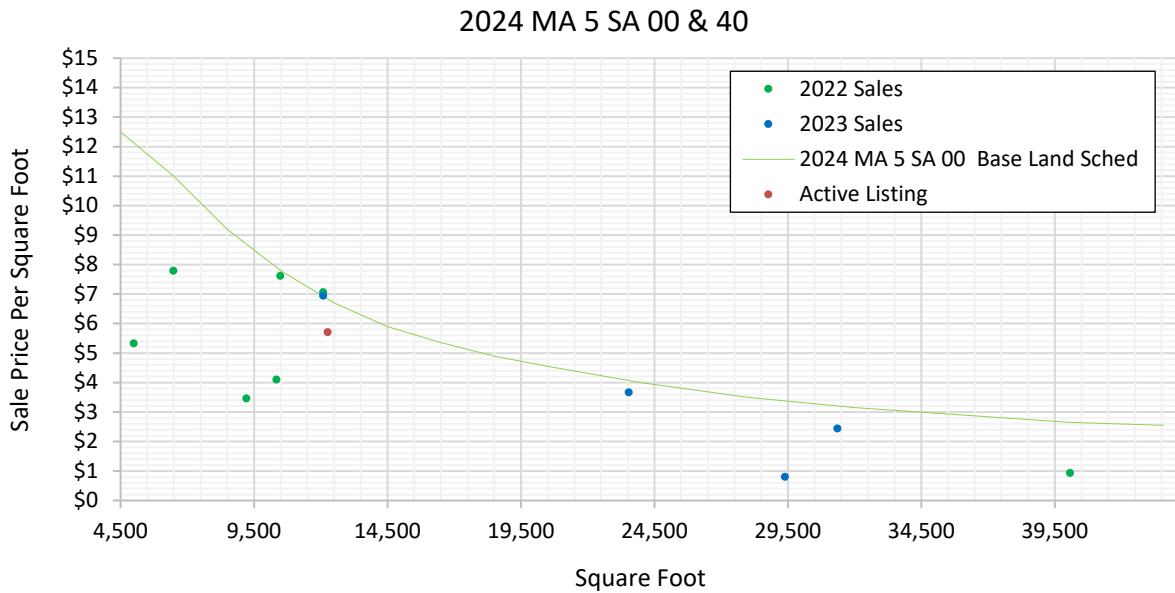
SA 56 LUC 003 Deer Island Heights		
Size (Acres)		Value
From	To	Lump Sum
0.00	0.60	75,000
0.61	0.80	80,000
0.81	1.00	85,000
Over 1 Acre		Per Acre
1.01	2.00	70,000
2.01	3.00	50,000
3.01	4.00	39,000
4.01	5.00	33,000

## 2024 Land Study conclusions continued

### MA 5 City of Clatskanie

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

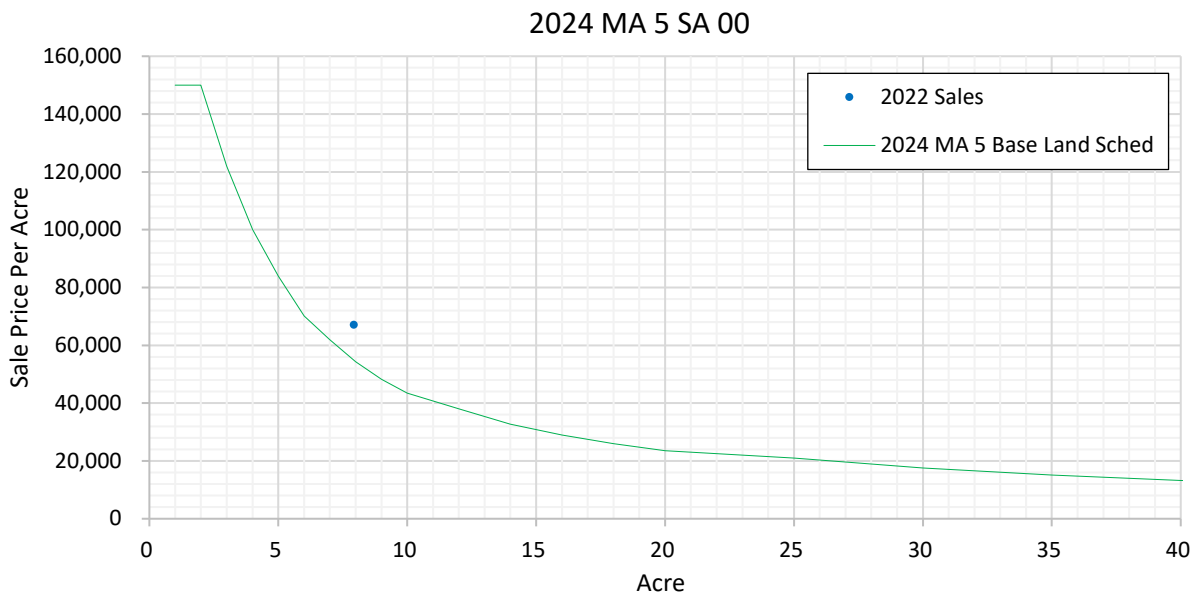
The graph below shows vacant land sales which were used to develop a new vacant land schedule for 2024. For SA 40 will follow the SA 00 land schedule due to lack of sales.



### 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 Land Study 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	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

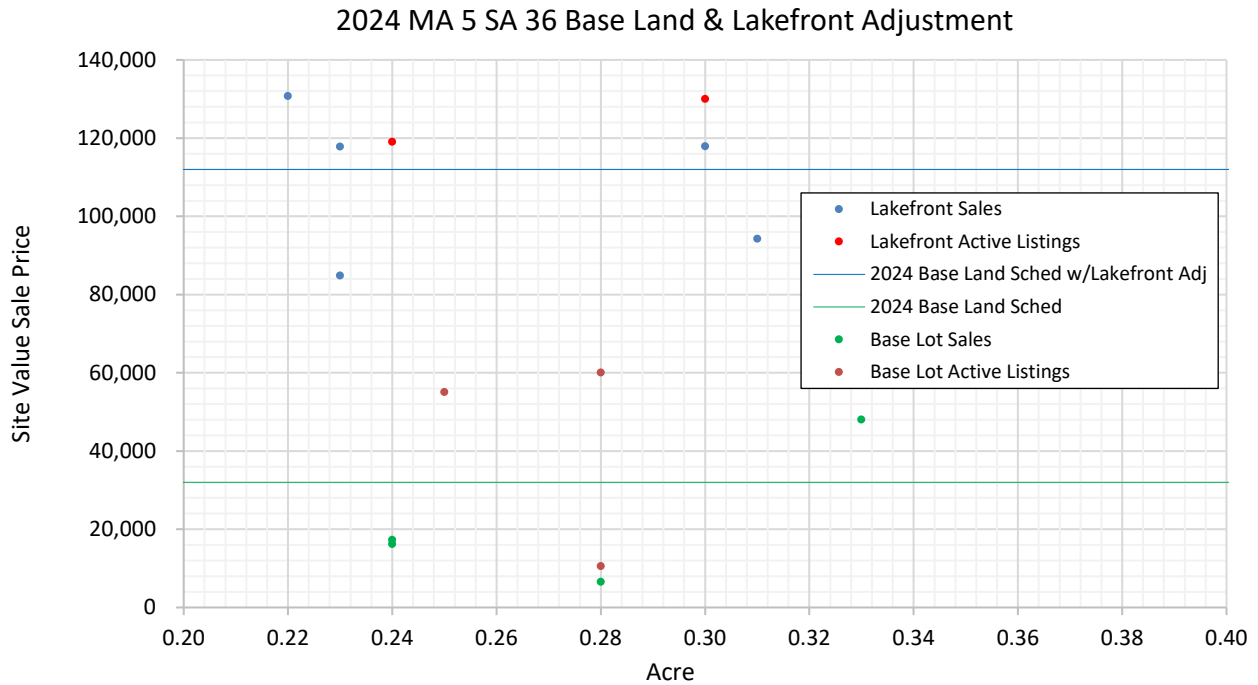
SA 00 LUC 002 City Acreage		
Size (Acres)		Value Per Acre
From	To	
0.99	2.00	150,000
2.01	3.00	122,000
3.01	4.00	100,000
4.01	5.00	84,000
5.01	6.00	70,100
6.01	7.00	62,000
7.01	8.00	54,280
8.01	9.00	48,260
9.01	10.00	43,500
10.01	12.00	38,000
12.01	14.00	32,750
14.01	16.00	29,000
16.01	18.00	26,000
18.01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

### 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.



### 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

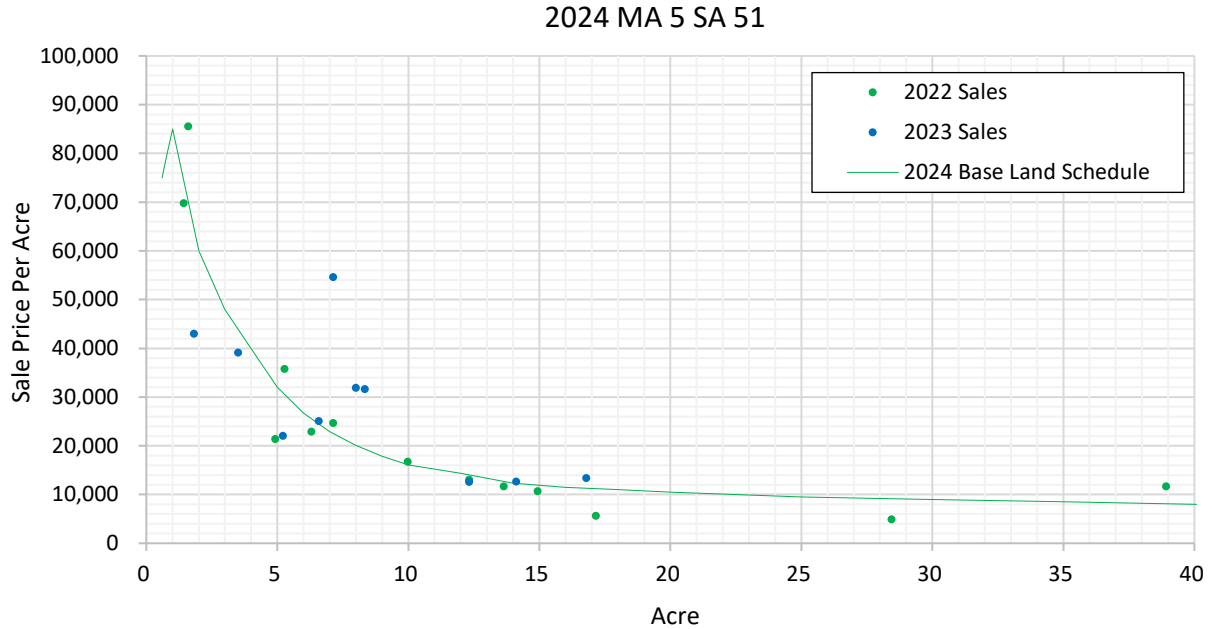
SA 36 LUC 003 Fishhawk Lakefront Adjustment		
Size (Acres)		Value
From	To	Lump Sum
0.01	5.00	80,000

## 2024 Land Study conclusions continued

### MA 5 Rural Clatskanie

#### SA 51 Rural Value Zone 1

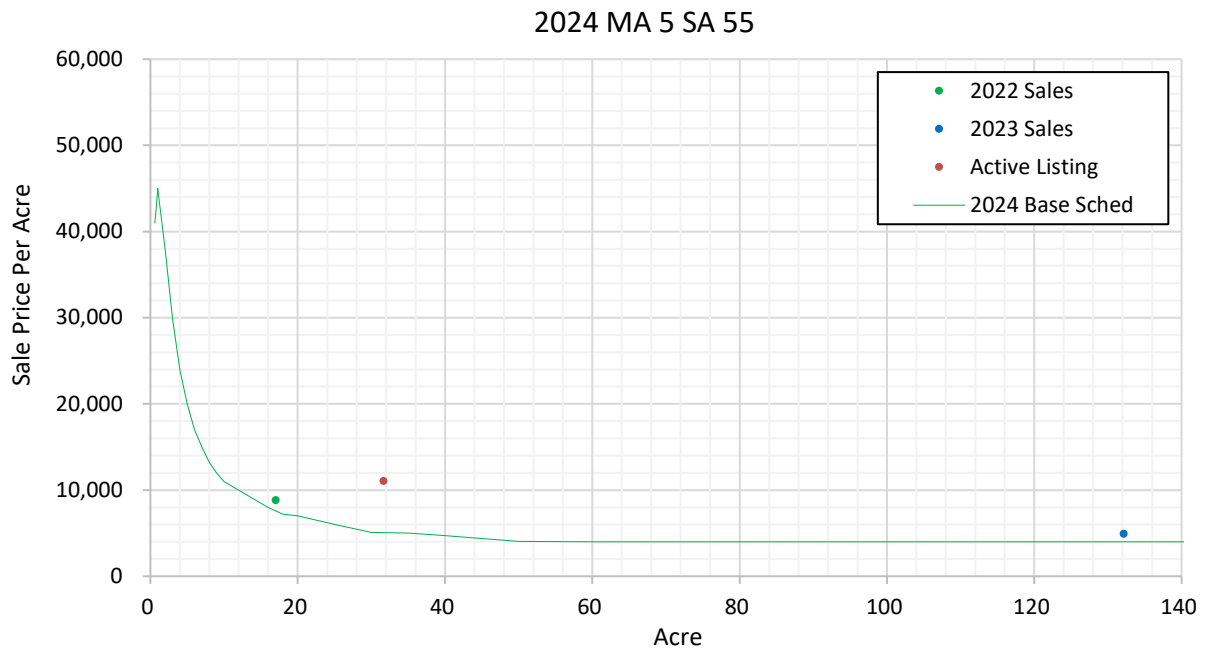
For 2024, the following graph shows vacant land sales in Clatskanie which support the development of the 2024 Base Land schedule for Rural Value Zone 1 (SA 51).



### 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 Land Study conclusions continued

MA 5 Rural Clatskanie Recalculation Land Schedules

SA 51 LUC 003 Clatskanie 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	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

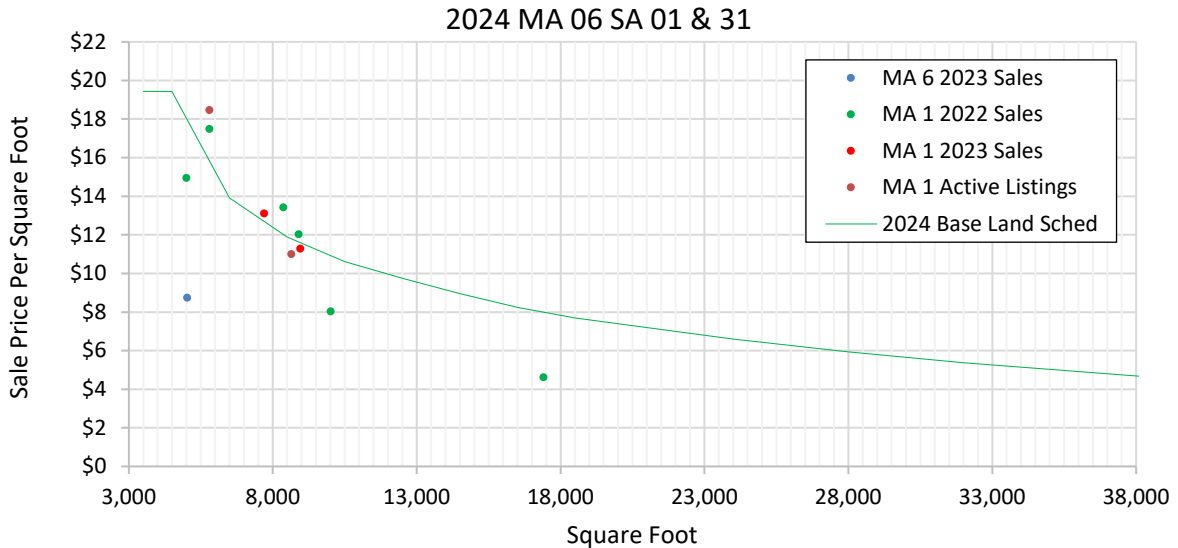
SA 55 LUC 003 Clatskanie Dike land		
Size (Acres)		Value
From	To	Lump Sum
0.00	0.60	41,000
0.61	0.80	43,000
0.81	1.00	45,000
Over 1 Acre		Per Acre
1.01	2.00	38,000
2.01	3.00	30,000
3.01	4.00	24,000
4.01	5.00	20,000
5.01	6.00	17,000
6.01	7.00	15,000
7.01	8.00	13,200
8.01	9.00	12,000
9.01	10.00	11,000
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

## 2024 Land Study conclusions continued

### MA 6 City of Columbia City

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

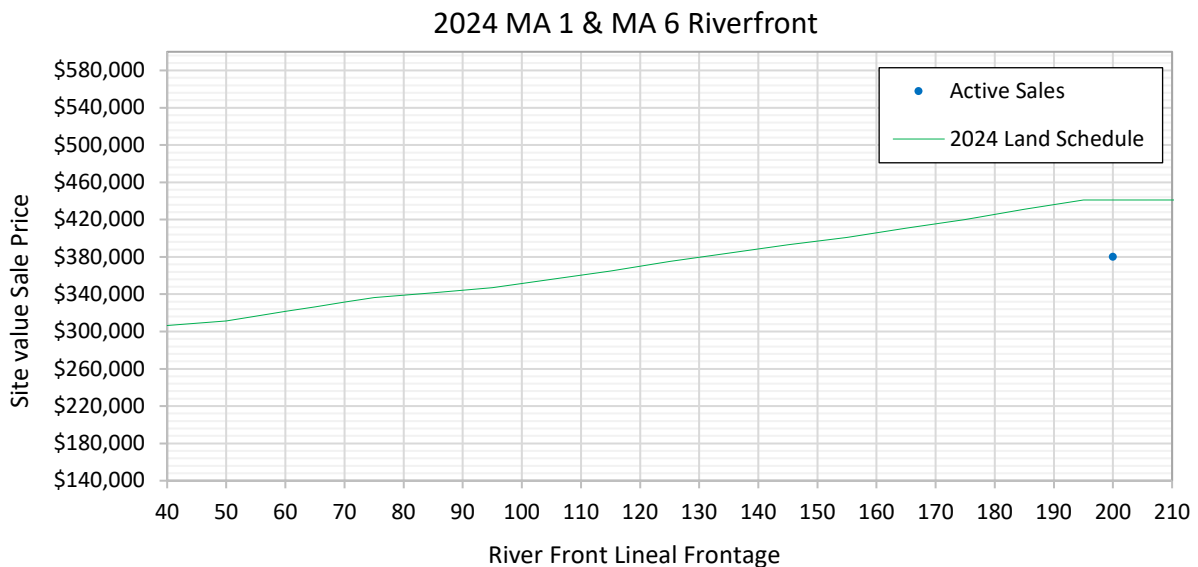
The following graph displays sales within the City of Columbia and nearby and competing area of the City of St Helens market that indicate a price per square foot. These sales were used to develop the 2024 vacant land schedule for MA 6 SA 01. Due to the lack of sales in SA 31, it was deemed appropriate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

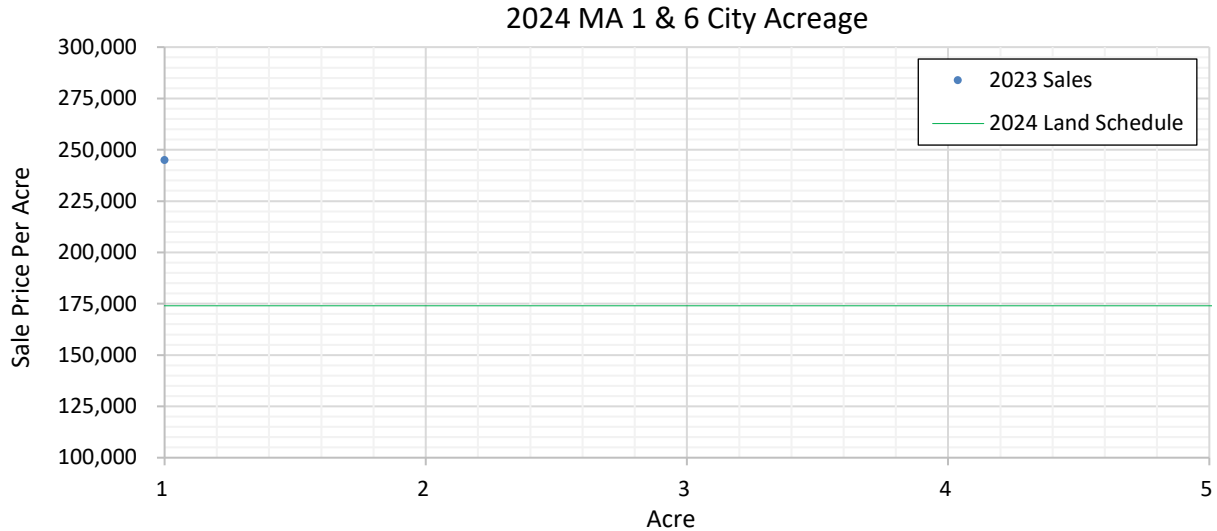


## 2024 Land Study conclusions continued

### 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.



### 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

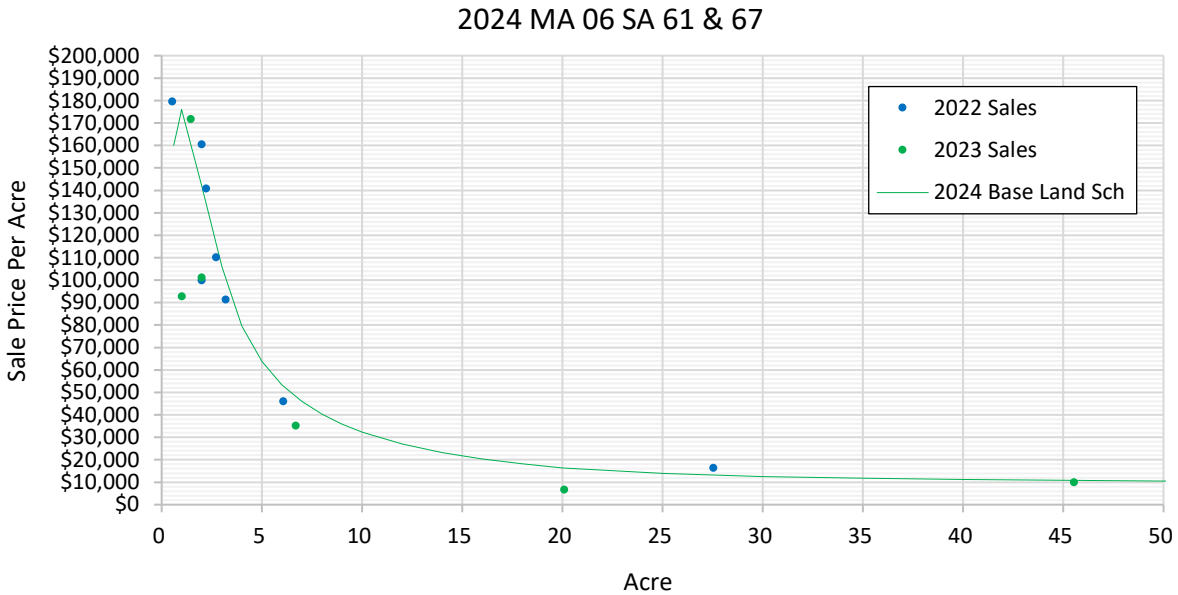
## 2024 Land Study conclusions continued

### MA 6 Rural St Helens and Warren

SA 61 Rural Value Zone 1

SA 67 Rural Value Zone 1

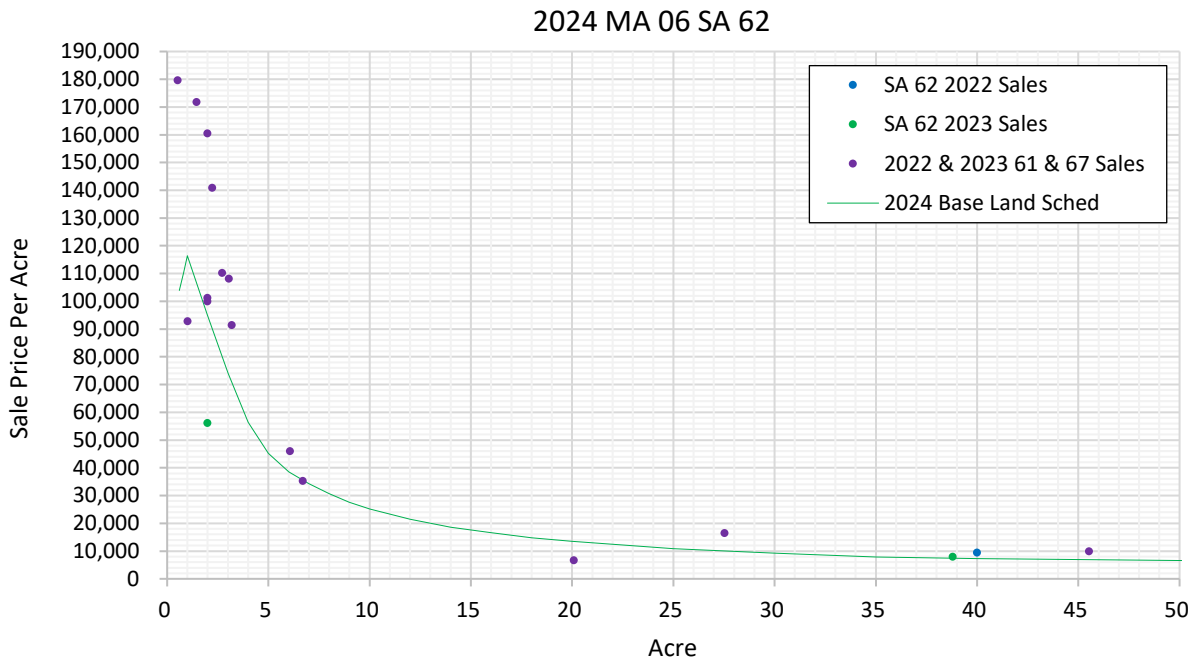
The following graph displays sales within the market area by the sales price per acre which influenced the creation of the 2024 vacant land schedule for MA 6 SA 61 and SA 67.



### 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 Land Study 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	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

## 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

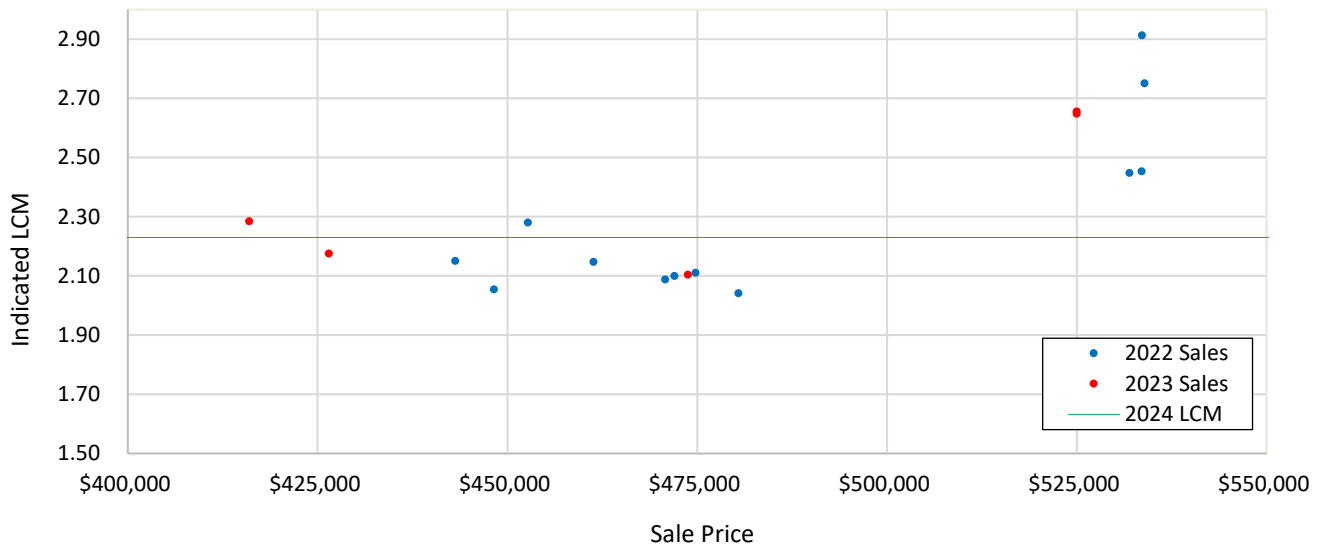
## 2024 Local Cost Modifiers (LCM) conclusions

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.

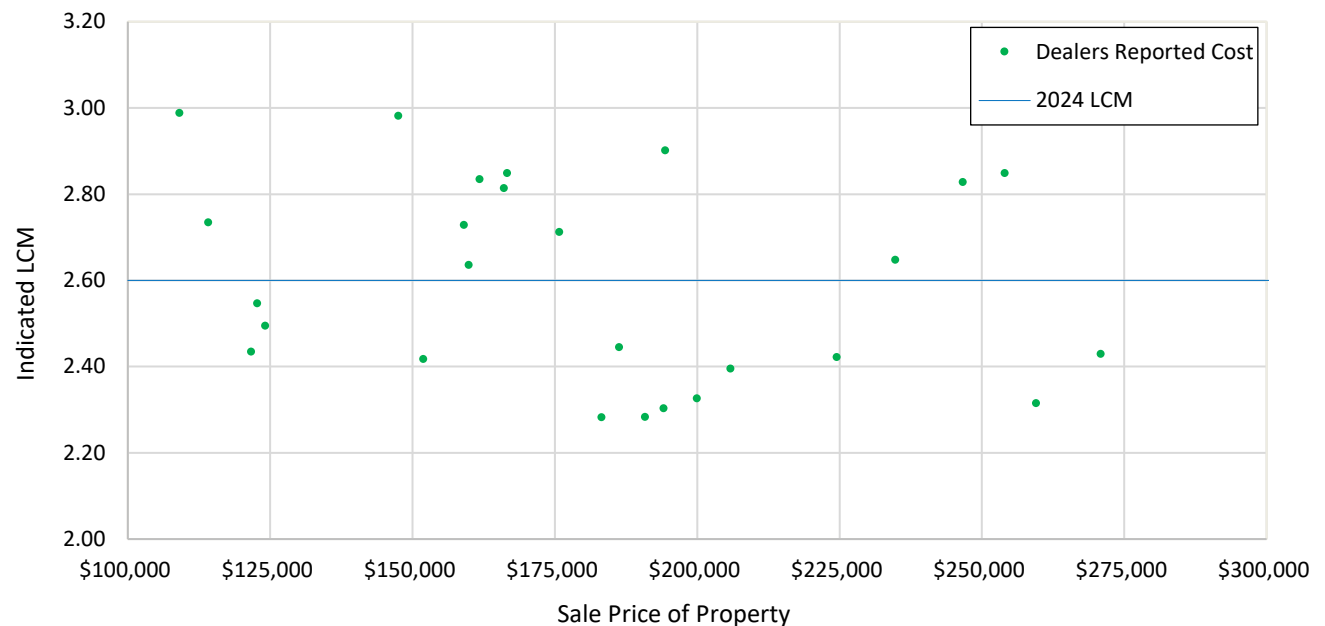
2024 Countywide Conventional Built LCM Study



### 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



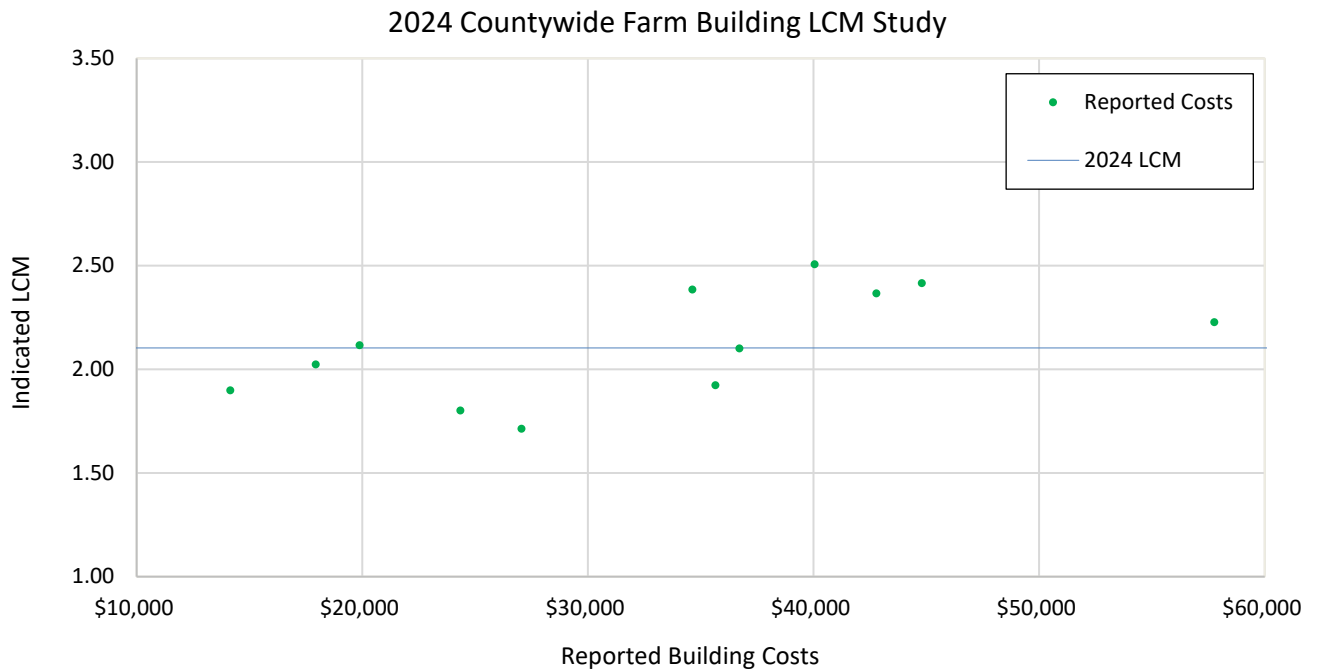
## 2024 Local Cost Modifiers (LCM) conclusions continued

### 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.

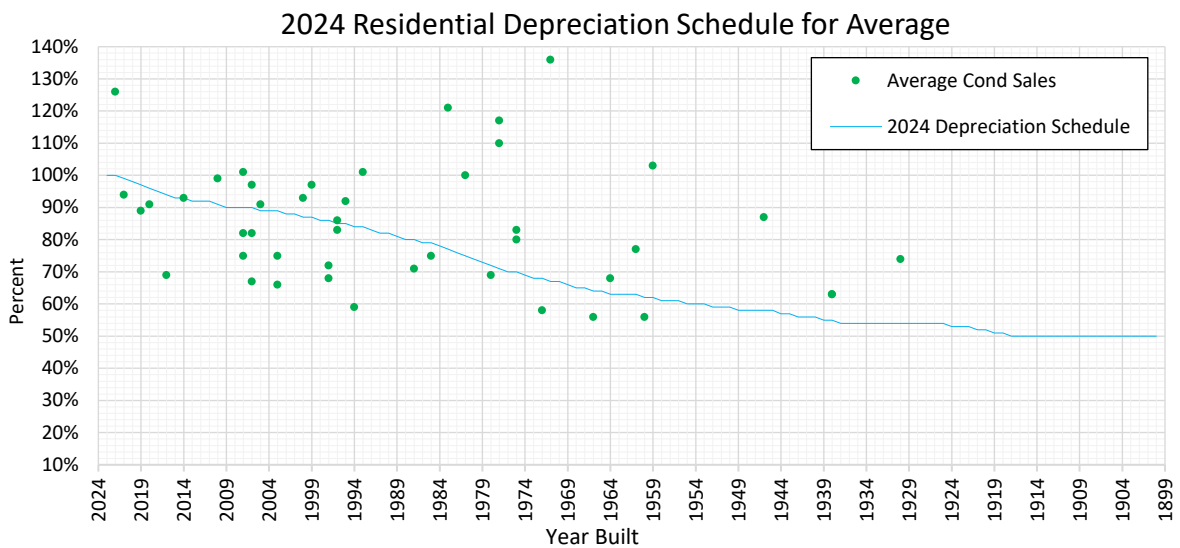


## 2024 Depreciation Schedule conclusions

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.

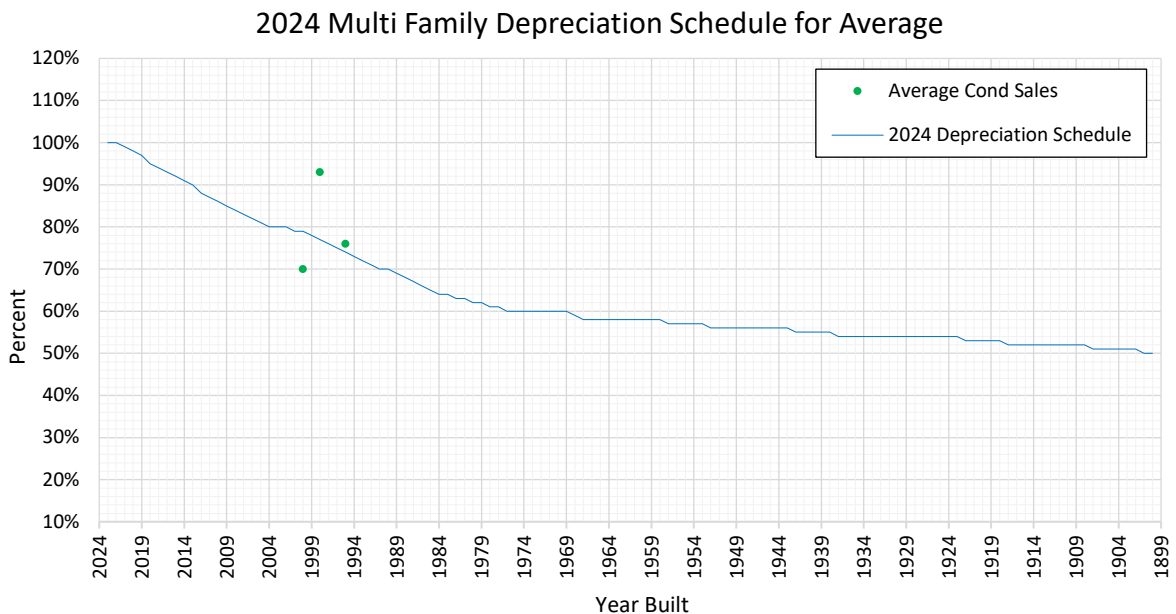
### Single-Family Dwellings Depreciation - Countywide

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.

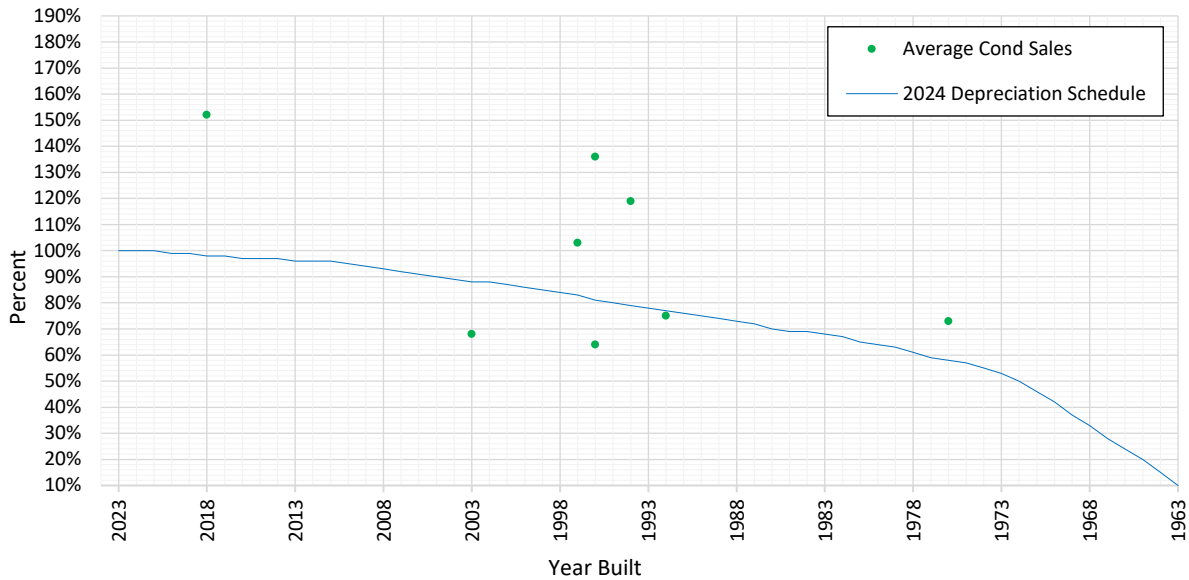


## 2024 Depreciation Schedule conclusions continued

### 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.

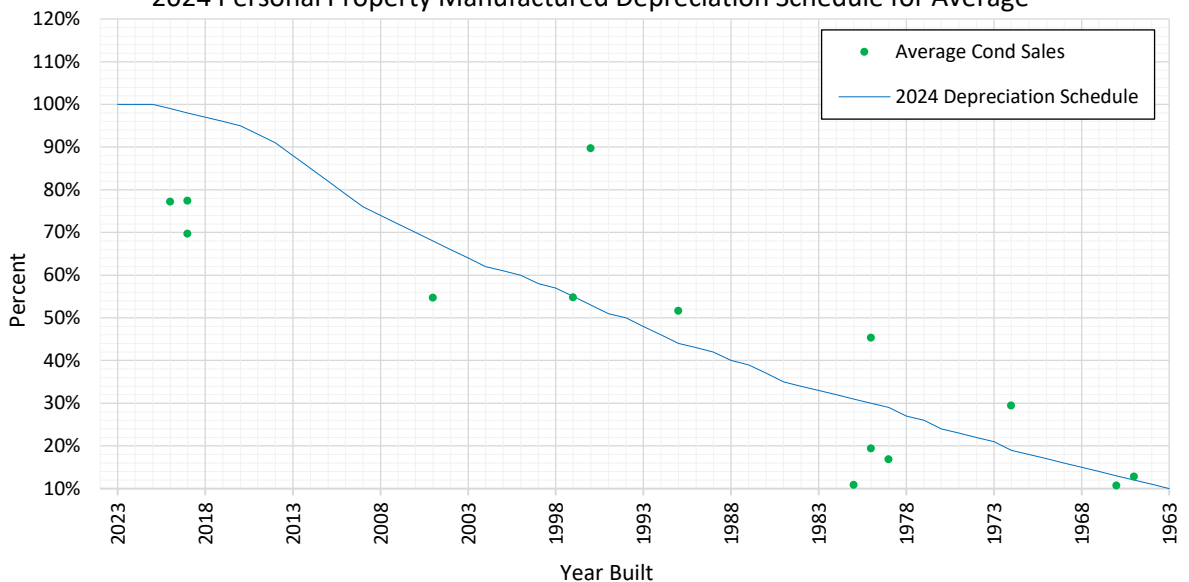
2024 Real Property Manufactured Depreciation Schedule for Average



### 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.

## 2024 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.

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



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

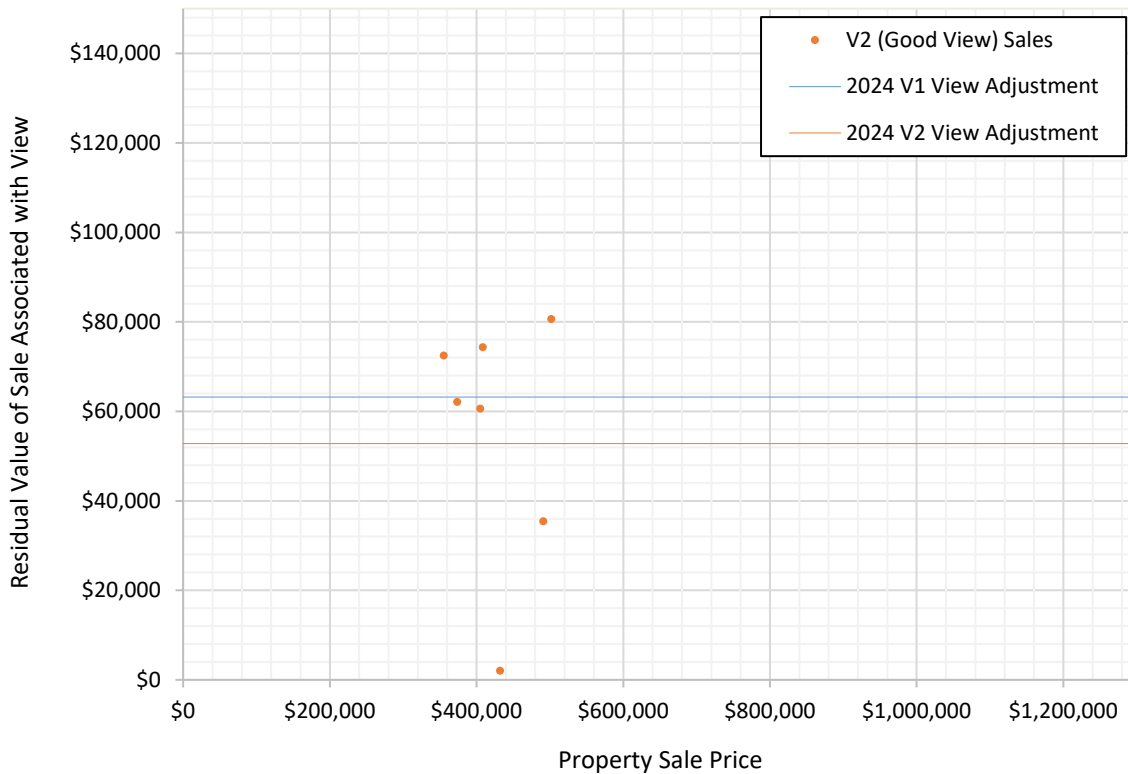
V1 (Excellent View)	\$87,500
V2 (Good View)	\$60,600

## 2024 Land and Miscellaneous Adjustment conclusions 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 conclusions continued

### Premium Location Adjustment – Countywide

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

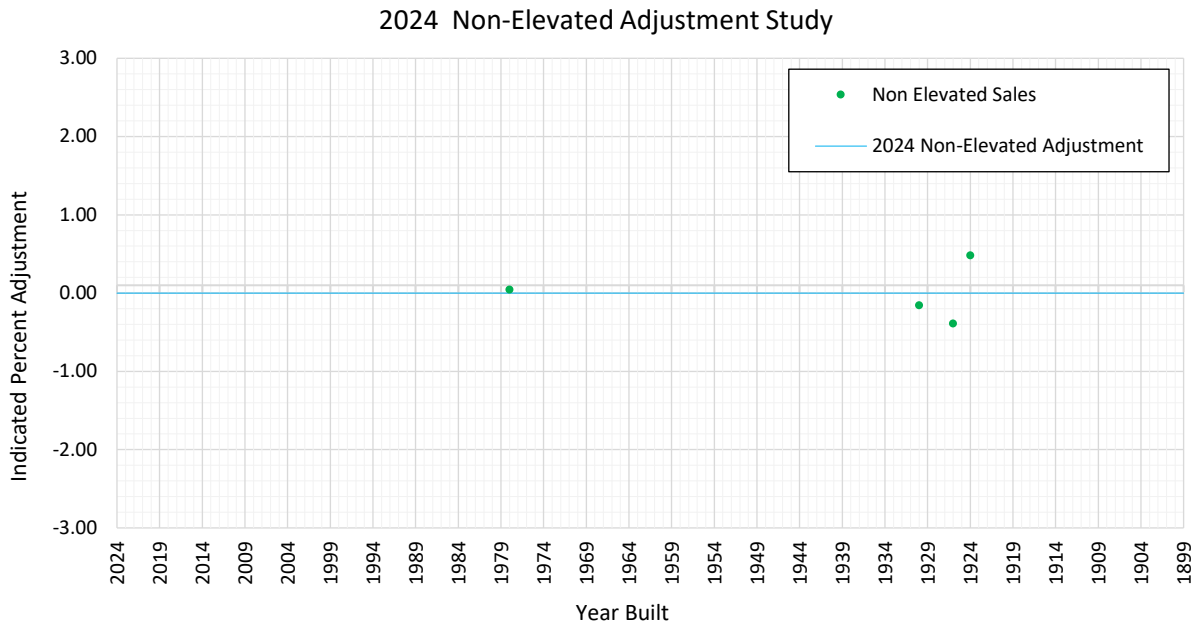
### Topography Adjustment – Countywide

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 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

### 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 conclusions 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.

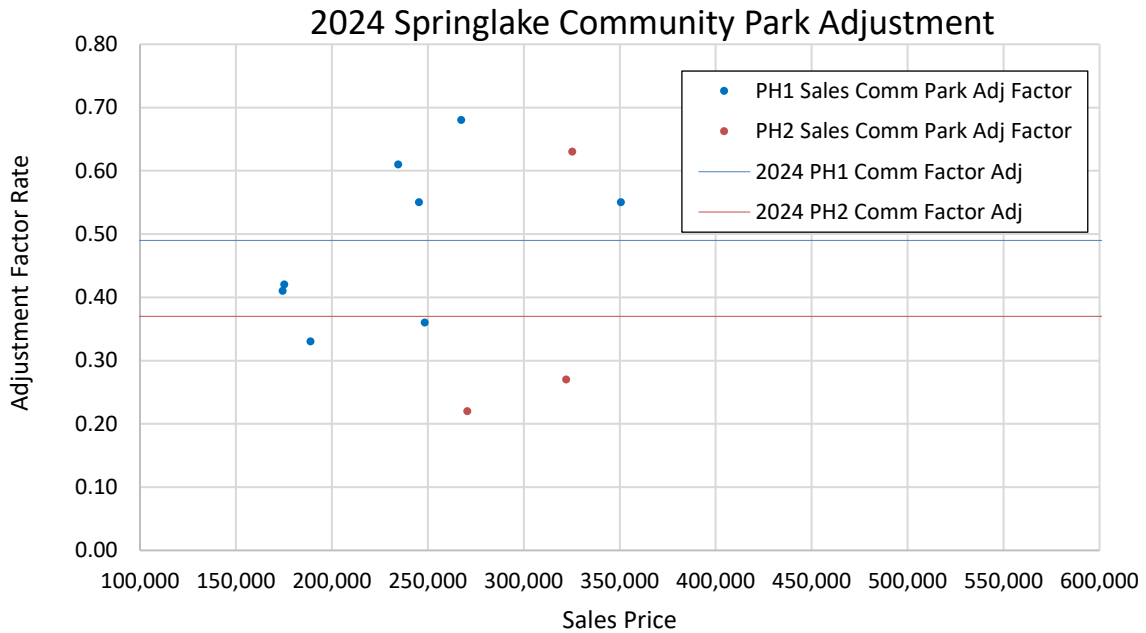


## 2024 Land and Miscellaneous Adjustment conclusions continued

### Community Park Adjustment-Rate Factor

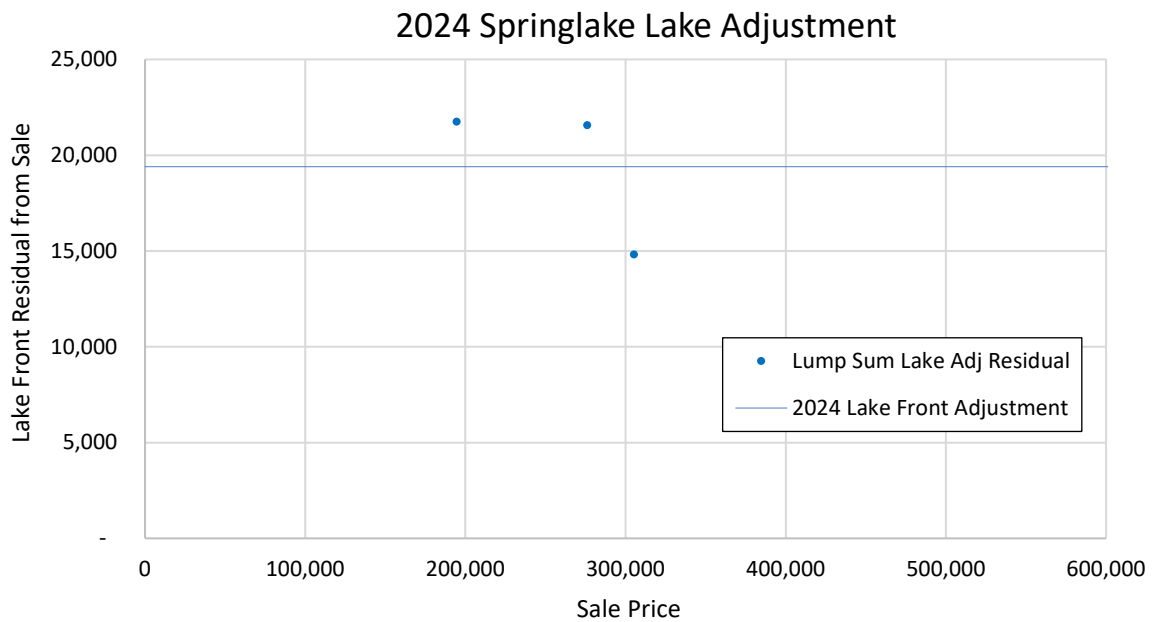
Phase 1 location adjustment: 0.49

Phase 2 location adjustment: 0.37



### Lakefront Adjustment-Lump Sum

Lakefront Adjustment: \$19,400



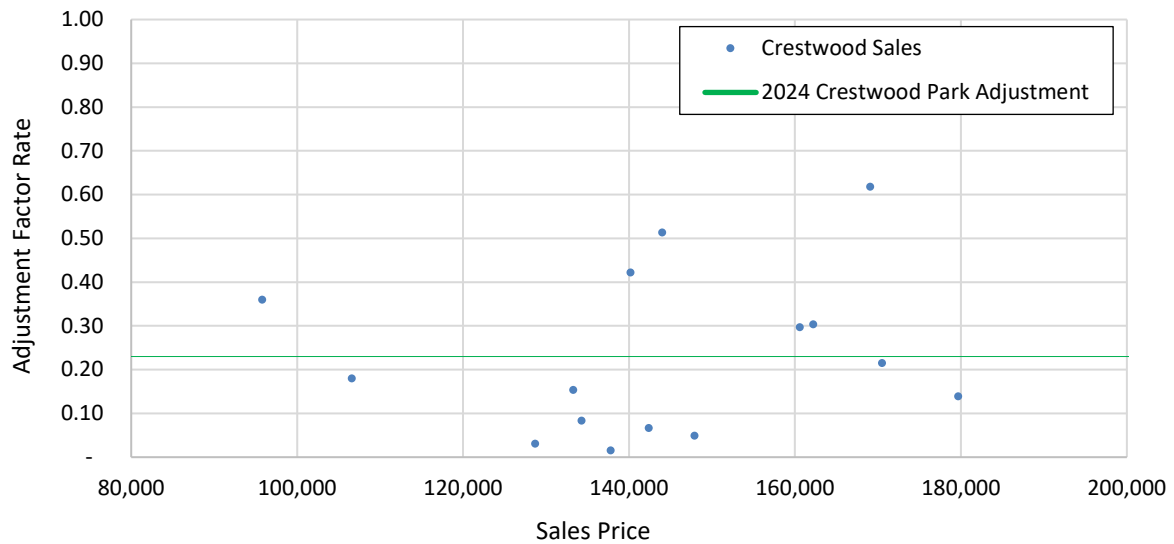
## 2024 Land and Miscellaneous Adjustment conclusions continued

### 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

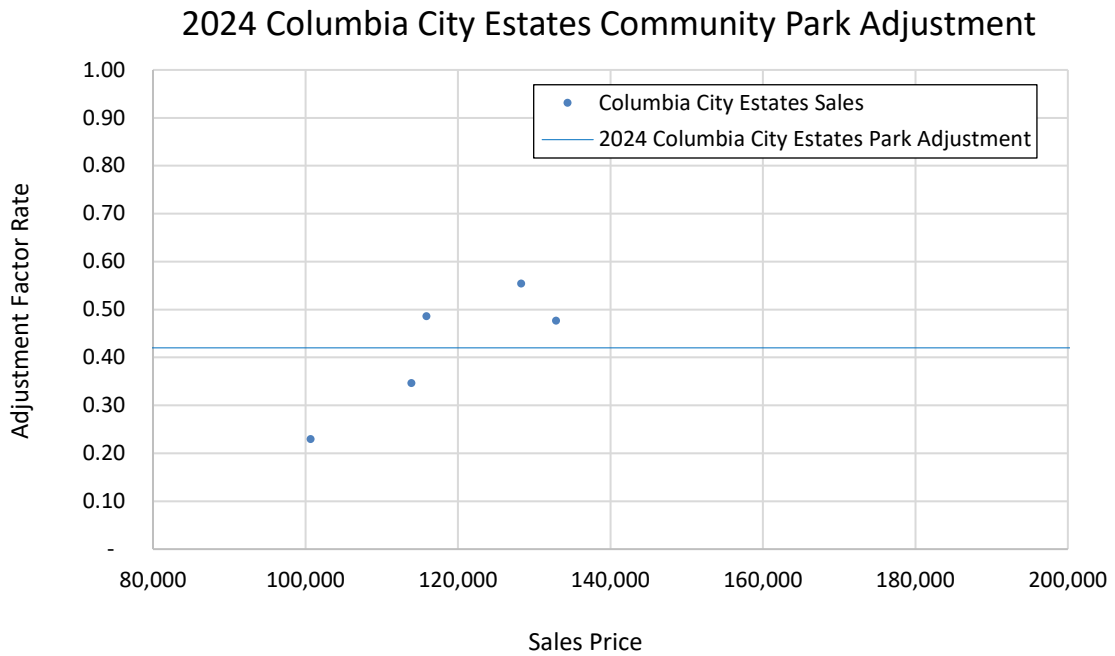


## 2024 Land and Miscellaneous Adjustment conclusions continued

### 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 conclusions 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.