

**COLUMBIA COUNTY ASSESSOR'S
CERTIFIED RATIO STUDY
JANUARY 1, 2026**



A three-sided wooden Adirondack shelter at Camp Wilkerson in Rainier, 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

June 10, 2026

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

Columbia County 2026 Assessor's Certified Ratio Study Acceptance

We have completed our examination of your *2026 Assessor Certified Ratio Study* report

In accordance with Oregon Revised Statutes (ORS)¹ 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.² 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 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

¹ ORS 309.200

² Oregon Revised Statutes 308.232, 309.203(2)



Certification and Analysis of
Valuation Methods and Procedures

State of Oregon)
) SS.
County of Columbia)

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

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


Andrea Jurkiewicz, Assessor

6/2/26
Date

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COLUMBIA COUNTY

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Date: June 2, 2026
To: Assessment & Taxation Standards Section
Property Tax Division
Oregon Department of Revenue

From: Andrea Jurkiewicz
Columbia County Assessor

Subject: 2026-27 Appraisal Plan

2026 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, 2025, and the ratio study was used to trend those recalculated values to January 1, 2026.

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 not conducted

Business Personal Property

- A countywide business personal property audit was conducted. Appraisers cross-referenced all business personal property on the roll with field inspections to see where the County may have been missing filers. Approximately 300 accounts businesses were identified as non-filers. These businesses were given the opportunity to file a return or be subject to force filing.

2027 Appraisal Plan

Residential Property

- The 2026 Appraisal plan includes new construction and commercial reappraisal.
- Appraisers will begin inspecting new construction December 1, 2026, and are expected to complete all new construction by June 30, 2027. Once new construction is complete, they will work on commercial reappraisal.
- Recalculation will be performed on all accounts in Columbia County using our setup that will begin in October of 2026. New land values, LCM, and depreciation will be determined.

Commercial/Industrial Property

- Commercial and Industrial new construction will be completed in January and February. The intention is to revalue all commercial accounts through the Cotality "black box" service that is integrated into Helion. This enables the County to use the current commercial trends from Cotality every year going forward.

- Commercial and Industrial land recalculation schedules will be reviewed based on recent sales to determine if any adjustments need to be made.

Miscellaneous notes of record

- The County continues to experience budget shortfalls and will continue to place staff on furloughs for fiscal year 2026-27. The County has scheduled 15 furlough days for each staff member for Assessment and Taxation. This is a reduction of 1,350 working hours across the board (7.5 hours per day for 12 staff). We are hopeful that the County will close the courthouse during working hours at least 2 days per month to allow staff to work uninterrupted and allow for work to continue progressing at a forward pace. As of today's date, they have not made a decision to do so.
- Also of note, the County decided to lay off the Tax Collector and combine that job with the Assessor duties. These are big shoes to fill and will require education and training to ensure that all statutory duties and deadlines are met.

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	19-21
Time Adjustment Studies.....	22-37
Time Study	23
Property Groupings for market movement.....	23
Time Adjustment Conclusions	24
Historical Conclusions	24
Property Class 1XX (City Residential) analysis	25-31
Property Class 4XX, 5XX, and 6XX (Rural Residential) Analysis.....	32-35
Property Class 019 (Personal Property Manufactured Structure) Analysis.....	36-37
Supplemental Notes.....	38-39
Summary of Ratio Indications: COD and PRD	40-45
Market Area Adjustments and Conclusions.....	46-210
Odd Lot.....	47-49

Residential Property	50-187
Maintenance Area 1: City of St. Helens	51-64
Maintenance Area 2: Scappoose	65-88
Maintenance Area 3: Vernonia	89-108
Maintenance Area 4: Rainier	109-134
Maintenance Area 5: Clatskanie	135-153
Maintenance Area 6: Rural St. Helens, Columbia City, Warren	154-174
Maintenance Area 7: Personal Property Manufactured Structure	175-184
Personal Property: Floating Property	185-187
Commercial (including MS Parks and Floating Property)	188-194
Industrial	195-201
Multi-Family	202-204
Recreational land	205-207
Islands	208-210
Areas of Concern.....	211-212
Appendix A:	213

INTRODUCTION

Introduction

The purpose of Ratio Study is to measure the level of appraised value in relation to the market value as of the assessment date of January 1. For 2026, 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 1st 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

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 1st 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 analysis. 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 1st 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 1st 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 1st 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 1st assessment date. This ratio is either the mean, median, weighted mean or geometric mean. The ratio selections are based on the following principles:
 - i. No single sale should have a large influence on the ratio indications. The objective is to avoid a mean distorted by an extreme ratio, a weighted mean

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

- ii. Ratios above and below 100 can be a result of being at or near market. A single trend will result in half the properties being over market and half being under market. A single trend cannot reduce the distribution of ratios within the group.
 - iii. If an adjustment is clearly needed, then it is applied. Similarly, the ratio adjustment with the greatest support is applied.
 - iv. Reliability fluctuates. The size of the sales sample, the variability of ratios within the sample, and processing of data is dependent on proper standardization, software capabilities and environmental controls. The best method is to select a central tendency that lies within a range of reasonable 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. This adjustment factor is frequently the same as the Overall Adjustment Factor. For every study, the land factor is the adjustment 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 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 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 the 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 of 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 1st 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, 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 tax lot.
 - 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 of 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 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 carried out. 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 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 28, 30, 33)	Sales in the Ratio Study (Code 30 & 33)	Number of Confirmed Sales (Code 33)	Percent Confirmed
MA 1	189	179	171	96%
MA 2	116	113	106	94%
MA 3	61	56	54	96%
MA 4	58	53	50	94%
MA 5	60	50	47	94%
MA 6	84	79	77	97%
MA 7 PPMS	26	25	22	88%
Comm/Ind	10	6	2	33%
Apartment	0	0	0	0%
Floating Property	9	6	5	83%
Total:	613	567	534	94%

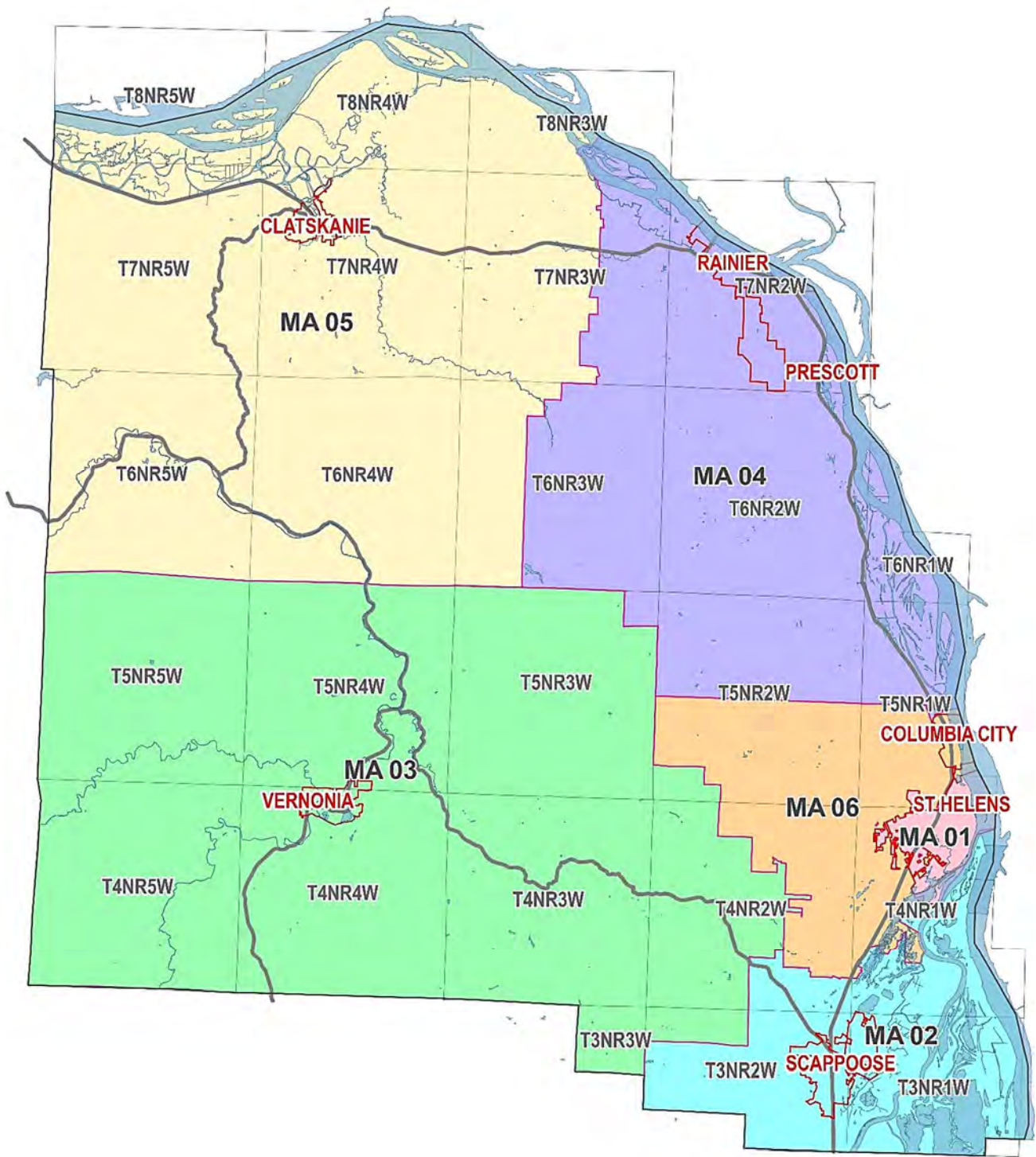
94% of usable sales used have been confirmed for the current study

*MAINTENANCE AREA
DESCRIPTIONS
AND MAP*

Maintenance Area Descriptions

Maintenance Area	Estimated Area in Square Miles
1 City of St. Helens (County Seat) including West St. Helens, Grey Cliffs, Houlton, and Firlock Park.	6.61
2 City of Scappoose, Apple Valley, Dutch Canyon, Chapman Landing and other rural areas.	53.75
3 City of Vernonia and many rural areas such as Keasey, Treharne, Bacona, Chapman, Spitzenburg, Pittsburg, and Clear Creek.	240.97
4 City of Rainier, Prescott, Apiary, Canaan, Deer Island, Fernhill, Goble, Beaver Homes, Beaver Springs, Lindbergh and other rural areas.	127.25
5 City of Clatskanie, and other rural as such as Birkenfeld, Mist, Quincy, Alston, Delena, Mayger, Marshland, Kerry, and Woodson.	218.59
6 City of Columbia City, Warren, McNulty, Yankton, Trenholm, and other rural areas of St. Helens.	43.60
7 Personal Property Manufactured Structures	NA
Total Estimated Square Miles in Columbia County:	690.77

Maintenance Area Map



*GROUPING ANALYSIS
AND
STUDY AREAS*

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 be combined into 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 list

Maintenance Area 1 – City or St. Helens

00	Residential/Commercial/Industrial	60	Island, Columbia River
15	River Front	90	Industrial – County Resp.
30	Duplex, Triplex, Fourplex	95	Floating Home & Combinations
43	Townhouse, Row House, Common Wall	97	Boathouse & Misc. FP Imp.

2026: Moved SA 73 & SA 74 Commercial/Industrial to SA 00 Residential/Commercial/Industrial.

Maintenance Area 2 – Scappoose

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

2026: Moved SA 73 & SA 74 Commercial/Industrial to SA 00 Residential/Commercial/Industrial.

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

00	Residential/Commercial/Industrial	31	Rural Value Zone 1
06	Forest Value Zone, HBU	40	Duplex, Triplex, Fourplex
21	Scappoose-Vernonia Hwy/Chapman		

2026: Moved SA 73 & SA 74 Commercial/Industrial to SA 00 Residential/Commercial/Industrial.

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

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

2026: Moved SA 73 & SA 74 Commercial/Industrial to SA 00 Residential/Commercial/Industrial.

Study Area list continued

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

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

00	Residential/Commercial/Industrial	61	Rural Value Zone 1 - North County
01	City of Col City	62	Rural Value Zone 2
06	Forest Value Zone, HBU	67	Rural Value Zone 1 - South County
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.

2026: Moved SA 73 & SA 74 Commercial/Industrial to SA 00 Residential/Commercial/Industrial.

Maintenance Area 7 – Personal Property Manufactured Structure, County wide

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		

*PROPERTY CLASS
DESCRIPTIONS
AND COUNTS*

Property Class Descriptions and Counts

Prop Class (H&BU)	RMV Class (Trending)	Property Class Description	Prior Year Count	Current Year Count	Diff
003	003	CENTRALLY ASSESSED	122	124	2
008	008	INDUSTRIAL M&E STATE IPR AND COUNTY RPR PROCESSED	36	36	0
010	010	UNBUILDABLE ZONED RESIDENTIAL	111	112	1
019	019	PERSONAL PROPERTY MS	1159	1154	-5
020	020	UNBUILDABLE ZONED COMMERCIAL	8	8	0
024	201	IMPROVED COMMERCIAL HISTORIC ZONED	1	1	0
030	030	UNBUILDABLE ZONED INDUSTRIAL	4	4	0
032	030	INDUSTRIAL MINERALS	115	115	0
040	040	UNBUILDABLE RURAL ZONING NOT SIGNIFICANT	105	105	0
100	100	VACANT LAND ZONED RESIDENTIAL	637	603	-34
101	101	RESIDENTIAL IMPROVED ZONED RESIDENTIAL	9761	9853	92
102	102	CONDOMINIUM	60	60	0
109	109	MS IMPROVED ZONED RESIDENTIAL	452	454	2
111	111	RESIDENTIAL FLOATING PROPERTY	352	359	7
200	200	VACANT LAND ZONED COMMERCIAL	123	122	-1
201	201	COMMERCIAL IMPROVED ZONED COMMERCIAL	770	760	-10
206	201	COMMERCIAL MARINA/MOORAGE	25	25	0
207	207	MANUFACTURED HOME PARK	33	33	0
208	201	RETIREMENT CARE FACILITY	8	8	0
300	300	VACANT LAND ZONED INDUSTRIAL	47	50	3
301	301	INDUSTRIAL IMPROVED ZONED INDUSTRIAL	49	60	11
303	303	INDUSTRIAL B&S STATE IPR PROCESSED	38	38	0
308	308	INDUSTRIAL B&S COUNTY RPR PROCESSED	15	15	0
330	400	INDUSTRIAL AGGREGATE MINE	17	17	0
333	303	INDUSTRIAL IMPROVED STATE RESPONSIBILITY	3	3	0
400	400	VACANT RURAL	591	590	-1
401	401	IMPROVED RURAL	4823	4813	-10
409	409	MANUFACTURED HOME RURAL	1275	1276	1
540	400	VACANT FARM DEFERRAL ZONED NON-EFU	147	147	0
541	401	IMPROVED FARM DEFERRAL ZONED NON-EFU	436	443	7
549	409	MS FARM DEFERRAL ZONED NON-EFU	60	60	0
550	400	VACANT FARM DEFERRAL ZONED EFU	140	140	0
551	401	IMPROVED FARM DEFERRAL ZONED EFU	336	336	0
559	409	MS FARM DEFERRAL ZONED EFU	36	36	0
580	400	FARM RURAL MULTIPLE SPECIAL ASSESSMENTS	23	24	1
581	401	IMPROVED FARM RURAL MULTIPLE SPECIAL ASSESSMENTS	85	85	0
589	409	MS FARM RURAL MULTIPLE SPECIAL ASSESSMENTS	15	15	0
640	400	VACANT FOREST DEFERRAL	2408	2404	-4
641	401	IMPROVED FOREST DEFERRAL	1938	1944	6
649	409	MS FOREST DEFERRAL	582	585	3
660	400	SMALL TRACT FORESTLAND UNIMPROVED	202	200	-2
661	401	SMALL TRACT FORESTLAND IMPROVED	194	193	-1

Property Class Descriptions and Counts continued

Prop Class (H&BU)	RMV Class (Trending)	Property Class Description	Prior Year Count	Current Year Count	Diff
669	409	SMALL TRACT FORESTLAND IMPROVED MANUFACTURED STRUCTURE	70	70	0
680	400	FOREST LAND VACANT MULTIPLE SPECIAL ASSESSMENTS	49	47	-2
681	401	IMPROVED FOREST LAND MULTIPLE SPECIAL ASSESSMENTS	178	179	1
689	409	MS FOREST LAND MULTIPLE SPECIAL ASSESSMENTS	11	13	2
701	701	IMPROVED 5 OR MORE UNITS	82	83	1
781	701	MULTIPLE HOUSING LOW INCOME SPECIAL ASSESSMENT	6	6	0
800	800	RECREATION LAND ONLY	112	112	0
801	801	RECREATION WITH IMPROVEMENTS	1	1	0
890	890	RECREATION HILLCREST COLUMBIA ACRES POTENTIAL DEVELOPMENT	225	225	0
910	200	CHURCH VACANT	5	5	0
911	201	CHURCH IMPROVED	78	78	0
920	200	SCHOOL VACANT	9	7	-2
921	201	SCHOOL IMPROVED	29	28	-1
930	200	CEMETERY VACANT	25	25	0
931	201	CEMETERY IMPROVED	6	6	0
940	200	CITY VACANT	289	289	0
941	201	CITY IMPROVED	77	77	0
942	201	CITY PARTIALLY EXEMPT	2	2	0
945	201	CITY EXEMPT TAXABLE OWNER TO EXEMPT LESSEE	3	3	0
950	100	COUNTY VACANT	184	185	1
951	101	COUNTY IMPROVED	35	36	1
955	201	COUNTY EXEMPT TAXABLE OWNER TO EXEMPT LESSEE	3	3	0
960	200	STATE OWNED VACANT	155	154	-1
961	201	STATE OWNED IMPROVED	10	11	1
962	201	STATE PARTIALLY EXEMPT	5	5	0
964	401	EXEMPT STATE GAME IN-LIEU OF	25	25	0
970	200	FEDERALLY OWNED VACANT	45	45	0
971	201	FEDERALLY OWNED IMPROVED	7	7	0
973	201	FEDERALLY OWNED LEASED PROPERTY EXEMPT LESSOR TO TAXABLE LESSEE	1	1	0
980	200	BENEVOLENT FRATERNAL OWNERSHIP VACANT	13	11	-2
981	201	BENEVOLENT FRATERNAL OWNERSHIP IMPROVED	76	76	0
982	201	BENEVOLENT FRATERNAL PARTIALLY EXEMPT	11	11	0
990	200	PORT PROPERTIES OR OTHER MUNICIPAL PROPERTIES VACANT	81	80	-1
991	201	PORT PROPERTIES OR OTHER MUNICIPAL PROPERTIES IMPROVED	89	91	2
994	201	PORT EXEMPT IN LIEU-OF PER ORS 307.120	4	4	0
995	201	GOVERNMENT HOUSING AUTHORITIES	5	5	0
996	701	FARM LABOR CAMPS DAY CARE CENTERS	1	1	0

*TIME
ADJUSTMENT
STUDY*

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)). Once the sale data has been collected, an analysis is performed and an annual rate of change (market movement) from the date of the sale to the Jan 1st assessment date is calculated.

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. As a consequence, 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. This results in many legitimate and credible sales being eliminated from the time study analysis.

	Trending and Indexing studies Sales and the Jan 1 base value.	Time Study analysis Sales and Nov 15, 2025, certified value.
1XX/4XX City Res/Rural Res	530	411
2XX/3XX Comm/Ind	6	0
019 Pers Property MS	25	22
111 Floating Property	6	3
Total:	567	436

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 time adjustment studies were analyzed and performed using the sales data collected from 01-01-2025 to 12-31-2025 and the November 15th, 2025, certified roll. This data was then separated into the following property class groupings:

1. Property Class 1XX: These are residential properties located within the city limits of each maintenance area.
2. Property Class 4XX, 5XX, and 6XX: Those rural residential properties and those under farm or forest special assessment located outside the city limits within each maintenance area.

- Property Class 019: This classification is comprised of personal property manufactured structures located throughout the County.

It is worth noting that the current Helion assessment software allows for market groupings by RMV Class only. Therefore, the classifications for the county ratio study are as follows:

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

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.	-3%
019	019	Personal property manufactured structures, county wide.	5%
111	111	Floating Property, county wide.	Too few sales, no adjustment applied.
2XX, 3XX	2XX, 3XX	Commercial and Industrial properties; vacant land and improved county wide.	Insufficient sample, no adjustment applied.

How the time adjustment conclusion is applied in the Helion Ratio Study program:

- 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.
- 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.

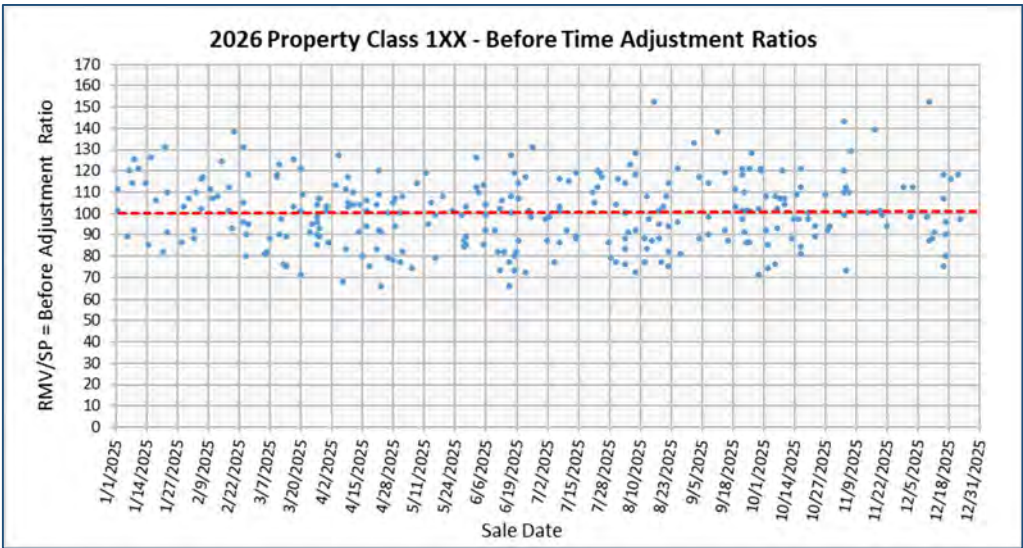
Historical time adjustment conclusions on an annual basis

Direct Calculation method using the prior year Certified RMV:

Ratio Year	RMV 1XX	RMV 4XX	RMV 019
2022	16%	23%	72%
2023	1%	3%	3%
2024	15%	6%	35%
2025	-1%	1%	0%
2026	-1%	-3%	5%

Time Study Analysis and Conclusions

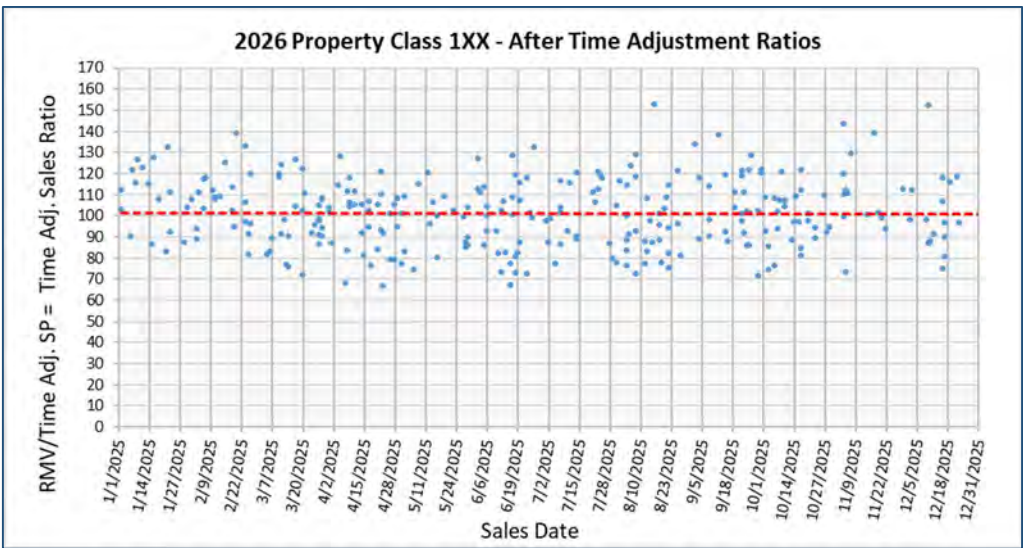
Time Study for RMV Class 1XX



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:

01/01/2025	100%
12/31/2025	101%
Number of days in the year:	365
Amount of change:	-1%
Annual change factor:	101%
Annual adjustment factor:	99%
Overall Annual Adjustment:	-1%
Intermediate adj factor:	-0.0034%



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	02	00	101	101	143	33	4616	3N2W13-BA-01800	2025-114	456,710	450,000	01/02/25	101	-5,629	444,371	103
2	01	00	101	101	143	33	440685	4N1W04-BB-03178	2025-89	469,760	425,000	01/02/25	111	-5,316	419,684	112
3	01	00	101	101	131	33	10657	4N1W04-CA-11200	2025-38	294,010	330,000	01/06/25	89	-4,082	325,918	90
4	01	00	101	101	143	33	441184	4N1W03-BB-15803	2025-212	709,510	590,000	01/07/25	120	-7,278	582,722	122
5	02	00	101	101	153	33	3229	3N2W11-DA-02608	2025-94	710,990	625,000	01/08/25	114	-7,688	617,312	115
6	02	00	101	101	153	33	3581	3N2W12-BC-00215	2025-143	749,580	600,000	01/09/25	125	-7,360	592,640	126
7	03	00	101	101	143	33	22299	4N4W03-BA-01005	2025-238	483,980	400,000	01/11/25	121	-4,879	395,121	122
8	01	00	101	101	142	33	11192	4N1W04-DC-04900	2025-218	429,730	378,400	01/14/25	114	-4,577	373,823	115
9	01	00	101	101	131	33	10660	4N1W04-CA-11500	2025-246	255,470	299,500	01/15/25	85	-3,612	295,888	86
10	03	00	101	101	143	33	440704	4N4W04-AB-01205	2025-309	515,450	410,000	01/16/25	126	-4,930	405,070	127
11	01	00	101	101	141	33	433540	4N1W05-BD-01501	2025-319	439,290	412,500	01/18/25	106	-4,932	407,568	108
12	06	01	101	101	141	33	14790	5N1W28-DD-04200	2025-649	413,060	505,000	01/21/25	82	-5,986	499,014	83
13	01	00	101	101	151	33	13322	5N1W33-AD-02300	2025-355	744,370	570,000	01/22/25	131	-6,737	563,263	132
14	01	00	101	101	142	33	11390	4N1W05-AA-01500	2025-353	543,380	495,000	01/23/25	110	-5,833	489,167	111
15	01	00	101	101	141	33	434043	5N1W33-DA-01417	2025-679	361,250	397,000	01/23/25	91	-4,678	392,322	92
16	02	00	101	101	131	33	3961	3N2W12-DA-00702	2025-612	362,750	420,000	01/29/25	86	-4,863	415,137	87
17	02	00	101	101	143	33	438596	3N2W13-CC-00116	2025-582	538,330	525,000	01/30/25	103	-6,060	518,940	104
18	02	00	101	101	143	33	433116	3N2W12-DC-02514	2025-661	429,400	402,900	02/01/25	107	-4,623	398,277	108
19	02	00	101	101	141	33	3049	3N2W11-AA-00110	2025-630	420,380	455,000	02/03/25	92	-5,189	449,811	93
20	01	00	101	101	136	33	9885	4N1W04-AA-01000	2025-970	295,130	336,500	02/03/25	88	-3,838	332,662	89
21	02	33	101	101	143	33	429923	3N2W12-AD-03126	2025-702	441,000	402,350	02/04/25	110	-4,575	397,775	111
22	01	00	101	101	143	33	11954	4N1W05-BD-04600	2025-700	540,030	465,000	02/06/25	116	-5,255	459,745	117
23	01	00	101	101	143	33	13175	4N1W08-BB-08800	2025-681	489,810	479,900	02/06/25	102	-5,424	474,476	103
24	06	01	101	101	141	33	14163	5N1W21-CC-00100	2025-743	611,460	524,000	02/07/25	117	-5,904	518,096	118
25	06	01	101	101	142	33	14695	5N1W28-DB-02100	2025-709	528,010	477,000	02/10/25	111	-5,325	471,675	112
26	02	00	101	101	153	33	3577	3N2W12-BC-00211	2025-772	799,960	750,000	02/11/25	107	-8,347	741,653	108
27	01	00	101	101	142	33	9652	4N1W03-BC-06300	2025-725	445,930	416,000	02/11/25	107	-4,630	411,370	108
28	01	00	101	101	143	33	12009	4N1W05-CA-00121	2025-767	499,780	463,000	02/13/25	108	-5,121	457,879	109
29	02	00	101	101	163	33	431990	3N2W11-DB-01700	2025-783	730,700	590,000	02/15/25	124	-6,485	583,515	125
30	02	00	101	101	143	33	436532	3N2W13-CD-07500	2025-1043	530,870	525,000	02/18/25	101	-5,716	519,284	102
31	03	00	109	109	462	33	22611	4N4W04-AC-01001	2025-911	392,880	350,000	02/18/25	112	-3,811	346,189	113
32	04	00	101	101	143	33	22043	7N2W16-BB-01600	2025-871	383,060	410,000	02/19/25	93	-4,450	405,550	94
33	02	00	101	101	146	33	3553	3N2W12-BB-03501	2025-936	826,040	599,900	02/20/25	138	-6,491	593,409	139
34	02	33	101	101	143	33	433071	3N2W12-DC-00152	2025-918	435,250	414,500	02/24/25	105	-4,428	410,072	106
35	03	00	101	101	141	33	22400	4N4W03-BB-07100	2025-927	408,560	311,000	02/24/25	131	-3,322	307,678	133
36	06	01	101	101	141	33	14087	5N1W21-CA-04300	2025-925	482,670	503,000	02/24/25	96	-5,373	497,627	97
37	01	00	101	101	133	33	9858	4N1W03-CB-05300	2025-1031	329,690	410,000	02/25/25	80	-4,365	405,635	81
38	01	00	101	101	141	33	12050	4N1W05-CA-02400	2025-1082	366,960	406,500	02/25/25	90	-4,328	402,172	91
39	02	33	101	101	143	33	433077	3N2W12-DC-00154	2025-1047	439,670	371,705	02/26/25	118	-3,945	367,760	120
40	01	00	101	101	142	33	10140	4N1W04-AD-00400	2025-1001	432,960	454,900	02/26/25	95	-4,828	450,072	96
41	06	01	101	101	131	33	14223	5N1W21-CD-04200	2025-1191	313,950	390,000	03/05/25	81	-4,045	385,955	81
42	05	00	101	101	131	33	26177	7N4W08-DC-04400	2025-1203	250,500	305,000	03/06/25	82	-3,153	301,847	83
43	06	01	101	101	141	33	14050	5N1W21-CA-00300	2025-1312	430,150	487,000	03/07/25	88	-5,017	481,983	89
44	01	43	101	101	143	33	9474	4N1W03-BB-00600	2025-1275	438,180	370,000	03/10/25	118	-3,774	366,226	120
45	01	00	101	101	143	33	13153	4N1W08-BB-06600	2025-1306	590,190	505,000	03/10/25	117	-5,151	499,849	118
46	01	43	101	101	143	33	11912	4N1W05-BD-01116	2025-1342	411,920	335,000	03/11/25	123	-3,405	331,595	124
47	01	00	102	102	134	33	10507	4N1W04-BD-91400	2025-1299	247,890	275,000	03/11/25	90	-2,795	272,205	91
48	05	00	101	101	146	33	25941	7N4W08-CD-00800	2025-1410	317,480	328,000	03/12/25	97	-3,323	324,677	98
49	01	00	101	101	131	33	11660	4N1W05-AC-04400	2025-1360	315,830	415,000	03/13/25	76	-4,190	410,810	77
50	02	00	101	101	143	33	434073	3N1W07-CC-01008	2025-1363	498,980	560,000	03/14/25	89	-5,634	554,366	90
51	01	00	101	101	131	33	9623	4N1W03-BC-03300	2025-1461	245,810	328,000	03/14/25	75	-3,300	324,700	76

#	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	01	00	101	101	144	33	439645	4N1W05-BD-09113	2025-1464	663,020	530,000	03/17/25	125	-5,278	524,722	126
53	04	00	101	101	143	33	440040	7N2W16-DC-03601	2025-1748	472,950	459,000	03/17/25	103	-4,571	454,429	104
54	02	00	101	101	141	33	2866	3N1W07-CC-01600	2025-1733	464,550	458,000	03/20/25	101	-4,513	453,487	102
55	01	00	101	101	153	33	13159	4N1W08-BB-07200	2025-1458	714,150	590,000	03/20/25	121	-5,814	584,186	122
56	04	00	101	101	132	33	18374	7N2W16-DD-01401	2025-1750	281,630	395,000	03/20/25	71	-3,893	391,107	72
57	01	00	101	101	143	33	12858	4N1W06-DC-05700	2025-1789	563,640	515,000	03/21/25	109	-5,057	509,943	111
58	02	00	101	101	142	33	4602	3N2W13-BA-00621	2025-1852	421,290	465,000	03/24/25	91	-4,518	460,482	91
59	03	00	101	101	131	33	22369	4N4W03-BC-12300	2025-1864	226,120	239,000	03/25/25	95	-2,314	236,686	96
60	01	00	101	101	146	33	10709	4N1W04-CD-02000	2025-2047	332,520	389,000	03/27/25	85	-3,740	385,260	86
61	01	00	101	101	143	33	12920	4N1W06-DD-05000	2025-1866	460,480	472,000	03/27/25	98	-4,538	467,462	99
62	01	30	101	101	232	33	12633	4N1W08-BA-04400	2025-1858	424,220	440,000	03/27/25	96	-4,230	435,770	97
63	01	00	101	101	131	33	13682	5N1W33-DD-10602	2025-1887	282,690	315,400	03/27/25	90	-3,032	312,368	90
64	04	00	101	101	143	33	18509	7N2W17-AD-04901	2025-1974	422,820	407,000	03/27/25	104	-3,913	403,087	105
65	02	00	101	101	143	33	4540	3N2W13-AD-07600	2025-1961	500,700	560,000	03/28/25	89	-5,364	554,636	90
66	01	00	101	101	143	33	433945	4N1W05-BD-01009	2025-2033	484,970	455,000	03/28/25	107	-4,358	450,642	108
67	01	00	101	101	142	33	12728	4N1W06-DA-01700	2025-1906	523,680	490,000	03/28/25	107	-4,694	485,306	108
68	03	00	101	101	141	33	23109	4N4W04-DA-02500	2025-1890	520,330	557,500	03/28/25	93	-5,340	552,160	94
69	01	00	101	101	143	33	11885	4N1W05-BC-06100	2025-2150	483,550	480,000	03/31/25	101	-4,548	475,452	102
70	01	00	101	101	141	33	11965	4N1W05-BD-05700	2025-2026	449,190	437,500	03/31/25	103	-4,146	433,354	104
71	01	00	101	101	131	33	10224	4N1W04-DA-09800	2025-1983	301,660	350,000	04/01/25	86	-3,304	346,696	87
72	05	00	101	101	143	33	434296	7N4W09-CA-00128	2025-2131	566,250	499,000	04/04/25	113	-4,660	494,340	115
73	01	43	101	101	143	33	12204	4N1W05-CB-09200	2025-2210	392,660	310,000	04/05/25	127	-2,884	307,116	128
74	01	00	101	101	135	33	13931	5N1W34-CC-08300	2025-2136	314,000	465,000	04/07/25	68	-4,294	460,706	68
75	06	01	101	101	131	33	14501	5N1W28-BA-01700	2025-2201	303,170	366,000	04/08/25	83	-3,367	362,633	84
76	06	01	101	101	151	33	14533	5N1W28-BD-00610	2025-2199	580,540	525,000	04/08/25	111	-4,830	520,170	112
77	06	01	101	101	142	33	14378	5N1W28-AC-01604	2025-2253	509,680	485,000	04/09/25	105	-4,445	480,555	106
78	01	00	101	101	143	33	439900	5N1W32-DB-00126	2025-2344	583,640	500,000	04/09/25	117	-4,583	495,417	118
79	03	00	109	109	452	33	23139	4N4W05-AA-00319	2025-2168	338,150	327,500	04/09/25	103	-3,002	324,498	104
80	02	00	101	101	141	33	2949	3N2W01-CC-00400	2025-2258	467,770	447,950	04/11/25	104	-4,075	443,875	105
81	01	00	101	101	143	33	10392	4N1W04-BC-09200	2025-2297	568,800	515,000	04/11/25	110	-4,685	510,315	111
82	02	00	101	101	141	33	4021	3N2W12-DA-04112	2025-2342	446,850	428,000	04/14/25	104	-3,849	424,151	105
83	02	00	101	101	143	33	4491	3N2W13-AD-01700	2025-2316	545,570	600,000	04/14/25	91	-5,396	594,604	92
84	01	00	101	101	131	33	11800	4N1W05-AD-12500	2025-2345	297,640	371,000	04/15/25	80	-3,324	367,676	81
85	02	00	101	101	141	33	434764	3N1W07-CB-01907	2025-2376	489,270	462,000	04/17/25	106	-4,107	457,893	107
86	01	00	101	101	142	33	9741	4N1W03-BD-02101	2025-2397	607,480	600,000	04/17/25	101	-5,334	594,666	102
87	03	00	101	101	135	33	23228	4N4W05-AD-00800	2025-2451	333,420	355,000	04/17/25	94	-3,156	351,844	95
88	01	00	101	101	136	33	13921	5N1W34-CC-07100	2025-2412	258,100	342,000	04/18/25	75	-3,029	338,971	76
89	02	00	101	101	141	33	3472	3N2W12-BA-00300	2025-2656	507,190	486,400	04/21/25	104	-4,257	482,143	105
90	02	00	101	101	131	33	3960	3N2W12-DA-00701	2025-2528	354,380	427,000	04/21/25	83	-3,737	423,263	84
91	01	00	101	101	143	33	28941	4N1W05-CC-00704	2025-2587	535,490	490,000	04/22/25	109	-4,272	485,728	110
92	01	00	101	101	144	33	12254	4N1W05-CC-01203	2025-2638	818,580	684,900	04/22/25	120	-5,971	678,929	121
93	01	00	101	101	131	33	12384	4N1W05-DA-01800	2025-2484	286,530	310,000	04/22/25	92	-2,702	307,298	93
94	02	00	101	101	143	33	438532	3N2W13-CB-00141	2025-2548	447,820	492,512	04/23/25	91	-4,277	488,235	92
95	01	00	101	101	125	33	11675	4N1W05-AC-05400	2025-2596	208,200	315,000	04/23/25	66	-2,735	312,265	67
96	01	00	101	101	142	33	9738	4N1W03-BD-01900	2025-2621	392,850	500,000	04/26/25	79	-4,290	495,710	79
97	01	00	101	101	143	33	12836	4N1W06-DC-03500	2025-2709	620,510	620,000	04/26/25	100	-5,319	614,681	101
98	01	00	101	101	136	33	10597	4N1W04-CA-05500	2025-2608	501,690	479,900	04/28/25	105	-4,084	475,816	105
99	01	00	101	101	133	33	11155	4N1W04-DC-01600	2025-2664	213,720	272,600	04/28/25	78	-2,320	270,280	79
100	02	00	101	101	141	33	433525	3N2W13-CD-04100	2025-3113	485,200	518,000	04/29/25	94	-4,391	513,609	94
101	01	00	101	101	143	33	13034	4N1W07-AB-03170	2025-2742	514,190	479,900	04/29/25	107	-4,068	475,832	108
102	02	00	101	101	141	33	433989	3N2W12-DB-02201	2025-2800	404,180	405,000	05/01/25	100	-3,405	401,595	101
103	01	00	101	101	131	33	11297	4N1W04-DD-05000	2025-2707	329,760	430,000	05/01/25	77	-3,615	426,385	77

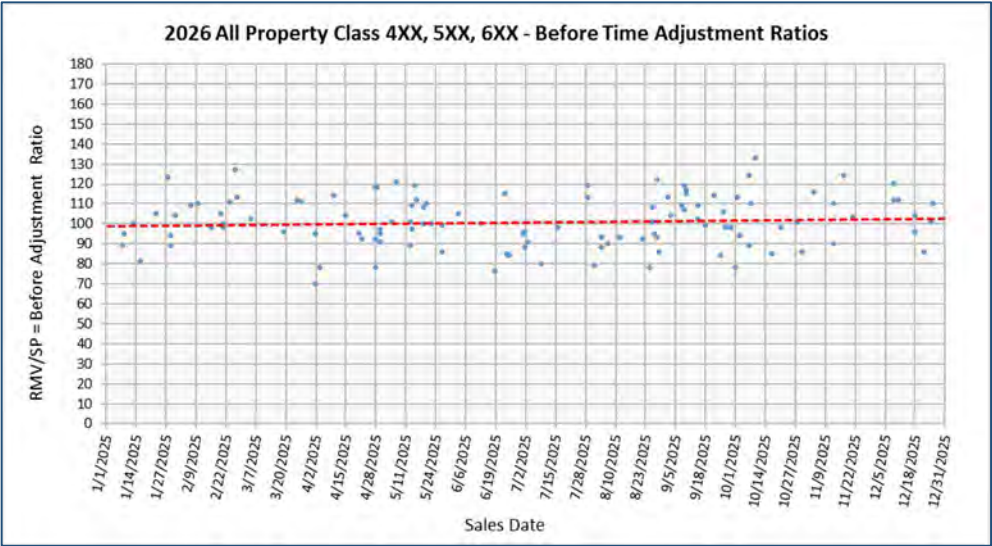
#	MA	SA	Prop Class	RMV Class	Stat Class	Cond Code	Acct No	Map #	Document Number	Certified RMV	Final Price	Sales Date	Before Ratio	Total Adj	Time Adj. Sales Price	Time Adj Ratio
104	02	00	101	101	141	33	4479	3N2W13-AD-00300	2025-2762	431,780	525,000	05/02/25	82	-4,396	520,604	83
105	01	00	101	101	141	33	12801	4N1W06-DB-01002	2025-2808	524,190	485,000	05/02/25	108	-4,061	480,939	109
106	01	30	101	101	232	33	12503	4N1W05-DB-03100	2025-2845	350,000	475,000	05/06/25	74	-3,912	471,088	74
107	01	00	101	101	143	33	12862	4N1W06-DC-06100	2025-3018	599,120	525,000	05/08/25	114	-4,287	520,713	115
108	05	00	101	101	136	33	26230	7N4W09-C0-01100	2025-3042	627,560	525,900	05/12/25	119	-4,222	521,678	120
109	02	00	101	101	143	33	434071	3N1W07-CC-01006	2025-5047	510,600	535,000	05/13/25	95	-4,277	530,723	96
110	01	00	101	101	143	33	13167	4N1W08-BB-08000	2025-3062	557,260	530,000	05/14/25	105	-4,219	525,781	106
111	01	00	101	101	131	33	12347	4N1W05-CD-01212	2025-3185	341,410	429,600	05/16/25	79	-3,390	426,210	80
112	01	00	101	101	141	33	12360	4N1W05-CD-02100	2025-3118	376,330	379,000	05/16/25	99	-2,991	376,009	100
113	01	00	101	101	143	33	440642	4N1W04-BB-03135	2025-3204	503,470	465,000	05/19/25	108	-3,621	461,379	109
114	02	00	109	109	452	33	3460	3N2W12-AD-05404	2025-3269	370,440	365,000	05/23/25	101	-2,792	362,208	102
115	01	00	101	101	141	33	11957	4N1W05-BD-04900	2025-3320	447,430	454,000	05/27/25	99	-3,410	450,590	99
116	01	00	101	101	144	33	9791	4N1W03-CA-01400	2025-3379	474,910	563,000	05/28/25	84	-4,210	558,790	85
117	01	00	101	101	131	33	435269	4N1W04-DD-00204	2025-3331	346,710	399,900	05/28/25	87	-2,990	396,910	87
118	02	00	101	101	141	33	4595	3N2W13-BA-00610	2025-3333	390,960	438,500	05/29/25	89	-3,264	435,236	90
119	01	00	101	101	143	33	12841	4N1W06-DC-04000	2025-3457	511,290	497,000	05/29/25	103	-3,699	493,301	104
120	01	00	101	101	131	33	13367	5N1W33-DA-01200	2025-3328	316,790	372,000	05/29/25	85	-2,769	369,231	86
121	01	00	101	101	143	33	12828	4N1W06-DC-02700	2025-3442	603,000	540,000	06/02/25	112	-3,945	536,055	112
122	03	00	101	101	143	33	23023	4N4W04-BD-13000	2025-3560	504,350	400,000	06/02/25	126	-2,922	397,078	127
123	06	01	101	101	152	33	14774	5N1W28-DD-02300	2025-4135	876,980	795,000	06/03/25	110	-5,780	789,220	111
124	01	00	101	101	143	33	440018	4N1W06-DA-07005	2025-3455	646,730	574,000	06/05/25	113	-4,134	569,866	113
125	05	00	101	101	131	33	25913	7N4W08-CB-05700	2025-3529	293,950	343,900	06/05/25	85	-2,477	341,423	86
126	02	00	101	101	143	33	31227	3N1W18-BB-03200	2025-3540	580,820	560,000	06/06/25	104	-4,014	555,986	104
127	02	00	101	101	141	33	4320	3N2W12-DD-04800	2025-3495	435,960	474,000	06/06/25	92	-3,397	470,603	93
128	01	00	101	101	132	33	10418	4N1W04-BD-00500	2025-3600	376,070	378,500	06/06/25	99	-2,713	375,787	100
129	02	00	101	101	141	33	4662	3N2W13-BA-05600	2025-3619	435,960	474,000	06/10/25	92	-3,332	470,668	93
130	04	00	109	109	452	33	18621	7N2W17-DC-00101	2025-3572	326,120	400,000	06/11/25	82	-2,798	397,202	82
131	02	00	101	101	136	33	3888	3N2W12-CC-01500	2025-3614	469,550	645,000	06/12/25	73	-4,489	640,511	73
132	01	00	101	101	141	33	12625	4N1W05-DC-08101	2025-3640	465,980	459,000	06/12/25	102	-3,195	455,805	102
133	02	33	101	101	143	33	434075	3N1W07-CC-01010	2025-3835	449,660	425,000	06/13/25	106	-2,943	422,057	107
134	05	00	101	101	143	33	25976	7N4W08-CD-04200	2025-3799	294,090	360,000	06/14/25	82	-2,481	357,519	82
135	01	00	101	101	121	33	9542	4N1W03-BB-07200	2025-3679	267,890	349,000	06/16/25	77	-2,381	346,619	77
136	04	00	101	101	132	33	18241	7N2W16-DB-12100	2025-3763	244,830	369,000	06/16/25	66	-2,517	366,483	67
137	02	00	101	101	131	33	3977	3N2W12-DA-01501	2025-3718	405,390	375,000	06/17/25	108	-2,546	372,454	109
138	02	00	101	101	143	33	438597	3N2W13-CC-00117	2025-3760	534,070	535,000	06/17/25	100	-3,632	531,368	101
139	06	01	101	101	154	33	14673	5N1W28-DD-04800	2025-3861	865,120	679,400	06/17/25	127	-4,612	674,788	128
140	01	00	101	101	131	33	11072	4N1W04-DB-11200	2025-3921	250,230	345,000	06/18/25	73	-2,330	342,670	73
141	01	43	101	101	143	33	12211	4N1W05-CB-09501	2025-3811	398,320	336,000	06/18/25	119	-2,269	333,731	119
142	06	01	101	101	141	33	14667	5N1W28-DA-06400	2025-3804	401,130	500,000	06/18/25	80	-3,377	496,623	81
143	01	00	101	101	131	33	10232	4N1W04-AD-06501	2025-3912	303,220	370,000	06/19/25	82	-2,486	367,514	83
144	01	00	101	101	143	33	12085	4N1W05-CB-00119	2025-3792	584,280	548,000	06/20/25	107	-3,663	544,337	107
145	01	00	101	101	131	33	12408	4N1W05-DA-03005	2025-3838	361,180	417,000	06/20/25	87	-2,788	414,212	87
146	01	00	101	101	153	33	13329	5N1W33-AD-00300	2025-3958	782,510	684,000	06/20/25	114	-4,572	679,428	115
147	01	43	101	101	143	33	11910	4N1W05-BD-01114	2025-3840	406,960	348,000	06/23/25	117	-2,290	345,710	118
148	01	00	101	101	131	33	13896	5N1W34-CC-04700	2025-3853	252,470	351,000	06/23/25	72	-2,310	348,690	72
149	06	01	101	101	142	33	14733	5N1W28-DB-04100	2025-3950	537,040	533,500	06/24/25	101	-3,493	530,007	101
150	02	00	101	101	143	33	433080	3N2W12-DC-00157	2025-4027	393,090	400,000	06/25/25	98	-2,605	397,395	99
151	01	43	101	101	143	33	12200	4N1W05-CB-08900	2025-3960	396,670	302,000	06/26/25	131	-1,956	300,044	132
152	01	43	101	101	133	33	9472	4N1W03-BB-00400	2025-4019	378,440	389,900	07/01/25	97	-2,459	387,441	98
153	02	00	101	101	141	33	4682	3N2W13-BB-00500	2025-4066	478,550	550,000	07/02/25	87	-3,449	546,551	88
154	06	01	101	101	141	33	14046	5N1W21-BD-03500	2025-4040	465,730	475,000	07/03/25	98	-2,962	472,038	99
155	01	00	101	101	136	33	11804	4N1W05-DA-06800	2025-4068	272,050	355,000	07/05/25	77	-2,190	352,810	77

#	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	141	33	2804	3N1W07-CA-00155	2025-4253	464,210	460,000	07/07/25	101	-2,805	457,195	102
157	02	00	101	101	131	33	3367	3N2W12-AC-02200	2025-4129	318,080	370,000	07/07/25	86	-2,257	367,743	86
158	01	00	101	101	141	33	31187	4N1W05-AC-03501	2025-4114	452,950	440,000	07/07/25	103	-2,684	437,316	104
159	01	00	101	101	143	33	439602	4N1W05-BC-07514	2025-4139	602,380	520,000	07/07/25	116	-3,171	516,829	117
160	01	00	101	101	141	33	11488	4N1W05-AB-01003	2025-4174	424,200	460,000	07/10/25	92	-2,758	457,242	93
161	03	00	101	101	141	33	440502	4N4W04-AB-00307	2025-4167	471,050	410,000	07/11/25	115	-2,444	407,556	116
162	02	00	101	101	141	33	4725	3N2W13-BD-00100	2025-4444	411,490	465,000	07/14/25	88	-2,724	462,276	89
163	01	00	101	101	153	33	440027	4N1W06-DA-07014	2025-4329	788,380	660,000	07/14/25	119	-3,866	656,134	120
164	06	01	101	101	143	33	14127	5N1W21-CB-01500	2025-4275	688,870	770,000	07/14/25	89	-4,510	765,490	90
165	01	43	101	101	143	33	12201	4N1W05-CB-08901	2025-4399	397,520	360,000	07/21/25	110	-2,022	357,978	111
166	01	00	101	101	133	33	10055	4N1W04-AC-00403	2025-4449	421,560	400,000	07/22/25	105	-2,233	397,767	106
167	02	00	102	102	144	33	432033	3N2W12-CC-91002	2025-4485	348,430	290,650	07/23/25	120	-1,612	289,038	121
168	04	00	109	109	452	33	18416	7N2W16-DD-05500	2025-4555	413,150	370,000	07/23/25	112	-2,053	367,947	112
169	01	00	101	101	143	33	439635	4N1W05-BD-09103	2025-4562	554,140	465,000	07/24/25	119	-2,564	462,436	120
170	03	00	101	101	141	33	23522	5N4W34-CD-00500	2025-4498	533,140	449,000	07/24/25	119	-2,475	446,525	119
171	01	43	101	101	143	33	12208	4N1W05-CB-09400	2025-4529	395,760	338,000	07/25/25	117	-1,852	336,148	118
172	01	00	101	101	131	33	10671	4N1W04-CA-12700	2025-4560	345,730	400,000	07/28/25	86	-2,150	397,850	87
173	03	00	101	101	131	33	22972	4N4W04-BD-07800	2025-4643	264,930	335,050	07/29/25	79	-1,789	333,261	79
174	02	00	101	101	131	33	3346	3N2W12-AC-00300	2025-4639	233,190	301,000	07/31/25	77	-1,587	299,413	78
175	01	00	101	101	141	33	12537	4N1W05-DC-00400	2025-4621	448,980	430,000	07/31/25	104	-2,267	427,733	105
176	01	00	101	101	143	33	439590	4N1W05-BC-07502	2025-4637	531,720	460,000	08/01/25	116	-2,409	457,591	116
177	01	00	101	101	135	33	10740	4N1W04-CA-19000	2025-4641	269,890	355,000	08/04/25	76	-1,823	353,177	76
178	01	00	101	101	142	33	15791	4N1W05-AB-05000	2025-4685	746,960	655,000	08/04/25	114	-3,363	651,637	115
179	01	00	101	101	143	33	12007	4N1W05-CA-00119	2025-4671	499,820	500,000	08/04/25	100	-2,567	497,433	100
180	01	00	101	101	141	33	12708	4N1W06-AD-04200	2025-4725	451,000	452,900	08/04/25	100	-2,325	450,575	100
181	01	00	101	101	131	33	13448	5N1W33-DC-02701	2025-4653	290,740	350,000	08/04/25	83	-1,797	348,203	83
182	01	00	109	109	452	33	13402	5N1W33-DB-01002	2025-4682	258,880	295,000	08/04/25	88	-1,515	293,485	88
183	01	00	102	102	134	33	10500	4N1W04-BD-90700	2025-5093	247,890	273,000	08/05/25	91	-1,392	271,608	91
184	01	00	101	101	143	33	440618	4N1W04-BB-03111	2025-4722	540,060	440,000	08/06/25	123	-2,229	437,771	123
185	02	00	101	101	143	33	4710	3N2W13-BC-01100	2025-4742	433,720	470,000	08/08/25	92	-2,348	467,652	93
186	01	00	101	101	143	33	440651	4N1W04-BB-03144	2025-4844	540,060	459,000	08/08/25	118	-2,293	456,707	118
187	06	01	101	101	121	33	14319	5N1W28-AB-01200	2025-5152	197,130	273,158	08/08/25	72	-1,365	271,793	73
188	06	01	101	101	152	33	14561	5N1W28-CA-00900	2025-4747	846,280	660,000	08/08/25	128	-3,298	656,702	129
189	01	00	101	101	131	33	9691	4N1W03-BC-09600	2025-4848	220,610	288,000	08/12/25	77	-1,399	286,601	77
190	01	00	101	101	141	33	10689	4N1W04-CB-12100	2025-4882	352,040	402,000	08/12/25	88	-1,953	400,047	88
191	01	00	101	101	143	33	12763	4N1W06-DA-04800	2025-4999	495,280	460,000	08/13/25	108	-2,219	457,781	108
192	01	00	102	102	151	30	9468	4N1W03-BA-90206	2025-4860	336,220	406,275	08/13/25	83	-1,960	404,315	83
193	02	00	101	101	143	33	438585	3N2W13-CC-00105	2025-4948	518,710	535,000	08/14/25	97	-2,562	532,438	97
194	01	00	101	101	131	33	9541	4N1W03-BB-07101	2025-4900	294,920	339,000	08/15/25	87	-1,612	337,388	87
195	01	00	101	101	153	33	12105	4N1W05-CB-00141	2025-5137	745,460	491,000	08/16/25	152	-2,318	488,682	153
196	02	00	101	101	143	33	3406	3N2W12-AD-02407	2025-4962	432,570	430,000	08/18/25	101	-2,000	428,000	101
197	02	00	101	101	131	33	4084	3N2W12-DB-03500	2025-5001	283,420	322,000	08/18/25	88	-1,498	320,502	88
198	01	00	101	101	131	33	9637	4N1W03-BC-04700	2025-4981	342,800	360,000	08/18/25	95	-1,675	358,325	96
199	03	00	101	101	131	33	22694	4N4W04-AD-02200	2025-5209	293,460	380,000	08/19/25	77	-1,755	378,245	78
200	01	00	101	101	143	33	12902	4N1W06-DD-03000	2025-5004	497,990	485,000	08/20/25	103	-2,223	482,777	103
201	03	00	101	101	142	33	23885	4N4W03-BA-01002	2025-5236	593,710	550,000	08/21/25	108	-2,502	547,498	108
202	02	00	101	101	143	33	440045	3N2W12-DD-00102	2025-5080	537,720	574,900	08/22/25	94	-2,595	572,305	94
203	01	00	101	101	143	33	12991	4N1W07-AB-03127	2025-5133	580,090	509,995	08/22/25	114	-2,302	507,693	114
204	01	00	101	101	131	33	13646	5N1W33-DD-08301	2025-5040	296,570	395,000	08/22/25	75	-1,783	393,217	75
205	01	00	102	102	134	33	10502	4N1W04-BD-90900	2025-5155	247,890	304,000	08/22/25	82	-1,372	302,628	82
206	03	00	101	101	141	33	440401	4N4W04-AB-00306	2025-5286	471,050	390,000	08/26/25	121	-1,707	388,293	121
207	03	00	109	109	452	33	22410	4N4W03-BB-08100	2025-5128	353,790	370,000	08/26/25	96	-1,619	368,381	96

#	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	01	00	101	101	131	33	12372	4N1W05-DA-00801	2025-5201	291,000	360,000	08/27/25	81	-1,563	358,437	81
209	01	00	101	101	151	33	11726	4N1W05-AD-04900	2025-5360	612,950	460,000	09/02/25	133	-1,902	458,098	134
210	01	00	101	101	135	33	10856	4N1W04-CB-08700	2025-5355	327,000	370,000	09/04/25	88	-1,504	368,496	89
211	01	00	101	101	143	33	12076	4N1W05-CB-00108	2025-5269	613,320	523,000	09/04/25	117	-2,126	520,874	118
212	01	00	101	101	143	33	11260	4N1W04-DD-02400	2025-5407	376,000	385,000	09/08/25	98	-1,512	383,488	98
213	03	00	101	101	142	33	432444	4N4W05-AC-01702	2025-5393	463,810	408,000	09/08/25	114	-1,603	406,397	114
214	01	00	101	101	131	33	13464	5N1W33-DC-03901	2025-5382	287,190	319,000	09/08/25	90	-1,253	317,747	90
215	05	00	101	101	142	33	26323	7N4W17-BA-02600	2025-5511	569,280	413,900	09/12/25	138	-1,569	412,331	138
216	01	00	101	101	143	33	12098	4N1W05-CB-00133	2025-5535	587,270	495,000	09/15/25	119	-1,825	493,175	119
217	01	43	101	101	133	33	12326	4N1W05-CD-01008	2025-5460	315,940	344,010	09/15/25	92	-1,268	342,742	92
218	02	21	102	102	143	33	7173	3N2W24-00-90003	2025-5484	288,020	329,600	09/16/25	87	-1,204	328,396	88
219	01	00	101	101	143	33	440649	4N1W04-BB-03142	2025-5666	469,820	425,000	09/19/25	111	-1,508	423,492	111
220	01	00	101	101	141	33	431951	4N1W05-BA-03942	2025-5648	500,840	485,000	09/19/25	103	-1,721	483,279	104
221	02	00	101	101	143	33	4815	3N2W13-BD-09000	2025-5642	476,250	473,100	09/22/25	101	-1,630	471,470	101
222	01	00	101	101	143	33	439610	4N1W05-BC-07522	2025-5707	592,380	500,000	09/22/25	118	-1,723	498,277	119
223	03	00	101	101	151	33	22777	4N4W04-BB-00105	2025-5764	661,790	548,900	09/22/25	121	-1,891	547,009	121
224	06	01	101	101	141	33	14077	5N1W21-CA-03300	2025-5696	451,010	465,000	09/22/25	97	-1,602	463,398	97
225	01	00	101	101	143	33	10956	4N1W04-DA-07400	2025-5805	463,910	420,000	09/23/25	110	-1,433	418,567	111
226	01	00	101	101	141	33	11587	4N1W05-AC-00700	2025-5698	388,300	424,900	09/23/25	91	-1,449	423,451	92
227	02	00	101	101	141	33	3502	3N2W12-BA-02600	2025-5756	449,120	525,000	09/24/25	86	-1,773	523,227	86
228	01	00	101	101	143	33	10428	4N1W04-BD-01900	2025-5752	625,210	619,900	09/24/25	101	-2,093	617,807	101
229	01	00	101	101	141	33	10806	4N1W05-DA-08900	2025-6918	349,950	344,900	09/24/25	101	-1,165	343,735	102
230	02	28	101	101	233	33	4109	3N2W12-DB-05700	2025-5835	478,720	475,000	09/25/25	101	-1,588	473,412	101
231	01	43	101	101	143	33	10898	4N1W04-DA-02300	2025-5709	454,760	374,900	09/25/25	121	-1,253	373,647	122
232	01	00	109	109	452	33	13560	5N1W33-DA-02200	2025-6271	301,090	350,850	09/25/25	86	-1,173	349,677	86
233	01	00	101	101	143	33	12903	4N1W06-DD-03100	2025-5700	619,070	483,950	09/26/25	128	-1,601	482,349	128
234	01	00	101	101	136	33	9392	4N1W03-BA-02500	2025-5967	415,960	408,000	09/29/25	102	-1,307	406,693	102
235	01	30	101	101	232	33	10006	5N1W33-DC-12000	2025-5792	312,950	440,000	09/29/25	71	-1,410	438,590	71
236	02	00	101	101	153	33	4690	3N2W13-BB-01500	2025-5816	684,040	565,000	09/30/25	121	-1,791	563,209	121
237	01	00	101	101	143	33	433450	5N1W32-DB-01700	2025-5860	597,260	498,000	09/30/25	120	-1,579	496,421	120
238	02	00	101	101	143	33	28506	3N2W12-AD-06512	2025-5885	812,410	749,900	10/02/25	108	-2,326	747,574	109
239	01	00	101	101	136	33	13954	4N1W03-BB-14800	2025-5998	397,570	430,000	10/02/25	92	-1,333	428,667	93
240	02	00	101	101	132	33	2952	3N2W01-CC-00600	2025-5982	474,860	557,000	10/03/25	85	-1,708	555,292	86
241	04	00	101	101	131	33	18394	7N2W16-DD-03202	2025-5980	258,490	349,900	10/03/25	74	-1,073	348,827	74
242	02	00	101	101	131	33	3825	3N2W12-CB-02900	2025-5994	312,020	410,000	10/06/25	76	-1,215	408,785	76
243	01	00	101	101	143	33	440619	4N1W04-BB-03112	2025-5949	470,720	436,500	10/06/25	108	-1,293	435,207	108
244	02	00	101	101	143	33	433113	3N2W12-DC-02511	2025-6011	421,800	415,000	10/07/25	102	-1,215	413,785	102
245	02	00	101	101	141	33	4754	3N2W13-BD-03200	2025-6019	411,260	440,000	10/07/25	93	-1,289	438,711	94
246	02	00	101	101	143	33	436530	3N2W13-CD-07300	2025-6008	537,160	503,000	10/08/25	107	-1,456	501,544	107
247	02	00	101	101	143	33	4549	3N2W13-AD-08500	2025-6043	541,050	450,000	10/09/25	120	-1,287	448,713	121
248	02	00	101	101	142	33	3052	3N2W11-AA-00113	2025-6110	497,850	480,000	10/10/25	104	-1,356	478,644	104
249	05	40	101	101	244	33	25769	7N4W08-CA-00500	2025-6099	534,230	499,000	10/10/25	107	-1,410	497,590	107
250	01	00	109	109	452	33	11234	4N1W04-DD-00303	2025-6105	265,240	301,440	10/13/25	88	-821	300,620	88
251	02	00	101	101	143	33	429875	3N1W07-CC-01410	2025-6068	548,810	568,000	10/14/25	97	-1,527	566,473	97
252	05	00	101	101	141	33	25731	7N4W08-BC-03900	2025-6298	364,030	335,000	10/15/25	109	-889	334,111	109
253	05	00	101	101	146	33	26069	7N4W08-DA-03600	2025-6216	464,340	480,000	10/16/25	97	-1,257	478,743	97
254	02	00	101	101	131	33	3424	3N2W12-AD-02600	2025-6208	248,480	295,000	10/17/25	84	-762	294,238	84
255	02	00	101	101	141	33	4305	3N2W12-DD-03300	2025-6178	361,300	446,000	10/17/25	81	-1,153	444,847	81
256	03	00	101	101	143	33	435695	4N4W04-AB-00301	2025-6164	609,530	545,000	10/17/25	112	-1,408	543,592	112
257	03	00	101	101	142	33	23154	4N4W05-AA-01100	2025-6268	800,670	659,000	10/17/25	121	-1,703	657,297	122
258	04	00	101	101	143	33	429076	7N2W16-BB-03101	2025-6300	462,880	475,000	10/20/25	97	-1,178	473,822	98
259	05	00	101	101	141	33	25957	7N4W08-CD-02400	2025-6228	391,750	390,000	10/20/25	100	-968	389,032	101

#	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	02	00	101	101	141	33	4019	3N2W12-DA-04110	2025-6341	390,600	439,000	10/23/25	89	-1,044	437,956	89
261	02	00	101	101	143	33	438592	3N2W13-CC-00112	2025-6301	574,620	613,200	10/23/25	94	-1,458	611,742	94
262	03	00	101	101	141	33	23410	4N4W05-DA-03408	2025-6375	410,470	375,000	10/27/25	109	-840	374,160	110
263	01	00	101	101	133	33	10427	4N1W04-BD-01703	2025-6415	344,910	375,000	10/28/25	92	-827	374,173	92
264	01	00	101	101	141	33	11604	4N1W05-AC-02400	2025-6412	413,780	439,000	10/29/25	94	-953	438,047	94
265	01	00	101	101	132	33	9876	4N1W04-AA-00400	2025-6570	395,970	400,000	11/04/25	99	-786	399,214	99
266	03	00	101	101	141	33	22688	4N4W04-AD-01600	2025-6498	445,100	405,000	11/04/25	110	-795	404,205	110
267	01	00	101	101	144	33	13327	5N1W33-AD-04500	2025-6584	717,770	600,000	11/04/25	120	-1,178	598,822	120
268	01	00	101	101	153	33	13963	5N1W34-CC-11505	2025-6557	722,920	505,000	11/04/25	143	-992	504,008	143
269	01	00	101	101	143	33	12835	4N1W06-DC-03400	2025-6608	558,750	499,000	11/05/25	112	-963	498,037	112
270	03	00	101	101	135	33	29608	4N4W05-AD-13800	2025-6563	259,580	355,000	11/05/25	73	-685	354,315	73
271	01	30	101	101	242	33	13098	4N1W08-BA-02000	2025-6542	578,230	525,000	11/06/25	110	-995	524,005	110
272	06	15	101	101	152	33	14296	5N1W28-AA-02000	2025-6647	1,038,540	805,000	11/07/25	129	-1,498	803,502	129
273	01	00	101	101	141	33	13003	4N1W07-AB-03139	2025-6767	456,590	456,000	11/14/25	100	-738	455,262	100
274	01	00	101	101	146	33	11716	4N1W05-AC-07500	2025-6815	653,220	470,886	11/17/25	139	-714	470,172	139
275	01	00	101	101	131	33	10289	4N1W04-BA-02900	2025-6834	402,990	398,900	11/19/25	101	-577	398,323	101
276	02	00	101	101	143	33	438397	3N1W18-BB-01102	2025-6944	622,050	630,650	11/20/25	99	-891	629,759	99
277	02	00	101	101	143	33	3521	3N2W12-BB-00705	2025-6915	487,230	520,000	11/22/25	94	-699	519,301	94
278	03	00	101	101	135	33	23230	4N4W05-AD-00901	2025-6982	314,520	280,000	11/29/25	112	-309	279,691	112
279	02	00	101	101	143	33	438469	3N2W13-CA-03925	2025-7058	483,670	494,000	12/02/25	98	-494	493,506	98
280	01	00	101	101	146	33	13927	5N1W34-CC-07900	2025-7097	383,150	342,500	12/03/25	112	-330	342,170	112
281	02	00	101	101	143	33	438607	3N2W13-CC-00127	2025-7282	532,360	545,000	12/09/25	98	-413	544,587	98
282	01	00	101	101	131	33	12345	4N1W05-CD-01210	2025-7203	334,370	385,000	12/10/25	87	-279	384,721	87
283	03	00	101	101	141	33	23271	4N4W05-AD-04700	2025-7223	463,710	305,000	12/10/25	152	-221	304,779	152
284	01	00	101	101	131	33	10880	4N1W04-DA-00700	2025-7218	307,830	350,000	12/11/25	88	-241	349,759	88
285	02	00	101	101	143	33	31233	3N1W18-BB-03400	2025-7290	555,190	610,000	12/12/25	91	-399	609,601	91
286	01	00	101	101	142	33	11535	4N1W05-AB-01500	2025-7292	559,640	475,000	12/16/25	118	-246	474,754	118
287	01	00	101	101	131	33	13372	5N1W33-DA-01402	2025-7335	257,090	345,000	12/16/25	75	-178	344,822	75
288	01	00	101	101	143	33	13777	5N1W34-CB-01606	2025-7412	479,410	450,000	12/16/25	107	-233	449,767	107
289	01	00	101	101	141	33	11550	4N1W05-AB-03000	2025-7331	376,420	419,900	12/17/25	90	-203	419,697	90
290	01	00	101	101	141	33	12481	4N1W05-DB-02219	2025-7367	399,510	415,000	12/17/25	96	-200	414,800	96
291	05	00	109	109	442	33	26180	7N4W08-DC-04600	2025-7351	281,250	350,000	12/17/25	80	-169	349,831	80
292	02	00	101	101	141	33	2859	3N1W07-CB-03200	2025-7416	446,130	385,000	12/19/25	116	-159	384,841	116
293	01	00	101	101	143	33	439601	4N1W05-BC-07513	2025-7441	579,870	490,000	12/22/25	118	-152	489,848	118
294	06	01	101	101	141	33	14145	5N1W21-CB-03500	2025-7568	458,760	475,000	12/23/25	97	-131	474,869	97

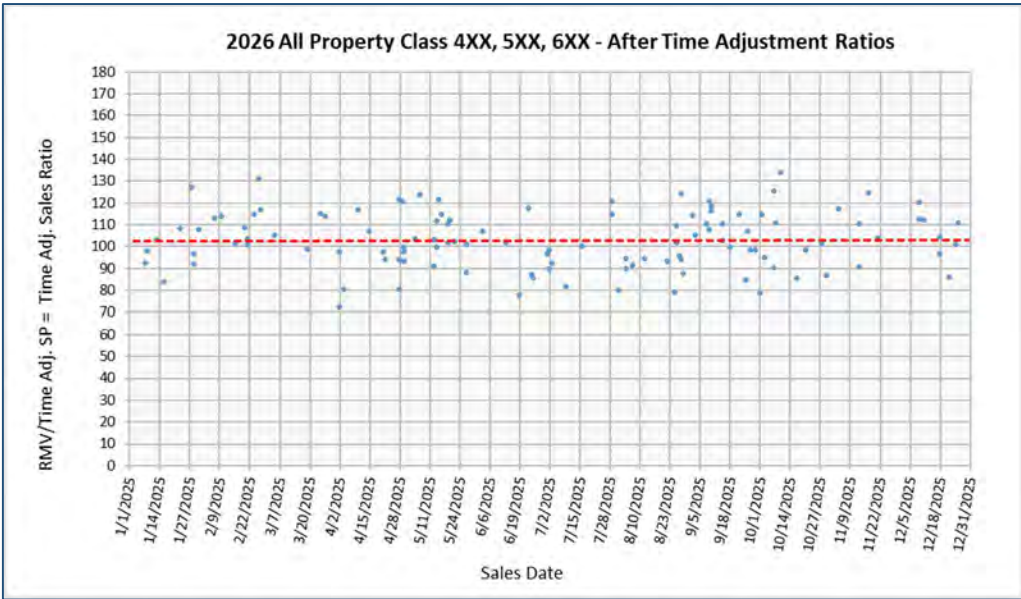
Time Study for RMV Class 4XX



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

01/01/2025	99%
12/31/2025	103%

Number of days in the year:	365
Amount of change:	-4%
Annual change factor:	104%
Annual adjustment factor:	97%
Overall Annual Adjustment:	-3%
Intermediate adj factor:	0.0095%



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	02	21	401	401	133	33	5246	3N1W07-CB-00700	2025-176	546,650	612,500	01/08/25	89	-20,783	591,717	92
2	03	31	401	401	141	33	23927	4N4W05-00-01104	2025-223	477,910	505,000	01/09/25	95	-17,087	487,913	98
3	02	64	401	401	142	33	7381	3N2W24-BD-11700	2025-241	547,990	550,000	01/13/25	100	-18,401	531,599	103
4	04	41	401	401	141	33	15966	5N2W10-B0-00200	2025-280	456,870	565,000	01/16/25	81	-18,741	546,259	84
5	04	41	641	401	141	33	19328	6N2W12-00-00700	2025-922	681,320	650,000	01/23/25	105	-21,128	628,872	108
6	04	41	401	401	141	33	20031	7N2W30-00-00301	2025-477	553,860	450,000	01/28/25	123	-14,414	435,586	127
7	03	21	401	401	141	33	5013	4N3W14-00-00900	2025-623	489,740	550,000	01/29/25	89	-17,564	532,436	92
8	04	42	641	401	136	33	18789	6N3W11-A0-01200	2025-501	589,120	629,900	01/29/25	94	-20,116	609,784	97
9	03	21	641	401	143	33	7600	4N2W16-00-03200	2025-608	667,050	640,000	01/31/25	104	-20,317	619,683	108
10	06	67	401	401	151	33	7898	4N2W25-A0-01400	2025-1731	782,080	715,000	02/07/25	109	-22,222	692,778	113
11	04	41	401	401	131	33	19095	6N2W04-A0-00600	2025-780	379,310	344,000	02/10/25	110	-10,593	333,407	114
12	06	61	401	401	141	33	429849	4N1W07-AD-01601	2025-2330	663,340	675,000	02/16/25	98	-20,401	654,599	101
13	03	21	409	409	452	33	8256	4N2W33-A0-01101	2025-908	511,620	485,000	02/20/25	105	-14,474	470,526	109
14	02	21	401	401	141	33	5287	3N1W07-CC-03100	2025-897	580,840	580,000	02/21/25	100	-17,254	562,746	103
15	04	42	541	401	141	33	21644	6N2W29-00-01100	2025-963	880,730	899,900	02/21/25	98	-26,771	873,129	101
16	03	21	641	401	142	33	5152	4N3W13-D0-01400	2025-999	898,900	809,900	02/24/25	111	-23,863	786,037	114
17	06	61	401	401	142	33	15732	5N1W31-00-00303	2025-1045	945,080	744,000	02/26/25	127	-21,780	722,220	131
18	05	51	581	401	133	33	25514	6N5W30-00-00702	2025-1015	817,400	722,000	02/27/25	113	-21,067	700,933	117
19	06	62	401	401	144	33	15265	4N2W03-D0-00401	2025-1205	573,190	562,000	03/05/25	102	-16,078	545,922	105
20	06	61	401	401	141	33	17218	4N1W18-A0-02200	2025-1806	619,340	644,500	03/19/25	96	-17,581	626,919	99
21	06	61	401	401	142	33	14927	4N1W05-BC-07200	2025-1897	597,960	535,000	03/25/25	112	-14,289	520,711	115
22	06	61	401	401	141	33	16860	4N1W07-BC-01201	2025-6316	773,820	700,000	03/27/25	111	-18,562	681,438	114
23	02	21	661	401	146	33	8181	4N2W27-C0-00200	2025-2216	1,038,490	1,475,000	04/02/25	70	-38,272	1,436,728	72
24	02	21	401	401	141	33	8285	4N2W34-AD-00901	2025-2034	645,000	679,000	04/02/25	95	-17,618	661,382	98
25	05	51	401	401	146	33	28353	8N4W34-C0-00300	2025-2067	687,510	879,000	04/04/25	78	-22,640	856,360	80
26	04	41	401	401	141	33	19060	6N2W03-00-01100	2025-2232	568,460	499,888	04/10/25	114	-12,591	487,297	117
27	02	21	401	401	143	33	5496	3N2W02-00-02203	2025-2477	668,260	640,000	04/15/25	104	-15,815	624,185	107
28	04	41	401	401	131	33	19775	7N2W22-00-00500	2025-2456	399,760	420,000	04/21/25	95	-10,139	409,861	98
29	06	61	401	401	132	33	16904	4N1W07-C0-01800	2025-2486	467,280	510,000	04/22/25	92	-12,264	497,736	94
30	04	41	401	401	143	33	15965	5N2W10-B0-00100	2025-2751	757,870	825,000	04/28/25	92	-19,368	805,632	94
31	05	51	641	401	141	33	20577	7N3W09-00-00400	2025-2651	548,060	699,750	04/28/25	78	-16,427	683,323	80
32	03	21	649	409	452	33	5037	4N3W14-D0-01600	2025-2666	504,330	425,900	04/28/25	118	-9,998	415,902	121
33	06	61	401	401	142	33	14933	4N1W05-BC-07800	2025-2668	659,670	560,000	04/29/25	118	-13,093	546,907	121
34	06	61	401	401	141	33	15145	4N1W17-B0-02900	2025-2785	458,320	471,000	04/30/25	97	-10,968	460,032	100
35	03	21	641	401	452	33	7854	4N2W21-A0-00701	2025-2863	465,800	489,000	04/30/25	95	-11,387	477,613	98
36	05	51	409	409	462	33	20985	8N3W34-00-00203	2025-2946	395,030	435,000	04/30/25	91	-10,129	424,871	93
37	06	67	401	401	141	33	7962	4N2W25-D0-03400	2025-2879	632,850	625,000	05/05/25	101	-14,257	610,743	104
38	05	36	401	401	141	33	25290	6N5W06-BD-00600	2025-2917	368,390	305,000	05/07/25	121	-6,899	298,101	124
39	02	64	401	401	166	33	6348	3N2W22-AD-13000	2025-3082	1,008,330	1,000,000	05/13/25	101	-22,050	977,950	103
40	06	61	401	401	131	33	15059	4N1W08-D0-00600	2025-3060	325,470	365,000	05/13/25	89	-8,048	356,952	91
41	06	67	401	401	141	33	7958	4N2W25-AD-02200	2025-3336	476,160	490,000	05/14/25	97	-10,758	479,242	99
42	06	67	401	401	153	33	8041	4N2W25-C0-00604	2025-2992	907,100	830,000	05/14/25	109	-18,223	811,777	112
43	05	51	649	409	441	33	27756	7N4W03-D0-00800	2025-3852	348,220	293,000	05/15/25	119	-6,405	286,595	122
44	05	51	401	401	143	33	21695	7N3W21-C0-00605	2025-3575	509,120	455,000	05/16/25	112	-9,903	445,097	114
45	02	21	401	401	152	33	7433	3N2W24-C0-03100	2025-3128	687,960	636,600	05/19/25	108	-13,674	622,926	110
46	06	67	401	401	135	33	8675	4N1W19-AD-01900	2025-3165	393,770	395,000	05/19/25	100	-8,485	386,515	102
47	05	51	641	401	141	33	436189	8N4W34-A0-00101	2025-3315	516,040	470,000	05/20/25	110	-10,051	459,949	112
48	04	41	649	409	462	33	20123	7N2W33-C0-00100	2025-3272	550,830	550,000	05/22/25	100	-11,657	538,343	102
49	06	67	641	401	153	33	8033	4N2W25-C0-00403	2025-3301	957,790	1,110,000	05/27/25	86	-22,999	1,087,001	88
50	04	41	409	409	451	33	20306	7N3W14-A0-00601	2025-3343	404,140	409,000	05/27/25	99	-8,474	400,526	101
51	06	61	401	401	133	33	17163	4N1W17-B0-08900	2025-3478	480,480	458,000	06/03/25	105	-9,185	448,815	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
52	05	51	401	401	143	33	20813	7N3W16-C0-00500	2025-3701	698,000	700,000	06/13/25	100	-13,373	686,627	102
53	04	41	401	401	131	33	21462	6N2W22-B0-01000	2025-3768	427,540	560,000	06/19/25	76	-10,379	549,621	78
54	02	21	401	401	152	33	5614	3N2W10-00-00900	2025-3880	922,520	800,000	06/23/25	115	-14,523	785,477	117
55	03	21	409	409	452	33	7792	4N2W18-C0-01000	2025-3863	427,210	499,900	06/24/25	85	-9,027	490,873	87
56	05	36	401	401	133	33	25265	6N5W06-BC-03400	2025-3896	249,480	297,000	06/25/25	84	-5,335	291,665	86
57	06	67	641	401	143	33	8748	4N1W19-BA-00200	2025-4170	877,550	924,000	07/01/25	95	-16,071	907,929	97
58	06	61	401	401	141	33	16932	4N1W07-DB-00500	2025-4101	585,700	665,000	07/02/25	88	-11,503	653,497	90
59	05	51	641	401	142	33	20713	7N3W10-C0-00902	2025-4016	617,050	640,000	07/02/25	96	-11,071	628,929	98
60	06	61	401	401	143	33	16787	4N1W07-AC-00709	2025-4055	602,820	665,000	07/03/25	91	-11,440	653,560	92
61	04	41	409	409	442	33	21292	6N2W16-B0-00600	2025-4184	349,600	436,000	07/09/25	80	-7,252	428,748	82
62	06	67	401	401	136	33	9260	4N2W24-D0-02500	2025-4309	658,680	670,000	07/16/25	98	-10,698	659,302	100
63	06	67	401	401	135	33	8647	4N1W19-AA-00700	2025-4604	557,360	470,000	07/29/25	119	-6,924	463,076	120
64	04	41	641	401	154	33	16104	5N2W12-A0-01700	2025-4558	834,610	740,000	07/29/25	113	-10,902	729,098	114
65	04	41	409	409	452	33	15940	5N2W10-00-00105	2025-4794	429,650	545,000	08/01/25	79	-7,873	537,127	80
66	03	21	401	401	121	33	7801	4N2W18-C0-01600	2025-4647	293,470	315,000	08/04/25	93	-4,461	310,539	95
67	04	41	649	409	442	33	16424	6N2W26-B0-01500	2025-4659	452,820	512,000	08/04/25	88	-7,251	504,749	90
68	06	67	401	401	141	33	8805	4N1W19-CA-00300	2025-4796	487,420	540,000	08/07/25	90	-7,493	532,507	92
69	06	67	401	401	141	33	8094	4N2W25-D0-02800	2025-5147	513,060	550,000	08/12/25	93	-7,371	542,629	95
70	03	21	649	409	452	33	7820	4N2W18-D0-01002	2025-5083	503,980	549,000	08/22/25	92	-6,836	542,164	93
71	04	41	641	401	131	33	19110	6N2W04-B0-00300	2025-5261	378,350	485,000	08/25/25	78	-5,900	479,100	79
72	06	61	401	401	132	33	17141	4N1W17-B0-07000	2025-5141	473,820	471,000	08/26/25	101	-5,685	465,315	102
73	05	36	401	401	132	33	25269	6N5W06-BC-03800	2025-5143	340,790	315,000	08/26/25	108	-3,802	311,198	110
74	06	62	401	401	132	33	17510	5N2W26-D0-02000	2025-5206	425,560	450,000	08/27/25	95	-5,389	444,611	96
75	03	31	641	401	141	33	24201	4N4W21-00-00300	2025-5305	1,016,320	830,000	08/28/25	122	-9,861	820,139	124
76	05	51	401	401	141	33	28375	8N4W34-CC-01100	2025-5162	469,010	504,000	08/28/25	93	-5,988	498,012	94
77	04	41	401	401	135	33	19795	7N2W22-C0-00900	2025-5674	482,830	559,000	08/29/25	86	-6,588	552,412	87
78	05	36	401	401	141	33	25301	6N5W06-BD-01800	2025-5245	286,410	254,000	09/02/25	113	-2,897	251,103	114
79	05	55	551	401	146	33	27287	7N5W01-00-00100	2025-5298	629,980	605,000	09/03/25	104	-6,843	598,157	105
80	03	31	401	401	141	33	24305	4N5W12-00-01900	2025-5380	655,180	600,000	09/08/25	109	-6,501	593,499	110
81	06	61	401	401	146	33	437195	4N1W07-C0-00302	2025-5377	735,050	690,000	09/09/25	107	-7,411	682,589	108
82	05	51	401	401	144	33	27180	7N4W16-A0-00400	2025-5351	590,320	495,000	09/09/25	119	-5,316	489,684	121
83	02	21	401	401	142	33	8482	4N2W36-C0-01800	2025-5426	748,170	650,000	09/10/25	115	-6,919	643,081	116
84	06	61	641	401	142	33	16337	5N2W35-00-00600	2025-5598	1,024,170	875,000	09/10/25	117	-9,314	865,686	118
85	02	21	401	401	141	33	5187	3N1W06-B0-00400	2025-5862	600,890	550,000	09/15/25	109	-5,593	544,407	110
86	06	61	401	401	143	33	17174	4N1W17-B0-10100	2025-5515	716,040	705,000	09/15/25	102	-7,170	697,830	103
87	04	41	401	401	142	33	19238	6N2W09-C0-00100	2025-5631	639,840	649,000	09/18/25	99	-6,415	642,585	100
88	06	67	409	409	452	33	9090	4N2W24-AB-00800	2025-5649	562,000	495,000	09/22/25	114	-4,705	490,295	115
89	06	61	401	401	131	33	17115	4N1W08-D0-02000	2025-5924	362,270	432,000	09/25/25	84	-3,983	428,017	85
90	04	41	401	401	141	33	19057	6N2W03-00-01001	2025-5796	521,800	493,500	09/26/25	106	-4,503	488,997	107
91	05	51	641	401	134	33	27443	7N5W06-00-02101	2025-5802	415,400	426,000	09/27/25	98	-3,846	422,154	98
92	06	61	641	401	141	33	17371	4N2W12-C0-00100	2025-5800	814,880	835,000	09/29/25	98	-7,381	827,619	98
93	06	67	401	401	141	33	8987	4N2W23-A0-00705	2025-5767	682,650	700,000	09/29/25	98	-6,187	693,813	98
94	06	61	401	401	141	33	16555	4N1W06-A0-00412	2025-5851	585,490	752,060	10/01/25	78	-6,505	745,555	79
95	03	31	661	401	143	33	24873	5N4W11-00-01000	2025-6027	981,160	865,000	10/02/25	113	-7,399	857,601	114
96	06	61	401	401	145	33	16914	4N1W07-C0-02305	2025-6176	794,500	845,000	10/03/25	94	-7,148	837,852	95
97	06	61	401	401	132	33	16608	4N1W06-B0-02300	2025-6038	659,280	530,000	10/07/25	124	-4,282	525,718	125
98	04	41	649	409	452	33	18875	7N3W24-00-01301	2025-6000	388,330	435,000	10/07/25	89	-3,514	431,486	90
99	05	51	401	401	136	33	27812	7N4W04-B0-00100	2025-6458	543,390	495,000	10/08/25	110	-3,952	491,048	111
100	05	51	409	409	442	33	21764	7N3W22-C0-00300	2025-6141	351,380	265,000	10/10/25	133	-2,065	262,935	134
101	05	51	401	401	131	33	26729	7N4W27-00-01200	2025-6167	315,330	372,500	10/17/25	85	-2,655	369,845	85
102	06	62	401	401	141	33	16261	5N2W26-D0-01900	2025-6291	619,950	634,000	10/21/25	98	-4,278	629,722	98
103	06	67	401	401	143	33	9082	4N2W24-AB-00400	2025-6443	817,060	810,000	10/28/25	101	-4,927	805,073	101

#	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	641	401	136	33	19072	6N2W03-00-01500	2025-6518	431,740	499,900	10/30/25	86	-2,946	496,954	87
105	04	42	401	401	156	33	18726	6N3W02-00-00403	2025-6829	651,860	560,000	11/04/25	116	-3,034	556,966	117
106	06	61	401	401	144	33	16569	4N1W06-AD-02900	2025-6688	548,450	500,000	11/13/25	110	-2,281	497,719	110
107	06	67	401	401	143	33	8729	4N1W19-B0-01306	2025-6787	790,010	875,000	11/13/25	90	-3,992	871,008	91
108	05	55	401	401	136	33	27380	7N5W05-00-00701	2025-6926	495,130	400,000	11/17/25	124	-1,673	398,327	124
109	03	31	401	401	143	33	24063	4N4W08-AD-00103	2025-7031	527,080	510,000	11/21/25	103	-1,939	508,061	104
110	02	21	401	401	142	33	5855	3N2W14-DB-00300	2025-7214	589,370	525,000	12/09/25	112	-1,098	523,902	112
111	03	31	641	401	153	33	24159	4N4W18-00-01304	2025-7256	993,550	830,000	12/09/25	120	-1,736	828,264	120
112	06	61	401	401	141	33	17514	5N2W35-AA-00100	2025-7278	648,940	579,900	12/11/25	112	-1,102	578,798	112
113	02	21	401	401	132	33	5431	3N2W01-CC-01000	2025-7538	440,830	423,000	12/18/25	104	-523	422,477	104
114	02	64	401	401	152	33	6613	3N2W22-CA-07000	2025-7387	804,610	835,000	12/18/25	96	-1,032	833,968	96
115	06	67	401	401	134	33	8668	4N1W19-AB-01300	2025-7465	479,130	558,000	12/22/25	86	-477	557,523	86
116	04	41	401	401	132	33	20071	7N2W32-00-00500	2025-6985	558,490	554,000	12/25/25	101	-316	553,684	101
117	05	51	401	401	143	33	26827	7N3W18-B0-01400	2026-90	552,250	500,000	12/26/25	110	-238	499,762	111

Time Study for RMV Class 019



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

01/01/2025 117%

12/31/2025 112%

Number of days in the year: 365

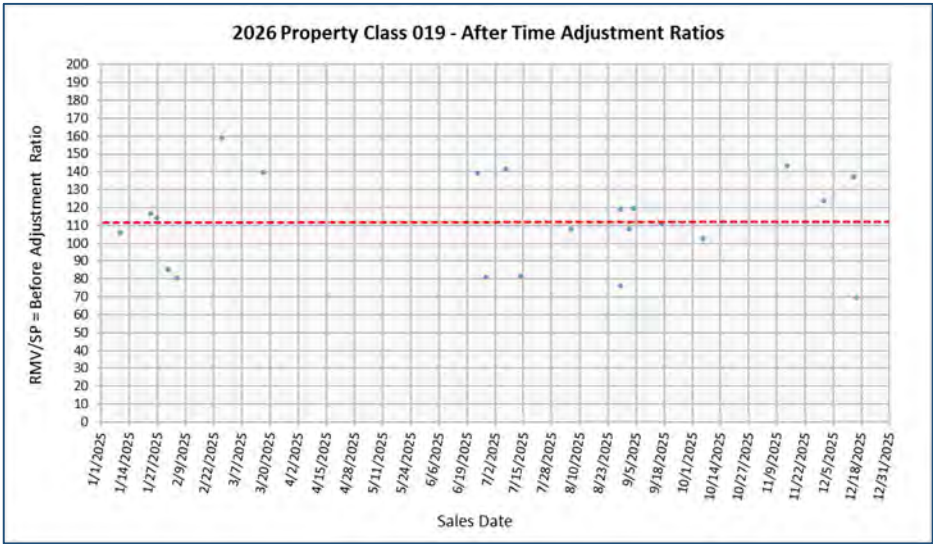
Amount of change: 5%

Annual change factor: 95%

Annual adjustment factor: 105%

Overall Annual Adjustment: 5%

Intermediate adj factor: 0.0144%



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	07	04	019	019	441	2022	33	441604	North County	116,290	105,000	01/10/25	111	5,375	110,375	105
2	07	27	019	019	442	1998	33	1124	Crestwood Village	172,650	142,000	01/24/25	122	6,982	148,982	116
3	07	04	019	019	452	1989	33	1441	North County	64,320	54,000	01/27/25	119	2,632	56,632	114
4	07	04	019	019	441	1976	30	1386	North County	48,700	54,700	02/01/25	89	2,627	57,327	85
5	07	05	019	019	442	1991	33	442799	North County	100,820	120,000	02/05/25	84	5,693	125,693	80
6	07	02	019	019	451	1974	33	355	South County	33,000	20,000	02/26/25	165	888	20,888	158
7	07	02	019	019	451	1971	30	381	South County	17,350	12,000	03/17/25	145	500	12,500	139
8	07	04	019	019	442	1993	33	1886	North County	96,180	67,500	06/24/25	142	1,849	69,349	139
9	07	06	019	019	451	1974	33	1352	South County	20,670	25,000	06/28/25	83	671	25,671	81
10	07	28	019	019	452	1996	33	1287	Col. City Estates	212,840	146,999	07/07/25	145	3,752	150,751	141
11	07	03	019	019	441	1980	33	2337	North County	32,210	38,710	07/14/25	83	949	39,659	81
12	07	28	019	019	442	1998	33	1288	Col. City Estates	158,950	144,500	08/06/25	110	3,063	147,563	108
13	07	04	019	019	441	1968	33	1384	North County	13,140	17,000	08/29/25	77	304	17,304	76
14	07	06	019	019	441	2020	33	440928	South County	144,890	120,000	08/29/25	121	2,146	122,146	119
15	07	05	019	019	442	1973	30	2080	North County	18,620	17,000	09/02/25	110	294	17,294	108
16	07	05	019	019	441	2024	33	442914	North County	107,870	89,000	09/04/25	121	1,514	90,514	119
17	07	30	019	019	463	1999	33	216	Springlake	441,390	394,000	09/17/25	112	5,965	399,965	110
18	07	30	019	019	452	1990	33	111	Springlake	201,100	193,625	10/06/25	104	2,401	196,026	103
19	07	05	019	019	442	1989	33	2516	North County	102,510	71,000	11/14/25	144	481	71,481	143
20	07	30	019	019	452	1991	33	127	Springlake	196,830	158,500	12/01/25	124	686	159,186	124
21	07	04	019	019	441	1995	33	1879	North County	68,640	50,000	12/15/25	137	115	50,115	137
22	07	05	019	019	441	1971	33	2068	North County	20,200	29,000	12/16/25	70	63	29,063	70

*SUPPLEMENTAL
NOTES*

For this ratio year, commercial and industrial properties (Property Classes 2XX and 3XX) located in SA 73 and SA 74 were moved into the general area (SA 00). This was deemed appropriate and reflective of current market perception for this property classification.

In addition, all areas have undergone recalculation. 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

No physical re-appraisals were performed due to limited staffing caused by county implemented furloughs and the elimination of positions resulting in a reduction in force.

SUMMARY OF RATIO INDICATIONS

Ratio Indicators by RMV Class

YEAR	RMV CL	MA	SA	NH	LAND %	OSD %	IMPR %	OVERALL %	COD	PRD	RE CALC	LOCATION
2026	003	01	00	000	100	100	100	100			x	St. Helens
2026	003	02	00	000	100	100	100	100			x	Scappoose
2026	003	03	00	000	100	100	100	100			x	Vernonia
2026	003	04	00	000	100	100	100	100			x	Rainier
2026	003	04	41	000	100	100	100	100			x	Rainier
2026	003	05	00	000	100	100	100	100			x	Clatskanie
2026	003	06	00	000	100	100	100	100			x	Rural St. Helens/Warren
2026	008	01	00	000	100	100	100	100			x	St. Helens
2026	008	01	90	000	100	100	100	100			x	St. Helens
2026	008	02	00	000	100	100	100	100			x	Scappoose
2026	008	02	90	000	100	100	100	100			x	Scappoose
2026	008	04	00	000	100	100	100	100			x	Rainier
2026	008	04	90	000	100	100	100	100			x	Rainier
2026	008	05	00	000	100	100	100	100			x	Clatskanie
2026	008	06	90	000	100	100	100	100			x	Rural St. Helens/Warren
2026	010	01	00	000	100	100	100	100			x	St. Helens
2026	010	02	00	000	100	100	100	100			x	Scappoose
2026	010	02	21	000	100	100	100	100			x	Scappoose
2026	010	03	00	000	100	100	100	100			x	Vernonia
2026	010	04	00	000	100	100	100	100			x	Rainier
2026	010	05	00	000	100	100	100	100			x	Clatskanie
2026	010	06	00	000	100	100	100	100			x	Rural St. Helens/Warren
2026	010	06	01	000	100	100	100	100			x	Columbia City
2026	019	07	02	000	100	100	102	102	16.59	.90	x	Personal Property MS
2026	019	07	03	000	100	100	111	111	21.61	.97	x	Personal Property MS
2026	019	07	04	000	100	100	111	111	21.61	.97	x	Personal Property MS
2026	019	07	05	000	100	100	111	111	21.61	.97	x	Personal Property MS
2026	019	07	06	000	100	100	102	102	16.59	.90	x	Personal Property MS
2026	019	07	27	000	100	100	106	106	13.40	1.00	x	Personal Property MS
2026	019	07	28	000	100	100	106	106	13.40	1.00	x	Personal Property MS
2026	019	07	30	000	100	100	95	95	6.06	1.01	x	Personal Property MS
2026	020	01	00	000	100	100	100	100			x	St. Helens
2026	020	02	00	000	100	100	100	100			x	Scappoose
2026	020	03	00	000	100	100	100	100			x	Vernonia
2026	020	04	00	000	100	100	100	100			x	Rainier
2026	020	05	00	000	100	100	100	100			x	Clatskanie
2026	030	01	00	000	100	100	100	100			x	St. Helens
2026	030	03	00	000	100	100	100	100			x	Vernonia
2026	030	04	00	000	100	100	100	100			x	Rainier
2026	030	05	00	000	100	100	100	100			x	Clatskanie
2026	030	06	00	000	100	100	100	100			x	Rural St. Helens/Warren
2026	032	03	00	000	100	100	100	100			x	Vernonia

YEAR	RMV CL	MA	SA	NH	LAND %	OSD %	IMPR %	OVERALL %	COD	PRD	RE CALC	LOCATION
2026	032	05	00	000	100	100	100	100			x	Clatskanie
2026	040	02	00	000	100	100	100	100			x	Scappoose
2026	040	02	21	000	100	100	100	100			x	Scappoose
2026	040	03	00	000	100	100	100	100			x	Vernonia
2026	040	03	21	000	100	100	100	100			x	Vernonia
2026	040	03	31	000	100	100	100	100			x	Vernonia
2026	040	04	00	000	100	100	100	100			x	Rainier
2026	040	04	41	000	100	100	100	100			x	Rainier
2026	040	04	42	000	100	100	100	100			x	Rainier
2026	040	05	00	000	100	100	100	100			x	Clatskanie
2026	040	06	00	000	100	100	100	100			x	Rural St. Helens/Warren
2026	040	06	61	000	100	100	100	100			x	Rural St. Helens/Warren
2026	040	06	62	000	100	100	100	100			x	Rural St. Helens/Warren
2026	100	01	00	000	111	100	100	111	9.69	1.06	x	St. Helens
2026	100	01	15	000	111	100	100	111	9.69	1.06	x	St. Helens
2026	100	02	00	000	105	100	100	105	10.99	1.05	x	Scappoose
2026	100	03	00	000	108	100	100	108	.00	1.00	x	Vernonia
2026	100	04	00	000	103	100	100	103	2.46	1.02	x	Rainier
2026	100	05	00	000	108	100	100	108	.00	1.00	x	Clatskanie
2026	100	06	01	000	101	100	100	101			x	Columbia City
2026	100	06	15	000	101	100	100	101			x	Columbia City
2026	101	01	00	000	111	100	102	104	11.91	.99	x	St. Helens
2026	101	01	15	000	111	100	102	104	11.91	.99	x	St. Helens
2026	101	01	30	000	111	100	102	104	11.91	.99	x	St. Helens
2026	101	01	43	000	111	100	102	104	11.91	.99	x	St. Helens
2026	101	02	00	000	105	100	95	98	9.27	1.00	x	Scappoose
2026	101	02	28	000	105	100	95	98	9.27	1.00	x	Scappoose
2026	101	02	33	000	105	100	95	98	9.27	1.00	x	Scappoose
2026	101	03	00	000	108	100	109	108	13.60	.99	x	Vernonia
2026	101	03	40	000	108	100	109	108	13.60	.99	x	Vernonia
2026	101	04	00	000	103	100	127	120	12.64	.99	x	Rainier
2026	101	04	40	000	103	100	127	120	12.64	.99	x	Rainier
2026	101	05	00	000	108	100	108	108	12.56	.98	x	Clatskanie
2026	101	05	40	000	108	100	108	108	12.56	.98	x	Clatskanie
2026	101	06	01	000	101	100	101	101	13.19	.97	x	Columbia City
2026	101	06	15	000	101	100	101	101	13.19	.97	x	Columbia City
2026	101	06	31	000	101	100	101	101	13.19	.97	x	Columbia City
2026	102	01	00	000	100	100	99	99	5.25	1.01	x	St. Helens
2026	102	02	00	000	100	100	94	94	15.84	1.01	x	Scappoose
2026	102	02	21	000	100	100	94	94	15.84	1.01	x	Scappoose
2026	102	04	00	000	100	100	120	120			x	Rainier
2026	109	01	00	000	111	100	131	118	.65	1.00	x	St. Helens
2026	109	02	00	000	105	100	89	98	.00	1.00	x	Scappoose
2026	109	03	00	000	108	100	121	114	6.00	1.00	x	Vernonia
2026	109	04	00	000	103	100	128	118	16.10	1.01	x	Rainier

YEAR	RMV CL	MA	SA	NH	LAND %	OSD %	IMPR %	OVERALL %	COD	PRD	RE CALC	LOCATION
2026	109	05	00	000	108	100	109	108	.00	1.00	x	Clatskanie
2026	109	06	01	000	101	100	101	101			x	Columbia City
2026	109	06	15	000	101	100	101	101			x	Columbia City
2026	111	01	95	000	100	100	119	119	18.36	1.09	x	Floating Property
2026	111	01	97	000	100	100	119	119	18.36	1.09	x	Floating Property
2026	111	02	95	000	100	100	119	119	18.36	1.09	x	Floating Property
2026	111	02	97	000	100	100	119	119	18.36	1.09	x	Floating Property
2026	111	04	95	000	100	100	119	119	18.36	1.09	x	Floating Property
2026	111	04	97	000	100	100	119	119	18.36	1.09	x	Floating Property
2026	111	05	95	000	100	100	119	119	18.36	1.09	x	Floating Property
2026	111	05	97	000	100	100	119	119	18.36	1.09	x	Floating Property
2026	111	06	95	000	100	100	119	119	18.36	1.09	x	Floating Property
2026	111	06	97	000	100	100	119	119	18.36	1.09	x	Floating Property
2026	200	01	00	000	100	100	100	100			x	St. Helens
2026	200	02	00	000	100	100	100	100			x	Scappoose
2026	200	03	00	000	100	100	100	100			x	Vernonia
2026	200	04	00	000	100	100	100	100			x	Rainier
2026	200	05	00	000	100	100	100	100			x	Clatskanie
2026	200	06	00	000	100	100	100	100			x	Rural St. Helens/Warren
2026	201	01	00	000	100	100	153	130	11.52	.95	x	St. Helens
2026	201	02	00	000	100	100	153	130	11.52	.95	x	Scappoose
2026	201	03	00	000	100	100	153	130	11.52	.95	x	Vernonia
2026	201	04	00	000	100	100	153	130	11.52	.95	x	Rainier
2026	201	05	00	000	100	100	153	130	11.52	.95	x	Clatskanie
2026	201	06	00	000	100	100	153	130	11.52	.95	x	Rural St. Helens/Warren
2026	207	01	00	000	100	100	100	100			x	St. Helens
2026	207	02	00	000	100	100	100	100			x	Scappoose
2026	207	03	00	000	100	100	100	100			x	Vernonia
2026	207	04	00	000	100	100	100	100			x	Rainier
2026	207	05	00	000	100	100	100	100			x	Clatskanie
2026	207	06	00	000	100	100	100	100			x	Rural St. Helens/Warren
2026	300	01	00	000	100	100	100	100	.00	1.01	x	St. Helens
2026	300	02	00	000	100	100	100	100	.00	1.01	x	Scappoose
2026	300	02	77	000	100	100	100	100	.00	1.01	x	Scappoose
2026	300	03	00	000	100	100	100	100	.00	1.01	x	Vernonia
2026	300	04	00	000	100	100	100	100	.00	1.01	x	Rainier
2026	300	05	00	000	100	100	100	100	.00	1.01	x	Clatskanie
2026	300	06	00	000	100	100	100	100	.00	1.01	x	Rural St. Helens/Warren
2026	301	01	00	000	100	100	100	100	.00	1.01	x	St. Helens
2026	301	02	00	000	100	100	100	100	.00	1.01	x	Scappoose
2026	301	02	77	000	100	100	100	100	.00	1.01	x	Scappoose
2026	301	03	00	000	100	100	100	100	.00	1.01	x	Vernonia
2026	301	04	00	000	100	100	100	100	.00	1.01	x	Rainier
2026	301	05	00	000	100	100	100	100	.00	1.01	x	Clatskanie
2026	301	06	00	000	100	100	100	100	.00	1.01	x	Rural St. Helens/Warren

YEAR	RMV CL	MA	SA	NH	LAND %	OSD %	IMPR %	OVERALL %	COD	PRD	RE CALC	LOCATION
2026	303	01	00	000	100	100	100	100			x	St. Helens
2026	303	02	00	000	100	100	100	100			x	Scappoose
2026	303	02	77	000	100	100	100	100			x	Scappoose
2026	303	04	00	000	100	100	100	100			x	Rainier
2026	303	05	00	000	100	100	100	100			x	Clatskanie
2026	308	01	90	000	100	100	100	100			x	St. Helens
2026	308	02	90	000	100	100	100	100			x	Scappoose
2026	308	04	90	000	100	100	100	100			x	Rainier
2026	308	06	00	000	100	100	100	100			x	Rural St. Helens/Warren
2026	333	02	00	000	100	100	100	100			x	Scappoose
2026	400	02	21	000	120	100	100	120	12.59	.96	x	Scappoose
2026	400	02	25	000	120	100	100	120	12.59	.96	x	Scappoose
2026	400	02	45	000	120	100	86	99			x	Scappoose
2026	400	02	60	000	100	100	100	100			x	Scappoose
2026	400	02	64	000	83	100	81	83	1.98	1.00	x	Scappoose
2026	400	03	21	000	93	100	100	93			x	Vernonia
2026	400	03	31	000	93	100	100	93	25.29	.98	x	Vernonia
2026	400	04	41	000	95	100	100	95	16.12	1.04	x	Rainier
2026	400	04	42	000	88	100	100	88			x	Rainier
2026	400	04	44	000	95	100	100	95	16.12	1.04	x	Rainier
2026	400	04	45	000	95	100	105	99			x	Rainier
2026	400	05	36	000	93	100	92	93	9.71	1.00	x	Clatskanie
2026	400	05	51	000	95	100	100	95	34.97	1.14	x	Clatskanie
2026	400	05	55	000	91	100	89	91	7.48	1.02	x	Clatskanie
2026	400	05	60	000	100	100	100	100			x	Clatskanie
2026	400	06	61	000	101	100	100	101	6.00	1.02	x	Rural St. Helens/Warren
2026	400	06	62	000	97	100	100	97			x	Rural St. Helens/Warren
2026	400	06	67	000	101	100	100	101	6.00	1.02	x	Rural St. Helens/Warren
2026	401	02	21	000	120	100	86	99	8.91	1.02	x	Scappoose
2026	401	02	25	000	120	100	86	99	8.91	1.02	x	Scappoose
2026	401	02	45	000	120	100	86	99			x	Scappoose
2026	401	02	64	000	83	100	81	83	1.98	1.00	x	Scappoose
2026	401	03	21	000	93	100	92	93	11.60	.96	x	Vernonia
2026	401	03	31	000	93	100	92	93	5.83	.99	x	Vernonia
2026	401	04	41	000	95	100	101	99	10.52	1.00	x	Rainier
2026	401	04	42	000	88	100	85	88	11.99	1.02	x	Rainier
2026	401	04	44	000	95	100	101	99	10.52	1.00	x	Rainier
2026	401	04	45	000	95	100	105	99			x	Rainier
2026	401	05	36	000	93	100	92	93	9.71	1.00	x	Clatskanie
2026	401	05	51	000	95	100	94	95	9.95	1.00	x	Clatskanie
2026	401	05	55	000	91	100	89	91	7.48	1.02	x	Clatskanie
2026	401	06	61	000	101	100	88	94	9.45	1.00	x	Rural St. Helens/Warren
2026	401	06	62	000	97	100	96	97	7.82	.97	x	Rural St. Helens/Warren
2026	401	06	67	000	101	100	88	94	9.45	1.00	x	Rural St. Helens/Warren
2026	409	02	21	000	120	100	73	99	.00	1.00	x	Scappoose

YEAR	RMV CL	MA	SA	NH	LAND %	OSD %	IMPR %	OVERALL %	COD	PRD	RE CALC	LOCATION
2026	409	02	25	000	120	100	73	99	.00	1.00	x	Scappoose
2026	409	02	45	000	120	100	86	99			x	Scappoose
2026	409	02	64	000	83	100	81	83	1.98	1.00	x	Scappoose
2026	409	03	21	000	93	100	99	96	11.42	1.01	x	Vernonia
2026	409	03	31	000	93	100	91	93			x	Vernonia
2026	409	04	41	000	95	100	114	105	12.50	1.00	x	Rainier
2026	409	04	42	000	88	100	83	88			x	Rainier
2026	409	04	44	000	95	100	114	105	12.50	1.00	x	Rainier
2026	409	04	45	000	95	100	111	105			x	Rainier
2026	409	05	51	000	95	100	83	91	10.19	1.03	x	Clatskanie
2026	409	05	55	000	91	100	89	91	7.48	1.02	x	Clatskanie
2026	409	06	61	000	101	100	82	94	.00	1.00	x	Rural St. Helens/Warren
2026	409	06	62	000	97	100	96	97	.00	.99	x	Rural St. Helens/Warren
2026	409	06	67	000	101	100	82	94	.00	1.00	x	Rural St. Helens/Warren
2026	701	01	00	000	100	100	137	130			x	St. Helens
2026	701	02	00	000	100	100	137	130			x	Scappoose
2026	701	03	00	000	100	100	137	130			x	Vernonia
2026	701	04	00	000	100	100	137	130			x	Rainier
2026	701	05	00	000	100	100	137	130			x	Clatskanie
2026	701	06	00	000	100	100	137	130			x	Rural St. Helens/Warren
2026	800	01	00	000	100	100	100	100			x	St. Helens
2026	800	01	15	000	100	100	100	100			x	St. Helens
2026	800	02	00	000	100	100	100	100			x	Scappoose
2026	800	02	60	000	100	100	100	100			x	Scappoose
2026	800	02	64	000	100	100	100	100			x	Scappoose
2026	800	04	00	000	100	100	100	100			x	Rainier
2026	800	04	44	000	100	100	100	100			x	Rainier
2026	800	04	60	000	100	100	100	100			x	Rainier
2026	800	05	36	000	100	100	100	100			x	Clatskanie
2026	800	05	51	000	100	100	100	100			x	Clatskanie
2026	800	05	55	000	100	100	100	100			x	Clatskanie
2026	800	05	60	000	100	100	100	100			x	Clatskanie
2026	800	06	00	000	100	100	100	100			x	Rural St. Helens/Warren
2026	801	01	00	000	100	100	100	100			x	St. Helens
2026	801	02	00	000	100	100	100	100			x	Scappoose
2026	801	03	31	000	100	100	100	100			x	Vernonia
2026	801	04	00	000	100	100	100	100			x	Rainier
2026	890	02	64	000	100	100	100	100			x	Scappoose

MARKET AREA ANALYSIS

ADJUSTMENTS &

CONCLUSIONS

ODD
LOTS

COLUMBIA County 2026 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	2026		St Helens	010	02	00	000	2026		Scappoose
010	02	21	000	2026		Scappoose	010	03	00	000	2026		Vernonia
010	04	00	000	2026		Rainier	010	05	00	000	2026		Clatskanie
010	06	00	000	2026		Rural St Helens	010	06	01	000	2026		Columbia City
020	01	00	000	2026		St Helens	020	02	00	000	2026		Scappoose
020	03	00	000	2026		Vernonia	020	04	00	000	2026		Rainier
020	05	00	000	2026		Clatskanie	030	01	00	000	2026		St Helens
030	03	00	000	2026		Vernonia	030	04	00	000	2026		Rainier
030	05	00	000	2026		Clatskanie	030	06	00	000	2026		Rural St Helens
040	02	00	000	2026		Scappoose	040	02	21	000	2026		Scappoose
040	03	00	000	2026		Vernonia	040	03	21	000	2026		
040	03	31	000	2026		Vernonia	040	04	00	000	2026		Rainier
040	04	41	000	2026		Rainier	040	04	42	000	2026		Rainier
040	05	00	000	2026		Clatskanie	040	06	00	000	2026		Rural St Helens
040	06	61	000	2026		Rural St Helens	040	06	62	000	2026		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 throughout Columbia County and are unbuildable due to their size, shape, DEQ denial, etc. Because of having little to no utility, they 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: not applicable

In COD compliance: not applicable

Performance History

	2026	2025	2024	2023	2022
COD	-	-	-	-	-
PRD	-	-	-	-	-

COLUMBIA County 2026 Ratio Study

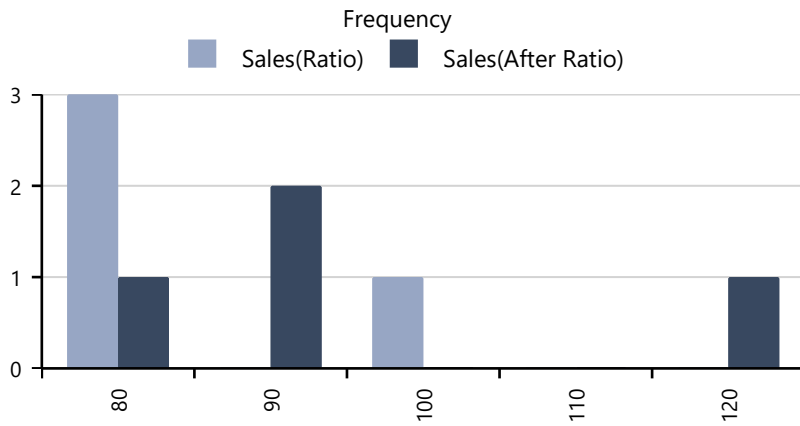


RESIDENTIAL PROPERTY

MAINTENANCE AREA 1

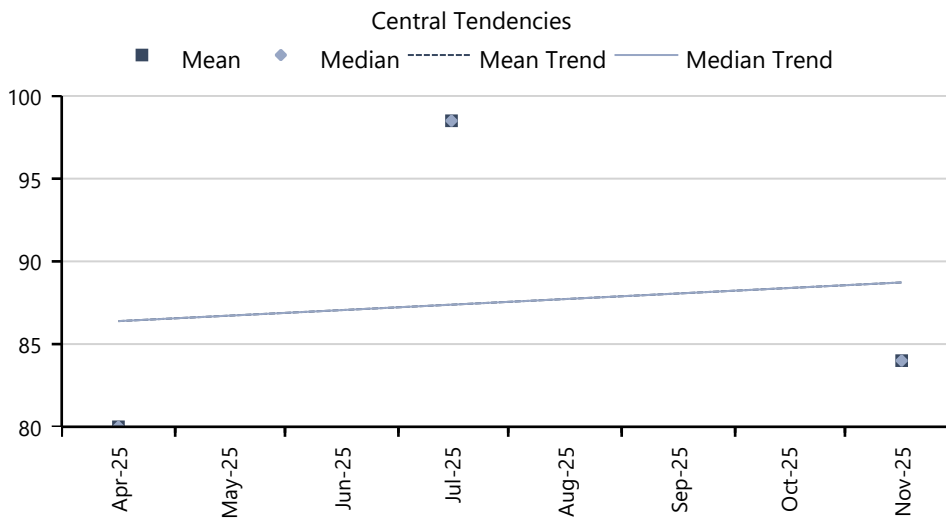
CITY OF ST. HELENS

COLUMBIA County 2026 Ratio Study



Bin	Before Count	After Count		Before Ratio	After Ratio
80	3	1	Median	86	96
90	0	2	AD	8.25	9.25
100	1	0	COD	9.59	9.69
110	0	0	Mean	90	100
120	0	1	SD	12.92	14.31
			COV	14.32	14.28
			Wtd Mean	86	95
			GeoMean	90	100
			PRD	1.05	1.06
			95% Confidence	12.66	14.03

Number of Sales 4



Month	Mean	Median	Sales
Apr-25	80	80	1
Jul-25	99	99	2
Nov-25	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	30	5N1W32DB 00105	439879	2025-2261	01	00	000	100	100		0.53	291,340	0	291,340	362,336	Apr-25	80
2	33	5N1W32DB 00122	439896	2025-6630	01	00	000	100	100		0.16	93,780	0	93,780	111,832	Nov-25	84
3	33	4N1W07AB 03118	12982	2025-4175	01	00	000	100	100		0.19	70,200	0	70,200	79,616	Jul-25	88
4	33	4N1W07AB 03119	12983	2025-4176	01	00	000	100	100		0.30	86,750	0	86,750	79,616	Jul-25	109

COLUMBIA County 2026 Ratio Study

Study Definition

RMV	App	# of	Year	SA	NH	Year	Sales	# of	Location
101	2026	153	2026	01	15	2026	000	11	St Helens
101	2026	4	2026	01	43	2026	000		St Helens

Adjustment Calculation Summary

168	Number of Sales for this Study
4480	Population - Number of Accounts
3.75%	Sales as a percentage of the Population

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	450,908,530	26.02%	500,508,468	27.73%
OSD RMV	173,628,610	10.02%	173,628,610	9.62%
Improvement RMV	1,102,964,923	63.64%	1,125,024,221	62.33%
Farm Improvement RMV	5,650,870	0.33%	5,763,887	0.32%

Selected Ratio From Sales	Time Adjustment	Before Ratio	Overall Adjustment Factor	After Ratio
96	-1	96	104	100
			Land Adjustment Factor	111
			OSD Adjustment Factor	100
			Improvement Adjustment Factor	102
			Farm Improvement Factor	102
				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.

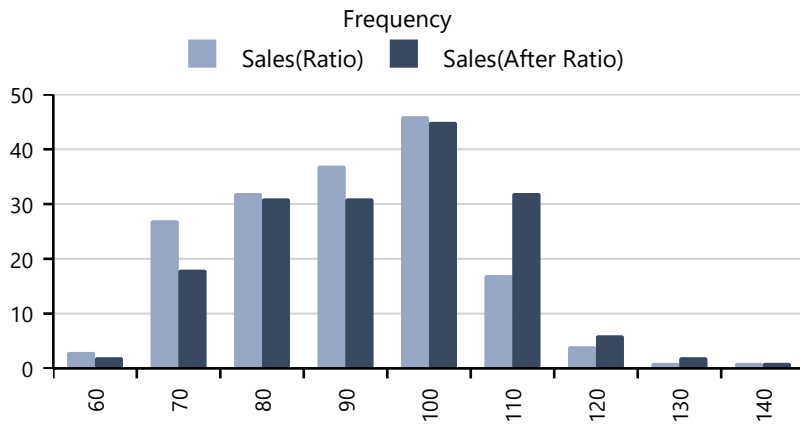
This grouping of properties located in the City of St. Helens are improved with single family dwellings. A total of 168 sales were collected for this analysis which have been found to be a valid representation of the market. After applying the time adjustment of -1%, the median and weighted mean returned the same indicator of 96. The median was selected as the best central tendency and once applied to the dataset, an overall adjustment of 104 was calculated.

COD standard maximum (OAR 150-308-0380): 20
COD conclusion: 11.91
In COD compliance: Yes

Performance History

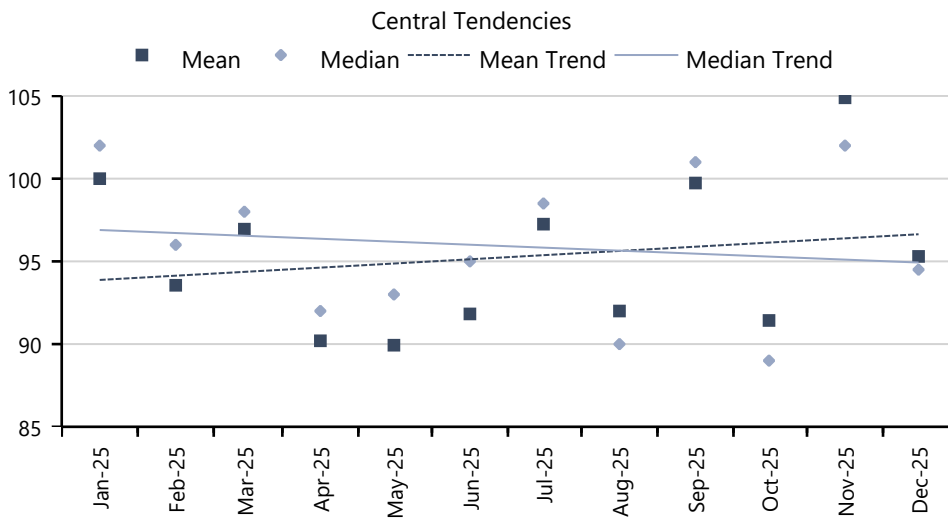
2026	2025	2024	2023	2022
COD	11.91	-	-	-
PRD	0.99	0.98	-	-

COLUMBIA County 2026 Ratio Study



Bin Width	Before Count	After Count		Before Ratio	After Ratio
60	3	2	Median	96	100
70	27	18	AD	11.77	11.91
80	32	31	COD	12.26	11.91
90	37	31	Mean	95	99
100	46	45	SD	14.32	14.50
110	17	32	COV	15.10	14.71
120	4	6	Wtd Mean	96	100
130	1	2	GeoMean	94	98
140	1	1	PRD	.99	.99
95% Confidence				2.17	2.19

Number of Sales 168



Month	Mean	Median	Sales
Jan-25	100	102	10
Feb-25	94	96	9
Mar-25	97	98	19
Apr-25	90	92	20
May-25	90	93	15
Jun-25	92	95	17
Jul-25	97	99	12
Aug-25	92	90	21
Sep-25	100	101	19
Oct-25	91	89	7
Nov-25	105	102	9
Dec-25	95	95	10

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	5N1W34CC	08300	13931	2025-2136	01	00	000	101	101	135	0.13	128,520	169,930	298,450	461,559	Apr-25	65
2	33	4N1W05AC	05400	11675	2025-2596	01	00	000	101	101	125	0.14	128,690	77,060	205,750	312,827	Apr-25	66
3	33	5N1W33DC	12000	10006	2025-5792	01	30	000	101	101	232	0.13	139,920	161,030	300,950	438,856	Sep-25	69
4	33	5N1W34CC	04700	13896	2025-3853	01	00	000	101	101	131	0.13	128,520	117,600	246,120	349,140	Jun-25	70
5	33	4N1W04DB	11200	11072	2025-3921	01	00	000	101	101	131	0.13	128,520	113,860	242,380	343,137	Jun-25	71
6	33	5N1W33DA	00901	13362	2025-5025	01	00	000	101	101	136	0.13	128,520	163,550	292,070	413,506	Aug-25	71
7	33	4N1W05DB	03100	12503	2025-2845	01	30	000	101	101	232	0.23	159,420	178,290	337,710	471,865	May-25	72
8	30	4N1W05AC	02100	11601	2025-3882	01	00	000	101	101	131	0.18	136,680	140,820	277,500	384,573	Jun-25	72
9	33	5N1W33DD	08301	13646	2025-5040	01	00	000	101	101	131	0.13	128,520	154,700	283,220	393,578	Aug-25	72

COLUMBIA County 2026 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	4N1W03BC 03300	9623	2025-1461	01	00	000	101	101	131	0.10	124,830	112,800	237,630	325,376	Mar-25	73
11	33	4N1W04DD 05000	11297	2025-2707	01	00	000	101	101	131	0.13	128,520	183,700	312,220	427,119	May-25	73
12	33	4N1W05AC 04400	11660	2025-1360	01	00	000	101	101	131	0.23	147,970	155,720	303,690	411,639	Mar-25	74
13	33	5N1W34CC 07100	13921	2025-2412	01	00	000	101	101	136	0.13	128,520	122,580	251,100	339,572	Apr-25	74
14	30	4N1W03BB 03200	9500	2025-2599	01	00	000	101	101	131	0.13	128,520	66,210	194,730	261,682	Apr-25	74
15	33	4N1W04CA 19000	10740	2025-4641	01	00	000	101	101	135	0.14	128,640	132,920	261,560	353,545	Aug-25	74
16	33	4N1W03BB 07200	9542	2025-3679	01	00	000	101	101	121	0.13	128,520	130,990	259,510	347,081	Jun-25	75
17	33	4N1W05DA 06800	11804	2025-4068	01	00	000	101	101	136	0.12	127,590	135,670	263,260	353,261	Jul-25	75
18	33	4N1W03CB 03200	9831	2025-5130	01	00	000	101	101	131	0.13	128,520	131,250	259,770	348,535	Aug-25	75
19	33	5N1W34CC 03901	13888	2025-6398	01	00	000	101	101	141	0.13	189,120	184,240	373,360	499,050	Oct-25	75
20	33	4N1W05CD 01212	12347	2025-3185	01	00	000	101	101	131	0.11	127,300	195,040	322,340	426,894	May-25	76
21	33	4N1W03BC 09600	9691	2025-4848	01	00	000	101	101	131	0.13	128,520	88,680	217,200	286,877	Aug-25	76
22	33	4N1W03CB 05300	9858	2025-1031	01	00	000	101	101	133	0.13	128,520	185,940	314,460	406,515	Feb-25	77
23	33	4N1W05AD 12500	11800	2025-2345	01	00	000	101	101	131	0.11	126,930	156,660	283,590	368,329	Apr-25	77
24	33	4N1W03BD 01900	9738	2025-2621	01	00	000	101	101	142	0.08	206,140	180,010	386,150	496,600	Apr-25	78
25	33	4N1W04DC 01600	11155	2025-2664	01	00	000	101	101	133	0.13	128,520	83,310	211,830	270,746	Apr-25	78
26	33	4N1W04CA 04200	10586	2025-4656	01	00	000	101	101	131	0.11	127,300	152,520	279,820	358,524	Aug-25	78
27	33	4N1W05DA 00801	12372	2025-5201	01	00	000	101	101	131	0.17	134,370	145,110	279,480	358,740	Aug-25	78
28	33	5N1W33DA 01402	13372	2025-7335	01	00	000	101	101	131	0.13	128,520	139,070	267,590	344,862	Dec-25	78
29	33	4N1W03CA 01400	9791	2025-3379	01	00	000	101	101	144	0.15	130,480	312,890	443,370	559,622	May-25	79
30	33	4N1W04AD 06501	10232	2025-3912	01	00	000	101	101	131	0.13	128,520	160,400	288,920	368,002	Jun-25	79
31	30	4N1W05DB 02701	12498	2025-3968	01	00	000	101	101	131	0.20	141,260	136,560	277,820	348,180	Jun-25	80
32	33	5N1W33DC 02701	13448	2025-4653	01	00	000	101	101	131	0.13	128,590	151,420	280,010	348,565	Aug-25	80
33	33	4N1W04AD 05800	10221	2025-1745	01	00	000	101	101	135	0.13	128,520	192,120	320,640	397,336	Mar-25	81
34	33	5N1W33DA 01200	13367	2025-3328	01	00	000	101	101	131	0.13	128,520	174,520	303,040	369,805	May-25	82
35	33	4N1W05CD 01210	12345	2025-7203	01	00	000	101	101	131	0.12	127,360	188,840	316,200	384,769	Dec-25	82
36	33	4N1W04CA 11500	10660	2025-246	01	00	000	101	101	131	0.12	127,710	119,070	246,780	296,625	Jan-25	83
37	33	4N1W04CD 02000	10709	2025-2047	01	00	000	101	101	146	0.26	154,800	164,810	319,610	386,005	Mar-25	83
38	33	4N1W04DA 09800	10224	2025-1983	01	00	000	101	101	131	0.13	128,060	159,490	287,550	347,375	Apr-25	83
39	33	4N1W04DD 00204	435269	2025-3331	01	00	000	101	101	131	0.13	128,520	201,000	329,520	397,501	May-25	83
40	33	4N1W05DA 03005	12408	2025-3838	01	00	000	101	101	131	0.16	132,790	210,410	343,200	414,790	Jun-25	83
41	33	4N1W04CA 12700	10671	2025-4560	01	00	000	101	101	131	0.14	128,640	200,030	328,670	398,280	Jul-25	83
42	33	4N1W03BB 07101	9541	2025-4900	01	00	000	101	101	131	0.13	128,520	153,180	281,700	337,712	Aug-25	83
43	33	5N1W34CC 01500	13867	2025-2059	01	00	000	101	101	142	0.13	216,020	227,110	443,130	526,025	Apr-25	84
44	33	4N1W04BC 05001	10351	2025-3829	01	00	000	101	101	131	0.14	128,820	182,010	310,830	367,903	Jun-25	84
45	33	4N1W04CB 12100	10689	2025-4882	01	00	000	101	101	141	0.20	140,910	193,640	334,550	400,432	Aug-25	84
46	33	4N1W04DA 00700	10880	2025-7218	01	00	000	101	101	131	0.13	128,520	164,520	293,040	349,790	Dec-25	84
47	33	4N1W04AA 01000	9885	2025-970	01	00	000	101	101	136	0.15	129,340	154,700	284,040	333,438	Feb-25	85
48	33	4N1W05CA 02400	12050	2025-1082	01	00	000	101	101	141	0.16	115,780	226,310	342,090	403,045	Feb-25	85

COLUMBIA County 2026 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	4N1W04CB 08700	10856	2025-5355	01	00	000	101	101	135	0.21	144,150	168,920	313,070	368,779	Sep-25	85
50	33	4N1W05CD 01008	12326	2025-5460	01	43	000	101	101	133	0.05	87,200	204,310	291,510	342,978	Sep-25	85
51	33	4N1W05AB 03000	11550	2025-7331	01	00	000	101	101	141	0.20	140,680	214,640	355,320	419,732	Dec-25	85
52	33	4N1W04CA 11200	10657	2025-38	01	00	000	101	101	131	0.12	127,550	153,350	280,900	326,733	Jan-25	86
53	33	5N1W33DC 03901	13464	2025-5382	01	00	000	101	101	131	0.11	127,300	147,170	274,470	317,979	Sep-25	86
54	33	4N1W05AC 00700	11587	2025-5698	01	00	000	101	101	141	0.18	136,300	228,640	364,940	423,753	Sep-25	86
55	33	5N1W33DA 01417	434043	2025-679	01	00	000	101	101	141	0.10	126,570	215,430	342,000	393,268	Jan-25	87
56	33	5N1W33DD 10602	13682	2025-1887	01	00	000	101	101	131	0.13	128,560	142,390	270,950	312,971	Mar-25	87
57	33	4N1W05AB 01003	11488	2025-4174	01	00	000	101	101	141	0.13	128,570	269,540	398,110	457,792	Jul-25	87
58	33	4N1W03BB 14800	13954	2025-5998	01	00	000	101	101	136	0.13	128,520	246,010	374,530	428,925	Oct-25	87
59	33	5N1W34CC 08600	13934	2025-6660	01	00	000	101	101	135	0.13	128,520	172,880	301,400	345,481	Nov-25	87
60	33	4N1W04BD 01703	10427	2025-6415	01	00	000	101	101	133	0.13	128,070	199,770	327,840	374,325	Oct-25	88
61	33	4N1W04AD 00400	10140	2025-1001	01	00	000	101	101	142	0.13	128,360	274,480	402,840	451,033	Feb-25	89
62	33	4N1W05AC 02400	11604	2025-6412	01	00	000	101	101	141	0.20	140,990	247,210	388,200	438,210	Oct-25	89
63	33	4N1W03BB 00400	9472	2025-4019	01	43	000	101	101	133	0.07	104,560	245,580	350,140	387,951	Jul-25	90
64	33	4N1W03BC 04700	9637	2025-4981	01	00	000	101	101	131	0.16	131,170	193,020	324,190	358,668	Aug-25	90
65	33	4N1W05DB 02219	12481	2025-7367	01	00	000	101	101	141	0.15	129,340	244,100	373,440	414,834	Dec-25	90
66	33	4N1W05DA 01800	12384	2025-2484	01	00	000	101	101	131	0.22	145,760	134,010	279,770	307,830	Apr-25	91
67	33	4N1W06DD 05000	12920	2025-1866	01	00	000	101	101	143	0.12	127,920	302,160	430,080	468,366	Mar-25	92
68	33	4N1W08BA 04400	12633	2025-1858	01	30	000	101	101	232	0.23	159,320	240,730	400,050	436,612	Mar-25	92
69	33	4N1W05BD 04900	11957	2025-3320	01	00	000	101	101	141	0.14	129,370	286,210	415,580	451,276	May-25	92
70	33	4N1W04DD 02400	11260	2025-5407	01	00	000	101	101	143	0.13	128,520	224,310	352,830	383,768	Sep-25	92
71	30	4N1W04BD 00105	10401	2025-270	01	00	000	101	101	143	0.13	128,520	201,610	330,130	356,472	Jan-25	93
72	33	4N1W06DC 03500	12836	2025-2709	01	00	000	101	101	143	0.26	154,990	417,370	572,360	615,784	Apr-25	93
73	30	4N1W05DB 01000	12448	2025-3070	01	00	000	101	101	141	0.15	130,110	259,840	389,950	417,312	May-25	93
74	33	4N1W06AD 04200	12708	2025-4725	01	00	000	101	101	141	0.16	132,280	287,000	419,280	451,043	Aug-25	93
75	33	4N1W05CA 00119	12007	2025-4671	01	00	000	101	101	143	0.13	128,100	336,830	464,930	497,950	Aug-25	93
76	33	4N1W04AA 00400	9876	2025-6570	01	00	000	101	101	132	0.20	141,200	231,100	372,300	399,360	Nov-25	93
77	33	4N1W07AB 03139	13003	2025-6767	01	00	000	101	101	141	0.11	127,810	295,490	423,300	455,407	Nov-25	93
78	33	4N1W05BC 06100	11885	2025-2150	01	00	000	101	101	143	0.12	127,850	319,000	446,850	476,352	Mar-25	94
79	33	4N1W05CD 02100	12360	2025-3118	01	00	000	101	101	141	0.24	150,450	206,930	357,380	376,612	May-25	95
80	33	4N1W05DC 08101	12625	2025-3640	01	00	000	101	101	141	0.16	132,450	303,410	435,860	456,430	Jun-25	95
81	33	4N1W05DA 08900	10806	2025-6918	01	00	000	101	101	141	0.08	117,220	210,630	327,850	343,969	Sep-25	95
82	33	4N1W04BD 01900	10428	2025-5752	01	00	000	101	101	143	0.77	212,280	376,830	589,110	618,226	Sep-25	95
83	33	4N1W08BB 08800	13175	2025-681	01	00	000	101	101	143	0.18	136,790	321,050	457,840	475,581	Feb-25	96
84	33	4N1W05BD 05700	11965	2025-2026	01	00	000	101	101	141	0.12	127,960	288,850	416,810	434,175	Mar-25	96
85	33	4N1W03BD 02101	9741	2025-2397	01	00	000	101	101	142	0.13	216,020	357,920	573,940	595,740	Apr-25	96
86	33	4N1W06DC 04000	12841	2025-3457	01	00	000	101	101	143	0.12	127,920	347,130	475,050	494,068	May-25	96
87	33	4N1W06DD 03000	12902	2025-5004	01	00	000	101	101	143	0.21	142,670	323,610	466,280	483,206	Aug-25	96

COLUMBIA County 2026 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	4N1W05BA 03942	431951	2025-5648	01	00	000	101	101	141	0.18	135,920	327,820	463,740	483,642	Sep-25	96
89	33	4N1W04BA 02900	10289	2025-6834	01	00	000	101	101	131	0.27	156,200	226,140	382,340	398,421	Nov-25	96
90	33	4N1W08BB 08000	13167	2025-3062	01	00	000	101	101	143	0.18	135,610	376,480	512,090	526,608	May-25	97
91	33	4N1W05AC 03501	31187	2025-4114	01	00	000	101	101	141	0.13	128,900	294,720	423,620	437,844	Jul-25	97
92	33	4N1W03CB 02001	9822	2025-1189	01	00	000	101	101	132	0.27	156,200	259,820	416,020	423,995	Mar-25	98
93	33	4N1W05DC 00400	12537	2025-4621	01	00	000	101	101	141	0.22	145,850	274,270	420,120	428,194	Jul-25	98
94	33	4N1W05BD 01009	433945	2025-2033	01	00	000	101	101	143	0.13	128,100	320,210	448,310	451,542	Mar-25	99
95	33	4N1W04CA 05500	10597	2025-2608	01	00	000	101	101	136	0.28	159,300	313,640	472,940	476,637	Apr-25	99
96	33	4N1W05CB 00119	12085	2025-3792	01	00	000	101	101	143	0.16	132,740	407,880	540,620	545,096	Jun-25	99
97	33	4N1W04AC 00403	10055	2025-4449	01	00	000	101	101	133	0.13	128,520	267,240	395,760	398,200	Jul-25	99
98	33	5N1W32DB 00103	439877	2025-6409	01	00	000	101	101	141	0.20	141,010	443,890	584,900	590,894	Oct-25	99
99	33	5N1W34CB 01606	13777	2025-7412	01	00	000	101	101	143	0.16	132,230	313,480	445,710	449,820	Dec-25	99
100	33	4N1W03BC 06300	9652	2025-725	01	00	000	101	101	142	0.12	127,500	285,230	412,730	412,298	Feb-25	100
101	33	4N1W05CA 00121	12009	2025-767	01	00	000	101	101	143	0.13	128,060	332,960	461,020	458,926	Feb-25	100
102	33	4N1W06DA 01700	12728	2025-1906	01	00	000	101	101	142	0.17	134,170	353,110	487,280	486,276	Mar-25	100
103	33	4N1W07AB 03170	13034	2025-2742	01	00	000	101	101	143	0.12	128,300	349,390	477,690	476,637	Apr-25	100
104	33	4N1W06DB 01002	12801	2025-2808	01	00	000	101	101	141	0.28	158,270	322,990	481,260	481,751	May-25	100
105	33	4N1W04BB 03135	440642	2025-3204	01	00	000	101	101	143	0.11	126,840	337,580	464,420	462,117	May-25	100
106	33	4N1W04BD 00500	10418	2025-3600	01	00	000	101	101	132	0.40	245,620	131,240	376,860	376,343	Jun-25	100
107	33	4N1W04BB 03112	440619	2025-5949	01	00	000	101	101	143	0.08	119,100	315,000	434,100	435,452	Oct-25	100
108	33	4N1W05BD 01501	433540	2025-319	01	00	000	101	101	141	0.23	148,310	263,870	412,180	408,581	Jan-25	101
109	33	4N1W06DC 05700	12858	2025-1789	01	00	000	101	101	143	0.12	127,840	389,050	516,890	510,983	Mar-25	101
110	33	4N1W03BA 02500	9392	2025-5967	01	00	000	101	101	136	0.16	219,520	189,810	409,330	406,939	Sep-25	101
111	33	5N1W33AA 00101	13323	2025-775	01	00	000	101	101	135	0.68	301,900	202,070	503,970	495,600	Feb-25	102
112	33	4N1W05CC 00704	28941	2025-2587	01	00	000	101	101	143	0.16	132,660	364,770	497,430	486,570	Apr-25	102
113	33	4N1W04BB 03142	440649	2025-5666	01	00	000	101	101	143	0.08	118,200	314,920	433,120	423,810	Sep-25	102
114	33	5N1W32DB 00104	439878	2025-6470	01	00	000	101	101	141	0.17	133,830	454,400	588,230	576,518	Oct-25	102
115	33	4N1W08BA 02000	13098	2025-6542	01	30	000	101	101	242	0.17	145,070	391,700	536,770	524,213	Nov-25	102
116	33	4N1W04BB 03178	440685	2025-89	01	00	000	101	101	143	0.08	118,130	314,920	433,050	420,750	Jan-25	103
117	33	4N1W04BC 09200	10392	2025-2297	01	00	000	101	101	143	0.16	132,410	396,320	528,730	511,241	Apr-25	103
118	33	4N1W06DA 07005	440018	2025-3455	01	00	000	101	101	143	0.15	130,050	460,580	590,630	570,671	Jun-25	103
119	33	4N1W05CB 08901	12201	2025-4399	01	43	000	101	101	143	0.07	110,730	257,180	367,910	358,380	Jul-25	103
120	33	4N1W04DA 07400	10956	2025-5805	01	00	000	101	101	143	0.13	128,060	305,090	433,150	418,866	Sep-25	103
121	33	4N1W06DC 03400	12835	2025-6608	01	00	000	101	101	143	0.14	129,150	383,730	512,880	498,202	Nov-25	103
122	30	5N1W33DC 07501	442451	2025-2703	01	00	000	101	101	143	0.06	95,600	327,180	422,780	406,990	Apr-25	104
123	33	5N1W33DC 07500	13503	2025-2881	01	00	000	101	101	143	0.06	95,600	327,180	422,780	407,195	May-25	104
124	33	4N1W06DC 02700	12828	2025-3442	01	00	000	101	101	143	0.31	164,560	394,520	559,080	536,868	Jun-25	104
125	33	4N1W05AA 01500	11390	2025-353	01	00	000	101	101	142	0.49	191,060	325,240	516,300	490,347	Jan-25	105
126	33	5N1W33AD 00300	13329	2025-3958	01	00	000	101	101	153	0.26	156,050	557,760	713,810	680,375	Jun-25	105

COLUMBIA County 2026 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	5N1W34CC 07900	13927	2025-7097	01	00	000	101	101	146	0.13	128,520	229,230	357,750	342,226	Dec-25	105
128	33	4N1W07AB 03127	12991	2025-5133	01	00	000	101	101	143	0.14	129,570	406,700	536,270	508,159	Aug-25	106
129	33	4N1W04DC 04900	11192	2025-218	01	00	000	101	101	142	0.16	132,860	267,900	400,760	374,767	Jan-25	107
130	33	4N1W06DC 06100	12862	2025-3018	01	00	000	101	101	143	0.35	171,060	386,060	557,120	521,588	May-25	107
131	33	4N1W05BC 07514	439602	2025-4139	01	00	000	101	101	143	0.12	127,360	423,820	551,180	517,452	Jul-25	107
132	33	4N1W05BC 07502	439590	2025-4637	01	00	000	101	101	143	0.12	127,350	361,890	489,240	458,068	Aug-25	107
133	33	4N1W05AB 05000	15791	2025-4685	01	00	000	101	101	142	1.00	222,050	475,320	697,370	652,315	Aug-25	107
134	33	4N1W05BD 04600	11954	2025-700	01	00	000	101	101	143	0.12	127,820	368,450	496,270	460,815	Feb-25	108
135	33	4N1W08BB 06600	13153	2025-1306	01	00	000	101	101	143	0.16	132,300	408,660	540,960	500,910	Mar-25	108
136	33	5N1W32DB 00126	439900	2025-2344	01	00	000	101	101	143	0.21	143,020	395,130	538,150	496,350	Apr-25	108
137	33	4N1W04BB 03144	440651	2025-4844	01	00	000	101	101	143	0.08	118,200	376,440	494,640	457,164	Aug-25	108
138	33	4N1W06DA 04800	12763	2025-4999	01	00	000	101	101	143	0.21	132,580	362,700	495,280	458,206	Aug-25	108
139	33	4N1W05BD 01114	11910	2025-3840	01	43	000	101	101	143	0.08	120,100	258,030	378,130	346,156	Jun-25	109
140	33	4N1W06DA 07014	440027	2025-4329	01	00	000	101	101	153	0.17	135,330	580,450	715,780	656,898	Jul-25	109
141	33	4N1W05CB 09400	12208	2025-4529	01	43	000	101	101	143	0.07	108,780	257,180	365,960	336,513	Jul-25	109
142	33	4N1W05CB 00108	12076	2025-5269	01	00	000	101	101	143	0.22	145,250	423,610	568,860	521,274	Sep-25	109
143	33	4N1W05BC 07522	439610	2025-5707	01	00	000	101	101	143	0.12	127,450	414,940	542,390	498,600	Sep-25	109
144	33	4N1W05AB 01500	11535	2025-7292	01	00	000	101	101	142	0.22	145,850	370,990	516,840	474,810	Dec-25	109
145	33	4N1W05BC 07513	439601	2025-7441	01	00	000	101	101	143	0.12	127,690	403,840	531,530	489,853	Dec-25	109
146	33	4N1W03BB 00600	9474	2025-1275	01	43	000	101	101	143	0.07	104,180	298,130	402,310	367,003	Mar-25	110
147	33	4N1W05CB 09501	12211	2025-3811	01	43	000	101	101	143	0.07	111,620	257,180	368,800	334,186	Jun-25	110
148	33	4N1W05BD 09103	439635	2025-4562	01	00	000	101	101	143	0.12	127,870	381,120	508,990	462,954	Jul-25	110
149	33	4N1W04AA 05402	9937	2025-1902	01	00	000	101	101	144	0.45	105,750	297,770	403,520	362,226	Mar-25	111
150	33	4N1W05CC 01203	12254	2025-2638	01	00	000	101	101	144	0.32	167,230	587,750	754,980	680,106	Apr-25	111
151	33	4N1W04DA 02300	10898	2025-5709	01	43	000	101	101	143	0.07	104,560	312,200	416,760	373,888	Sep-25	111
152	33	5N1W32DB 01700	433450	2025-5860	01	00	000	101	101	143	0.17	133,280	418,940	552,220	496,755	Sep-25	111
153	33	5N1W33AD 04500	13327	2025-6584	01	00	000	101	101	144	0.39	177,060	485,260	662,320	599,040	Nov-25	111
154	33	5N1W32DB 00200	13255	2025-7574	01	00	000	101	101	143	0.22	146,710	367,310	514,020	459,908	Dec-25	112
155	33	4N1W03BB 15803	441184	2025-212	01	00	000	101	101	143	0.13	189,120	469,060	658,180	584,218	Jan-25	113
156	33	4N1W08BB 07200	13159	2025-1458	01	00	000	101	101	153	0.23	148,150	510,530	658,680	585,339	Mar-25	113
157	33	4N1W04BB 03111	440618	2025-4722	01	00	000	101	101	143	0.08	118,200	376,440	494,640	438,196	Aug-25	113
158	33	4N1W05BD 01116	11912	2025-1342	01	43	000	101	101	143	0.08	120,090	262,380	382,470	332,287	Mar-25	115
159	33	4N1W05BD 09113	439645	2025-1464	01	00	000	101	101	144	0.14	128,800	475,690	604,490	525,813	Mar-25	115
160	33	4N1W05CB 09200	12204	2025-2210	01	43	000	101	101	143	0.07	104,880	257,540	362,420	307,706	Apr-25	118
161	33	4N1W06DD 03100	12903	2025-5700	01	00	000	101	101	143	0.24	150,540	419,610	570,150	482,643	Sep-25	118
162	33	4N1W05CB 00133	12098	2025-5535	01	00	000	101	101	143	0.12	119,420	467,850	587,270	493,515	Sep-25	119
163	33	5N1W33AD 02300	13322	2025-355	01	00	000	101	101	151	0.26	154,750	532,020	686,770	564,642	Jan-25	122
164	33	4N1W05CB 08900	12200	2025-3960	01	43	000	101	101	143	0.07	109,790	257,180	366,970	300,430	Jun-25	122
165	33	4N1W05AD 04900	11726	2025-5360	01	00	000	101	101	151	0.25	152,780	411,580	564,360	458,482	Sep-25	123

COLUMBIA County 2026 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
166	33	4N1W05AC 07500	11716	2025-6815	01	00	000	101	101	146	0.14	129,190	465,670	594,860	470,321	Nov-25	126
167	33	5N1W34CC 11505	13963	2025-6557	01	00	000	101	101	153	0.13	189,120	479,670	668,790	504,192	Nov-25	133
168	33	4N1W05CB 00141	12105	2025-5137	01	00	000	101	101	153	0.14	129,590	553,030	682,620	489,134	Aug-25	140

COLUMBIA County 2026 Ratio Study

Study Definition

RMV				App	# of	
Class	MA	SA	NH	Year	Sales	Location
102	01	00	000	2026	4	St Helens

RMV Class	MA	SA	NH	App Year	# of Sales	Location
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Adjustment Calculation Summary

Recalculated Area

Number of Sales for this Study	4
Population - Number of Accounts	35
Sales as a percentage of the Population	11.43%

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	11,184,100	100.00%	11,072,259	100.00%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales 101

Time Adjustment -1

Before Ratio 101Overall Adjustment Factor 99

Land Adjustment Factor	100
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OSD Adjustment Factor	100
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Improvement Adjustment Factor 99

Farm Improvement Factor	100
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After Ratio	100
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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. Four sales that make up 11.43% of the total population were returned. The time adjustment of -1% was applied which resulted in a median, mean, and geometric mean of 101. These indicators are further supported by a weighted mean of 100. The mean was selected and applied to the array, returning a calculated improvement adjustment of 99.

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

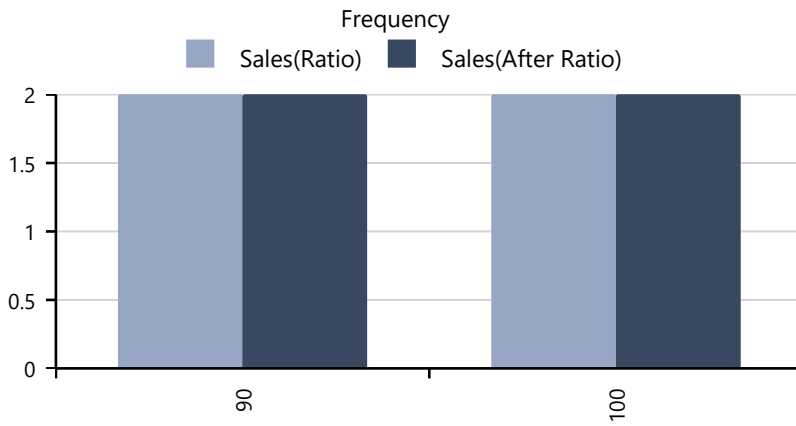
COD conclusion: not applicable

In COD compliance: not applicable

Performance History

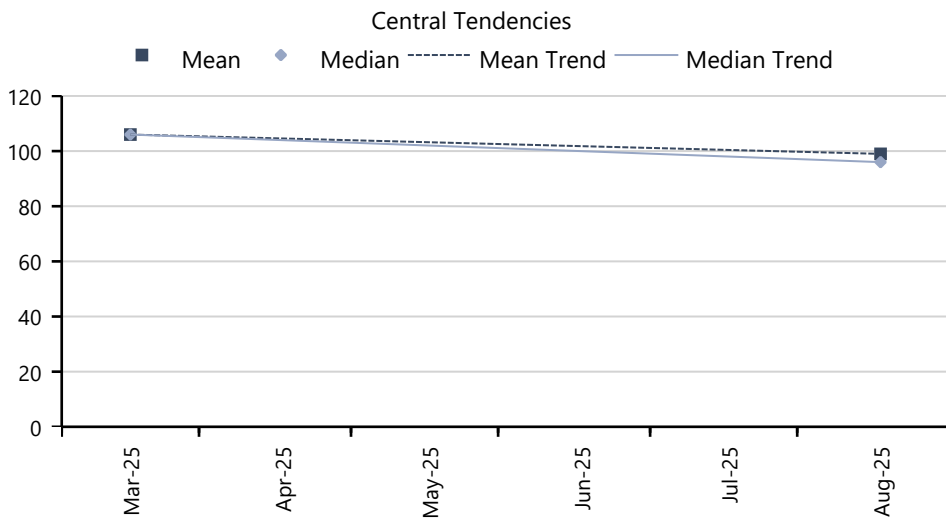
	2026	2025	2024	2023	2022
COD	5.25	8.00	5.68	2.49	2.33
PRD	1.01	1.00	0.99	1.00	1.01

COLUMBIA County 2026 Ratio Study



Bin	Before Count	After Count	Before Ratio	After Ratio
90	2	2	101	100
100	2	2	5.25	5.25
Median				
AD				
COD				
Mean				
SD				
COV				
Wtd Mean				
GeoMean				
PRD				
95% Confidence				

Number of Sales 4



Month	Mean	Median	Sales
Mar-25	106	106	1
Aug-25	99	96	3

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 90900	10502	2025-5155	01	00	000	102	102	134		0	288,250	288,250	302,906	Aug-25	95
2	30	4N1W03BA 90206	9468	2025-4860	01	00	000	102	102	151		0	387,700	387,700	404,691	Aug-25	96
3	33	4N1W04BD 91400	10507	2025-1299	01	00	000	102	102	134		0	288,250	288,250	272,773	Mar-25	106
4	33	4N1W04BD 90700	10500	2025-5093	01	00	000	102	102	134		0	288,250	288,250	271,881	Aug-25	106

COLUMBIA County 2026 Ratio Study

Study Definition									
RMV	MA	SA	NH	Year	# of	RMV	MA	SA	NH
Class	01	00	000	2026	3	Class	01	00	000
109	00	00	000	2026	3	109	00	00	000
St Helens									

Adjustment Calculation Summary

Recalculated Area									
Number of Sales for this Study									
Population - Number of Accounts									
Sales as a percentage of the Population									
Jan 1 Population Values									
Pre-Trend Values									
Pre-Trend Brkdwn									
Post Trend Values									
Post Trend Brkdwn									
Land RMV	19,090,040	50.28%	21,189,944	47.32%					
OSD RMV	3,686,800	9.71%	3,686,800	8.23%					
Improvement RMV	14,864,430	39.15%	19,472,403	43.49%					
Farm Improvement RMV	328,020	0.86%	429,706	0.96%					

Selected Ratio From Sales		Time Adjustment	
Before Ratio		-1	
Overall Adjustment Factor		118	
Land Adjustment Factor		111	
OSD Adjustment Factor		100	
Improvement Adjustment Factor		131	
Farm Improvement Factor		131	
After Ratio		102	

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.

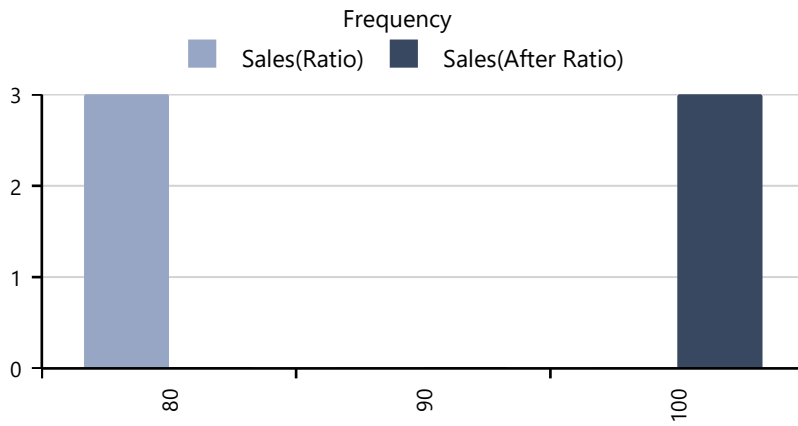
For this study of manufactured structures on real property, three sales were found representing 3.00% of the population. The time adjustment conclusion was applied to the array, returning the same indicator for each central tendency, 85. The weighted mean was selected, returning and overall adjustment of 118 which was deemed reliable for this property classification.

COD Standard per OAR 150-308-0380: 25
COD conclusion: 0.65
In COD compliance: Yes

Performance History

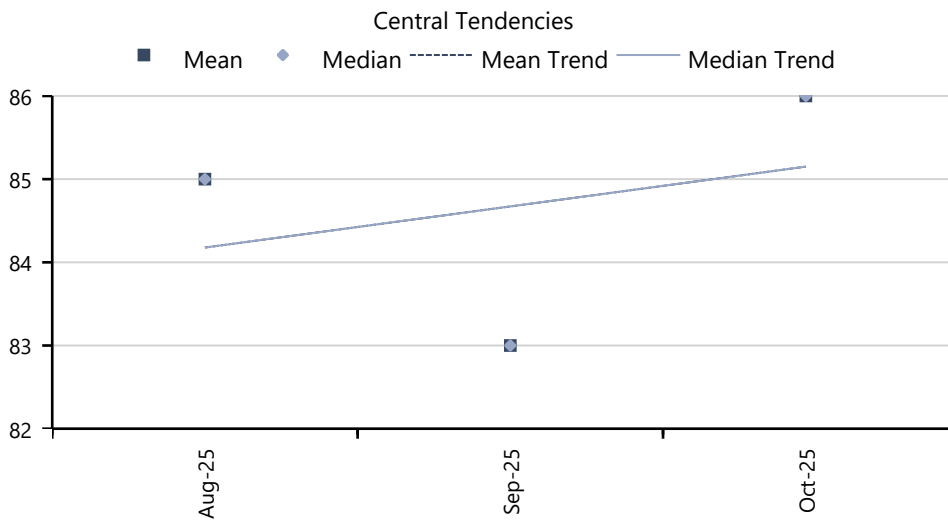
2026	2025	2024	2023	2022
COD	0.65	3.52	13.68	25.63
PRD	1.00	0.99	1.00	1.03

COLUMBIA County 2026 Ratio Study



	Before Ratio	After Ratio
Median	85	102
AD	1.00	.67
COD	1.18	.65
Mean	85	101
SD	1.53	1.15
COV	1.80	1.14
Wtd Mean	85	102
GeoMean	85	101
PRD	1.00	1.00
95% Confidence	1.73	1.31

Number of Sales 3



Month	Mean	Median	Sales
Aug-25	85	85	1
Sep-25	83	83	1
Oct-25	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	5N1W33DA 02200	13560	2025-6271	01	00	000	109	109	452	0.14	128,970	161,380	290,350	349,903	Sep-25	83
2	33	5N1W33DB 01002	13402	2025-4682	01	00	000	109	109	452	0.09	121,100	130,030	251,130	293,791	Aug-25	85
3	33	4N1W04DD 00303	11234	2025-6105	01	00	000	109	109	452	0.13	128,520	129,580	258,100	300,777	Oct-25	86

MAINTENANCE AREA 2

SCAPPOOSE

COLUMBIA County 2026 Ratio Study

Study Definition									
RMV	MA	SA	NH	Year	# of	App	RMV	MA	SA
Class	02	00	000	2026	3	Scapoose	Class	MA	SA
100									

Adjustment Calculation Summary

Number of Sales for this Study	3
Population - Number of Accounts	71
Sales as a percentage of the Population	4.23%

Jan 1 Population Values				Pre-Trend Values			
Land RMV	15,855,080	100.00%	16,647,834	Post Trend Brkdwn	100.00%	16,647,834	Post Trend Values
OSD RMV	0	0.00%	0		0.00%	0	
Improvement RMV	0	0.00%	0		0.00%	0	
Farm Improvement RMV	0	0.00%	0		0.00%	0	

Selected Ratio From Sales		95
Time Adjustment		- 1

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

Explanation for selection of Central Tendency:
RMV Class 100: SA 00 - Undeveloped Land

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

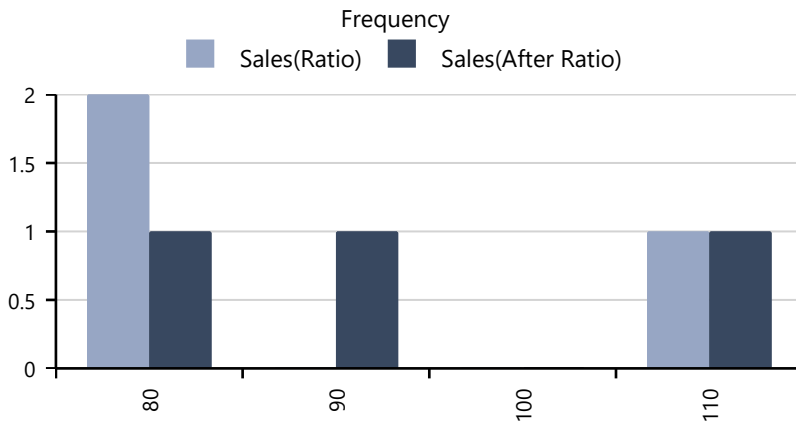
The population of this study area of unimproved land in the City of Scapoose is 71 and the sales as a percentage is 4.23%. Three sales are available for this analysis and are deemed good indicators of how the market is moving within this classification of property. After adjusting for market movement, the mean (95) was selected and applied to the dataset. This returned an adjustment of 105 for vacant land.

COD Standard per OAR 150-308-0380: 20
COD conclusion: 10.99
In COD compliance: Yes

Performance History

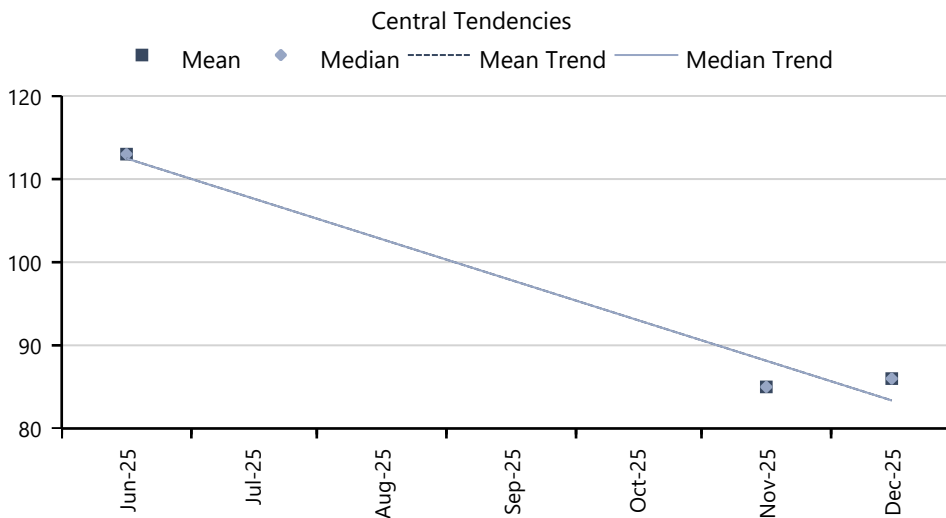
2026	2025	2024	2023	2022
COD 10.99	-	-	-	0.00
PRD 1.05	-	-	-	1.00

COLUMBIA County 2026 Ratio Study



Bin	Before Count	After Count	Before Ratio	After Ratio
80	2	1	86	91
90	0	1	9.33	10.00
100	0	0	10.85	10.99
110	1	1	95	100
Median				
AD				
COD				
Mean				
SD				
COV				
Wtd Mean				
GeoMean				
PRD				
95% Confidence				

Number of Sales 3



Month	Mean	Median	Sales
Jun-25	113	113	1
Nov-25	85	85	1
Dec-25	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	30	3N2W13CD 04531	443259	2025-6680	02	00	000	100	100		0.38	353,730	0	353,730	416,644	Nov-25	85
2	30	3N2W12DA 04400	5709	2025-7358	02	00	000	100	100		1.59	276,660	0	276,660	319,872	Dec-25	86
3	33	3N2W13C0 04300	4846	2025-3911	02	00	000	100	100		0.37	174,440	0	174,440	154,095	Jun-25	113

COLUMBIA County 2026 Ratio Study

Study Definition

RMV	Class	MA	SA	NH	Year	App	# of	SA	NH	Year	App	# of
101	2026	00	00	00	2026	76	Scappoose	101	2026	02	MA	SA
101	2026	02	00	00	2026	4	Scappoose	101	2026	02	MA	SA
101	2026	02	00	00	2026	33	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	2026	02	000	101	2026	02	MA	SA
101	2026	02	00	00	20							

Adjustment Calculation Summary

Number of Sales for this Study	81
Population - Number of Accounts	2483
Sales as a percentage of the Population	3.26%

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	353,362,400	28.52%	371,030,520	30.47%
OSD RMV	107,629,700	8.69%	107,629,700	8.84%
Improvement RMV	773,844,365	62.46%	735,152,147	60.37%
Farm Improvement RMV	4,204,890	0.34%	3,994,646	0.33%

Selected Ratio From Sales	Time Adjustment	Before Ratio	Overall Adjustment Factor	Land Adjustment Factor	OSD Adjustment Factor	Improvement Adjustment Factor	Farm Improvement Factor	After Ratio
102	- 1	102	98	105	100	95	95	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.

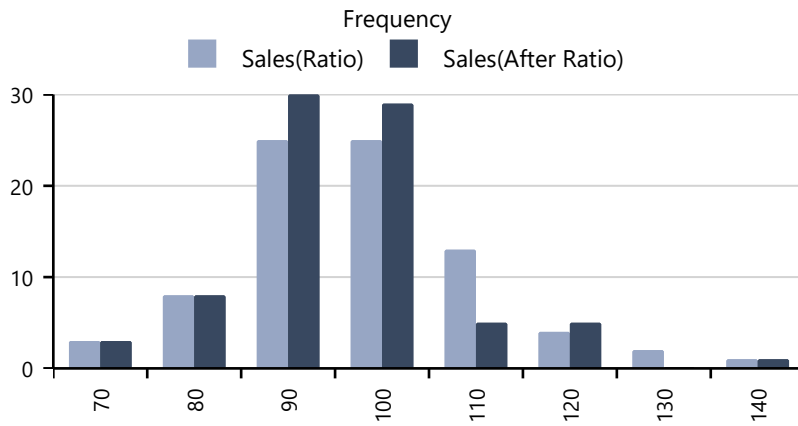
Considering the similar way that residences (SA 00), plex properties (SA 28), and rowhouse/town house properties (SA 33) move on the market, it was decided to combine these areas for this analysis. There were 81 sales available, which is 3.26% of the population. The time adjustment conclusion of - 1% was applied to the sales array, returning the same indicator for the median and mean (102). These indicators are further supported and bracketed by the geometric mean (101) and the weighted mean (103). The mean was selected and applied, returning an overall adjustment factor of 98 and was found to be a valid adjustment for this property classification

COD Standard per OAR 150-308-0380: 20
COD conclusion: 9.27
In COD compliance: Yes

Performance History

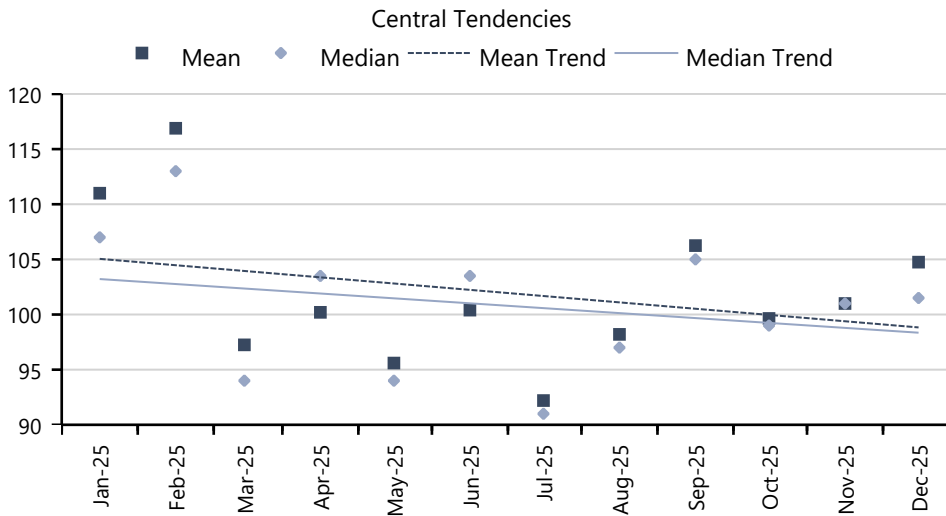
	2026	2025	2024	2023	2022
COD	9.27	7.64	-	-	-
PRD	1.00	1.00	-	-	-

COLUMBIA County 2026 Ratio Study



Bin Width	Before Count	After Count		Before Ratio	After Ratio
70	3	3	Median	102	99
80	8	8	AD	9.67	9.17
90	25	30	COD	9.48	9.27
100	25	29	Mean	102	100
110	13	5	SD	12.54	11.86
120	4	5	COV	12.27	11.82
130	2	0	Wtd Mean	103	101
140	1	1	GeoMean	101	100
			PRD	1.00	1.00
			95% Confidence	2.73	2.58

Number of Sales 81



Month	Mean	Median	Sales
Jan-25	111	107	5
Feb-25	117	113	9
Mar-25	97	94	4
Apr-25	100	104	10
May-25	96	94	5
Jun-25	100	104	10
Jul-25	92	91	5
Aug-25	98	97	5
Sep-25	106	105	4
Oct-25	100	99	14
Nov-25	101	101	6
Dec-25	105	102	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	3N2W12CC 01500	3888	2025-3614	02	00	000	101	101	136	1.88	305,100	181,160	486,260	641,388	Jun-25	76
2	33	3N2W12BA 03300	3508	2025-2115	02	00	000	101	101	135	0.15	169,640	139,110	308,750	389,556	Apr-25	79
3	33	3N2W12CB 02900	3825	2025-5994	02	00	000	101	101	131	0.12	160,150	162,670	322,820	409,016	Oct-25	79
4	33	3N2W12AC 00300	3346	2025-4639	02	00	000	101	101	131	0.11	156,990	84,990	241,980	299,736	Jul-25	81
5	33	3N2W12AC 03900	3388	2025-3538	02	00	000	101	101	131	0.11	156,990	129,620	286,610	343,068	Jun-25	84
6	33	3N2W12DD 03300	4305	2025-6178	02	00	000	101	101	141	0.17	176,760	196,640	373,400	445,063	Oct-25	84
7	33	3N2W13AD 00300	4479	2025-2762	02	00	000	101	101	141	0.15	168,570	279,090	447,660	521,483	May-25	86
8	33	3N2W12DA 00701	3960	2025-2528	02	00	000	101	101	131	0.24	192,940	176,230	369,170	424,011	Apr-25	87
9	33	3N2W12AD 02600	3424	2025-6208	02	00	000	101	101	131	0.15	169,120	88,830	257,950	294,381	Oct-25	88

COLUMBIA County 2026 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	3N2W12BA 02600	3502	2025-5756	02	00	000	101	101	141	0.74	259,640	205,400	465,040	523,583	Sep-25	89
11	33	3N2W01CC 00600	2952	2025-5982	02	00	000	101	101	132	0.26	197,260	298,030	495,290	555,608	Oct-25	89
12	33	3N2W12AC 02200	3367	2025-4129	02	00	000	101	101	131	0.23	190,940	140,040	330,980	368,187	Jul-25	90
13	33	3N2W12DA 00702	3961	2025-612	02	00	000	101	101	131	0.24	192,470	185,510	377,980	416,136	Jan-25	91
14	33	3N2W13BB 00500	4682	2025-4066	02	00	000	101	101	141	0.30	205,920	293,820	499,740	547,250	Jul-25	91
15	33	3N2W12DB 03500	4084	2025-5001	02	00	000	101	101	131	0.17	175,760	118,900	294,660	320,809	Aug-25	92
16	33	3N2W13BA 00610	4595	2025-3333	02	00	000	101	101	141	0.17	177,380	227,260	404,640	435,913	May-25	93
17	33	3N2W13BD 00100	4725	2025-4444	02	00	000	101	101	141	0.14	167,130	262,430	429,560	462,815	Jul-25	93
18	33	3N2W12DA 04110	4019	2025-6341	02	00	000	101	101	141	0.19	182,900	224,500	407,400	438,166	Oct-25	93
19	33	3N1W07CC 01008	434073	2025-1363	02	00	000	101	101	143	0.14	166,780	354,880	521,660	555,520	Mar-25	94
20	33	3N2W13BA 00621	4602	2025-1852	02	00	000	101	101	142	0.19	181,180	254,510	435,690	461,373	Mar-25	94
21	33	3N2W13AD 07600	4540	2025-1961	02	00	000	101	101	143	0.14	165,230	358,250	523,480	555,744	Mar-25	94
22	30	3N1W18BB 01132	438427	2025-2911	02	00	000	101	101	141	0.17	177,490	367,570	545,060	579,608	May-25	94
23	33	3N2W13AD 01700	4491	2025-2316	02	00	000	101	101	143	0.25	195,740	370,350	566,090	595,680	Apr-25	95
24	33	3N2W13CB 00141	438532	2025-2548	02	00	000	101	101	143	0.08	137,800	326,840	464,640	489,114	Apr-25	95
25	33	3N2W12CA 03900	3731	2025-6545	02	00	000	101	101	141	0.16	172,570	215,870	388,440	409,344	Nov-25	95
26	33	3N1W18BB 03400	31233	2025-7290	02	00	000	101	101	143	0.14	164,900	415,950	580,850	609,695	Dec-25	95
27	33	3N2W13BA 05600	4662	2025-3619	02	00	000	101	101	141	0.14	166,030	285,980	452,010	471,346	Jun-25	96
28	33	3N2W13BC 01100	4710	2025-4742	02	00	000	101	101	143	0.16	172,830	276,850	449,680	468,120	Aug-25	96
29	33	3N2W11AA 00110	3049	2025-630	02	00	000	101	101	141	0.19	181,470	254,000	435,470	450,860	Feb-25	97
30	33	3N2W12DD 04800	4320	2025-3495	02	00	000	101	101	141	0.18	180,480	274,700	455,180	471,298	Jun-25	97
31	33	3N2W12DD 00102	440045	2025-5080	02	00	000	101	101	143	0.14	165,050	393,310	558,360	572,830	Aug-25	97
32	33	3N2W13BD 03200	4754	2025-6019	02	00	000	101	101	141	0.14	164,940	261,290	426,230	438,944	Oct-25	97
33	33	3N2W13CC 00112	438592	2025-6301	02	00	000	101	101	143	0.17	177,820	418,840	596,660	612,035	Oct-25	97
34	33	3N2W12BB 00705	3521	2025-6915	02	00	000	101	101	143	0.18	179,890	325,570	505,460	519,428	Nov-25	97
35	33	3N2W13CD 04100	433525	2025-3113	02	00	000	101	101	141	0.14	165,400	341,760	507,160	514,478	Apr-25	99
36	33	3N2W13CD 04525	443253	2025-6842	02	00	000	101	101	141	0.12	160,230	338,810	499,040	504,794	Nov-25	99
37	33	3N1W07CC 01006	434071	2025-5047	02	00	000	101	101	143	0.14	166,640	367,260	533,900	531,576	May-25	100
38	33	3N2W13CC 00105	438585	2025-4948	02	00	000	101	101	143	0.14	166,570	371,870	538,440	532,967	Aug-25	101
39	33	3N1W07CC 01410	429875	2025-6068	02	00	000	101	101	143	0.14	165,080	409,060	574,140	566,750	Oct-25	101
40	33	3N2W13CC 00127	438607	2025-7282	02	00	000	101	101	143	0.14	165,400	387,250	552,650	544,673	Dec-25	101
41	33	3N2W13CA 03925	438469	2025-7058	02	00	000	101	101	143	0.11	157,390	344,550	501,940	493,605	Dec-25	102
42	33	3N2W12DC 00157	433080	2025-4027	02	00	000	101	101	143	0.07	136,020	274,500	410,520	397,920	Jun-25	103
43	33	3N2W13CD 04527	443255	2025-6755	02	00	000	101	101	143	0.13	161,930	380,120	542,050	524,953	Oct-25	103
44	33	3N1W18BB 01102	438397	2025-6944	02	00	000	101	101	143	0.17	177,690	468,360	646,050	629,893	Nov-25	103
45	33	3N2W13CC 00117	438597	2025-3760	02	00	000	101	101	143	0.14	165,890	388,540	554,430	532,111	Jun-25	104
46	33	3N2W13CD 04529	443257	2025-6921	02	00	000	101	101	143	0.12	159,230	422,980	582,210	561,781	Nov-25	104
47	33	3N2W12DB 02201	433989	2025-2800	02	00	000	101	101	141	0.12	159,950	261,990	421,940	402,287	May-25	105
48	33	3N2W12AD 02407	3406	2025-4962	02	00	000	101	101	143	0.15	167,660	284,080	451,740	428,409	Aug-25	105

COLUMBIA County 2026 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	3N2W13BD 09000	4815	2025-5642	02	00	000	101	101	143	0.16	172,810	321,130	493,940	471,775	Sep-25	105
50	33	3N2W12DB 05700	4109	2025-5835	02	28	000	101	101	233	0.18	219,320	278,830	498,150	473,718	Sep-25	105
51	33	3N2W13BA 01800	4616	2025-114	02	00	000	101	101	143	0.20	185,320	288,010	473,330	445,500	Jan-25	106
52	33	3N2W13CD 07500	436532	2025-1043	02	00	000	101	101	143	0.14	166,120	384,930	551,050	520,433	Feb-25	106
53	33	3N1W07CA 00155	2804	2025-4253	02	00	000	101	101	141	0.19	182,180	302,720	484,900	457,746	Jul-25	106
54	33	3N2W12DC 02511	433113	2025-6011	02	00	000	101	101	143	0.06	129,370	311,440	440,810	414,004	Oct-25	106
55	33	3N2W13CC 00116	438596	2025-582	02	00	000	101	101	143	0.14	165,890	392,980	558,870	520,170	Jan-25	107
56	33	3N1W07CC 01600	2866	2025-1733	02	00	000	101	101	141	0.26	198,120	286,970	485,090	454,382	Mar-25	107
57	30	3N2W12DD 00729	4277	2025-2088	02	00	000	101	101	141	0.19	182,460	264,230	446,690	411,888	Apr-25	108
58	33	3N2W11AA 00113	3052	2025-6110	02	00	000	101	101	142	0.20	272,290	243,440	515,730	478,896	Oct-25	108
59	33	3N2W13CD 04523	443251	2025-6639	02	00	000	101	101	143	0.11	157,030	422,980	580,010	537,147	Nov-25	108
60	33	3N2W12DA 04112	4021	2025-2342	02	00	000	101	101	141	0.19	182,880	280,240	463,120	424,918	Apr-25	109
61	33	3N2W12BA 00300	3472	2025-2656	02	00	000	101	101	141	0.58	222,110	304,150	526,260	482,995	Apr-25	109
62	33	3N2W12DC 00152	433071	2025-918	02	33	000	101	101	143	0.06	125,110	326,240	451,350	410,977	Feb-25	110
63	33	3N2W01CC 00400	2949	2025-2258	02	00	000	101	101	141	0.25	195,030	293,480	488,510	444,680	Apr-25	110
64	33	3N1W18BB 03200	31227	2025-3540	02	00	000	101	101	143	0.14	164,900	444,980	609,880	556,808	Jun-25	110
65	33	3N2W13BA 04900	4655	2025-3580	02	00	000	101	101	153	0.59	242,970	287,500	530,470	482,284	Jun-25	110
66	33	3N1W07CB 01907	434764	2025-2376	02	00	000	101	101	141	0.18	180,020	331,280	511,300	458,720	Apr-25	111
67	33	3N1W07CC 01010	434075	2025-3835	02	33	000	101	101	143	0.11	155,680	312,390	468,070	422,663	Jun-25	111
68	33	3N2W13CD 07300	436530	2025-6008	02	00	000	101	101	143	0.14	167,000	390,600	557,600	501,843	Oct-25	111
69	33	3N2W12DC 02514	433116	2025-661	02	00	000	101	101	143	0.06	129,370	319,440	448,810	399,193	Feb-25	112
70	33	3N2W12BC 00211	3577	2025-772	02	00	000	101	101	153	0.20	185,140	653,150	838,290	743,325	Feb-25	113
71	33	3N2W12DA 01501	3977	2025-3718	02	00	000	101	101	131	0.18	179,450	240,550	420,000	372,975	Jun-25	113
72	33	3N2W12AD 06512	28506	2025-5885	02	00	000	101	101	143	0.16	173,980	670,000	843,980	748,025	Oct-25	113
73	33	3N2W12AD 03126	429923	2025-702	02	33	000	101	101	143	0.10	149,060	308,300	457,360	398,689	Feb-25	115
74	33	3N2W11DA 02608	3229	2025-94	02	00	000	101	101	153	0.40	223,120	515,060	738,180	618,875	Jan-25	119
75	33	3N1W07CB 03200	2859	2025-7416	02	00	000	101	101	141	0.14	166,440	299,590	466,030	384,846	Dec-25	121
76	33	3N2W12DC 00154	433077	2025-1047	02	33	000	101	101	143	0.06	125,110	330,840	455,950	368,546	Feb-25	124
77	33	3N2W13BB 01500	4690	2025-5816	02	00	000	101	101	153	0.20	186,040	524,480	710,520	563,588	Sep-25	126
78	33	3N2W13AD 08500	4549	2025-6043	02	00	000	101	101	143	0.14	165,840	400,120	565,960	448,965	Oct-25	126
79	33	3N2W11DB 01700	431990	2025-783	02	00	000	101	101	163	0.17	176,780	582,300	759,080	584,808	Feb-25	130
80	33	3N2W12BC 00215	3581	2025-143	02	00	000	101	101	153	0.19	181,430	603,860	785,290	594,120	Jan-25	132
81	33	3N2W12BB 03501	3553	2025-936	02	00	000	101	101	146	0.60	244,030	621,100	865,130	594,741	Feb-25	145

COLUMBIA County 2026 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
102	02	00	000	2026	1	Scappoose	102	02	21	000	2026	1	Scappoose

Adjustment Calculation Summary

Recalculated Area

Number of Sales for this Study	2
Population - Number of Accounts	12
Sales as a percentage of the Population	16.67%

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	4,159,720	100.00%	3,910,137	100.00%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	106
Time Adjustment	-1

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

After Ratio	100
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Explanation for selection of Central Tendency:

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 shown that this grouping sells similarly to those condominiums in SA 00. Therefore, the study areas will be grouped together for this analysis.

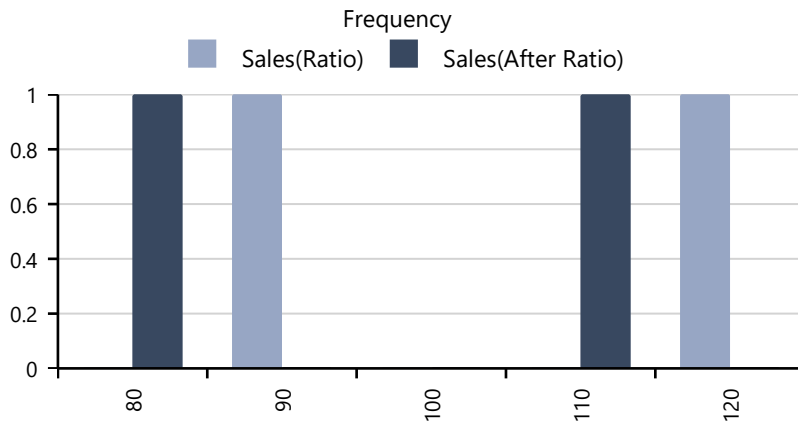
The population of this grouping is 12, having a sales percentage of 16.67% which has been deemed sufficient for trending purposes. After adjusting for time, the median and mean returned a ratio of 108 while the weighted mean and geometric mean returned a 106 indicator. The weighted mean was selected and applied to the dataset which calculated an overall adjustment factor of 94. This adjustment was found to be valid and deemed reliable.

COD Standard per OAR 150-308-0380: no standard
 COD conclusion: not applicable
 In COD compliance: not applicable

Performance History

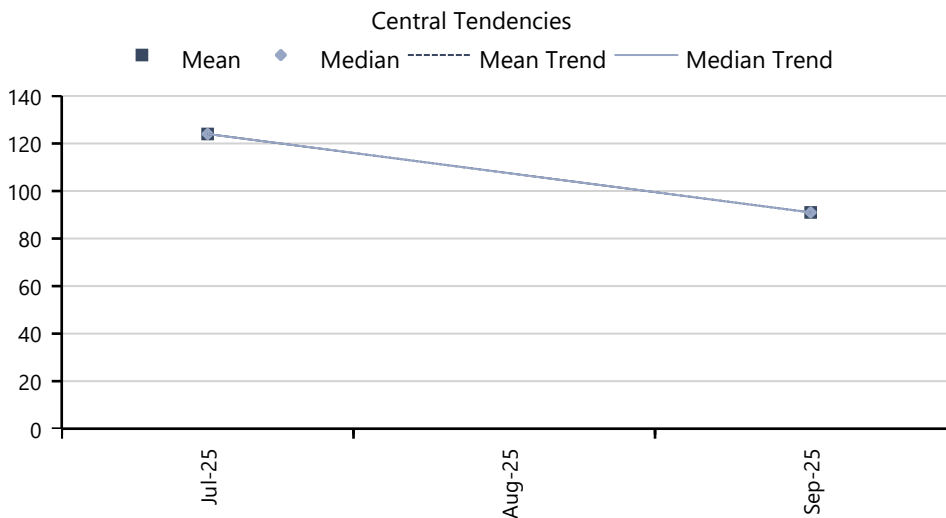
	2026	2025	2024	2023	2022
COD	15.84	-	5.53	0.00	6.06
PRD	1.01	-	1.00	1.00	0.99

COLUMBIA County 2026 Ratio Study



	Before Ratio	After Ratio
Median	108	101
AD	16.50	16.00
COD	15.35	15.84
Mean	108	101
SD	23.33	22.63
COV	21.71	22.40
Wtd Mean	106	100
GeoMean	106	100
PRD	1.01	1.01
95% Confidence	32.34	31.36

Number of Sales 2



Month	Mean	Median	Sales
Jul-25	124	124	1
Sep-25	91	91	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	3N2W2400	90003	7173	2025-5484	02	21	000	102	102	143	0	297,520	297,520	328,644	Sep-25	91
2	33	3N2W12CC	91002	432033	2025-4485	02	00	000	102	102	144	0	360,050	360,050	289,371	Jul-25	124

COLUMBIA County 2026 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	2026	1	Scappoose									

Adjustment Calculation Summary

Recalculated Area

Number of Sales for this Study	1
Population - Number of Accounts	70
Sales as a percentage of the Population	1.43%

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	8,608,980	46.05%	9,039,429	49.43%
OSD RMV	2,430,400	13.00%	2,430,400	13.29%
Improvement RMV	7,263,880	38.85%	6,464,853	35.35%
Farm Improvement RMV	391,580	2.09%	352,422	1.93%

Selected Ratio From Sales 102

Time Adjustment 0

Before Ratio 102

Overall Adjustment Factor 98

Land Adjustment Factor 105

OSD Adjustment Factor 100

Improvement Adjustment Factor 89

Farm Improvement Factor 90

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.

A single sale was found for this grouping of properties which is insufficient for determining an appropriate conclusion for this property classification. Therefore, the selected ratio of 102 from the improved properties study (RMV 101 MA 02 SA 00, SA 28, SA 33) has been applied here.

COD Standard per OAR 150-308-0380: 25

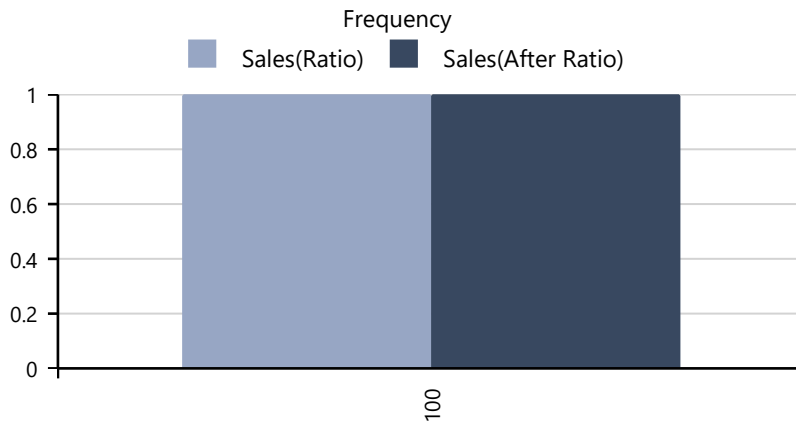
COD conclusion: not applicable

In COD compliance: not applicable

Performance History

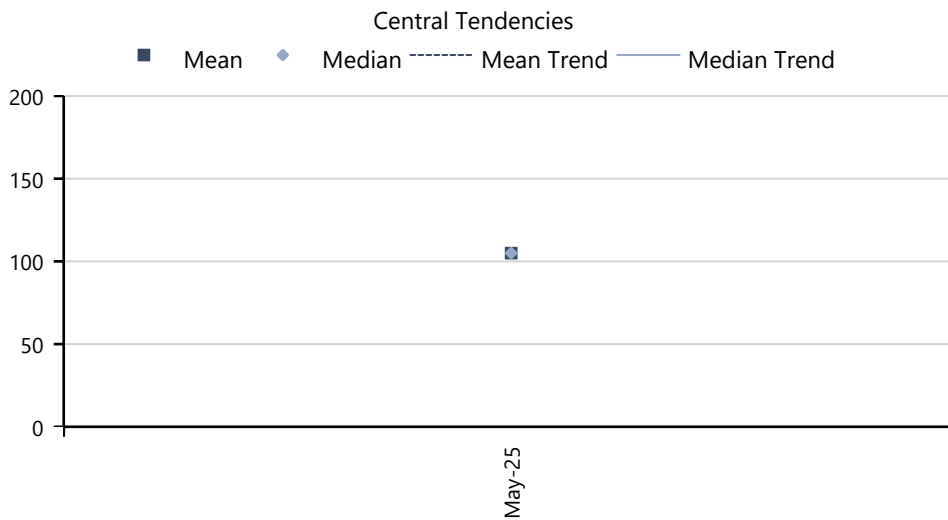
	2026	2025	2024	2023	2022
COD	0.00	-	-	0.00	9.68
PRD	1.00	-	-	1.00	1.02

COLUMBIA County 2026 Ratio Study



	Before Ratio	After Ratio
Median	105	101
AD	.00	.00
COD	.00	.00
Mean	105	101
SD	1.00	1.00
COV	.95	.99
Wtd Mean	105	101
GeoMean	105	101
PRD	1.00	1.00
95% Confidence	1.96	1.96

Number of Sales 1



Month	Mean	Median	Sales
May-25	105	105	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	3N2W12AD 05404	3460	2025-3269	02	00	000	109	109	452	0.17	174,780	209,070	383,850	365,000	May-25	105

COLUMBIA County 2026 Ratio Study

Study Definition

RMV	MA	SA	NH	App	# of	
Class				Year	Sales	Location
400	02	21	000	2026	3	Scappoose

RMV	MA	SA	NH	App	# of	
Class				Year	Sales	Location
400	02	25	000	2026		Scappoose

Adjustment Calculation Summary

Number of Sales for this Study	3
Population - Number of Accounts	225
Sales as a percentage of the Population	1.33%

Recalculated Area

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	65,122,520	100.00%	78,147,024	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	83
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Time Adjustment	-3
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Before Ratio	83
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Overall Adjustment Factor	120
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Land Adjustment Factor	120
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OSD Adjustment Factor	100
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Improvement Adjustment Factor	100
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Farm Improvement Factor	100
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After Ratio	100
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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)

Three sales were found for this study of vacant land in the rural Scappoose area, which is a sample that has been deemed satisfactory to draw a conclusion of current market trends. The time adjustment was applied (-3%) to the dataset. After calculation, the adjusted mean (83) was selected and applied, returning a land adjustment of 120.

COD Standard per OAR 150-308-0380: 20

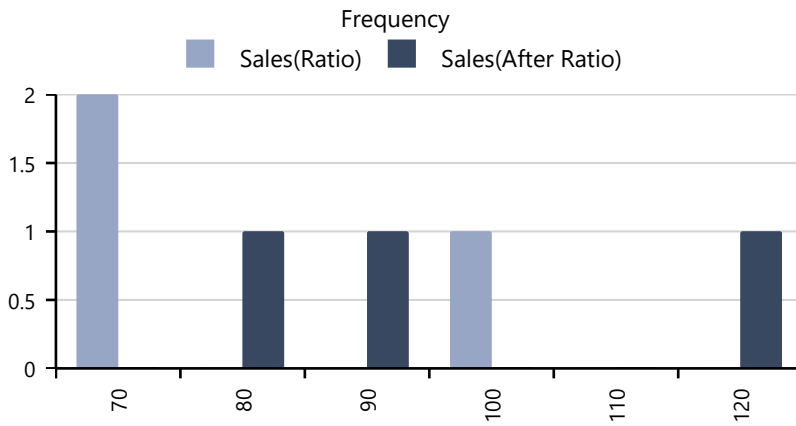
COD conclusion: 12.59

In COD compliance: Yes

Performance History

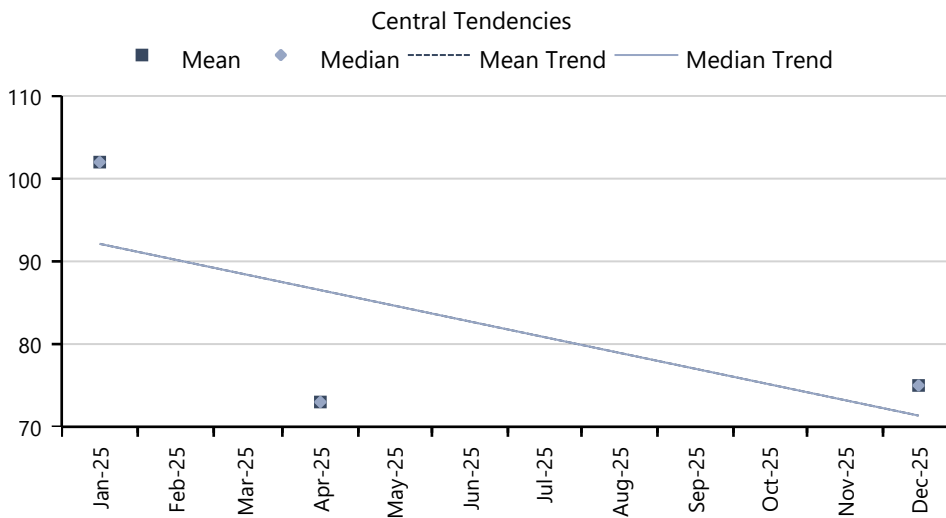
	2026	2025	2024	2023	2022
COD	12.59	0.00	-	-	20.35
PRD	0.96	1.00	-	-	1.09

COLUMBIA County 2026 Ratio Study



Bin	Before Count	After Count		Before Ratio	After Ratio
70	2	0	Median	75	90
80	0	1	AD	9.67	11.33
90	0	1	COD	12.89	12.59
100	1	0	Mean	83	100
110	0	0	SD	16.20	19.08
120	0	1	COV	19.44	19.08
			Wtd Mean	87	104
			GeoMean	82	99
			PRD	.96	.96
			95% Confidence	18.33	21.59

Number of Sales 3



Month	Mean	Median	Sales
Jan-25	102	102	1
Apr-25	73	73	1
Dec-25	75	75	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	4N2W34C0 00102	437180	2025-2658	02	21	000	400	640		5.04	168,940	0	168,940	230,253	Apr-25	73
2	33	3N2W14A0 00900	5744	2025-7177	02	21	000	400	640		10.68	243,760	0	243,760	324,350	Dec-25	75
3	33	3N2W2300 00400	6904	2025-41	02	21	000	400	540		63.58	444,730	0	444,730	436,590	Jan-25	102

COLUMBIA County 2026 Ratio Study

Study Definition									
RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA
401	02	21	000	2026	18	Scapoose	401	02	25
000	000	000	000	2026		Scapoose			

Adjustment Calculation Summary

18	Number of Sales for this Study
924	Population - Number of Accounts
1.95%	Sales as a percentage of the Population

Jan 1 Population Values				Pre-Trend Values			
Land RMV				Pre-Trend Brkdwn			
204,349,407				34.66%			
60,909,800				10.33%			
Improvement RMV				249,181,384			
289,745,795				49.14%			
Farm Improvement RMV				29,746,635			
34,589,110				5.87%			

Post Trend Brkdwn	
41.91%	
10.41%	
42.59%	
5.08%	

Recalculated Area

Selected Ratio From Sales	
101	Time Adjustment
-3	
101	Before Ratio

Overall Adjustment Factor	
99	Land Adjustment Factor
120	OSD Adjustment Factor
100	Improvement Adjustment Factor
86	Farm Improvement Factor
86	
100	After Ratio

Explanation for selection of Central Tendency:

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

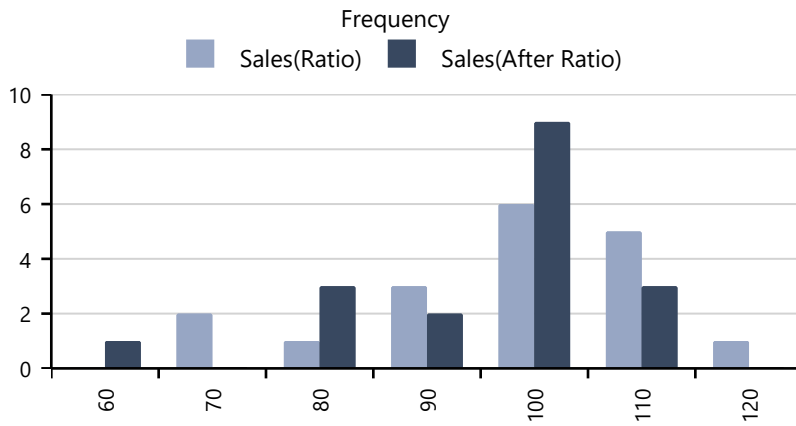
Area description: rural residential improved property located in SA 21 (Value Zone 1) and the dike land area (SA 25), Scapoose. There are 18 sales available for this property classification that have been deemed reliable. The time adjustment conclusion was applied and returned the following ratios: median of 104, mean of 101 and a weighted mean and geometric mean of 100. It was decided to select the mean and apply it accordingly and an overall adjustment factor of 99 was returned.

COD Standard per OAR 150-308-0380: 20
COD conclusion: 8.91
In COD compliance: Yes

Performance History

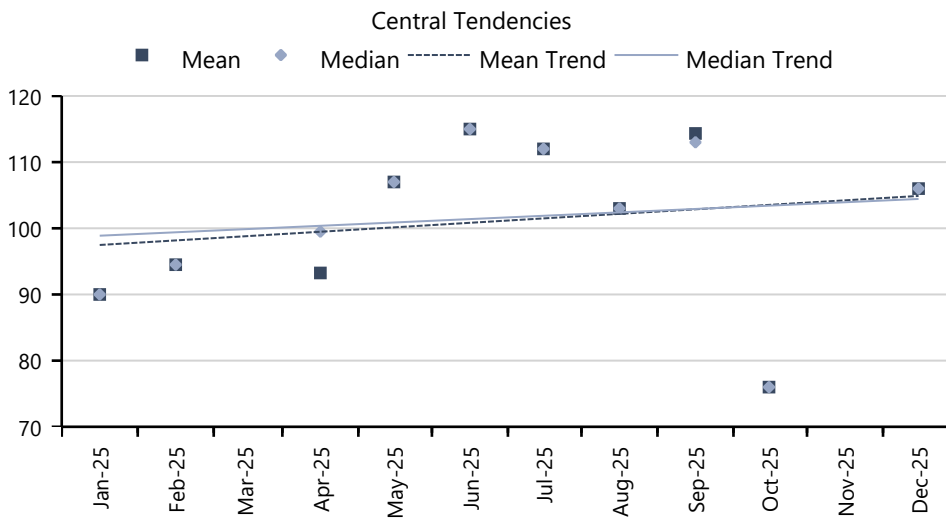
2026	2025	2024	2023	2022
COD 8.91	8.25	12.01	9.84	13.24
PRD 1.02	1.00	1.00	1.02	1.00

COLUMBIA County 2026 Ratio Study



Bin Width	Before Count	After Count		Before Ratio	After Ratio
60	0	1	Median	104	104
70	2	0	AD	10.28	9.22
80	1	3	COD	9.88	8.91
90	3	2	Mean	101	100
100	6	9	SD	13.73	12.65
110	5	3	COV	13.56	12.70
120	1	0	Wtd Mean	100	98
			GeoMean	100	99
			PRD	1.02	1.02
			95% Confidence	6.34	5.84

Number of Sales 18



Month	Mean	Median	Sales
Jan-25	90	90	1
Feb-25	95	95	2
Apr-25	93	100	4
May-25	107	107	1
Jun-25	115	115	1
Jul-25	112	112	1
Aug-25	103	103	2
Sep-25	114	113	3
Oct-25	76	76	1
Dec-25	106	106	2

COLUMBIA County 2026 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	4N2W27C0 00200	8181	2025-2216	02	21	000	401	661	146	16.37	328,910	683,370	1,012,280	1,441,813	Apr-25	70
2	30	3N2W1100 00400	5620	2025-6128	02	21	000	401	641	146	46.50	604,160	342,610	946,770	1,241,875	Oct-25	76
3	33	3N1W07BC 01200	5227	2025-1029	02	21	000	401	401	145	1.00	236,000	247,000	483,000	551,583	Feb-25	88
4	33	3N1W07CB 00700	5246	2025-176	02	21	000	401	401	133	1.04	239,580	297,440	537,020	594,493	Jan-25	90
5	33	4N2W36D0 00500	8499	2025-4877	02	21	000	401	401	141	0.94	236,000	395,000	631,000	677,054	Aug-25	93
6	33	4N2W34AD 00901	8285	2025-2034	02	21	000	401	401	141	1.38	266,650	362,610	629,260	663,723	Apr-25	95
7	33	3N1W07CC 03100	5287	2025-897	02	21	000	401	401	141	1.30	260,270	310,070	570,340	565,036	Feb-25	101
8	33	3N2W01CC 01000	5431	2025-7538	02	21	000	401	401	132	1.00	236,000	195,040	431,040	422,492	Dec-25	102
9	33	3N2W0200 02203	5496	2025-2477	02	21	000	401	401	143	2.00	316,000	336,680	652,680	626,240	Apr-25	104
10	30	4N2W36C0 00100	8455	2025-2545	02	21	000	401	641	141	5.60	317,430	316,500	633,930	612,125	Apr-25	104
11	33	3N2W24C0 03100	7433	2025-3128	02	21	000	401	401	152	0.86	236,000	433,930	669,930	624,696	May-25	107
12	33	3N1W06B0 00400	5187	2025-5862	02	21	000	401	401	141	2.00	316,000	274,340	590,340	545,105	Sep-25	108
13	33	3N2W14DB 00300	5855	2025-7214	02	21	000	401	401	142	0.67	226,000	348,030	574,030	524,003	Dec-25	110
14	33	4N2W35BC 00900	8380	2025-4085	02	21	000	401	401	141	1.07	262,680	402,770	665,450	594,196	Jul-25	112
15	33	3N2W0300 00703	5576	2025-4744	02	21	000	401	641	153	4.42	404,670	848,170	1,252,840	1,111,500	Aug-25	113
16	33	4N2W36C0 01800	8482	2025-5426	02	21	000	401	401	142	1.79	359,880	370,530	730,410	643,955	Sep-25	113
17	33	3N2W1000 00900	5614	2025-3880	02	21	000	401	401	152	0.53	276,600	629,330	905,930	787,360	Jun-25	115
18	30	4N2W3600 00702	8446	2025-6482	02	21	000	401	401	155	20.00	464,550	1,103,960	1,568,510	1,289,470	Sep-25	122

COLUMBIA County 2026 Ratio Study

Study Definition

RMV	MA	SA	NH	App	# of	
Class				Year	Sales	Location
409	02	21	000	2026	1	Scappoose

RMV	MA	SA	NH	App	# of	
Class				Year	Sales	Location
409	02	25	000	2026		Scappoose

Adjustment Calculation Summary

Number of Sales for this Study	1
Population - Number of Accounts	171
Sales as a percentage of the Population	0.58%

Recalculated Area

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	32,398,510	46.74%	38,878,212	56.58%
OSD RMV	10,693,200	15.43%	10,693,200	15.56%
Improvement RMV	21,968,010	31.69%	16,036,647	23.34%
Farm Improvement RMV	4,259,420	6.14%	3,109,377	4.52%

Selected Ratio From Sales	101
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Time Adjustment	0
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Before Ratio	101
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Overall Adjustment Factor	99
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Land Adjustment Factor	120
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OSD Adjustment Factor	100
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Improvement Adjustment Factor	73
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Farm Improvement Factor	73
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After Ratio	100
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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.

A single sale was found for this analysis, a sample that is insufficient because it does not adequately present a clear picture of the market. Therefore, it was decided to use the selected ratio of 101 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

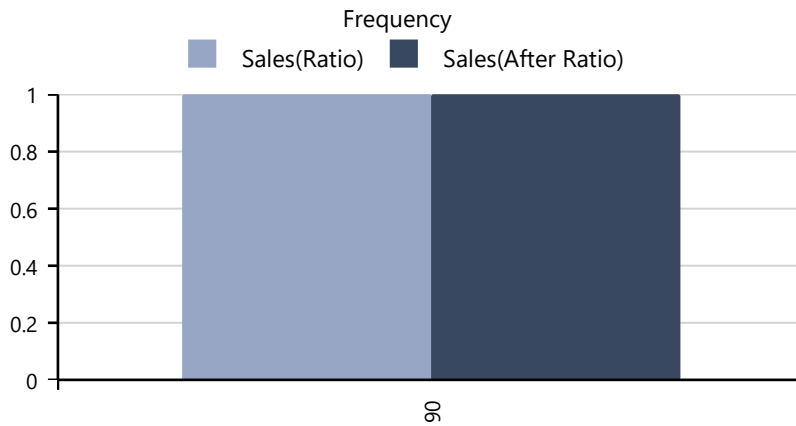
COD conclusion: not applicable

In COD compliance: not applicable

Performance History

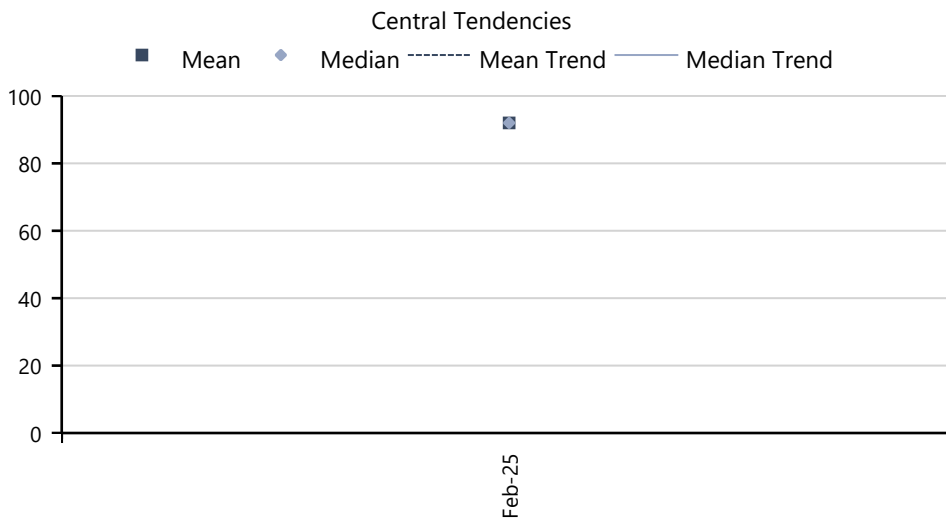
	2026	2025	2024	2023	2022
COD	0.00	3.49	-	0.00	4.57
PRD	1.00	1.00	-	1.00	1.00

COLUMBIA County 2026 Ratio Study



	Before Ratio	After Ratio
Median	92	96
AD	.00	.00
COD	.00	.00
Mean	92	96
SD	1.00	1.00
COV	1.09	1.04
Wtd Mean	92	96
GeoMean	92	96
PRD	1.00	1.00
95% Confidence	1.96	1.96

Number of Sales 1



Month	Mean	Median	Sales
Feb-25	92	92	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	3N2W1600 00303	5931	2025-1055	02	21	000	409	589	452	103.47	539,550	224,520	764,070	830,000	Feb-25	92

COLUMBIA County 2026 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	2026		Sauvie Island	401	02	45	000	2026		Sauvie Island
409	02	45	000	2026		Sauvie Island							

Adjustment Calculation Summary

Number of Sales for this Study	0
Population - Number of Accounts	45
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	84,696,125	90.48%	101,635,350	92.82%
OSD RMV	1,406,000	1.50%	1,406,000	1.28%
Improvement RMV	6,666,320	7.12%	5,733,035	5.24%
Farm Improvement RMV	836,930	0.89%	719,760	0.66%

Selected Ratio From Sales 101

Time Adjustment 0

Before Ratio 101

Overall Adjustment Factor 99

Land Adjustment Factor 120

OSD Adjustment Factor 100

Improvement Adjustment Factor 86

Farm Improvement Factor 86

After Ratio 100

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 south 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.

For this property classification of 45 accounts, no valid sales were found. Demand for this property classification is extremely low, with few arms length transactions occurring. Due to this, it was deemed reasonable to apply the selected ratio of 101 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: for RMV 400/401 = 20; for RMV 409 = 25

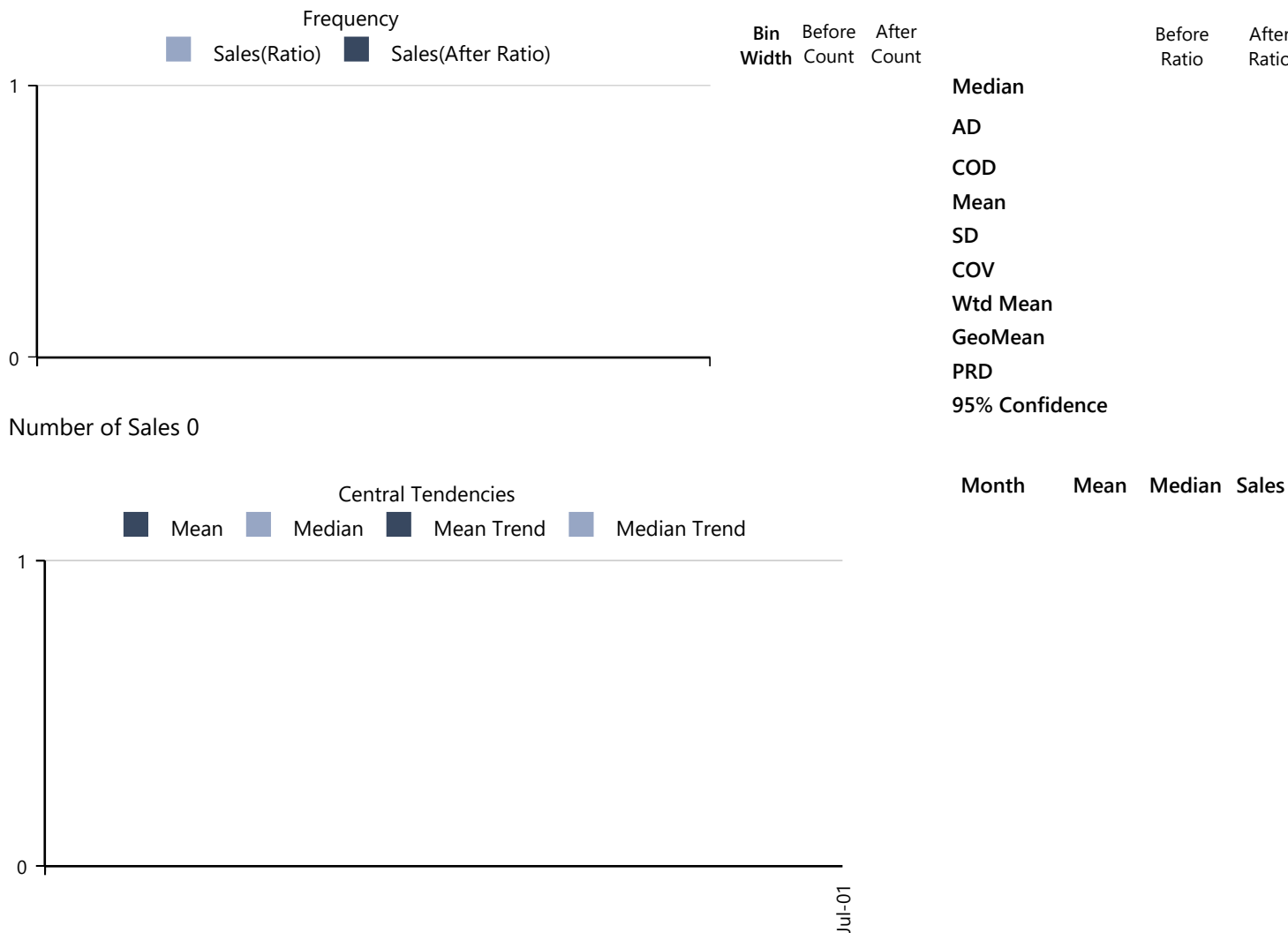
COD conclusion: not applicable

In COD compliance: not applicable

Performance History

	2026	2025	2024	2023	2022
COD	-	-	-	-	-
PRD	-	-	-	-	-

COLUMBIA County 2026 Ratio Study



COLUMBIA County 2026 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	64	000	2026	1	Scappoose	401	02	64	000	2026	3	Scappoose
409	02	64	000	2026		Scappoose							

Adjustment Calculation Summary

Recalculated Area

Number of Sales for this Study	4
Population - Number of Accounts	118
Sales as a percentage of the Population	3.39%

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	25,939,220	28.73%	21,529,553	28.69%
OSD RMV	7,372,400	8.17%	7,372,400	9.82%
Improvement RMV	56,242,700	62.30%	45,556,587	60.71%
Farm Improvement RMV	724,670	0.80%	586,983	0.78%

Selected Ratio From Sales 120

Time Adjustment -3

Before Ratio 120

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

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

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

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, there are a small number of unimproved lots. However, most are developed with upscale homes with many having mountain and territorial views. There are only two lots that are developed with a manufactured structure.

Four sales were returned, which is 3.39% of the population and deemed valid market transactions. The time study conclusion (-3%) was applied to the array, returning a median of 121, and a mean, weighted mean, 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: RMV 400 and 401 = 20; RMV 409 = 25

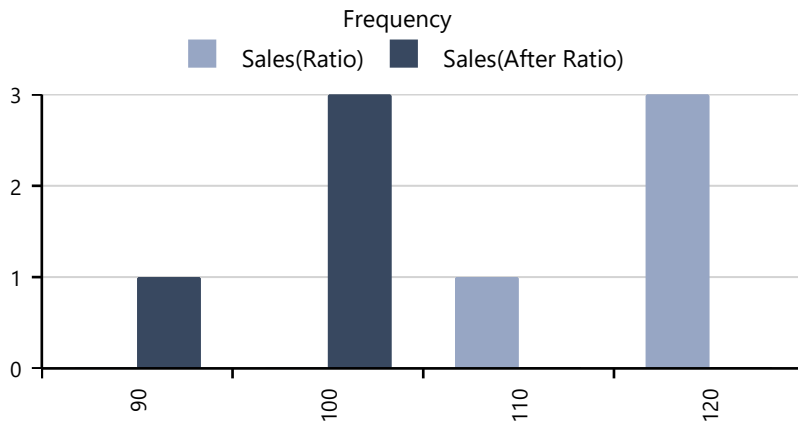
COD conclusion: 1.98

In COD compliance: Yes

Performance History

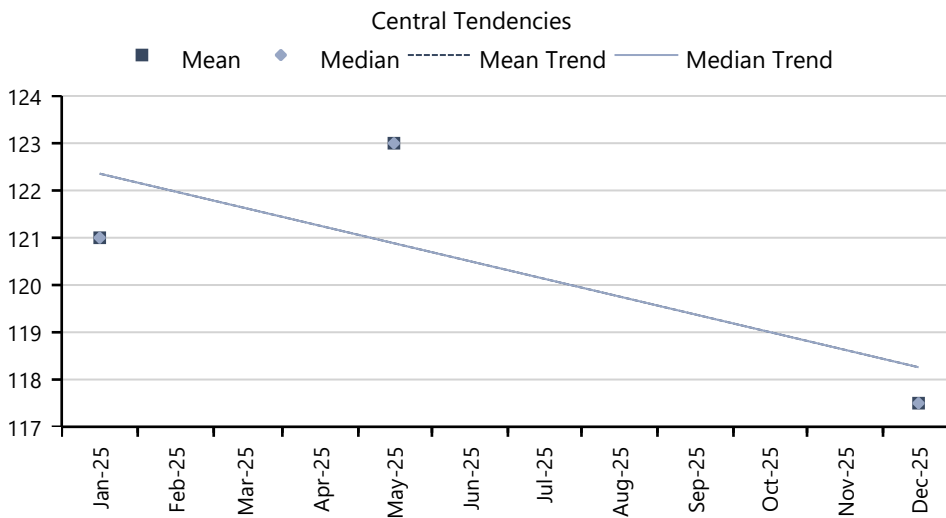
	2026	2025	2024	2023	2022
COD	1.98	-	-	-	-
PRD	1.00	-	-	-	-

COLUMBIA County 2026 Ratio Study



	Before Ratio	After Ratio
Median	121	101
AD	2.25	2.00
COD	1.87	1.98
Mean	120	100
SD	3.40	2.83
COV	2.84	2.83
Wtd Mean	120	100
GeoMean	120	100
PRD	1.00	1.00
95% Confidence	3.34	2.77

Number of Sales 4



Month	Mean	Median	Sales
Jan-25	121	121	1
May-25	123	123	1
Dec-25	118	118	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	3N2W22CA 07000	6613	2025-7387	02	64	000	401	401	152	0.82	316,000	646,780	962,780	833,998	Dec-25	115
2	33	3N2W22AD 12300	6341	2025-7558	02	64	000	400	400		2.14	361,240	0	361,240	299,940	Dec-25	120
3	33	3N2W24BD 11700	7381	2025-241	02	64	000	401	401	142	0.33	306,000	342,810	648,810	534,050	Jan-25	121
4	33	3N2W22AD 13000	6348	2025-3082	02	64	000	401	401	166	0.61	311,000	900,110	1,211,110	980,800	May-25	123

COLUMBIA County 2026 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
800	02	64	000	2026		Scappoose	890	02	64	000	2026		Scappoose

Adjustment Calculation Summary

Number of Sales for this Study	0
Population - Number of Accounts	332
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	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

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 890: SA 64 – Columbia Acres and Hillcrest Rural Undeveloped Land

Area description: unbuildable/undeveloped lots of minimal value.

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: not applicable

In COD compliance: not applicable

Performance History

	2026	2025	2024	2023	2022
COD	-	-	-	-	-
PRD	-	-	-	-	-

COLUMBIA County 2026 Ratio Study



MAINTENANCE AREA 3

VERNONIA

COLUMBIA County 2026 Ratio Study

Study Definition

RMV				App	# of	
Class	MA	SA	NH	Year	Sales	Location
100	03	00	000	2026	1	Vernonia

RMV				App	# of	
Class	MA	SA	NH	Year	Sales	Location

Adjustment Calculation Summary

Recalculated Area

Number of Sales for this Study	1
Population - Number of Accounts	213
Sales as a percentage of the Population	0.47%

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	18,336,970	100.00%	19,803,928	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	93
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Time Adjustment	0
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Before Ratio	93
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Overall Adjustment Factor	108
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Land Adjustment Factor	108
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OSD Adjustment Factor	100
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Improvement Adjustment Factor	100
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Farm Improvement Factor	100
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After Ratio	100
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Explanation for selection of Central Tendency:

RMV Class 100: SA 00 – Residential Undeveloped Land

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

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 03 SA 00 and SA 40 study was applied here (time adjusted median of 93).

COD Standard per OAR 150-308-0380: 20

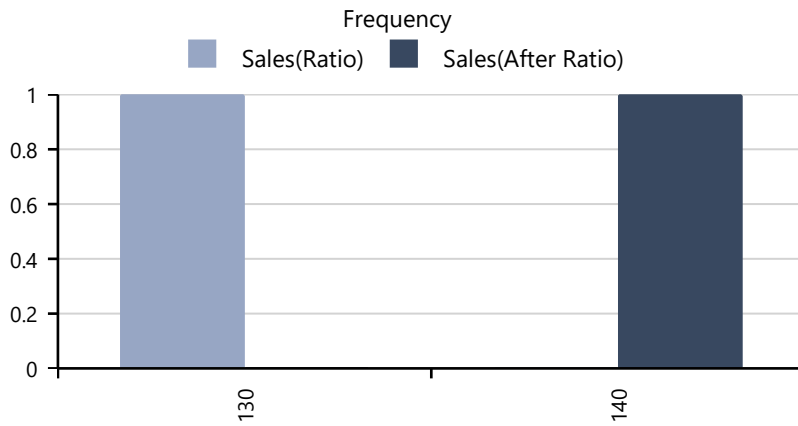
COD conclusion: not applicable

In COD compliance: not applicable

Performance History

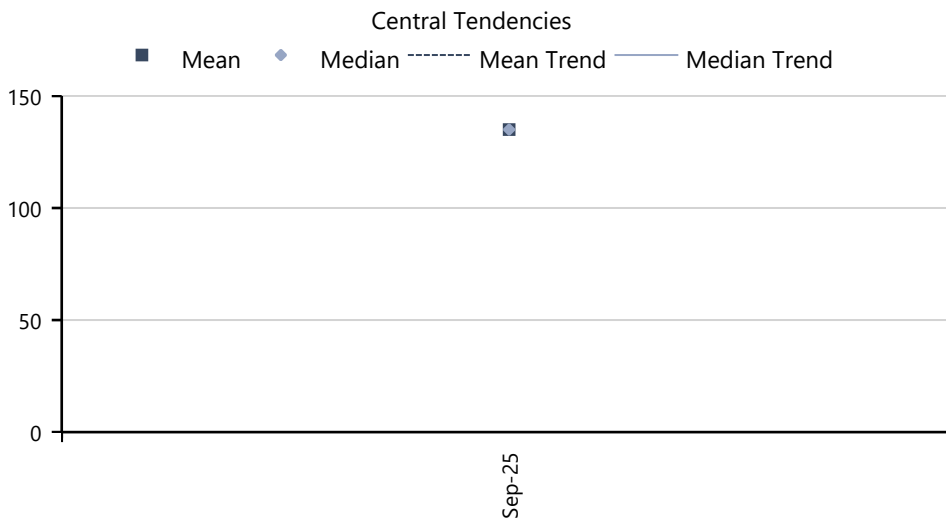
	2026	2025	2024	2023	2022
COD	0.00	0.00	0.00	10.60	0.00
PRD	1.00	1.00	1.00	1.01	0.99

COLUMBIA County 2026 Ratio Study



	Before Ratio	After Ratio
Median	135	145
AD	.00	.00
COD	.00	.00
Mean	135	145
SD	1.00	1.00
COV	.74	.69
Wtd Mean	135	145
GeoMean	135	145
PRD	1.00	1.00
95% Confidence	1.96	1.96

Number of Sales 1



Month	Mean	Median	Sales
Sep-25	135	135	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	4N4W03BC 08800	22476	2025-5606	03	00	000	100	100		0.32	84,130	0	84,130	62,500	Sep-25	135

COLUMBIA County 2026 Ratio Study

Study Definition

RMV	App	# of	MA	SA	NH	Year	App	# of	RMV	Class	Location
101	2026	28	03	40	000	2026	101	28	03	40	000
Class	Year	Sales	SA	MA	NH	Year	Class	Sales	MA	SA	NH
Location							Location				

Adjustment Calculation Summary

28	Number of Sales for this Study
826	Population - Number of Accounts
3.39%	Sales as a percentage of the Population

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	69,518,220	26.21%	75,079,678	26.27%
OSD RMV	28,814,700	10.86%	28,814,700	10.08%
Improvement RMV	164,007,580	61.84%	178,768,262	62.55%
Farm Improvement RMV	2,868,690	1.08%	3,126,872	1.09%

Selected Ratio From Sales	93
<i>Time Adjustment</i>	- 1
Before Ratio	93
Overall Adjustment Factor	108
Land Adjustment Factor	108
OSD Adjustment Factor	100
Improvement Adjustment Factor	109
Farm Improvement Factor	109
After Ratio	100

Explanation for selection of Central Tendency:

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

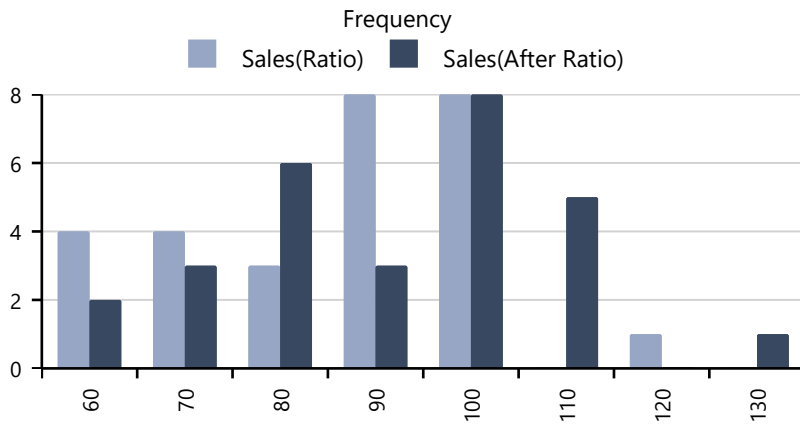
Area description: land improved with conventionally built homes and duplex/triplex/fourplex dwellings, located in the city limits of Vernonla (SA 00 and SA 40).
This analysis of improved property returned a median indicator of 93 after the adjustment of - 1% for market movement was applied. When reviewing the sales array, it was decided to apply the median which resulted in an overall adjustment factor of 108 (land 108, improvement 109).

COD Standard per OAR 150-308-0380: 20
COD conclusion: 13.60
In COD compliance: Yes

Performance History

2026	2025	2024	2023	2022
COD 13.60	14.30	15.04	13.41	10.71
PRD 0.99	0.98	0.97	0.99	1.00

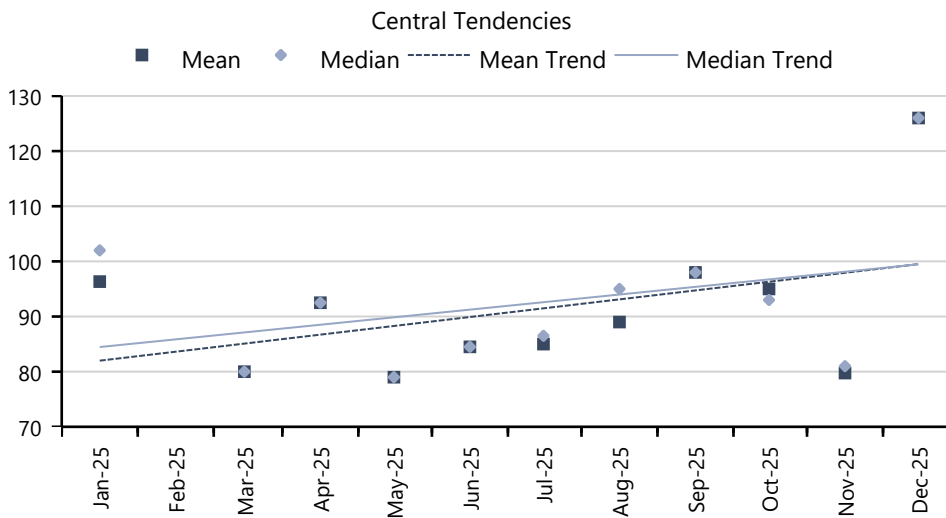
COLUMBIA County 2026 Ratio Study



Bin	Before Count	After Count
60	4	2
70	4	3
80	3	6
90	8	3
100	8	8
110	0	5
120	1	0
130	0	1

	Before Ratio	After Ratio
Median	93	100
AD	12.29	13.54
COD	13.28	13.60
Mean	89	96
SD	15.42	16.91
COV	17.24	17.54
Wtd Mean	90	97
GeoMean	88	95
PRD	.99	.99
95% Confidence	5.71	6.26

Number of Sales 28



Month	Mean	Median	Sales
Jan-25	96	102	3
Mar-25	80	80	2
Apr-25	93	93	2
May-25	79	79	1
Jun-25	85	85	2
Jul-25	85	87	4
Aug-25	89	95	4
Sep-25	98	98	2
Oct-25	95	93	3
Nov-25	80	81	4
Dec-25	126	126	1

COLUMBIA County 2026 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	4N4W05AD 13800	29608	2025-6563	03	00	000	101	101	135	0.16	106,460	112,800	219,260	354,432	Nov-25	62
2	33	4N4W04DA 00200	23086	2025-3616	03	00	000	101	101	131	0.19	108,430	131,090	239,520	372,825	Jun-25	64
3	33	4N4W04AD 02200	22694	2025-5209	03	00	000	101	101	131	0.20	109,340	137,510	246,850	378,594	Aug-25	65
4	33	4N4W04BD 07800	22972	2025-4643	03	00	000	101	101	131	0.12	103,570	119,900	223,470	333,609	Jul-25	67
5	33	4N4W04AC 05600	22664	2025-6856	03	00	000	101	101	131	0.22	110,430	127,960	238,390	339,592	Nov-25	70
6	33	4N4W04BD 09600	22989	2025-4108	03	00	000	101	101	131	0.11	103,240	165,590	268,830	348,748	Jul-25	77
7	33	4N4W04DA 02500	23109	2025-1890	03	00	000	101	101	141	0.31	120,300	311,260	431,560	553,263	Mar-25	78
8	33	4N4W04BA 03300	22754	2025-3024	03	00	000	101	101	143	0.69	160,720	235,190	395,910	501,819	May-25	79
9	33	4N4W05AD 00800	23228	2025-2451	03	00	000	101	101	135	0.23	111,470	170,290	281,760	352,480	Apr-25	80
10	33	5N4W34CC 01200	23516	2025-380	03	00	000	101	101	131	1.00	171,400	215,280	386,680	472,640	Jan-25	82
11	33	4N4W03BC 12300	22369	2025-1864	03	00	000	101	101	131	0.23	111,470	82,350	193,820	237,160	Mar-25	82
12	33	4N4W03BA 01002	23885	2025-5236	03	00	000	101	101	142	0.60	152,020	344,100	496,120	548,020	Aug-25	91
13	33	4N4W05DA 03408	23410	2025-6375	03	00	000	101	101	141	0.13	104,140	237,740	341,880	374,325	Oct-25	91
14	33	4N4W04AD 01600	22688	2025-6498	03	00	000	101	101	141	0.31	120,610	249,680	370,290	404,352	Nov-25	92
15	33	4N4W04AB 00301	435695	2025-6164	03	00	000	101	101	143	0.17	107,170	396,590	503,760	543,856	Oct-25	93
16	33	4N4W05AD 00901	23230	2025-6982	03	00	000	101	101	135	0.27	116,460	149,940	266,400	279,748	Nov-25	95
17	33	4N4W04AB 00307	440502	2025-4167	03	00	000	101	101	141	0.11	102,790	288,570	391,360	408,032	Jul-25	96
18	33	4N4W05AC 01702	432444	2025-5393	03	00	000	101	101	142	0.11	103,240	285,200	388,440	406,694	Sep-25	96
19	30	4N4W04AB 00603	441299	2025-4854	03	00	000	101	101	141	0.11	103,240	305,380	408,620	413,382	Aug-25	99
20	33	5N4W34CD 00500	23522	2025-4498	03	00	000	101	101	141	0.19	108,640	336,760	445,400	447,024	Jul-25	100
21	33	4N4W04BB 00105	22777	2025-5764	03	00	000	101	101	151	0.60	152,300	394,850	547,150	547,363	Sep-25	100
22	33	4N4W04AB 00306	440401	2025-5286	03	00	000	101	101	141	0.11	102,790	288,570	391,360	388,635	Aug-25	101
23	33	4N4W05AA 01100	23154	2025-6268	03	00	000	101	101	142	0.87	167,160	498,960	666,120	657,616	Oct-25	101
24	33	4N4W03BA 01005	22299	2025-238	03	00	000	101	101	143	0.17	107,180	297,900	405,080	396,120	Jan-25	102
25	33	4N4W04AB 01205	440704	2025-309	03	00	000	101	101	143	0.11	103,240	324,200	427,440	406,064	Jan-25	105
26	33	4N4W04BD 08201	441239	2025-2016	03	00	000	101	101	142	0.23	169,680	378,000	547,680	521,063	Apr-25	105
27	33	4N4W04BD 13000	23023	2025-3560	03	00	000	101	101	143	0.18	108,150	309,770	417,920	397,680	Jun-25	105
28	33	4N4W05AD 04700	23271	2025-7223	03	00	000	101	101	141	0.11	103,240	281,840	385,080	304,817	Dec-25	126

COLUMBIA County 2026 Ratio Study

Study Definition

RMV	Class	MA	SA	NH	Year	App	# of	Sales	Location
109	Class	MA	SA	NH	Year	App	# of	Sales	Location
03	MA	SA	NH	Year	App	# of	Sales	Location	Vernonia
00	SA	NH	Year	App	# of	Sales	Location	2026	3
000	NH	Year	App	# of	Sales	Location	2026	3	Vernonia
03	MA	SA	NH	Year	App	# of	Sales	Location	Vernonia
109	Class	MA	SA	NH	Year	App	# of	Sales	Location

Adjustment Calculation Summary

Number of Sales for this Study	3			
Population - Number of Accounts	155			
Sales as a percentage of the Population	1.94%			
Jan 1 Population Values				
Land RMV	14,249,630	32.77%	15,389,600	30.99%
OSD RMV	5,225,600	12.02%	5,225,600	10.52%
Improvement RMV	22,861,200	52.58%	27,662,052	55.70%
Farm Improvement RMV	1,143,120	2.63%	1,383,175	2.79%
Pre-Trend Values				
Land RMV	14,249,630	32.77%	15,389,600	30.99%
OSD RMV	5,225,600	12.02%	5,225,600	10.52%
Improvement RMV	22,861,200	52.58%	27,662,052	55.70%
Farm Improvement RMV	1,143,120	2.63%	1,383,175	2.79%
Post-Trend Brkdwn				
Land RMV	14,249,630	32.77%	15,389,600	30.99%
OSD RMV	5,225,600	12.02%	5,225,600	10.52%
Improvement RMV	22,861,200	52.58%	27,662,052	55.70%
Farm Improvement RMV	1,143,120	2.63%	1,383,175	2.79%

88	Selected Ratio From Sales
-1	<i>Time Adjustment</i>
88	Before Ratio
114	Overall Adjustment Factor
108	Land Adjustment Factor
100	OSD Adjustment Factor
121	Improvement Adjustment Factor
121	Farm Improvement Factor
100	After Ratio

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 Vernon.

After adjusting for market movement, the median, mean, and the geometric mean returned the same indicator of 88. Therefore, the median was selected and applied to the dataset, resulting in an overall adjustment factor 1.14 for this grouping of residential properties improved with a manufactured structure.

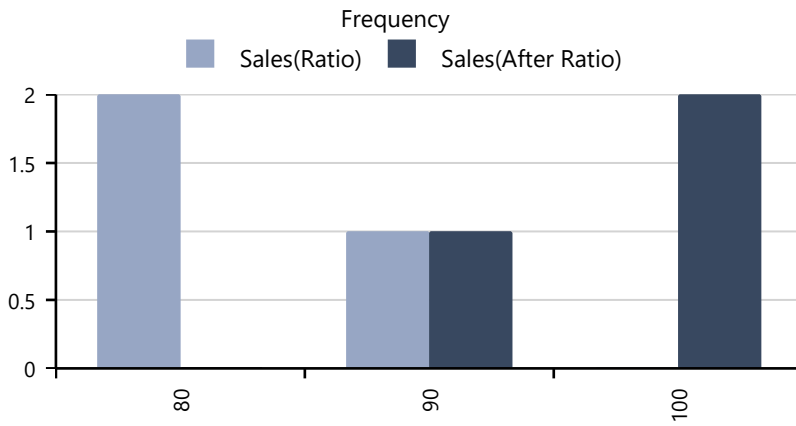
COD Standard per OAR 150-308-0380: 25

In COD compliance: Yes

Performance History

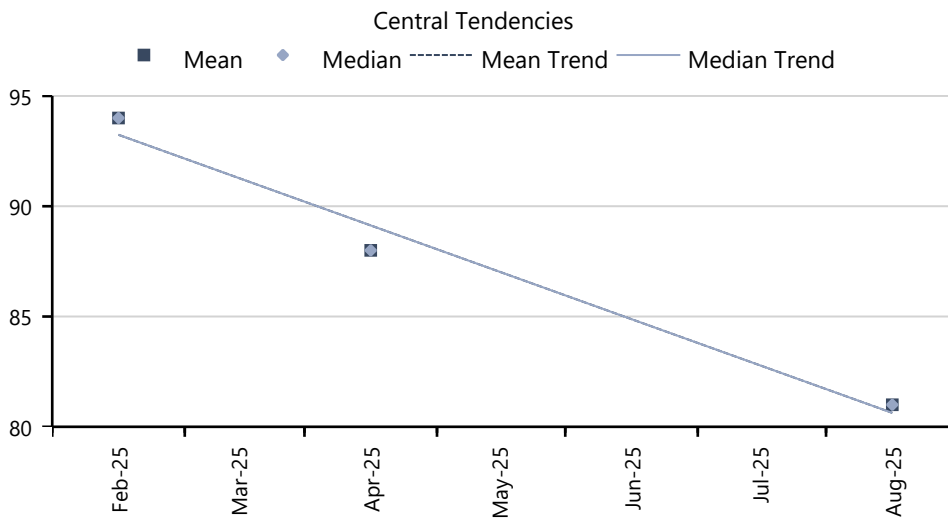
	2026	2025	2024	2023	2022
COD	6.00	11.25	11.18	0.51	7.33
PRD	1.00	1.00	1.01	1.00	0.99

COLUMBIA County 2026 Ratio Study



	Before Ratio	After Ratio
Median	88	100
AD	4.33	6.00
COD	4.92	6.00
Mean	88	100
SD	6.51	9.00
COV	7.42	9.00
Wtd Mean	87	100
GeoMean	88	100
PRD	1.00	1.00
95% Confidence	7.36	10.18

Number of Sales 3



Month	Mean	Median	Sales
Feb-25	94	94	1
Apr-25	88	88	1
Aug-25	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	4N4W03BB 08100	22410	2025-5128	03	00	000	109	109	452	0.92	168,060	129,050	297,110	368,705	Aug-25	81
2	33	4N4W05AA 00319	23139	2025-2168	03	00	000	109	109	452	0.36	125,980	158,730	284,710	325,109	Apr-25	88
3	33	4N4W04AC 01001	22611	2025-911	03	00	000	109	109	462	0.25	113,110	213,540	326,650	346,955	Feb-25	94

COLUMBIA County 2026 Ratio Study

Study Definition

RMV				App	# of			RMV				App	# of		
Class	MA	SA	NH	Year	Sales	Location		Class	MA	SA	NH	Year	Sales	Location	
400	03	21	000	2026											

Adjustment Calculation Summary

Recalculated Area

Number of Sales for this Study	0
Population - Number of Accounts	219
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	92,013,251	100.00%	85,572,323	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 108

Time Adjustment 0

Before Ratio 108

Overall Adjustment Factor 93

Land Adjustment Factor 93

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.

The conclusion from the improved study located in the same study area was applied to this analysis of unimproved land due to having no sales available. Therefore, the selected ratio of 108 was applied, returning a land adjustment of 93.

COD Standard per OAR 150-308-0380: 20

COD conclusion: not applicable

In COD compliance: not applicable

Performance History

	2026	2025	2024	2023	2022
COD	-	-	0.00	-	0.00
PRD	-	-	1.00	-	1.00

COLUMBIA County 2026 Ratio Study



COLUMBIA County 2026 Ratio Study

Study Definition

RMV	MA	SA	NH	App	# of			RMV	MA	SA	NH	App	# of		
Class				Year	Sales	Location		Class				Year	Sales	Location	
401	03	21	000	2026	7										

Adjustment Calculation Summary

Recalculated Area

Number of Sales for this Study	7
Population - Number of Accounts	356
Sales as a percentage of the Population	1.97%

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	78,704,910	37.30%	73,195,566	37.21%
OSD RMV	22,622,040	10.72%	22,622,040	11.50%
Improvement RMV	101,499,052	48.11%	93,379,128	47.47%
Farm Improvement RMV	8,165,340	3.87%	7,512,113	3.82%

Selected Ratio From Sales 108

Time Adjustment -3

Before Ratio 108

Overall Adjustment Factor 93

Land Adjustment Factor 93

OSD Adjustment Factor 100

Improvement Adjustment Factor 92

Farm Improvement Factor 92

After Ratio 103

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 7 arm's length transactions to use for this study of improved rural properties. After applying the time adjustment conclusion of -3% to the dataset, and reviewing the adjusted central tendencies, the median (108) was selected as the best indicator. Once the selected ratio was applied to the array, the conclusion returned a land adjustment of 93 and an improvement adjustment of 92.

COD Standard per OAR 150-308-0380: 20

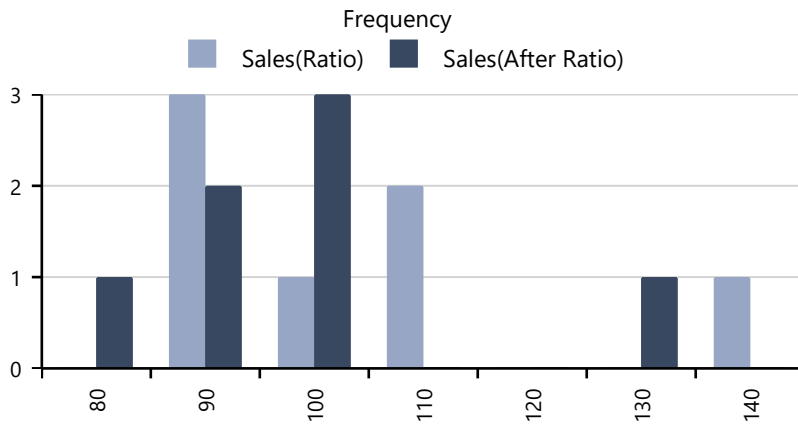
COD conclusion: 11.60

In COD compliance: Yes

Performance History

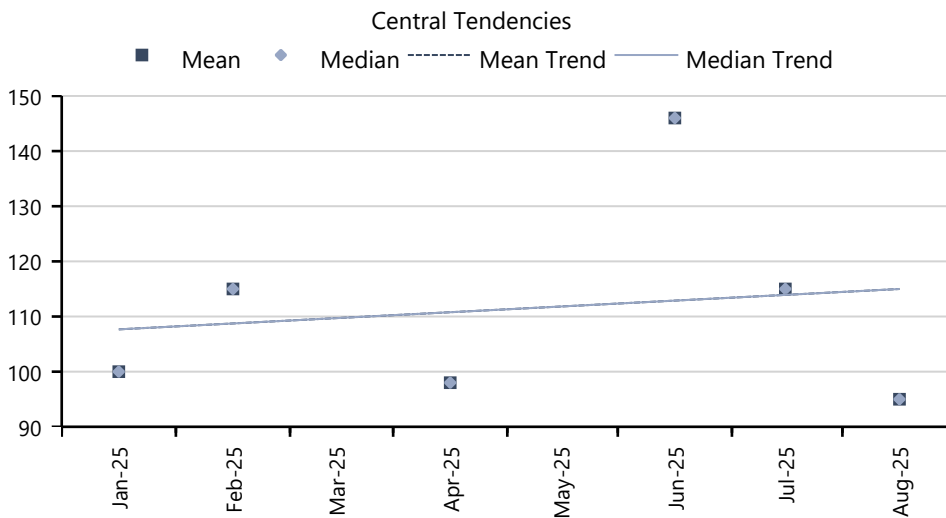
	2026	2025	2024	2023	2022
COD	11.60	7.65	7.00	10.12	13.86
PRD	0.96	0.99	1.00	1.01	0.98

COLUMBIA County 2026 Ratio Study



Bin Width	Before Count	After Count		Before Ratio	After Ratio
80	0	1	Median	108	101
90	3	2	AD	13.00	11.71
100	1	3	COD	12.04	11.60
110	2	0	Mean	110	103
120	0	0	SD	18.45	16.85
130	0	1	COV	16.80	16.40
140	1	0	Wtd Mean	114	107
			GeoMean	109	102
			PRD	.96	.96
			95% Confidence	13.67	12.48

Number of Sales 7



Month	Mean	Median	Sales
Jan-25	100	100	2
Feb-25	115	115	1
Apr-25	98	98	1
Jun-25	146	146	1
Jul-25	115	115	1
Aug-25	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	4N3W1400 00900	5013	2025-623	03	21	000	401	401	141	1.76	210,880	282,440	493,320	534,765	Jan-25	92
2	33	4N2W18C0 01600	7801	2025-4647	03	21	000	401	401	121	1.40	226,640	68,920	295,560	311,126	Aug-25	95
3	33	4N2W21A0 00701	7854	2025-2863	03	21	000	401	641	452	5.10	318,510	150,380	468,890	479,122	Apr-25	98
4	33	4N2W1600 03200	7600	2025-608	03	21	000	401	641	143	3.60	265,550	407,630	673,180	622,400	Jan-25	108
5	33	4N3W13D0 01400	5152	2025-999	03	21	000	401	641	142	3.95	326,450	579,930	906,380	789,167	Feb-25	115
6	33	4N3W13D0 01600	5154	2025-4290	03	21	000	401	401	141	5.41	388,080	465,820	853,900	743,595	Jul-25	115
7	33	4N3W14D0 01100	5038	2025-3936	03	21	000	401	661	151	22.18	874,940	457,990	1,332,930	910,478	Jun-25	146

COLUMBIA County 2026 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	03	21	000	2026	4										

Adjustment Calculation Summary

Recalculated Area

Number of Sales for this Study	4
Population - Number of Accounts	158
Sales as a percentage of the Population	2.53%

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	36,026,880	49.42%	33,504,998	47.78%
OSD RMV	11,159,740	15.31%	11,159,740	15.91%
Improvement RMV	21,893,695	30.03%	21,674,758	30.91%
Farm Improvement RMV	3,821,470	5.24%	3,783,255	5.40%

Selected Ratio From Sales 104

Time Adjustment -3

Before Ratio 104

Overall Adjustment Factor 96

Land Adjustment Factor 93

OSD Adjustment Factor 100

Improvement Adjustment Factor 99

Farm Improvement Factor 99

After Ratio 100

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 of rural property developed with manufactured structures, four sales were found. The time study adjustment of -3% was applied to the array and the mean was selected as the best indicator for this analysis. The mean of 104 was then applied, resulting in an overall adjustment of 96. After review, it was concluded the ratios applied are valid indicators for this property classification.

COD Standard per OAR 150-308-0380: 25

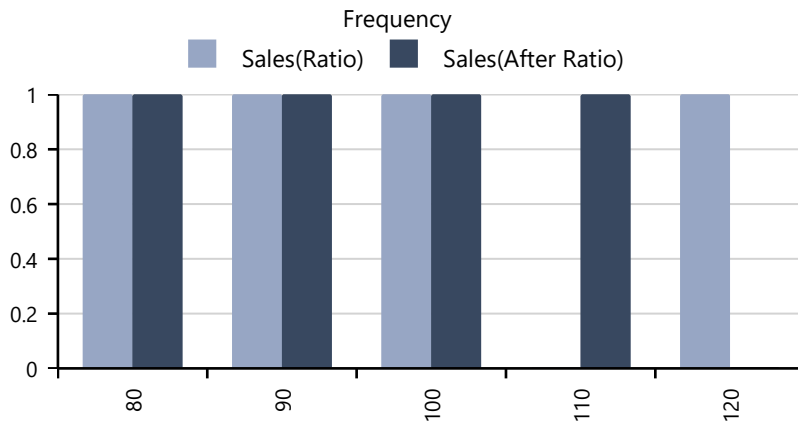
COD conclusion: 11.42

In COD compliance: Yes

Performance History

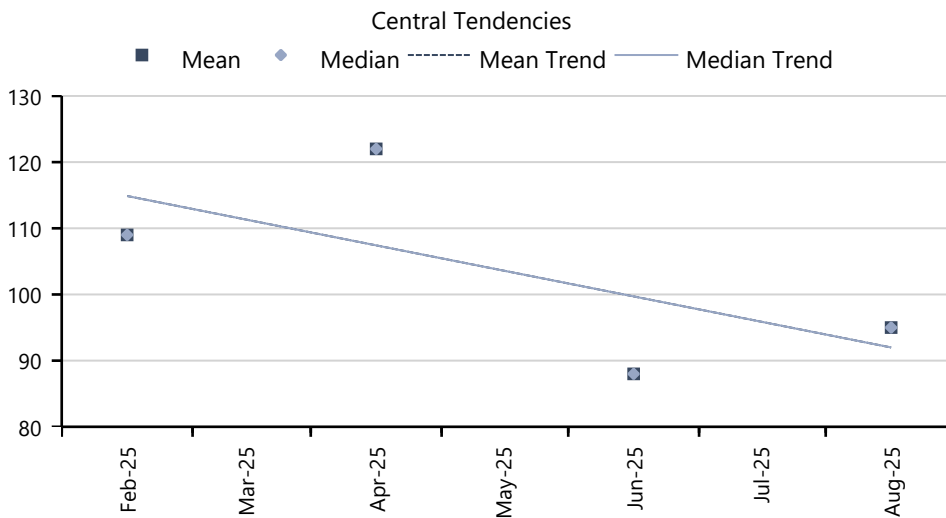
	2026	2025	2024	2023	2022
COD	11.42	11.31	0.00	7.84	13.27
PRD	1.01	1.00	1.00	0.98	0.98

COLUMBIA County 2026 Ratio Study



Bin Width	Before Count	After Count		Before Ratio	After Ratio
80	1	1	Median	102	99
90	1	1	AD	12.00	11.25
100	1	1	COD	11.76	11.42
110	0	1	Mean	104	100
120	1	0	SD	15.11	14.17
			COV	14.60	14.21
			Wtd Mean	102	99
			GeoMean	103	99
			PRD	1.01	1.01
			95% Confidence	14.81	13.89

Number of Sales 4



Month	Mean	Median	Sales
Feb-25	109	109	1
Apr-25	122	122	1
Jun-25	88	88	1
Aug-25	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	4N2W18C0 01000	7792	2025-3863	03	21	000	409	409	452	1.84	248,460	183,750	432,210	492,052	Jun-25	88
2	33	4N2W18D0 01002	7820	2025-5083	03	21	000	409	649	452	5.01	344,110	173,770	517,880	543,071	Aug-25	95
3	33	4N2W33A0 01101	8256	2025-908	03	21	000	409	409	452	3.96	326,840	186,670	513,510	472,439	Feb-25	109
4	33	4N3W14D0 01600	5037	2025-2666	03	21	000	409	649	452	4.86	341,750	166,480	508,230	417,212	Apr-25	122

COLUMBIA County 2026 Ratio Study

Study Definition

RMV	MA	SA	NH	App	# of	
Class				Year	Sales	Location
400	03	31	000	2026	2	Vernonia

RMV	MA	SA	NH	App	# of	
Class				Year	Sales	Location

Adjustment Calculation Summary

Recalculated Area

Number of Sales for this Study	2
Population - Number of Accounts	830
Sales as a percentage of the Population	0.24%

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	579,355,380	100.00%	538,800,503	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	107
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Time Adjustment	0
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Before Ratio	107
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Overall Adjustment Factor	93
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Land Adjustment Factor	93
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OSD Adjustment Factor	100
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Improvement Adjustment Factor	100
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Farm Improvement Factor	100
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After Ratio	100
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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).

Only two sales were identified in this study period, a sample too small and disparate 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 (107 selected ratio, 93 land adjustment).

COD Standard per OAR 150-308-0380: 20

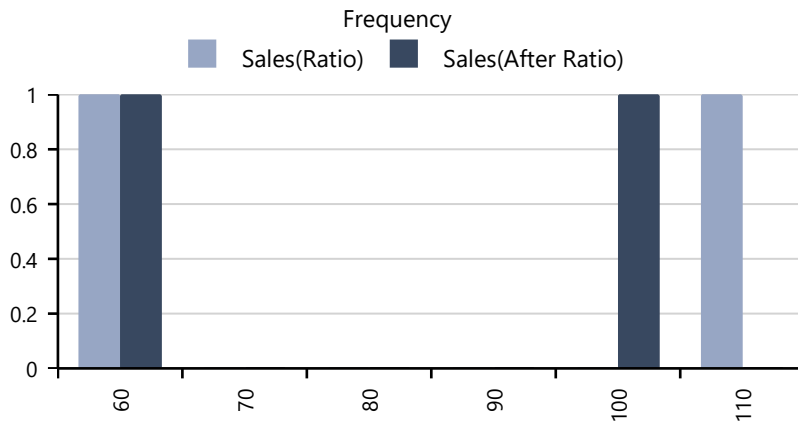
COD conclusion: not applicable

In COD compliance: not applicable

Performance History

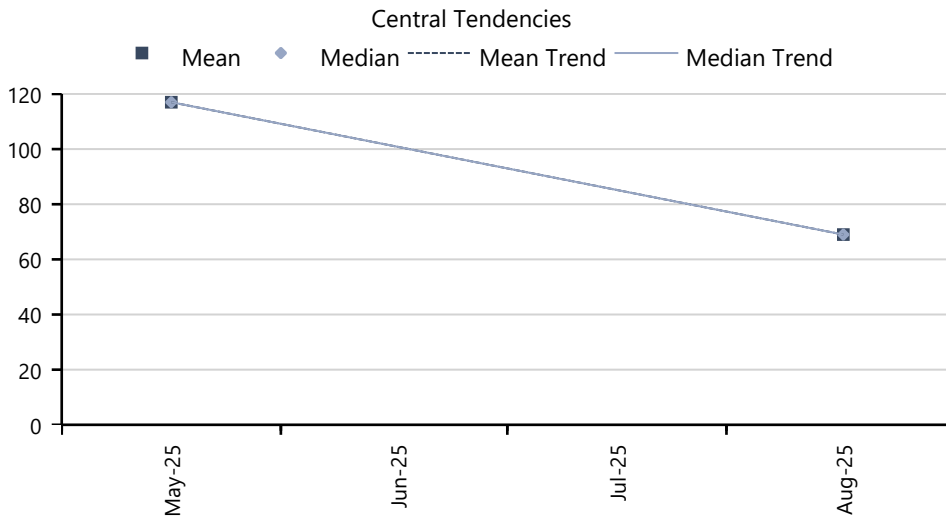
	2026	2025	2024	2023	2022
COD	25.29	0.00	4.12	21.36	1.87
PRD	0.98	0.99	1.01	1.07	0.98

COLUMBIA County 2026 Ratio Study



	Before Ratio	After Ratio
Median	93	87
AD	24.00	22.00
COD	25.81	25.29
Mean	93	87
SD	33.94	31.11
COV	36.50	35.76
Wtd Mean	95	89
GeoMean	90	84
PRD	.98	.98
95% Confidence	47.04	43.12

Number of Sales 2



Month	Mean	Median	Sales
May-25	117	117	1
Aug-25	69	69	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	4N5W1400 01200	24358	2025-4834	03	31	000	400	400		1.50	93,670	0	93,670	135,000	Aug-25	69
2	30	4N5W1200 02300	24311	2025-3496	03	31	000	400	400		4.61	187,610	0	187,610	160,000	May-25	117

COLUMBIA County 2026 Ratio Study

Study Definition

RMV		App	# of	
Class	MA	SA	NH	Year
401	03	31	000	2026
Sales	Location			
10	Vernonia			

RMV		App	# of	
Class	MA	SA	NH	Year
Sales	Location			

Adjustment Calculation Summary

Recalculated Area

Number of Sales for this Study	10
Population - Number of Accounts	555
Sales as a percentage of the Population	1.80%

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	102,774,010	36.59%	95,579,829	36.48%
OSD RMV	32,086,970	11.42%	32,086,970	12.25%
Improvement RMV	129,651,440	46.16%	119,279,325	45.53%
Farm Improvement RMV	16,345,647	5.82%	15,037,995	5.74%

Selected Ratio From Sales	107
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Time Adjustment	-3
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Before Ratio	107
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Overall Adjustment Factor	93
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Land Adjustment Factor	93
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OSD Adjustment Factor	100
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Improvement Adjustment Factor	92
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Farm Improvement Factor	92
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After Ratio	100
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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 10 sales available for this analysis which have been deemed good indicators of how the market is moving for this classification of property. The time adjusted median having an indicator of 107 was selected and applied to the array. Once applied, an overall adjustment factor of 93 was returned and found to be a valid indicator for trending purposes.

COD Standard per OAR 150-308-0380: 20

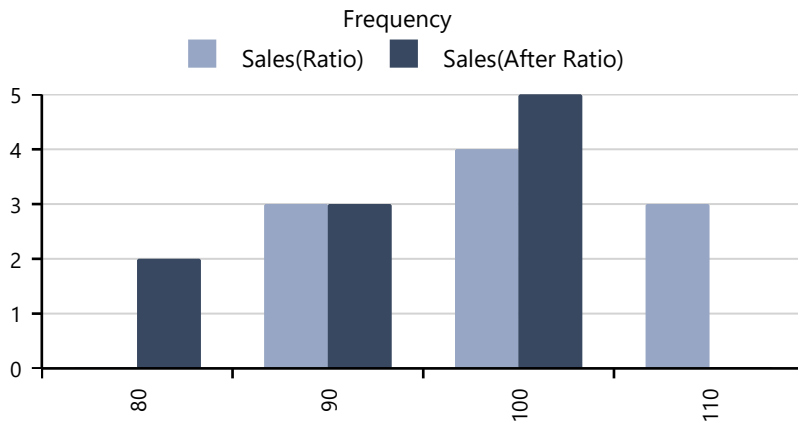
COD conclusion: 5.83

In COD compliance: Yes

Performance History

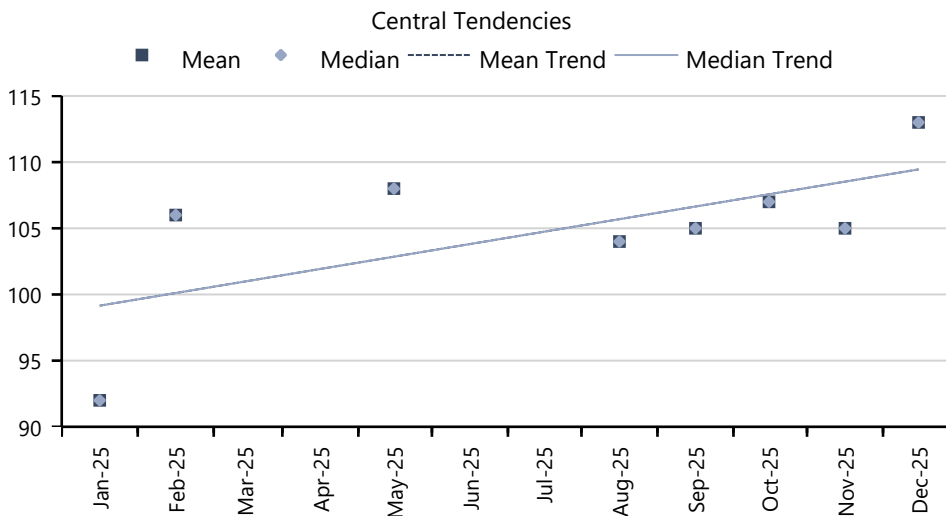
	2026	2025	2024	2023	2022
COD	5.83	8.00	9.77	13.02	12.44
PRD	0.99	1.01	1.00	1.01	0.99

COLUMBIA County 2026 Ratio Study



Bin Width	Before Count	After Count		Before Ratio	After Ratio
80	0	2	Median	107	100
90	3	3	AD	6.50	5.80
100	4	5	COD	6.10	5.83
110	3	0	Mean	105	98
			SD	8.72	7.80
			COV	8.32	7.98
			Wtd Mean	106	99
			GeoMean	105	98
			PRD	.99	.99
			95% Confidence	5.41	4.83

Number of Sales 10



Month	Mean	Median	Sales
Jan-25	92	92	1
Feb-25	106	106	1
May-25	108	108	1
Aug-25	104	104	2
Sep-25	105	105	1
Oct-25	107	107	1
Nov-25	105	105	2
Dec-25	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	4N4W07D0 00800	24012	2025-4699	03	31	000	401	641	131	6.83	298,040	219,690	517,730	567,928	Aug-25	91
2	33	4N4W0500 01104	23927	2025-223	03	31	000	401	401	141	1.35	173,300	276,730	450,030	490,204	Jan-25	92
3	33	4N4W08AD 00103	24063	2025-7031	03	31	000	401	401	143	1.31	171,390	327,970	499,360	508,266	Nov-25	98
4	33	4N5W1200 01900	24305	2025-5380	03	31	000	401	401	141	9.92	319,860	302,000	621,860	594,300	Sep-25	105
5	33	4N4W03BA 01007	23887	2025-1020	03	31	000	401	401	144	0.54	151,400	479,590	630,990	595,391	Feb-25	106
6	33	5N4W1100 01000	24873	2025-6027	03	31	000	401	661	143	17.21	350,970	569,250	920,220	858,513	Oct-25	107
7	33	5N5W2400 00200	23807	2025-3167	03	31	000	401	641	146	24.68	452,090	538,660	990,750	918,403	May-25	108
8	33	5N4W3100 00500	24544	2025-7024	03	31	000	401	641	143	8.38	431,570	625,720	1,057,290	947,055	Nov-25	112
9	33	4N4W1800 01304	24159	2025-7256	03	31	000	401	641	153	6.22	289,500	648,040	937,540	828,423	Dec-25	113
10	33	4N4W2100 00300	24201	2025-5305	03	31	000	401	641	141	24.73	375,820	581,080	956,900	821,368	Aug-25	117

COLUMBIA County 2026 Ratio Study

Study Definition

RMV		App	# of	
Class	MA	SA	NH	Year
409	03	31	000	2026
				Location
				Vernonia

RMV		App	# of	
Class	MA	SA	NH	Year
				Location

Adjustment Calculation Summary

Recalculated Area

Number of Sales for this Study	0
Population - Number of Accounts	159
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	25,466,720	41.93%	23,684,050	41.78%
OSD RMV	10,143,630	16.70%	10,143,630	17.89%
Improvement RMV	21,187,650	34.89%	19,280,762	34.01%
Farm Improvement RMV	3,935,700	6.48%	3,581,487	6.32%

Selected Ratio From Sales	107
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Time Adjustment	0
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Before Ratio	107
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Overall Adjustment Factor	93
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Land Adjustment Factor	93
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OSD Adjustment Factor	100
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Improvement Adjustment Factor	91
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Farm Improvement Factor	91
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After Ratio	100
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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.

Due to having no sales available for this analysis of rural real property improved with a manufactured home, it was decided to use the Selected Ratio of 107 from the conclusion of the RMV 401 study located in MA 03 SA 31.

COD Standard per OAR 150-308-0380: 25

COD conclusion: not applicable

In COD compliance: not applicable

Performance History

	2026	2025	2024	2023	2022
COD	-	5.81	-	-	3.59
PRD	-	1.00	-	-	0.99

COLUMBIA County 2026 Ratio Study



MAINTENANCE AREA 4

RAINIER & DEER ISLAND

COLUMBIA County 2026 Ratio Study

Study Definition

RMV				App	# of	
Class	MA	SA	NH	Year	Sales	Location
100	04	00	000	2026	2	Rainier

RMV				App	# of	
Class	MA	SA	NH	Year	Sales	Location

Adjustment Calculation Summary

Recalculated Area

Number of Sales for this Study	2
Population - Number of Accounts	156
Sales as a percentage of the Population	1.28%

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	11,398,950	100.00%	11,740,919	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	97
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Time Adjustment	-1
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Before Ratio	97
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Overall Adjustment Factor	103
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Land Adjustment Factor	103
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OSD Adjustment Factor	100
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Improvement Adjustment Factor	100
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Farm Improvement Factor	100
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After Ratio	100
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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.

Two sales were returned for this study of vacant land in the City of Rainier, which is a sample that has been deemed reliable for this analysis. The time adjusted weighted mean (97) was selected as the best indicator and applied to the dataset. Once calculated, the overall adjustment conclusion is 103.

COD Standard per OAR 150-308-0380: 20

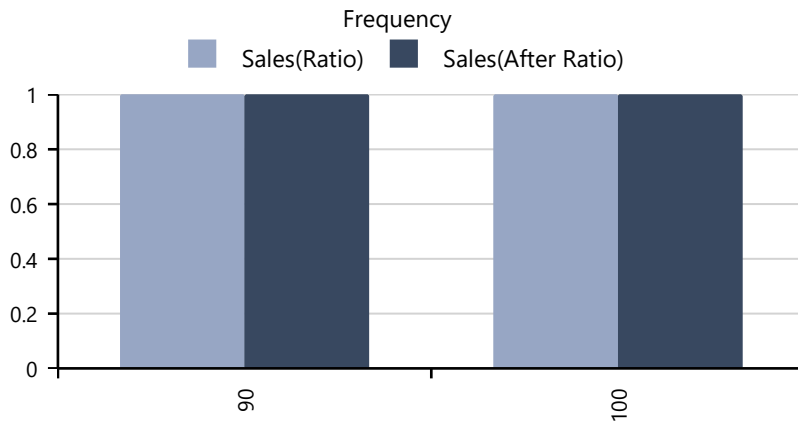
COD conclusion: 2.46

In COD compliance: Yes

Performance History

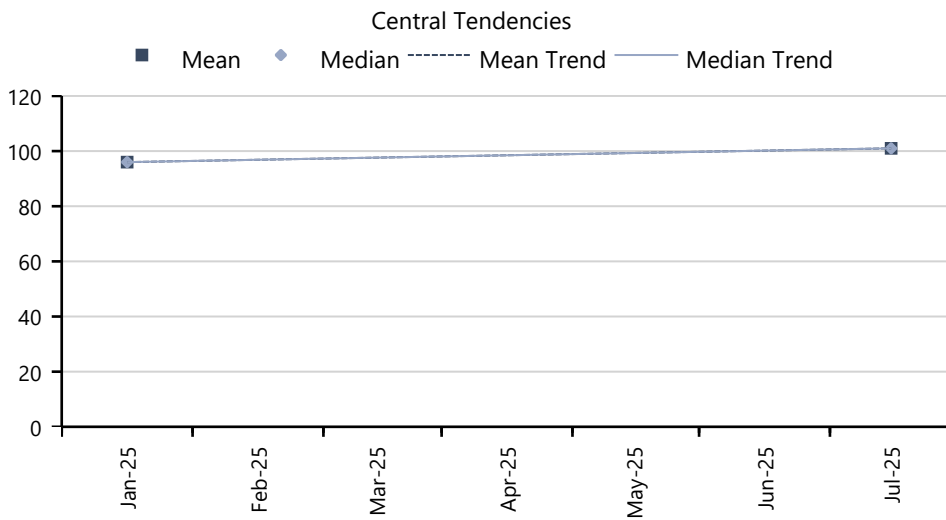
	2026	2025	2024	2023	2022
COD	2.46	0.00	0.00	8.21	17.84
PRD	1.02	1.00	1.00	0.99	1.04

COLUMBIA County 2026 Ratio Study



	Before Ratio	After Ratio
Median	99	102
AD	2.50	2.50
COD	2.54	2.46
Mean	99	102
SD	3.54	3.54
COV	3.59	3.48
Wtd Mean	97	100
GeoMean	98	101
PRD	1.02	1.02
95% Confidence	4.90	4.90

Number of Sales 2



Month	Mean	Median	Sales
Jan-25	96	96	1
Jul-25	101	101	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	7N2W16CC 00100	18046	2025-130	04	00	000	100	660		6.85	142,790	0	142,790	148,530	Jan-25	96
2	33	7N2W21AB 00100	21085	2025-4274	04	00	000	100	100		0.16	34,150	0	34,150	33,840	Jul-25	101

COLUMBIA County 2026 Ratio Study

Study Definition

RMV	MA	SA	NH	App	# of
101	04	00	000	2026	9
Class	MA	SA	NH	Year	Sales
Location	Location	Location	Location	Location	Location

Adjustment Calculation Summary

Number of Sales for this Study	9
Population - Number of Accounts	748
Sales as a percentage of the Population	1.20%

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	53,150,940	22.53%	54,745,468	19.37%
OSD RMV	15,687,800	6.65%	15,687,800	5.55%
Improvement RMV	166,001,112	70.36%	210,821,412	74.59%
Farm Improvement RMV	1,102,000	0.47%	1,399,540	0.50%

Selected Ratio From Sales	83
Time Adjustment	- 1
Before Ratio	83
Overall Adjustment Factor	120
Land Adjustment Factor	103
OSD Adjustment Factor	100
Improvement Adjustment Factor	127
Farm Improvement Factor	127
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

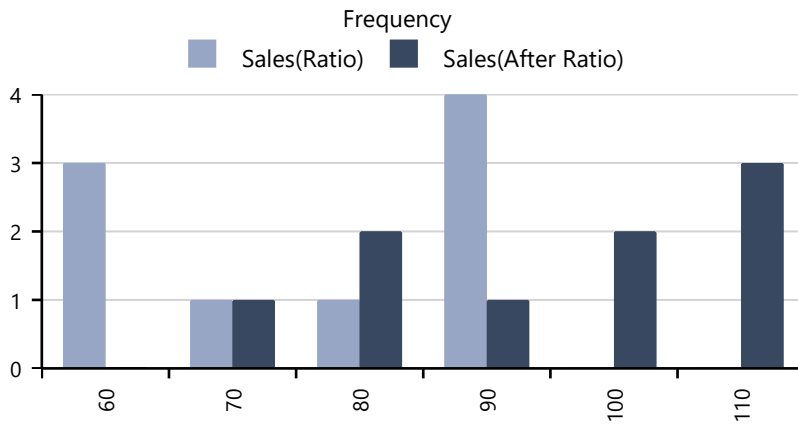
Area description: property located in the City of Rainier improved with single family and duplex/triplex/fourplex dwellings.
The time adjustment conclusion of - 1% was applied to this grouping of properties located in the City of Rainier. Once applied, the weighted mean returned a ratio of 83 and was selected as the best fit for this analysis and was applied accordingly. The overall adjustment factor returned a factor of 120 and has been deemed a valid market indicator for this study.

COD Standard per OAR 150-308-0380: 20
COD conclusion: 12.64
In COD compliance: Yes

Performance History

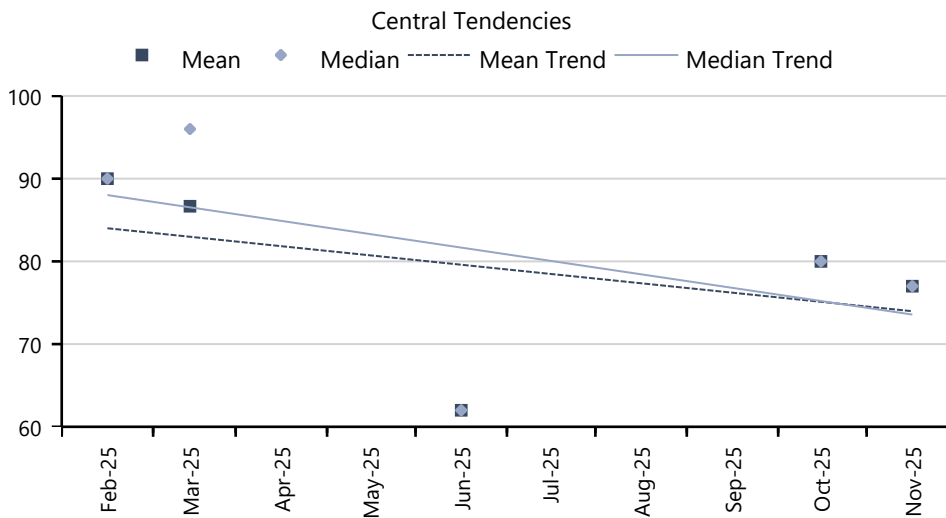
2026	2025	2024	2023	2022
COD	12.64	12.29	15.26	10.56
PRD	0.99	0.99	0.98	1.00

COLUMBIA County 2026 Ratio Study



Bin Width	Before Count	After Count		Before Ratio	After Ratio
60	3	0	Median	88	109
70	1	1	AD	11.22	13.78
80	1	2	COD	12.75	12.64
90	4	1	Mean	82	100
100	0	2	SD	13.49	16.79
110	0	3	COV	16.43	16.85
			Wtd Mean	83	101
			GeoMean	81	98
			PRD	.99	.99
			95% Confidence	8.82	10.97

Number of Sales 9



Month	Mean	Median	Sales
Feb-25	90	90	2
Mar-25	87	96	3
Jun-25	62	62	1
Oct-25	80	80	2
Nov-25	77	77	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	7N2W16DB 12100	18241	2025-3763	04	00	000	101	101	132	0.15	66,370	162,080	228,450	366,971	Jun-25	62
2	33	7N2W16DD 01401	18374	2025-1750	04	00	000	101	101	132	0.13	62,690	199,840	262,530	391,880	Mar-25	67
3	33	7N2W16DD 03202	18394	2025-5980	04	00	000	101	101	131	0.22	75,920	165,190	241,110	349,025	Oct-25	69
4	33	7N2W16DC 06502	18332	2025-7049	04	00	000	101	101	131	0.15	66,050	204,670	270,720	349,650	Nov-25	77
5	33	7N2W16BB 01600	22043	2025-871	04	00	000	101	101	143	0.06	43,980	312,470	356,450	406,433	Feb-25	88
6	33	7N2W16BB 03101	429076	2025-6300	04	00	000	101	101	143	0.08	114,860	315,500	430,360	474,050	Oct-25	91
7	30	7N2W16CC 00308	18056	2025-785	04	00	000	101	101	142	0.25	79,490	332,520	412,010	446,085	Feb-25	92
8	33	7N2W16DC 03601	440040	2025-1748	04	00	000	101	101	143	0.17	68,470	367,380	435,850	455,374	Mar-25	96
9	33	7N2W17AD 04901	18509	2025-1974	04	00	000	101	101	143	0.11	113,090	277,020	390,110	403,866	Mar-25	97

COLUMBIA County 2026 Ratio Study

Study Definition

RMV	MA	SA	NH	App	# of		RMV	MA	SA	NH	App	# of	
Class				Year	Sales	Location	Class				Year	Sales	Location
102	04	00	000	2026		Rainier							

Adjustment Calculation Summary

Recalculated Area

Number of Sales for this Study	0
Population - Number of Accounts	4
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	1,768,440	100.00%	2,122,128	100.00%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales 83

Time Adjustment 0

Before Ratio 83

Overall Adjustment Factor 120

Land Adjustment Factor 100

OSD Adjustment Factor 100

Improvement Adjustment Factor 120

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: 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 83.

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

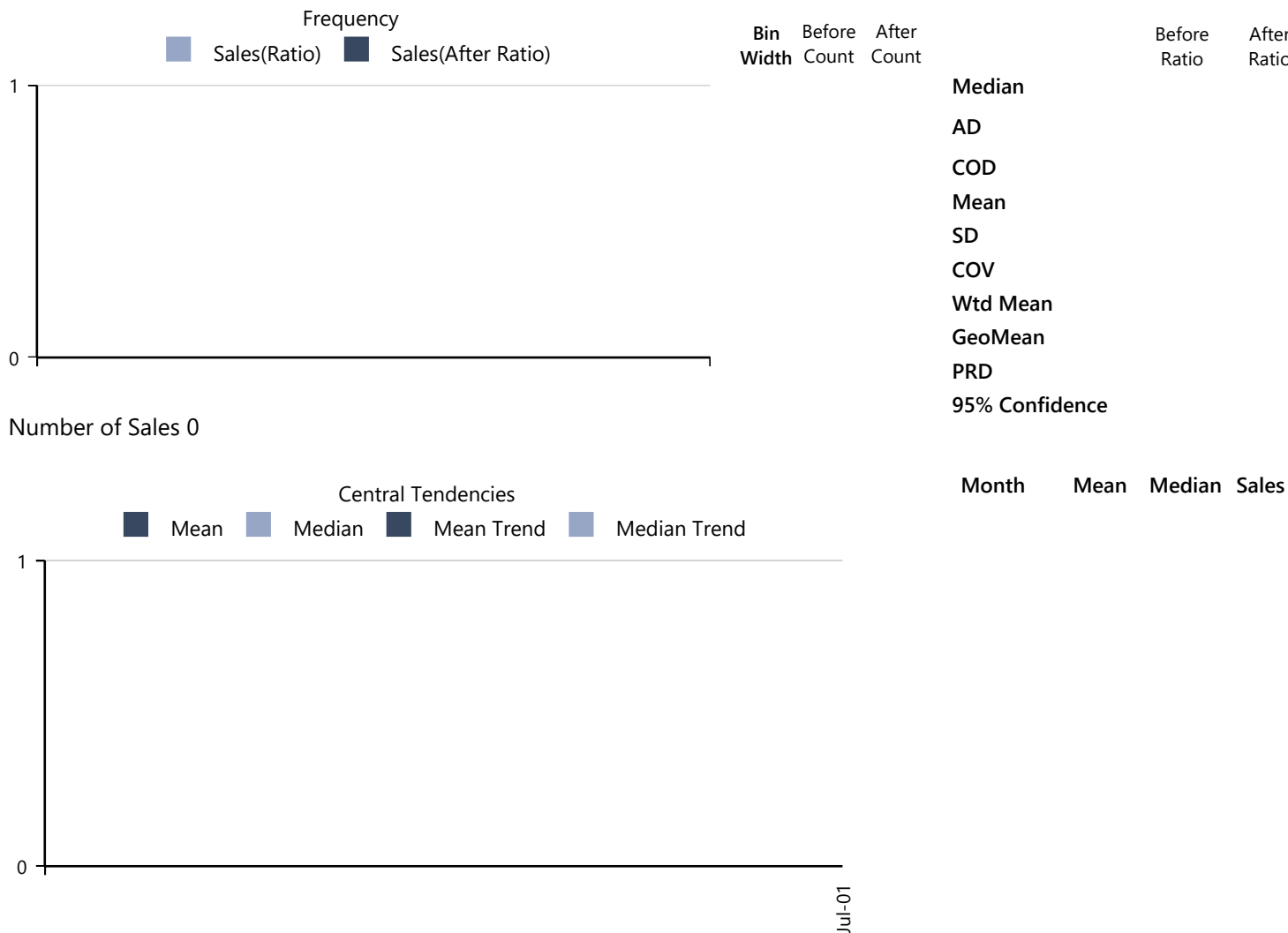
COD conclusion: not applicable

In COD compliance: not applicable

Performance History

	2026	2025	2024	2023	2022
COD	-	-	15.26	-	0.00
PRD	-	-	0.98	-	1.00

COLUMBIA County 2026 Ratio Study



COLUMBIA County 2026 Ratio Study

Study Definition

RMV	App	# of	RMV	App	# of
Class	MA	SA	MA	SA	NH
109	04	00	000	2026	2
109	04	00	000	2026	2
Class	MA	SA	MA	SA	NH
Year	Year	Year	Year	Year	Year
Sales	Sales	Sales	Sales	Sales	Sales
Location	Location	Location	Location	Location	Location

Adjustment Calculation Summary

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

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	7,982,460	31.04%	8,221,934	27.10%
OSD RMV	2,099,800	8.16%	2,099,800	6.92%
Improvement RMV	15,183,140	59.03%	19,434,419	64.06%
Farm Improvement RMV	455,340	1.77%	582,835	1.92%

Selected Ratio From Sales	85
Time Adjustment	-1
Before Ratio	85
Overall Adjustment Factor	118
Land Adjustment Factor	103
OSD Adjustment Factor	100
Improvement Adjustment Factor	128
Farm Improvement Factor	128
After Ratio	102

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 (85) was chosen and applied to the array, returning an overall adjustment factor of 118.

COD Standard per OAR 150-308-0380: 25

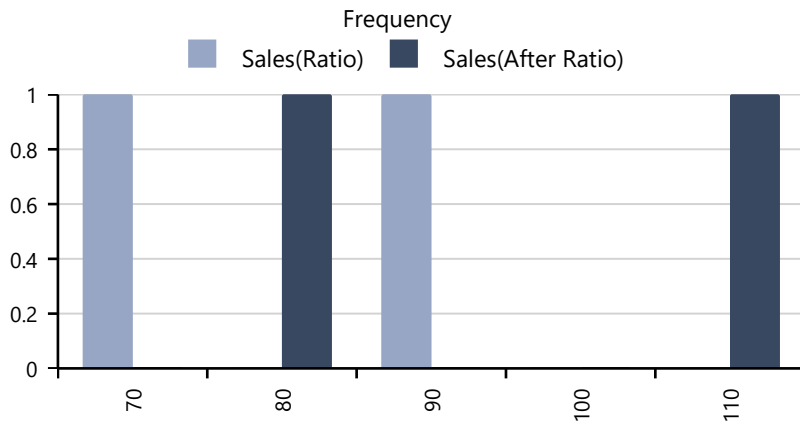
COD conclusion: 16.10

In COD compliance: Yes

Performance History

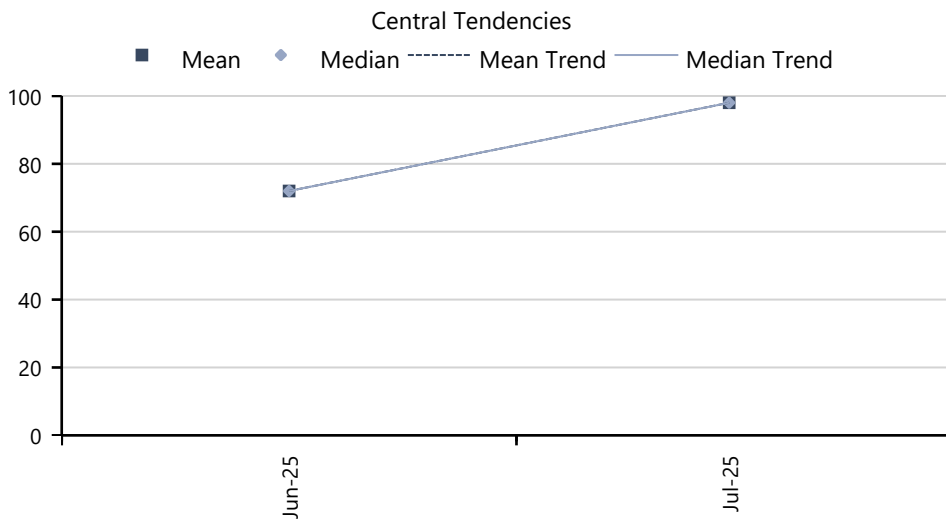
2026	2025	2024	2023	2022
COD	16.10	0.50	2.51	19.32
PRD	1.01	1.00	1.01	1.00

COLUMBIA County 2026 Ratio Study



	Before Ratio	After Ratio
Median	85	103
AD	13.00	16.50
COD	15.29	16.10
Mean	85	103
SD	18.38	23.33
COV	21.63	22.77
Wtd Mean	85	102
GeoMean	84	101
PRD	1.01	1.01
95% Confidence	25.48	32.34

Number of Sales 2



Month	Mean	Median	Sales
Jun-25	72	72	1
Jul-25	98	98	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	7N2W17DC 00101	18621	2025-3572	04	00	000	109	109	452	0.34	89,780	196,680	286,460	397,760	Jun-25	72
2	33	7N2W16DD 05500	18416	2025-4555	04	00	000	109	109	452	0.68	96,390	264,830	361,220	368,372	Jul-25	98

COLUMBIA County 2026 Ratio Study

Study Definition

RMV		App	# of	
Class	MA	SA	NH	Year
400	04	41	000	2026
				Sales
				Location
				5
				Rainier

RMV		App	# of	
Class	MA	SA	NH	Year
400	04	44	000	2026
				Sales
				Location
				Rainier

Adjustment Calculation Summary

Recalculated Area

Number of Sales for this Study	5
Population - Number of Accounts	566
Sales as a percentage of the Population	0.88%

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	127,157,478	100.00%	120,799,604	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	105
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Time Adjustment	-3
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Before Ratio	105
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Overall Adjustment Factor	95
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Land Adjustment Factor	95
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OSD Adjustment Factor	100
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Improvement Adjustment Factor	100
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Farm Improvement Factor	100
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After Ratio	100
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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 total of 5 sales were identified in this study period, which are deemed representative of the current market for this area. The mean was found to be the best indicator after the time adjustment conclusion was applied to the array. The ratio 105 (mean) was then applied, concluding a land factor of 95.

COD Standard per OAR 150-308-0380: 20

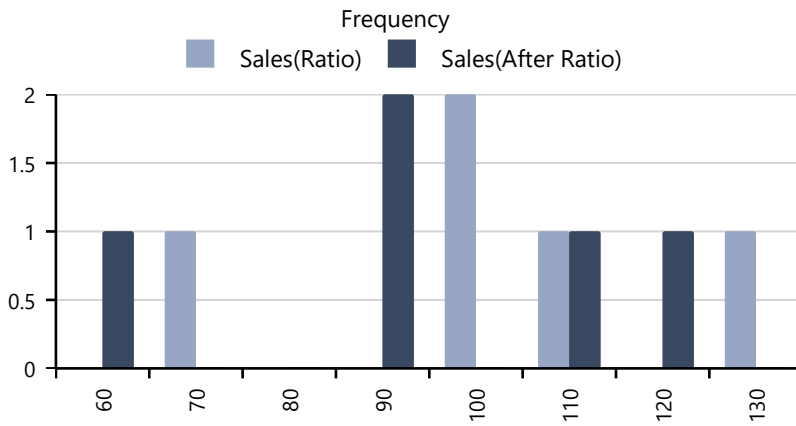
COD conclusion: 16.12

In COD compliance: Yes

Performance History

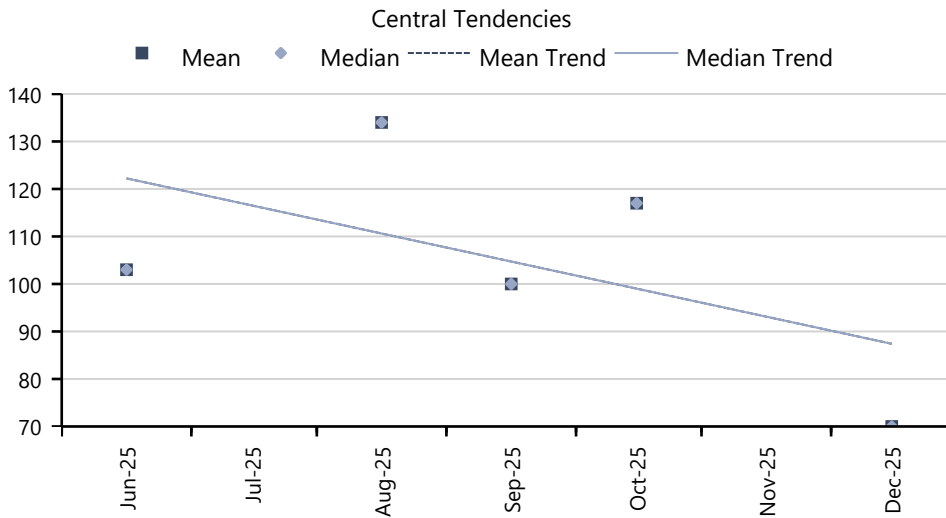
	2026	2025	2024	2023	2022
COD	16.12	0.00	15.84	19.27	15.00
PRD	1.04	1.00	0.95	1.03	1.05

COLUMBIA County 2026 Ratio Study



Bin	Before Count	After Count		Before Ratio	After Ratio
60	0	1	Median	103	98
70	1	0	AD	16.20	15.80
80	0	0	COD	15.73	16.12
90	0	2	Mean	105	100
100	2	0	SD	23.66	22.98
110	1	1	COV	22.57	23.03
120	0	1	Wtd Mean	101	96
130	1	0	GeoMean	102	97
			PRD	1.04	1.04
			95% Confidence	20.74	20.15

Number of Sales 5



Month	Mean	Median	Sales
Jun-25	103	103	1
Aug-25	134	134	1
Sep-25	100	100	1
Oct-25	117	117	1
Dec-25	70	70	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	6N2W04A0 00201	19092	2025-7151	04	41	000	400	660		21.03	207,690	0	207,690	298,253	Dec-25	70
2	33	6N2W0200 01205	19038	2025-5673	04	41	000	400	640		14.80	199,210	0	199,210	198,380	Sep-25	100
3	33	6N2W13C0 00600	21172	2025-3675	04	41	000	400	400		6.84	156,500	0	156,500	152,350	Jun-25	103
4	33	6N2W1000 00203	441214	2025-6532	04	41	000	400	640		38.53	379,160	0	379,160	322,888	Oct-25	117
5	33	6N2W1200 00600	19326	2025-4733	04	41	000	400	640		4.35	159,190	0	159,190	118,536	Aug-25	134

COLUMBIA County 2026 Ratio Study

Study Definition									
RMV	MA	SA	NH	App	# of	RMV	MA	SA	NH
401	04	41	000	2026	23	401	04	44	000
Class	SA	SA	NH	Year	App	Class	MA	SA	NH
Location				Sales	# of	Location			
									Rainier

Adjustment Calculation Summary

23	Number of Sales for this Study
1319	Population - Number of Accounts
1.74%	Sales as a percentage of the Population

Jan 1 Population Values				Pre-Trend Values			
Land RMV	218,719,620	34.11%	207,783,639	Post-Trend Values	Post-Trend Brkdwn	5.23%	33,887,122
OSD RMV	78,802,670	12.29%	78,802,670			48.37%	313,222,850
Improvement RMV	310,121,634						
Farm Improvement RMV	33,551,606						

Selected Ratio From Sales		101
<i>Time Adjustment</i>		-3
Before Ratio		101

Overall Adjustment Factor		99
Land Adjustment Factor		95
OSD Adjustment Factor		100
Improvement Adjustment Factor		101
Farm Improvement Factor		101
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.

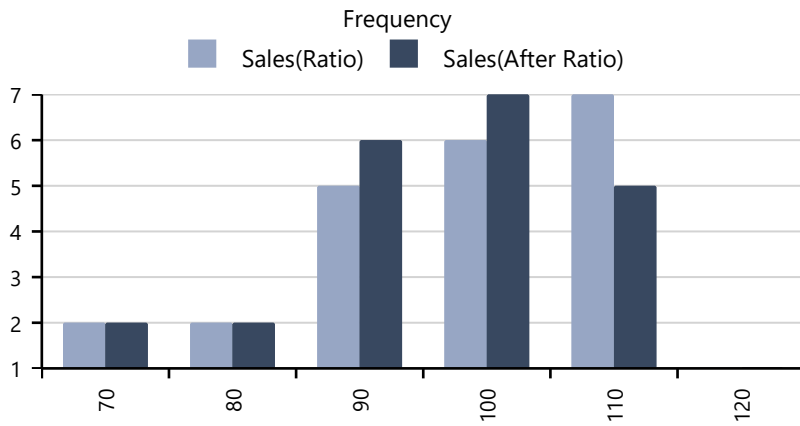
This analysis returned 23 valid arm's length sales. The median, mean, weighted mean, and geometric mean returned the same ratio of 101 after the time adjustment conclusion of -3% was applied. The median was selected and then applied to the sales array, resulting in a overall adjustment factor of 99.

COD Standard per OAR 150-308-0380: 20
COD conclusion: 10.52
In COD compliance: Yes

Performance History

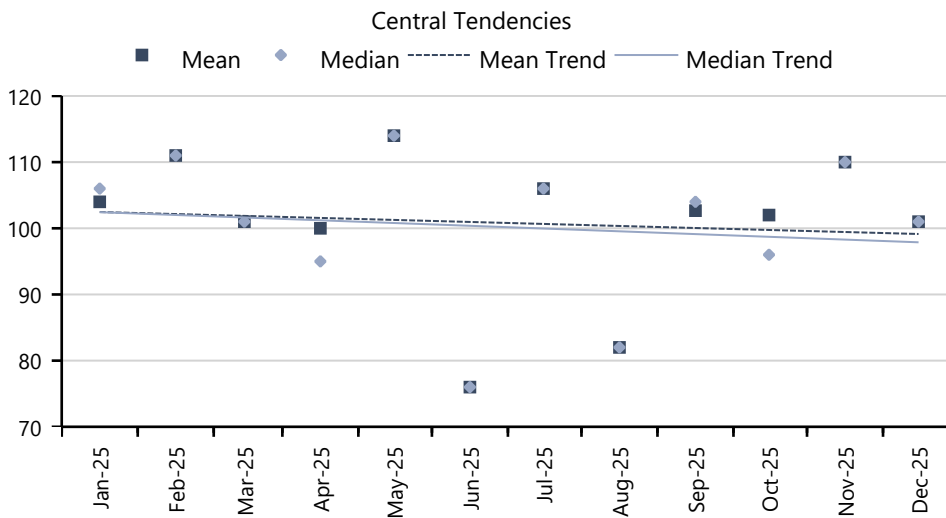
	2026	2025	2024	2023	2022
COD	10.52	10.44	8.73	9.38	11.49
PRD	1.00	1.01	0.99	1.00	1.01

COLUMBIA County 2026 Ratio Study



Bin Width	Before Count	After Count		Before Ratio	After Ratio
70	2	2	Median	101	100
80	2	2	AD	10.35	10.52
90	5	6	COD	10.25	10.52
100	6	7	Mean	101	100
110	7	5	SD	12.98	13.11
120	1	1	COV	12.82	13.09
			Wtd Mean	101	100
			GeoMean	100	99
			PRD	1.00	1.00
			95% Confidence	5.31	5.36

Number of Sales 23



Month	Mean	Median	Sales
Jan-25	104	106	3
Feb-25	111	111	1
Mar-25	101	101	1
Apr-25	100	95	3
May-25	114	114	2
Jun-25	76	76	1
Jul-25	106	106	2
Aug-25	82	82	2
Sep-25	103	104	3
Oct-25	102	96	3
Nov-25	110	110	1
Dec-25	101	101	1

COLUMBIA County 2026 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	6N2W22B0 01000	21462	2025-3768	04	41	000	401	401	131	5.00	238,800	179,500	418,300	550,984	Jun-25	76
2	33	6N2W04B0 00300	19110	2025-5261	04	41	000	401	641	131	5.07	239,060	133,200	372,260	479,859	Aug-25	78
3	33	5N2W10B0 00200	15966	2025-280	04	41	000	401	401	141	3.24	225,330	224,020	449,350	548,728	Jan-25	82
4	33	7N2W22C0 00900	19795	2025-5674	04	41	000	401	401	135	9.96	258,590	215,530	474,120	553,242	Aug-25	86
5	33	5N2W10B0 00100	15965	2025-2751	04	41	000	401	401	143	19.54	296,740	441,430	738,170	808,170	Apr-25	91
6	33	6N2W0300 01500	19072	2025-6518	04	41	000	401	641	136	20.00	298,800	156,960	455,760	497,301	Oct-25	92
7	33	7N2W2200 00500	19775	2025-2456	04	41	000	401	401	131	1.37	179,250	211,470	390,720	411,180	Apr-25	95
8	33	7N3W14B0 00800	20339	2025-6230	04	41	000	401	401	135	1.30	175,410	234,940	410,350	427,463	Oct-25	96
9	33	6N2W09C0 00100	19238	2025-5631	04	41	000	401	401	142	31.38	359,240	269,500	628,740	643,419	Sep-25	98
10	33	6N2W0300 00803	19050	2025-4373	04	41	000	401	641	141	4.44	233,790	324,440	558,230	557,147	Jul-25	100
11	30	5N2W0300 00800	15876	2025-1466	04	41	000	401	681	141	99.39	570,750	673,580	1,244,330	1,226,358	Mar-25	101
12	33	7N2W3200 00500	20071	2025-6985	04	41	000	401	401	132	5.42	240,090	320,260	560,350	553,668	Dec-25	101
13	33	6N2W0300 01001	19057	2025-5796	04	41	000	401	401	141	3.13	224,670	284,800	509,470	489,552	Sep-25	104
14	33	6N2W1200 00700	19328	2025-922	04	41	000	401	641	141	4.75	236,570	432,430	669,000	631,670	Jan-25	106
15	33	5N2W10B0 01700	15992	2025-5808	04	41	000	401	401	142	3.86	228,970	478,010	706,980	664,573	Sep-25	106
16	33	6N2W1000 00607	19278	2025-2814	04	41	000	401	401	142	3.33	225,850	504,790	730,640	666,332	May-25	110
17	33	7N3W13C0 00500	20267	2025-6948	04	41	000	401	401	132	4.23	231,920	288,420	520,340	473,575	Nov-25	110
18	33	6N2W04A0 00600	19095	2025-780	04	41	000	401	401	131	2.27	216,650	156,130	372,780	334,815	Feb-25	111
19	33	5N2W12A0 01700	16104	2025-4558	04	41	000	401	641	154	3.48	226,740	591,730	818,470	730,528	Jul-25	112
20	33	6N2W0300 01100	19060	2025-2232	04	41	000	401	401	141	2.69	220,760	337,490	558,250	488,940	Apr-25	114
21	33	7N2W26D0 01300	19926	2025-3221	04	41	000	401	401	142	2.02	277,400	379,940	657,340	554,982	May-25	118
22	33	7N2W20BA 00400	19660	2025-5896	04	41	000	401	401	152	3.34	216,120	576,960	793,080	673,840	Oct-25	118
23	33	7N2W3000 00301	20031	2025-477	04	41	000	401	401	141	4.44	233,790	306,910	540,700	437,490	Jan-25	124

Study Definition

Rainier	Location	# of Sales	App Year	NH	SA	MA	Class	RMV
409	409	8	2026	41 000	04	44 000	04 409	409

Adjustment Calculation Summary

Number of Sales for this Study	8			
Population - Number of Accounts	459			
Sales as a percentage of the Population	1.74%			
Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	67,293,260	39.84%	63,928,597	36.38%
OSD RMV	29,085,310	17.22%	29,085,310	16.55%
Improvement RMV	62,113,250	36.77%	70,809,105	40.30%
Farm Improvement RMV	10,423,890	6.17%	11,883,235	6.76%

Recalculated Area

Selected Ratio From Sales

95 **ed Ratio From Sales**

-3 *Time Adjustment*

Time Adjustment

Before Ratio

Ratio 95

Overall Adjustment Factor

105 All Adjustment Factor

Land Adjustment Factor

Land Adjustment Factor

OSD Adjustment Factor

OSD Adjustment Factor
100

Improvement Adjustment Factor

Improvement Adjustment Factor
114

Farm Improvement Factor

Farm Improvement Factor

After Ratio

Ratio
100

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 8 arm's length sales were returned for this analysis. After applying the time adjustment conclusion to the array, the mean (95) was selected and applied to the dataset. As a result, an overall adjustment factor of 105 was returned and deemed appropriate.

appropriate.

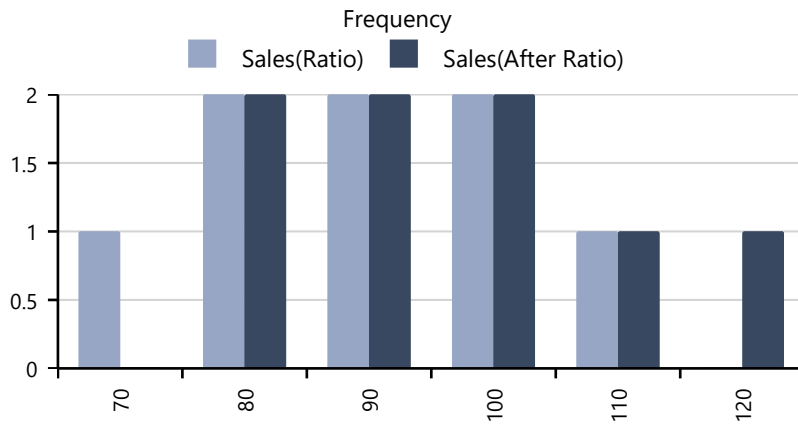
COD Standard per OAR 150-308-0380: 25

COD conclusion: 12.50
In COD compliance: Yes

Performance History

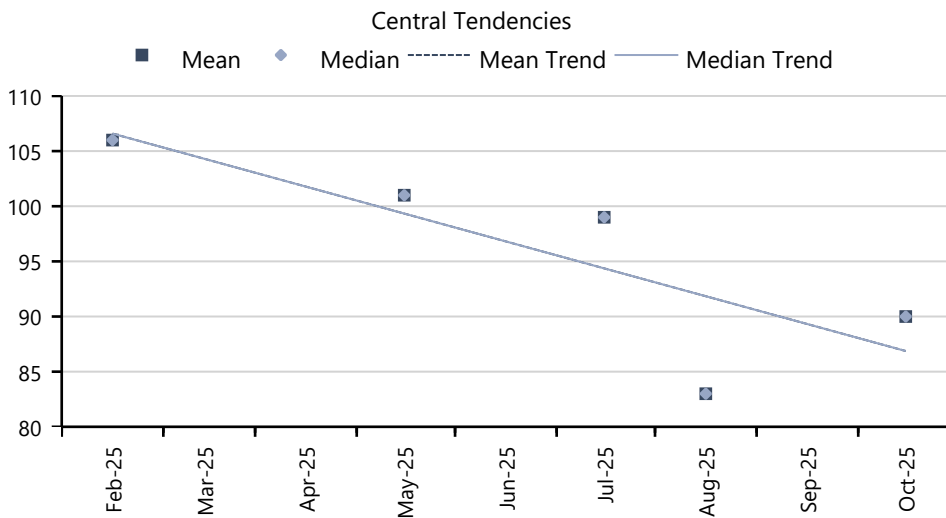
PRD	1.00	1.01	1.01	1.01
COD	12.50	4.72	7.44	21.67
	2026	2025	2024	2023
				2022

COLUMBIA County 2026 Ratio Study



Bin	Before Count	After Count		Before Ratio	After Ratio
70	1	0	Median	95	98
80	2	2	AD	11.25	12.25
90	2	2	COD	11.90	12.50
100	2	2	Mean	95	100
110	1	1	SD	13.72	15.28
120	0	1	COV	14.40	15.28
			Wtd Mean	95	100
			GeoMean	94	99
			PRD	1.00	1.00
			95% Confidence	9.51	10.59

Number of Sales 8



Month	Mean	Median	Sales
Feb-25	106	106	1
May-25	101	101	2
Jul-25	99	99	2
Aug-25	83	83	2
Oct-25	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	5N2W1000 00105	15940	2025-4794	04	41	000	409	409	452	5.00	238,800	183,330	422,130	538,133	Aug-25	78
2	33	6N2W16B0 00600	21292	2025-4184	04	41	000	409	409	442	1.85	205,570	138,560	344,130	429,678	Jul-25	80
3	33	6N2W26B0 01500	16424	2025-4659	04	41	000	409	649	442	3.96	229,560	217,950	447,510	505,702	Aug-25	88
4	33	7N3W2400 01301	18875	2025-6000	04	41	000	409	649	452	3.92	232,440	155,890	388,330	431,912	Oct-25	90
5	33	7N3W14A0 00601	20306	2025-3343	04	41	000	409	409	451	3.24	225,330	172,490	397,820	401,638	May-25	99
6	33	7N2W33C0 00100	20123	2025-3272	04	41	000	409	649	462	16.14	278,650	277,550	556,200	539,880	May-25	103
7	30	7N2W22C0 01300	19799	2025-854	04	41	000	409	649	453	23.30	294,580	275,140	569,720	535,700	Feb-25	106
8	33	7N2W28BB 00100	19959	2025-4691	04	41	000	409	409	452	1.43	182,530	309,780	492,310	417,628	Jul-25	118

COLUMBIA County 2026 Ratio Study

Study Definition

RMV				App	# of			RMV				App	# of		
Class	MA	SA	NH	Year	Sales	Location		Class	MA	SA	NH	Year	Sales	Location	
400	04	42	000	2026		Rainier									

Adjustment Calculation Summary

Recalculated Area

Number of Sales for this Study	0
Population - Number of Accounts	255
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	113,930,290	100.00%	100,258,655	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 114

Time Adjustment 0

Before Ratio 114

Overall Adjustment Factor 88

Land Adjustment Factor 88

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 Rainier, Value Zone 2.

Due to having no sales found for this analysis of unimproved land in MA 4 SA 42, the selected ratio (114) from the RMV 401 MA 04 SA 42 study was deemed appropriate and has been applied here.

COD Standard per OAR 150-308-0380: 20

COD conclusion: not applicable

In COD compliance: not applicable

Performance History

	2026	2025	2024	2023	2022
COD	-	11.00	-	0.00	25.40
PRD	-	1.04	-	1.00	1.12

COLUMBIA County 2026 Ratio Study



COLUMBIA County 2026 Ratio Study

Study Definition

RMV	App	# of	RMV	App	# of
Class	MA	SA	MA	SA	NH
401	04	42	000	2026	4
Location	Year	Sales	Location	Year	Sales

Adjustment Calculation Summary

Number of Sales for this Study	4
Population - Number of Accounts	321
Sales as a percentage of the Population	1.25%

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	65,732,430	39.48%	57,844,538	39.47%
OSD RMV	20,345,970	12.22%	20,345,970	13.88%
Improvement RMV	71,508,510	42.95%	60,782,234	41.47%
Farm Improvement RMV	8,924,200	5.36%	7,585,570	5.18%

Selected Ratio From Sales	114
Time Adjustment	-3
Before Ratio	114
Overall Adjustment Factor	88
Land Adjustment Factor	88
OSD Adjustment Factor	100
Improvement Adjustment Factor	85
Farm Improvement Factor	85
After Ratio	100

Explanation for selection of Central Tendency:

RMV Class 401: SA 42 – Rural Residential Improved

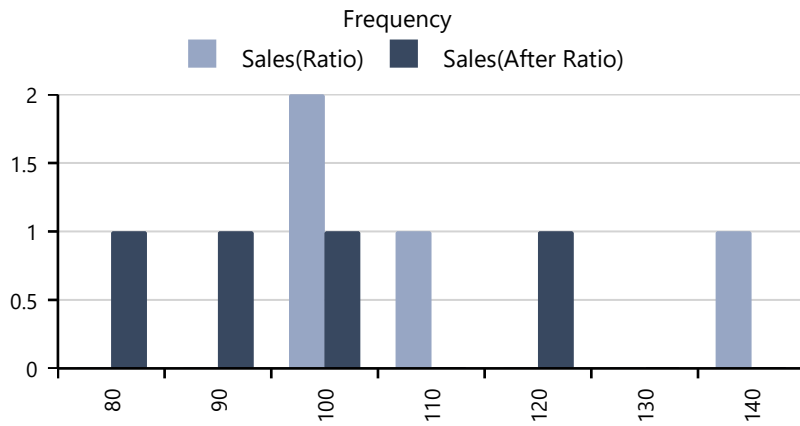
Area description: This study area is comprised of rural residential property improved with single family residences that is located further away from the Highway 30 corridor (Value Zone 2).
For this analysis, the percentage of sales is 1.25% of the total population and deemed sufficient for this study. The weighted mean returned a ratio of 114 after adjusting for market movement over time. Therefore, this ratio was applied to the sales array, accordingly, resulting in an overall adjustment factor of 88.

COD Standard per OAR 150-308-0380: 20
COD conclusion: 11.99
In COD compliance: Yes

Performance History

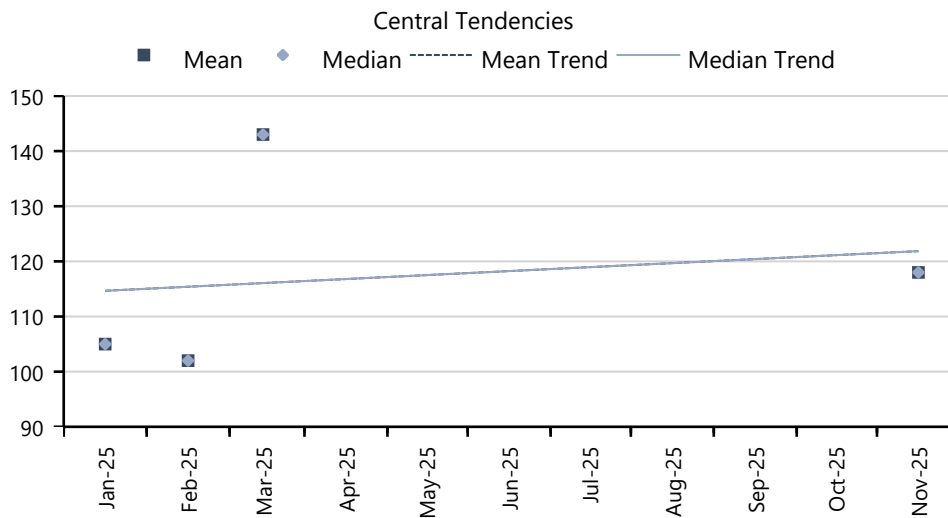
2026	2025	2024	2023	2022
COD	11.99	9.43	3.52	4.72
PRD	1.02	0.98	1.01	1.00

COLUMBIA County 2026 Ratio Study



Bin Width	Before Count	After Count		Before Ratio	After Ratio
80	0	1	Median	112	98
90	0	1	AD	13.50	11.75
100	2	1	COD	12.11	11.99
110	1	0	Mean	117	103
120	0	1	SD	18.67	16.58
130	0	0	COV	15.96	16.14
140	1	0	Wtd Mean	114	100
			GeoMean	116	102
			PRD	1.02	1.02
			95% Confidence	18.30	16.25

Number of Sales 4



Month	Mean	Median	Sales
Jan-25	105	105	1
Feb-25	102	102	1
Mar-25	143	143	1
Nov-25	118	118	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	6N2W2900 01100	21644	2025-963	04	42	000	401	541	141	40.98	399,200	498,000	897,200	876,683	Feb-25	102
2	33	6N3W11A0 01200	18789	2025-501	04	42	000	401	641	136	39.65	392,840	249,490	642,330	612,452	Jan-25	105
3	33	6N3W0200 00403	18726	2025-6829	04	42	000	401	401	156	3.66	227,800	429,400	657,200	557,312	Nov-25	118
4	33	6N2W0700 00300	19187	2025-1347	04	42	000	401	641	143	23.04	449,970	275,180	725,150	507,416	Mar-25	143

COLUMBIA County 2026 Ratio Study

Study Definition

RMV	MA	SA	NH	App	# of		RMV	MA	SA	NH	App	# of	
Class				Year	Sales	Location	Class				Year	Sales	Location
409	04	42	000	2026		Rainier							

Adjustment Calculation Summary

Recalculated Area

Number of Sales for this Study	0
Population - Number of Accounts	150
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	23,116,960	42.65%	20,342,925	42.57%
OSD RMV	9,679,610	17.86%	9,679,610	20.26%
Improvement RMV	18,498,780	34.13%	15,353,987	32.13%
Farm Improvement RMV	2,905,790	5.36%	2,411,806	5.05%

Selected Ratio From Sales 114

Time Adjustment 0

Before Ratio 114

Overall Adjustment Factor 88

Land Adjustment Factor 88

OSD Adjustment Factor 100

Improvement Adjustment Factor 83

Farm Improvement Factor 83

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 150 accounts, no sales were found. Therefore, it was deemed appropriate to apply the conclusion from the RMV 401 MA 04 SA 42 analysis (selected ratio of 114).

COD Standard per OAR 150-308-0380: 25

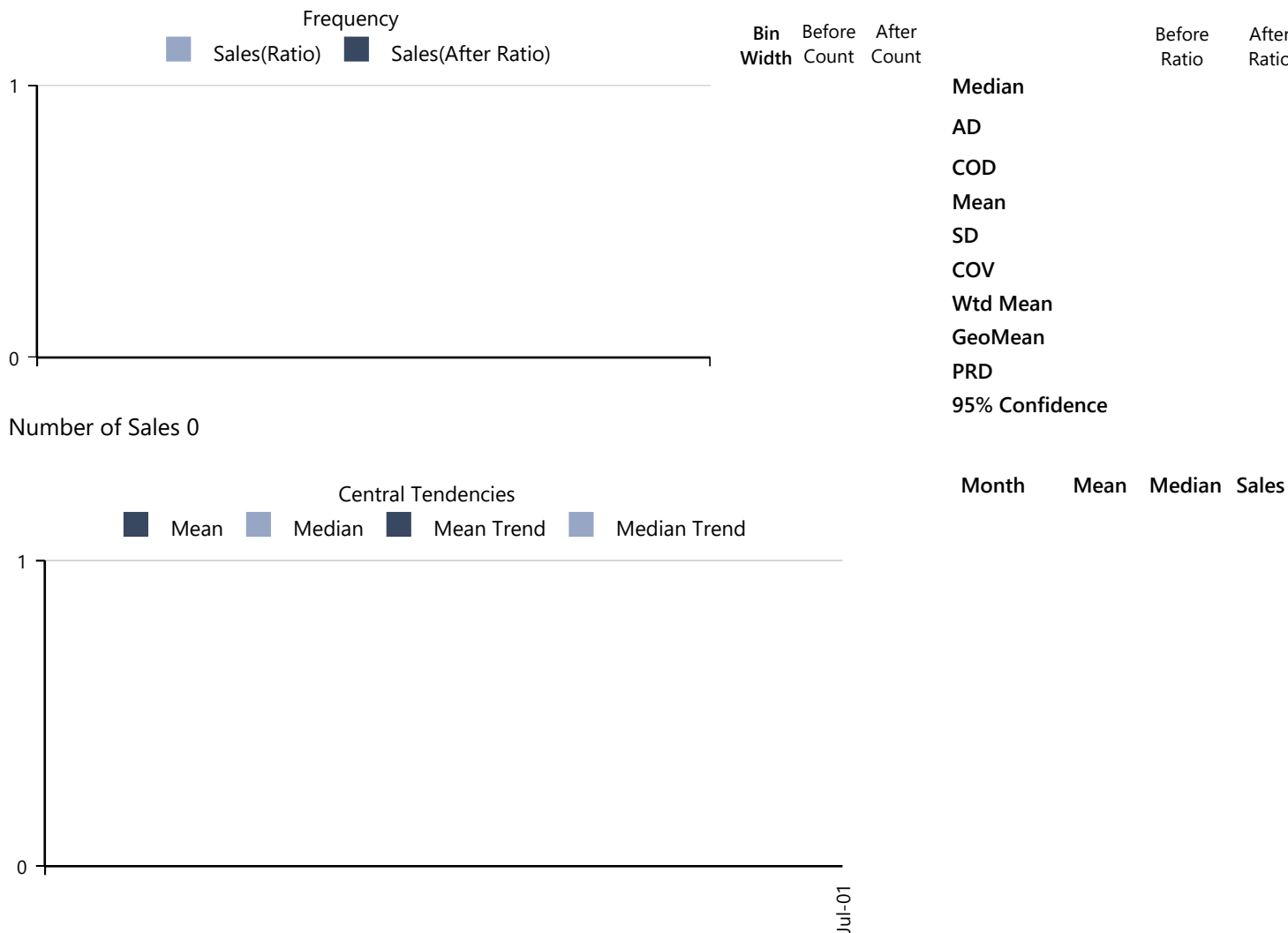
COD conclusion: not applicable

In COD compliance: not applicable

Performance History

	2026	2025	2024	2023	2022
COD	-	6.73	0.00	3.52	2.02
PRD	-	1.02	1.00	1.01	1.00

COLUMBIA County 2026 Ratio Study



COLUMBIA County 2026 Ratio Study

Study Definition

RMV	MA	SA	NH	App	# of		RMV	MA	SA	NH	App	# of	
Class				Year	Sales	Location	Class				Year	Sales	Location
400	04	45	000	2026		Rainier	401	04	45	000	2026		Rainier

Adjustment Calculation Summary

Number of Sales for this Study	0
Population - Number of Accounts	129
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	26,006,590	57.33%	24,706,261	55.12%
OSD RMV	4,244,500	9.36%	4,244,500	9.47%
Improvement RMV	11,857,220	26.14%	12,450,081	27.78%
Farm Improvement RMV	3,256,610	7.18%	3,419,441	7.63%

Selected Ratio From Sales 101

Time Adjustment 0

Before Ratio 101

Overall Adjustment Factor 99

Land Adjustment Factor 95

OSD Adjustment Factor 100

Improvement Adjustment Factor 105

Farm Improvement Factor 105

After Ratio 100

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.

The population of this area is 129 accounts and no arm's length transactions were returned for this analysis. Since the dataset is inadequate, it was decided to apply the conclusion from the RMV 401 MA 04 SA 41 and SA 44 analysis here (selected ratio of 101).

COD Standard per OAR 150-308-0380: 20

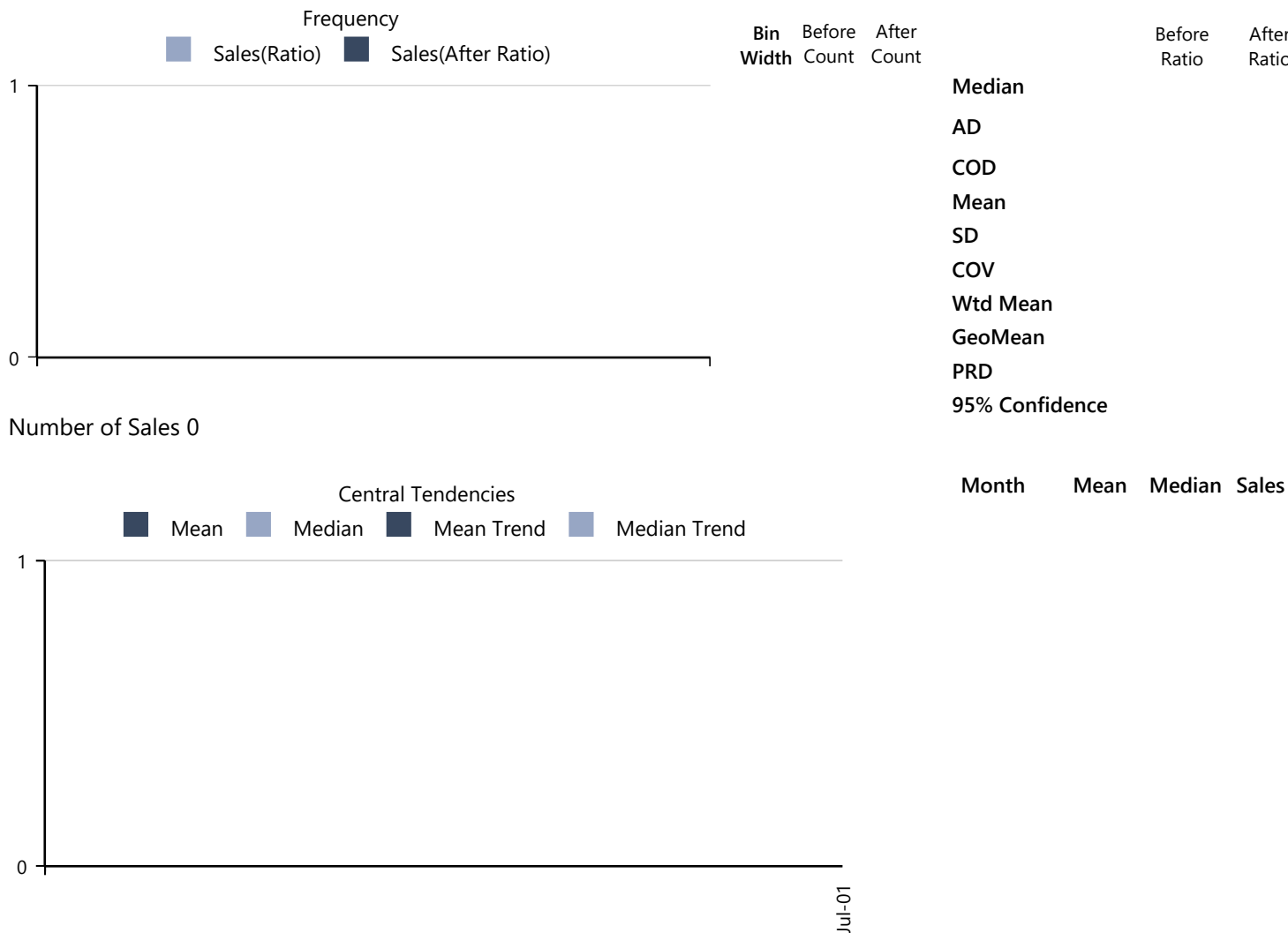
COD conclusion: not applicable

In COD compliance: not applicable

Performance History

	2026	2025	2024	2023	2022
COD	-	0.00	-	-	-
PRD	-	1.00	-	-	-

COLUMBIA County 2026 Ratio Study



COLUMBIA County 2026 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	2026		Rainier									

Adjustment Calculation Summary

Recalculated Area

Number of Sales for this Study	0
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	22.01%	842,166	19.90%
OSD RMV	885,600	21.99%	885,600	20.93%
Improvement RMV	1,502,280	37.30%	1,667,531	39.41%
Farm Improvement RMV	753,580	18.71%	836,474	19.77%

Selected Ratio From Sales 95

Time Adjustment 0

Before Ratio 95

Overall Adjustment Factor 105

Land Adjustment Factor 95

OSD Adjustment Factor 100

Improvement Adjustment Factor 111

Farm Improvement Factor 111

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.

Due to having no valid sales available for this analysis of rural property developed with manufactured structures, it was decided to apply the conclusion from the RMV 409 SA 41 and SA 44 report located in the same maintenance area (overall adjustment factor of 95).

COD Standard per OAR 150-308-0380: 25

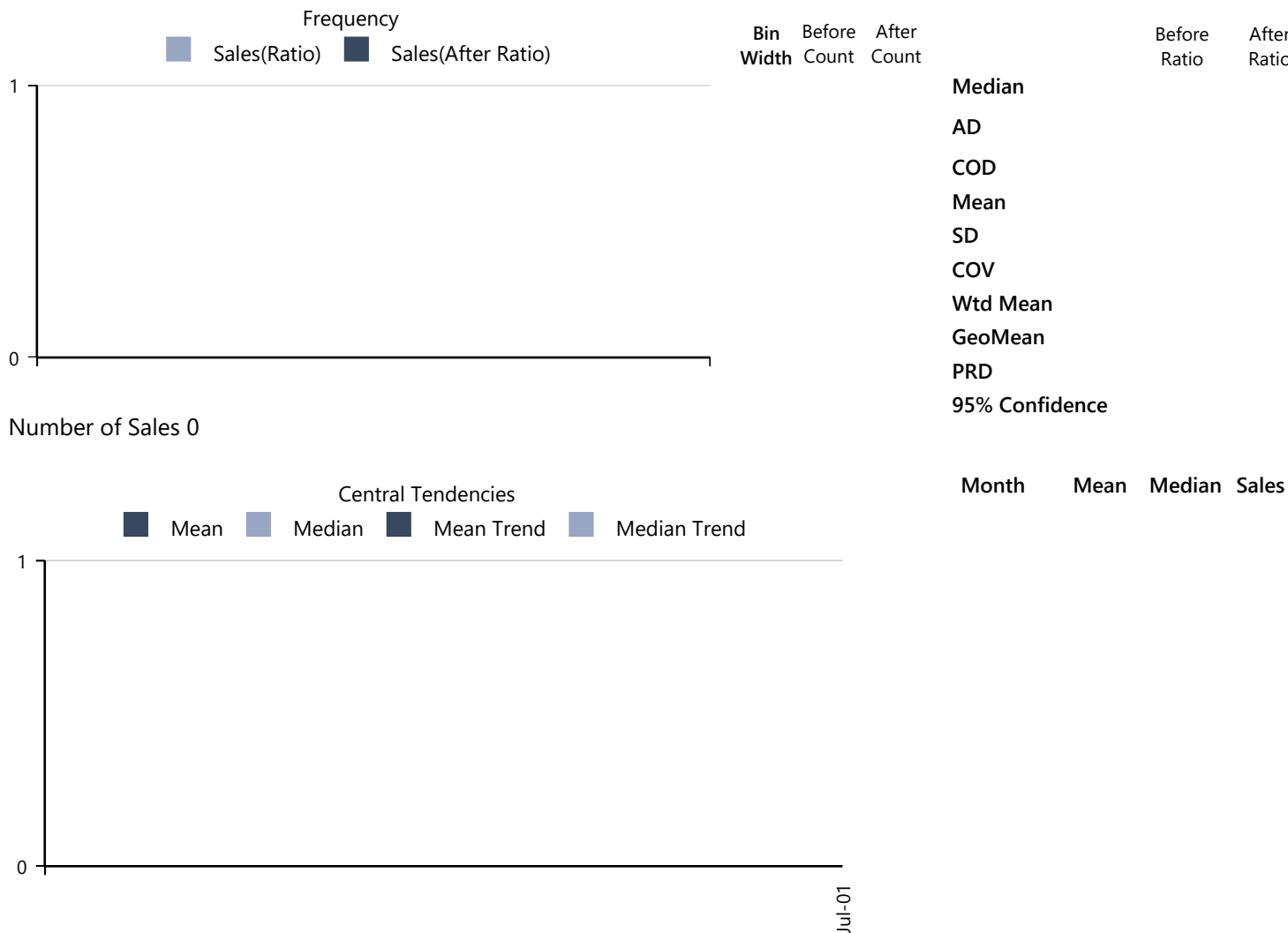
COD conclusion: not applicable

In COD compliance: not applicable

Performance History

	2026	2025	2024	2023	2022
COD	-	-	-	-	0.00
PRD	-	-	-	-	1.00

COLUMBIA County 2026 Ratio Study



MAINTENANCE AREA 5

CLATSKANIE

COLUMBIA County 2026 Ratio Study

Study Definition

RMV	MA	SA	NH	App	# of		RMV	MA	SA	NH	App	# of	
Class				Year	Sales	Location	Class				Year	Sales	Location
100	05	00	000	2026	1	Clatskanie							

Adjustment Calculation Summary

Recalculated Area

Number of Sales for this Study	1
Population - Number of Accounts	52
Sales as a percentage of the Population	1.92%

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	5,121,670	100.00%	5,531,404	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales 93

Time Adjustment 0

Before Ratio 93

Overall Adjustment Factor 108

Land Adjustment Factor 108

OSD Adjustment Factor 100

Improvement Adjustment Factor 100

Farm Improvement Factor 100

After Ratio 100

Explanation for selection of Central Tendency:

RMV Class 100: SA 00 - Residential Undeveloped Land

Area description: undeveloped land in the City of Clatskanie.

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 (selected ratio of 93; land factor of 108).

COD Standard per OAR 150-308-0380: 20

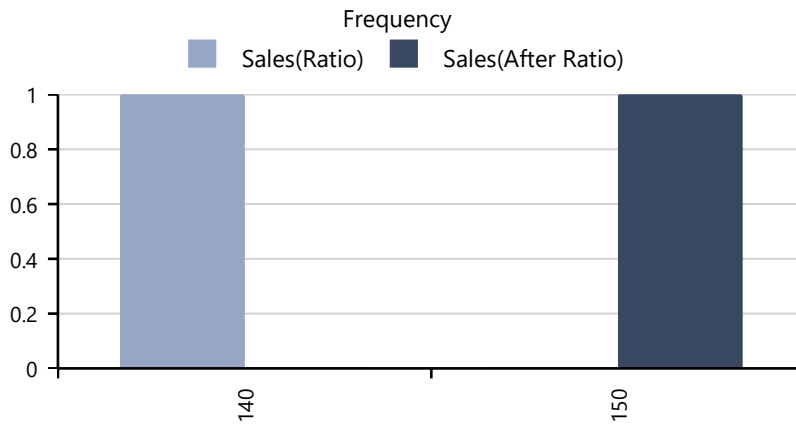
COD conclusion: not applicable

In COD compliance: not applicable

Performance History

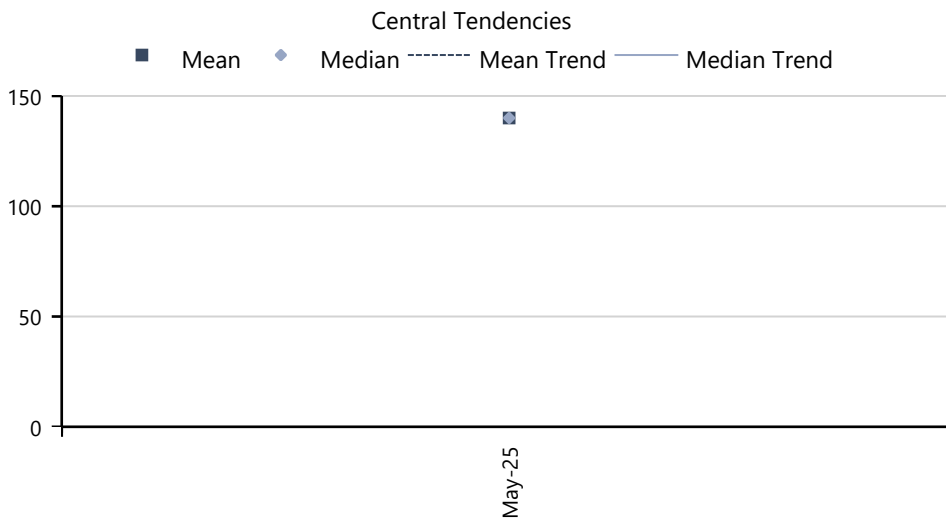
	2026	2025	2024	2023	2022
COD	0.00	-	18.03	5.38	35.73
PRD	1.00	-	1.11	0.93	1.16

COLUMBIA County 2026 Ratio Study



	Before Ratio	After Ratio
Median	140	152
AD	.00	.00
COD	.00	.00
Mean	140	152
SD	1.00	1.00
COV	.71	.66
Wtd Mean	140	152
GeoMean	140	152
PRD	1.00	1.00
95% Confidence	1.96	1.96

Number of Sales 1



Month	Mean	Median	Sales
May-25	140	140	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	7N4W08CB 00700	25859	2025-3341	05	00	000	100	100		0.30	84,260	0	84,260	60,000	May-25	140

COLUMBIA County 2026 Ratio Study

Study Definition

RMV	App	# of	RMV	App	# of
Class	MA	SA	MA	SA	SA
101	05	00	05	40	000
000	2026	Year	2026	Year	Year
13	Clatskanie	Location	1	Clatskanie	Location

Adjustment Calculation Summary

14	Number of Sales for this Study
583	Population - Number of Accounts
2.40%	Sales as a percentage of the Population

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	48,338,958	24.58%	52,206,075	24.69%
OSD RMV	12,195,400	6.20%	12,195,400	5.77%
Improvement RMV	134,819,170	68.54%	145,604,704	68.86%
Farm Improvement RMV	1,336,390	0.68%	1,443,301	0.68%

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

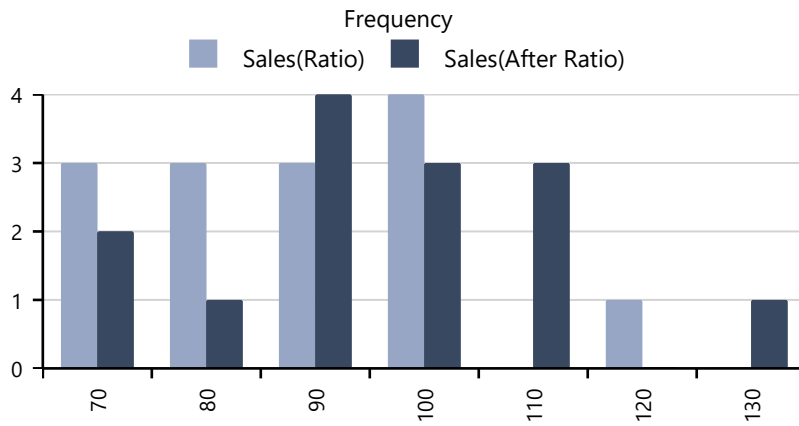
It was decided to combine the study areas of 00 (residential) and 40 (plex's) for this analysis due to the comparable way they both move on the market. The sample of 14 sales make up 2.40% of the total population and have been deemed valid. The conclusion from the time adjustment study (-1%) was applied, resulting in a median and mean having the same indicator of 93. The median was selected as the best ratio, applied to the dataset which then calculated an overall ratio of 108.

COD Standard per OAR 150-308-0380: 20
COD conclusion: 12.56
In COD compliance: Yes

Performance History

2026	2025	2024	2023	2022
COD	12.56	12.22	11.09	-
PRD	0.98	0.99	1.01	-

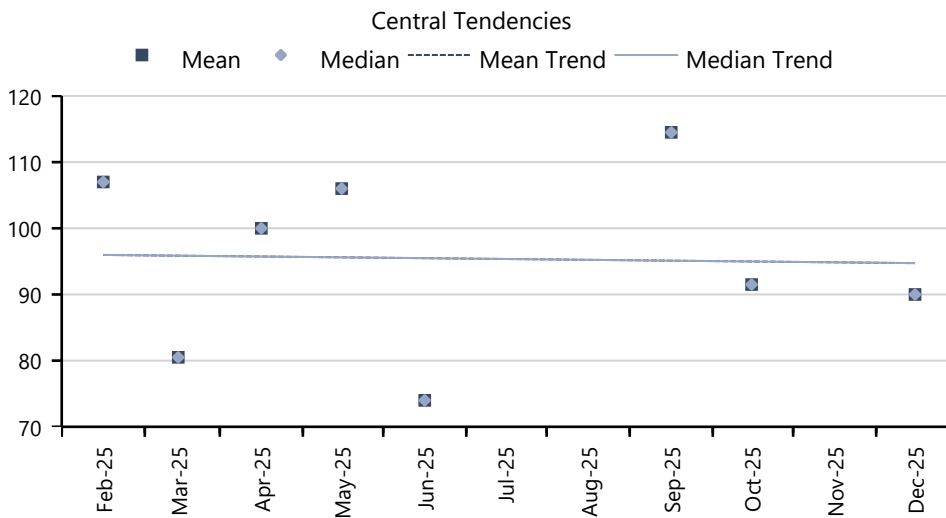
COLUMBIA County 2026 Ratio Study



Bin	Before Count	After Count
70	3	2
80	3	1
90	3	4
100	4	3
110	0	3
120	1	0
130	0	1

	Before Ratio	After Ratio
Median	93	100
AD	11.50	12.50
COD	12.43	12.56
Mean	93	100
SD	14.28	15.54
COV	15.30	15.50
Wtd Mean	95	102
GeoMean	92	99
PRD	.99	.98
95% Confidence	7.48	8.14

Number of Sales 14



Month	Mean	Median	Sales
Feb-25	107	107	1
Mar-25	81	81	2
Apr-25	100	100	1
May-25	106	106	1
Jun-25	74	74	2
Sep-25	115	115	2
Oct-25	92	92	4
Dec-25	90	90	1

COLUMBIA County 2026 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	7N4W08CD 04200	25976	2025-3799	05	00	000	101	101	143	0.09	73,440	184,970	258,410	358,020	Jun-25	72
2	33	7N4W08DC 04400	26177	2025-1203	05	00	000	101	101	131	0.24	104,220	118,980	223,200	302,499	Mar-25	74
3	33	7N4W08CB 05700	25913	2025-3529	05	00	000	101	101	131	0.31	106,920	152,520	259,440	341,905	Jun-25	76
4	33	7N4W08DA 03600	26069	2025-6216	05	00	000	101	101	146	0.89	127,600	283,390	410,990	478,992	Oct-25	86
5	33	7N4W08CD 00800	25941	2025-1410	05	00	000	101	101	146	0.11	82,110	199,660	281,770	325,343	Mar-25	87
6	33	7N4W08CD 02400	25957	2025-6228	05	00	000	101	101	141	0.13	87,500	256,490	343,990	389,220	Oct-25	88
7	30	7N4W08CD 08000	26011	2025-7205	05	00	000	101	101	141	0.15	94,010	199,830	293,840	324,805	Dec-25	90
8	33	7N4W08CA 00500	25769	2025-6099	05	40	000	101	101	244	0.33	112,040	360,480	472,520	497,852	Oct-25	95
9	33	7N4W08BC 03900	25731	2025-6298	05	00	000	101	101	141	0.20	101,210	221,550	322,760	334,297	Oct-25	97
10	33	7N4W09CA 00128	434296	2025-2131	05	00	000	101	101	143	0.22	102,990	393,080	496,070	495,258	Apr-25	100
11	33	7N4W09C0 01100	26230	2025-3042	05	00	000	101	101	136	3.44	327,260	225,410	552,670	522,534	May-25	106
12	33	7N4W08BC 01100	25704	2025-761	05	00	000	101	101	142	0.20	100,880	392,360	493,240	460,862	Feb-25	107
13	33	7N4W09CA 00126	434294	2025-5313	05	00	000	101	101	143	0.15	93,800	364,660	458,460	423,640	Sep-25	108
14	33	7N4W17BA 02600	26323	2025-5511	05	00	000	101	101	142	0.32	107,430	390,670	498,100	412,658	Sep-25	121

COLUMBIA County 2026 Ratio Study

Study Definition

RMV	MA	SA	NH	App	# of	
Class				Year	Sales	Location
109	05	00	000	2026	1	Clatskanie

RMV	MA	SA	NH	App	# of	
Class				Year	Sales	Location

Adjustment Calculation Summary

Recalculated Area

Number of Sales for this Study	1
Population - Number of Accounts	56
Sales as a percentage of the Population	1.79%

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	5,761,520	40.03%	6,222,442	40.08%
OSD RMV	1,142,400	7.94%	1,142,400	7.36%
Improvement RMV	7,278,470	50.57%	7,933,532	51.10%
Farm Improvement RMV	209,700	1.46%	228,573	1.47%

Selected Ratio From Sales	93
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Time Adjustment	0
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Before Ratio	93
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Overall Adjustment Factor	108
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Land Adjustment Factor	108
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OSD Adjustment Factor	100
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Improvement Adjustment Factor	109
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Farm Improvement Factor	109
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After Ratio	100
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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 a single sale available for this analysis, it was decided to use the selected ratio of 93 from the conclusion of the RMV 101 SA 00 and SA 40 study located in the same maintenance area.

COD Standard per OAR 150-308-0380: 25

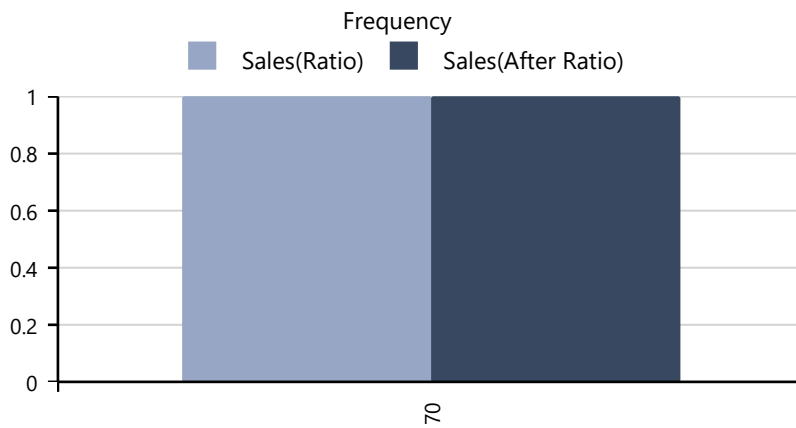
COD conclusion: not applicable

In COD compliance: not applicable

Performance History

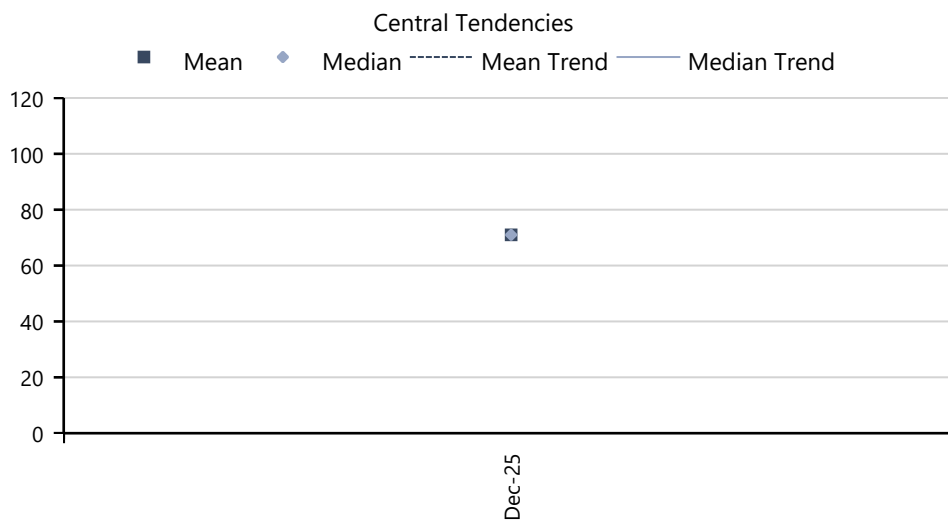
	2026	2025	2024	2023	2022
COD	0.00	-	-	2.72	0.00
PRD	1.00	-	-	1.01	1.00

COLUMBIA County 2026 Ratio Study



	Before Ratio	After Ratio
Median	71	76
AD	.00	.00
COD	.00	.00
Mean	71	76
SD	1.00	1.00
COV	1.41	1.32
Wtd Mean	71	76
GeoMean	71	76
PRD	1.01	1.00
95% Confidence	1.96	1.96

Number of Sales 1



Month	Mean	Median	Sales
Dec-25	71	71	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 04600	26180	2025-7351	05	00	000	109	109	442	0.26	105,070	142,160	247,230	350,000	Dec-25	71

Study Definition

[illegible]

Adjustment Calculation Summary

Number of Sales for this Study	4			
Population - Number of Accounts	86			
Sales as a percentage of the Population	4.65%			
Jan 1 Population Values				
Land RMV	4,687,470	19.83%	4,359,347	19.80%
OSD RMV	2,662,830	11.26%	2,662,830	12.10%
Improvement RMV	16,169,960	68.39%	14,876,363	67.58%
Farm Improvement RMV	122,780	0.52%	112,958	0.51%
Pre-Trend Values				
Land RMV	4,687,470	19.83%	4,359,347	19.80%
OSD RMV	2,662,830	11.26%	2,662,830	12.10%
Improvement RMV	16,169,960	68.39%	14,876,363	67.58%
Farm Improvement RMV	122,780	0.52%	112,958	0.51%
Post-Trend Values				
Land RMV	4,687,470	19.83%	4,359,347	19.80%
OSD RMV	2,662,830	11.26%	2,662,830	12.10%
Improvement RMV	16,169,960	68.39%	14,876,363	67.58%
Farm Improvement RMV	122,780	0.52%	112,958	0.51%

Recalculated Area

Selected Ratio From Sales

Time Adjustment

Before Ratio

Overall Adjustment Factor

Land Adjustment Factor

OSD Adjustment Factor

Improvement Adjustment Factor

Farm Improvement Factor

After Ratio

Explanation for selection of Central Tendency:

RMV Class 400: SA 36 - Fishhawk Lake Undeveloped Land
RMV Class 401: SA 36 - Fishhawk Lake Improved

Area description: undeveloped and developed land located in the small and private community of Fishhawk Lake which boasts a unique resort atmosphere surrounded by a 100-acre man-made lake. This area is located in the rural north-western area of Columbia County and is distinctive due to the nature of the market it encompasses recreational lake, vacation get-a-way and vacation home type properties.

For this population of 86 accounts, the conclusion of -3% from the time study analysis was applied to the array. Once calculated, the mean (108) was selected and applied to the dataset. The conclusion is a selected ratio of 93.

COD Standard per OAR 150-308-0380: 20

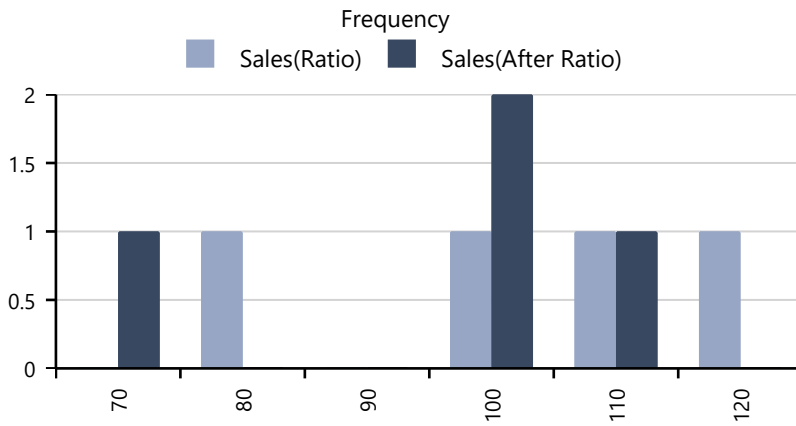
COD conclusion: 9.71

In COD compliance: Yes

Performance History

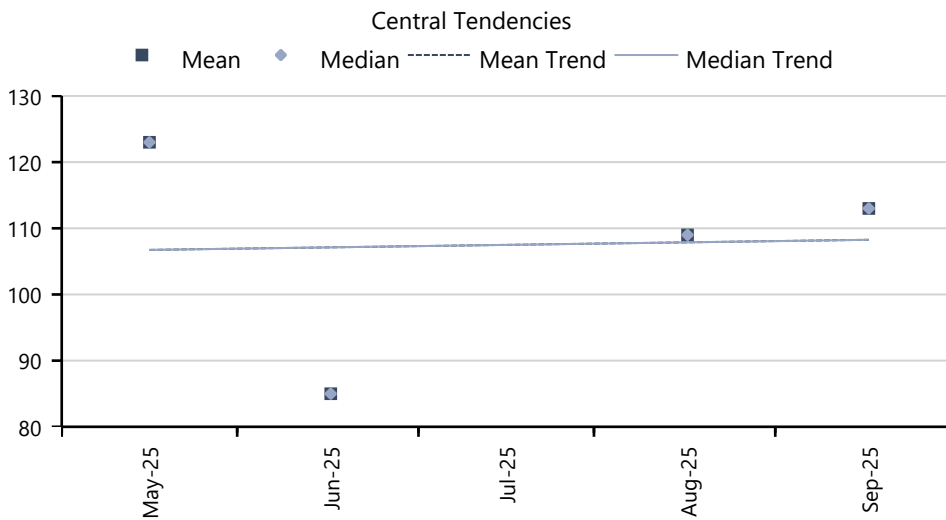
2026	2025	2024	2023	2022
COD	9.71	14.63	-	-
PRD	1.00	0.99	-	-

COLUMBIA County 2026 Ratio Study



Bin Width	Before Count	After Count		Before Ratio	After Ratio
70	0	1	Median	111	103
80	1	0	AD	10.50	10.00
90	0	0	COD	9.46	9.71
100	1	2	Mean	108	100
110	1	1	SD	16.11	15.19
120	1	0	COV	14.99	15.19
			Wtd Mean	107	100
			GeoMean	107	99
			PRD	1.00	1.00
			95% Confidence	15.79	14.88

Number of Sales 4



Month	Mean	Median	Sales
May-25	123	123	1
Jun-25	85	85	1
Aug-25	109	109	1
Sep-25	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	6N5W06BC 03400	25265	2025-3896	05	36	000	401	401	133	0.22	74,100	174,340	248,440	292,367	Jun-25	85
2	33	6N5W06BC 03800	25269	2025-5143	05	36	000	401	401	132	0.26	154,100	184,170	338,270	311,693	Aug-25	109
3	33	6N5W06BD 01800	25301	2025-5245	05	36	000	401	401	141	0.20	74,100	209,930	284,030	251,485	Sep-25	113
4	33	6N5W06BD 00600	25290	2025-2917	05	36	000	401	401	141	0.26	74,100	294,290	368,390	299,022	May-25	123

COLUMBIA County 2026 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	2026	3	Clatskanie									

Adjustment Calculation Summary

Recalculated Area

Number of Sales for this Study	3
Population - Number of Accounts	1026
Sales as a percentage of the Population	0.29%

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	587,572,550	100.00%	558,193,923	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 105

Time Adjustment 0

Before Ratio 105

Overall Adjustment Factor 95

Land Adjustment Factor 95

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 51 - Rural Residential Undeveloped Land

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

There were only 3 sales within this study area during the sales year. The sales occurred in a two-month period and have widely disparate ratios; from , 133. Because of this variability, a determination of valid indexing could not be made. Therefore it was decided to use the selected ratio of 105 from the improved study located in the same maintenance and study area.

COD Standard per OAR 150-308-0380: 20

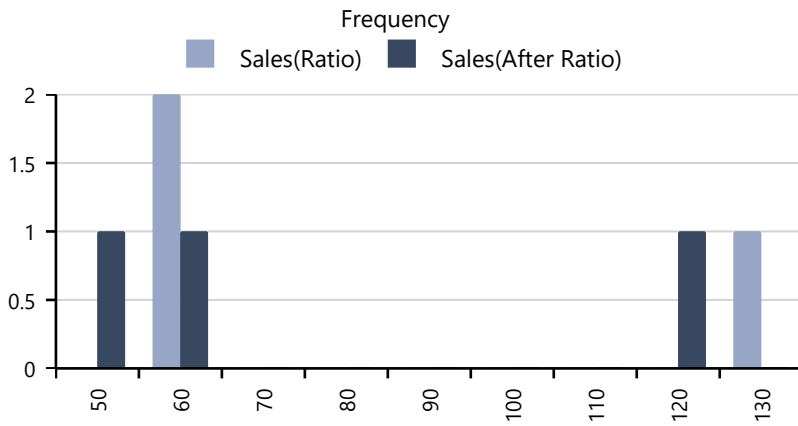
COD conclusion: not applicable

In COD compliance: not applicable

Performance History

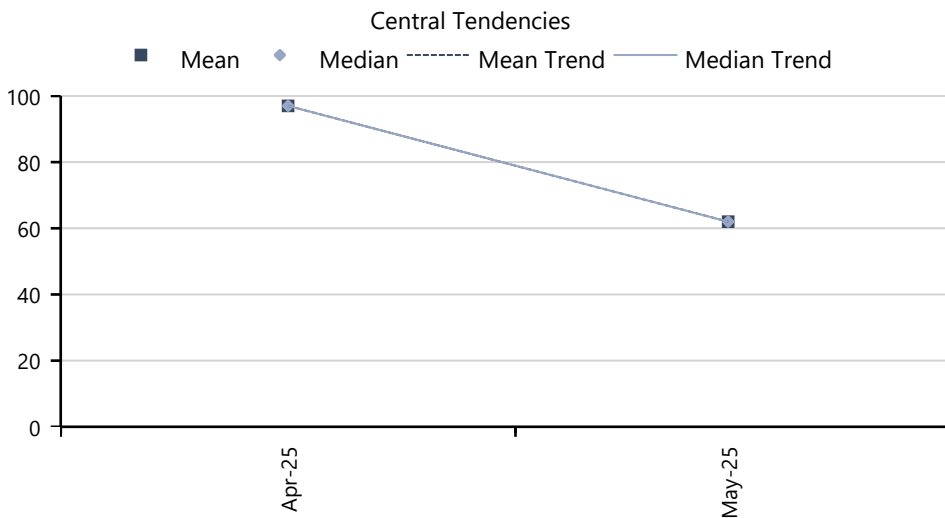
	2026	2025	2024	2023	2022
COD	34.97	3.88	16.76	16.67	9.09
PRD	1.14	1.02	1.06	1.00	1.00

COLUMBIA County 2026 Ratio Study



Bin Width	Before Count	After Count		Before Ratio	After Ratio
50	0	1	Median	64	61
60	2	1	AD	22.67	21.33
70	0	0	COD	35.42	34.97
80	0	0	Mean	85	81
90	0	0	SD	38.70	36.39
100	0	0	COV	45.35	44.92
110	0	0	Wtd Mean	75	71
120	0	1	GeoMean	80	76
130	1	0	PRD	1.14	1.14
95% Confidence				43.79	41.18

Number of Sales 3



Month	Mean	Median	Sales
Apr-25	97	97	2
May-25	62	62	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	7N4W1200 00501	27893	2025-3010	05	51	000	400	660		35.87	301,420	0	301,420	486,000	May-25	62
2	33	8N3W29B0 00800	28007	2025-2362	05	51	000	400	400		9.98	112,350	0	112,350	175,000	Apr-25	64
3	33	7N3W15B0 02500	20776	2025-2073	05	51	000	400	640		17.52	194,640	0	194,640	150,000	Apr-25	130

COLUMBIA County 2026 Ratio Study

Study Definition									
RMV	MA	SA	NH	Year	# of	RMV	MA	SA	NH
Class	SA	SA	Year	App	# of	Class	SA	SA	Year
401	05	51	000	2026	21	Clatskanie	Location	Sales	Location

Adjustment Calculation Summary

21	Number of Sales for this Study
1492	Population - Number of Accounts
1.41%	Sales as a percentage of the Population

Jan 1 Population Values				Pre-Trend Values			
Land RMV	232,443,790	33.25%	220,821,601	Post-Trend Brkdwn	5.46%	35,896,795	Post Trend Values
OSD RMV	90,124,920	12.89%	90,124,920		48.39%	317,927,016	
Improvement RMV	338,220,230						
Farm Improvement RMV	38,188,080						

Selected Ratio From Sales		105
Time Adjustment		-3
Before Ratio		105

Overall Adjustment Factor		95
Land Adjustment Factor		95
OSD Adjustment Factor		100
Improvement Adjustment Factor		94
Farm Improvement Factor		94
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.

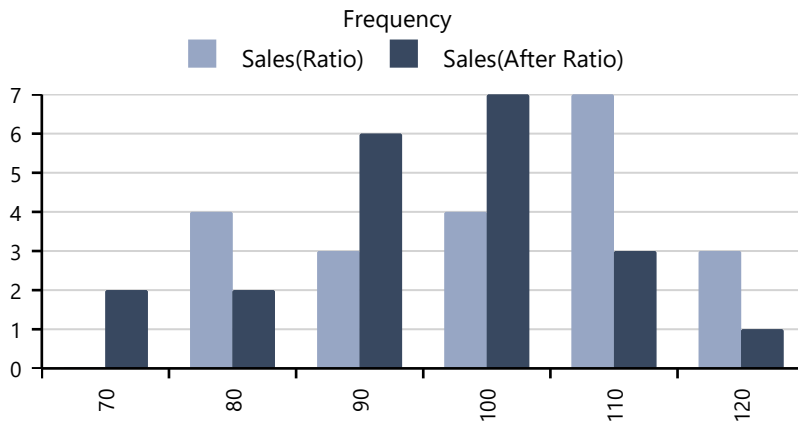
For this population of rural Clatskanie improved properties, the mean and weighted mean returned the same ratio (105) after adjusting the sales for market movement. These two indicators are further supported by the median (106) and geometric mean (104). After review of the dataset, the mean was selected and applied concluding in an overall ratio of 95.

COD Standard per OAR 150-308-0380: 20
COD conclusion: 9.95
In COD compliance: Yes

Performance History

2026	2025	2024	2023	2022
COD 9.95	6.60	14.37	12.57	11.51
PRD 1.00	1.00	0.99	0.99	1.01

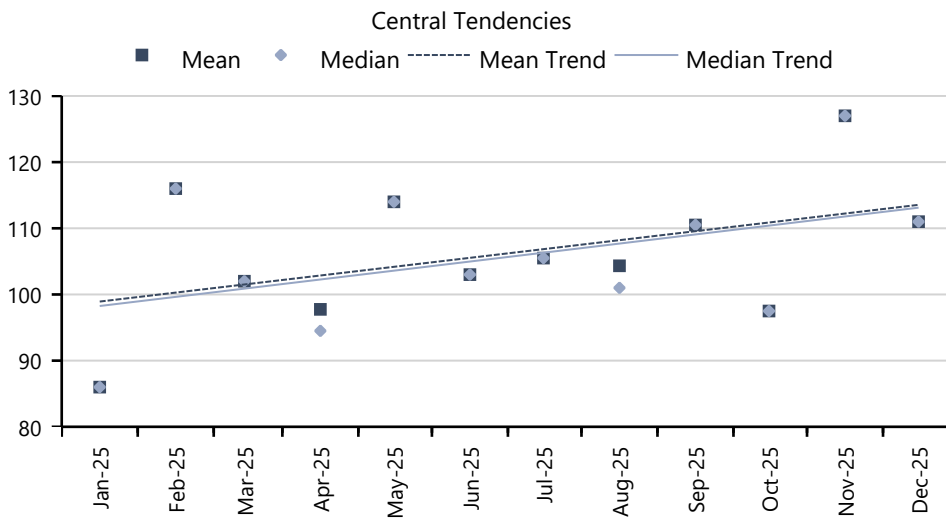
COLUMBIA County 2026 Ratio Study



Bin Width	Before Count	After Count
70	0	2
80	4	2
90	3	6
100	4	7
110	7	3
120	3	1

	Before Ratio	After Ratio
Median	106	101
AD	10.57	10.05
COD	9.97	9.95
Mean	105	100
SD	13.13	12.42
COV	12.51	12.43
Wtd Mean	105	100
GeoMean	104	99
PRD	1.00	1.00
95% Confidence	5.62	5.31

Number of Sales 21



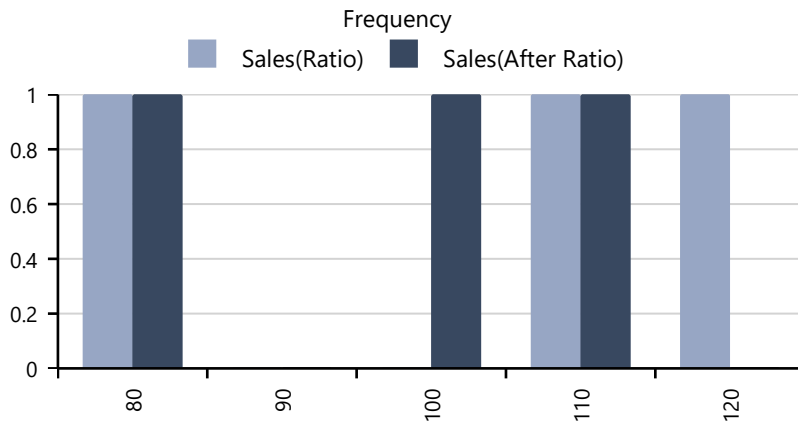
Month	Mean	Median	Sales
Jan-25	86	86	1
Feb-25	116	116	1
Mar-25	102	102	1
Apr-25	98	95	4
May-25	114	114	2
Jun-25	103	103	1
Jul-25	106	106	2
Aug-25	104	101	3
Sep-25	111	111	2
Oct-25	98	98	2
Nov-25	127	127	1
Dec-25	111	111	1

COLUMBIA County 2026 Ratio Study

Included Sales

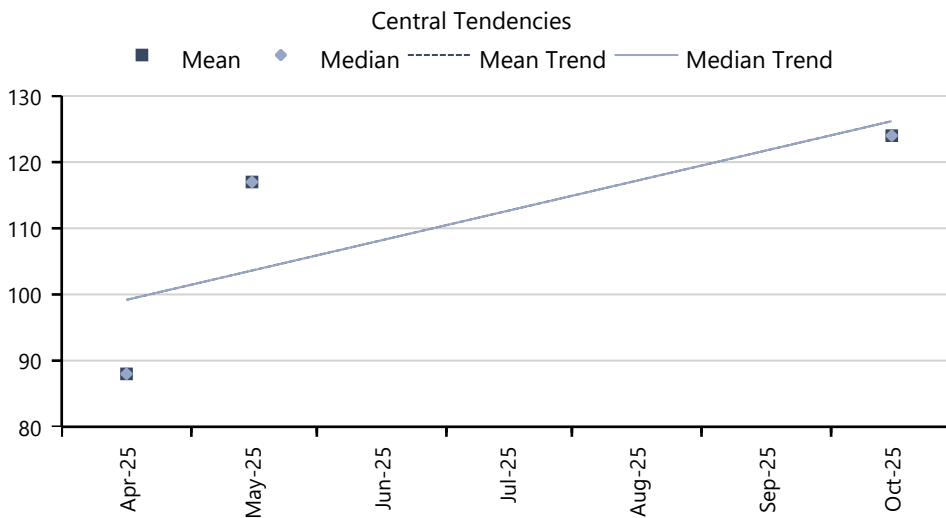
#	CO CD	MAP NO	ACCT NO	DOC NUM	MA	SA	NH	RMV CLS	PRP CLS	ST CLS	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	RT
1	33	8N4W34C0 00300	28353	2025-2067	05	51	000	401	401	146	12.84	243,580	449,600	693,180	859,310	Apr-25	81
2	33	7N3W0900 00400	20577	2025-2651	05	51	000	401	641	141	7.00	231,600	335,580	567,180	685,475	Apr-25	83
3	33	7N4W2700 01200	26729	2025-6167	05	51	000	401	401	131	1.77	183,300	130,830	314,130	370,191	Oct-25	85
4	33	7N4W1800 00500	27248	2025-279	05	51	000	401	401	131	2.29	198,350	137,040	335,390	387,800	Jan-25	86
5	33	7N3W10C0 00902	20713	2025-4016	05	51	000	401	641	142	7.00	231,600	393,160	624,760	630,400	Jul-25	99
6	33	7N4W03B0 00900	27742	2025-5192	05	51	000	401	641	136	5.84	231,500	302,250	533,750	541,366	Aug-25	99
7	33	7N5W0600 02101	27443	2025-5802	05	51	000	401	641	134	3.17	218,090	198,950	417,040	422,635	Sep-25	99
8	33	8N4W34CC 01100	28375	2025-5162	05	51	000	401	401	141	1.88	187,130	315,330	502,460	498,758	Aug-25	101
9	33	7N4W1400 00902	27115	2025-1951	05	51	000	401	641	134	32.81	356,750	386,230	742,980	725,644	Mar-25	102
10	33	7N3W16C0 00500	20813	2025-3701	05	51	000	401	401	143	5.02	231,450	478,890	710,340	688,380	Jun-25	103
11	33	7N5W1200 00500	27532	2025-2605	05	51	000	401	641	142	9.77	231,800	292,840	524,640	494,698	Apr-25	106
12	33	7N4W04B0 00100	27812	2025-6458	05	51	000	401	401	136	18.45	272,010	270,070	542,080	491,535	Oct-25	110
13	33	7N3W18B0 01400	26827	2026-90	05	51	000	401	401	143	3.80	228,120	326,640	554,760	499,750	Dec-25	111
14	33	8N4W34A0 01800	28335	2025-4578	05	51	000	401	401	136	51.78	511,860	393,350	905,210	804,650	Jul-25	112
15	33	8N4W34A0 00101	436189	2025-3315	05	51	000	401	641	141	7.38	231,650	289,240	520,890	461,258	May-25	113
16	30	7N4W10A0 00700	27850	2025-5045	05	51	000	401	401	132	0.34	146,300	143,760	290,060	257,244	Aug-25	113
17	33	7N3W21C0 00605	21695	2025-3575	05	51	000	401	401	143	2.47	202,650	310,440	513,090	446,401	May-25	115
18	33	6N5W3000 00702	25514	2025-1015	05	51	000	401	581	133	37.60	344,840	474,780	819,620	703,733	Feb-25	116
19	33	7N3W1800 01400	26802	2025-2206	05	51	000	401	541	152	20.03	479,720	604,870	1,084,590	895,119	Apr-25	121
20	33	7N4W16A0 00400	27180	2025-5351	05	51	000	401	401	144	5.98	231,500	366,700	598,200	490,347	Sep-25	122
21	30	7N3W1800 01401	20926	2025-7001	05	51	000	401	641	141	23.20	298,900	392,610	691,510	543,365	Nov-25	127

COLUMBIA County 2026 Ratio Study



	Before Ratio	After Ratio
Median	117	108
AD	12.00	11.00
COD	10.26	10.19
Mean	110	100
SD	19.09	17.79
COV	17.41	17.73
Wtd Mean	106	97
GeoMean	108	99
PRD	1.03	1.03
95% Confidence	21.60	20.13

Number of Sales 3



Month	Mean	Median	Sales
Apr-25	88	88	1
May-25	117	117	1
Oct-25	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	8N3W3400 00203	20985	2025-2946	05	51	000	409	409	462	2.30	198,580	178,330	376,910	426,213	Apr-25	88
2	33	7N4W03D0 00800	27756	2025-3852	05	51	000	409	649	441	10.64	235,560	100,080	335,640	287,433	May-25	117
3	33	7N3W22C0 00300	21764	2025-6141	05	51	000	409	409	442	1.86	186,430	139,630	326,060	263,198	Oct-25	124

COLUMBIA County 2026 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	2026		Clatskanie		401	05	55	000	2026	3	Clatskanie	
409	05	55	000	2026		Clatskanie									

Adjustment Calculation Summary

Recalculated Area

Number of Sales for this Study	3
Population - Number of Accounts	421
Sales as a percentage of the Population	0.71%

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	56,549,990	48.65%	51,460,491	48.51%
OSD RMV	13,700,540	11.79%	13,700,540	12.91%
Improvement RMV	36,617,460	31.50%	32,589,539	30.72%
Farm Improvement RMV	9,362,684	8.06%	8,332,789	7.85%

Selected Ratio From Sales	110
Time Adjustment	-3

Before Ratio	110
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Overall Adjustment Factor	91
Land Adjustment Factor	91
OSD Adjustment Factor	100
Improvement Adjustment Factor	89
Farm Improvement Factor	89

After Ratio	100
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Explanation for selection of Central Tendency:

RMV Class 400: SA 55 – Rural Undeveloped Dike Land
 RMV Class 401: SA 55 – Rural Improved Dike Land
 RMV Class 409: SA 55 – Rural Manufactured Structure (real) Dike Land

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

Three sales were found for this analysis of rural dike land located in rural Clatskanie. After applying the adjustment for market movement, the weighted mean (110) was selected as the best indicator. Therefore, the overall selected ratio of 91 was calculated and determined to be valid for indexing.

COD Standard per OAR 150-308-0380: RMV 400 and 401 = 20; RMV 409 = 25

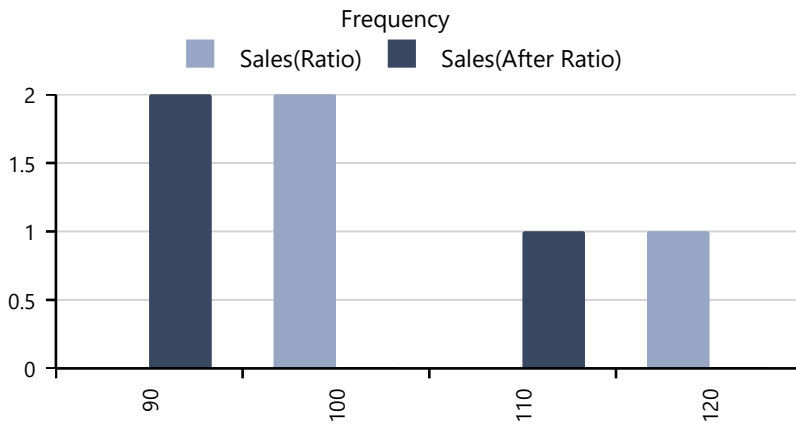
COD conclusion: 7.48

In COD compliance: Yes

Performance History

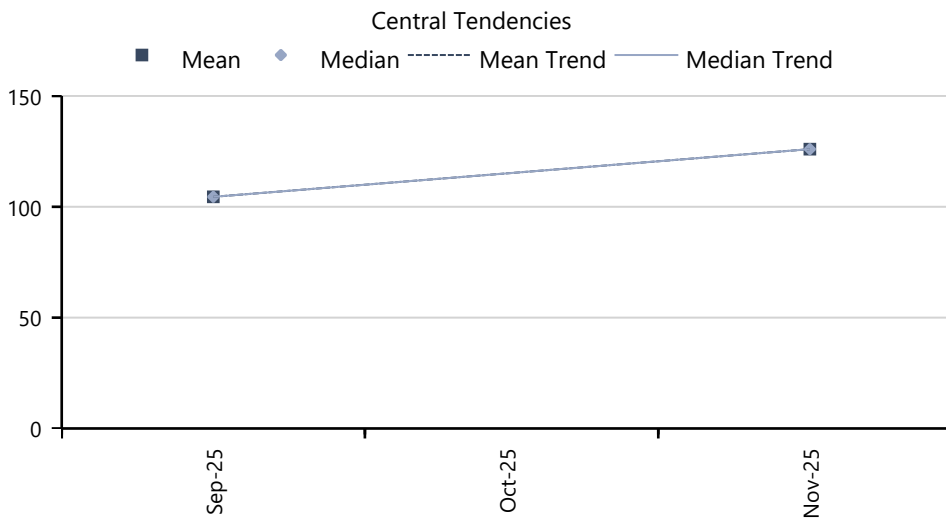
	2026	2025	2024	2023	2022
COD	7.48	-	-	-	-
PRD	1.02	-	-	-	-

COLUMBIA County 2026 Ratio Study



Bin Width	Before Count	After Count		Before Ratio	After Ratio
90	0	2	Median	108	98
100	2	0	AD	8.33	7.33
110	0	1	COD	7.72	7.48
120	1	0	Mean	112	101
			SD	12.90	11.37
			COV	11.55	11.22
			Wtd Mean	110	100
			GeoMean	111	101
			PRD	1.02	1.02
			95% Confidence	14.59	12.87

Number of Sales 3



Month	Mean	Median	Sales
Sep-25	105	105	2
Nov-25	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	7N5W0100 00100	27287	2025-5298	05	55	000	401	551	146	17.36	200,400	407,110	607,510	599,011	Sep-25	101
2	33	8N4W33D0 00302	28307	2025-6838	05	55	000	401	551	145	16.32	199,570	492,660	692,230	639,776	Sep-25	108
3	33	7N5W0500 00701	27380	2025-6926	05	55	000	401	401	136	4.82	170,590	329,640	500,230	398,520	Nov-25	126

MAINTENANCE AREA 6

RURAL ST. HELENS,
CITY OF COLUMBIA CITY
& WARREN

COLUMBIA County 2026 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
100	06	01	000	2026		Columbia City	100	06	15	000	2026		Columbia City

Adjustment Calculation Summary

Number of Sales for this Study	0
Population - Number of Accounts	36
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	6,959,490	100.00%	7,029,085	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales 99

Time Adjustment 0

Before Ratio 99

Overall Adjustment Factor 101

Land Adjustment Factor 101

OSD Adjustment Factor 100

Improvement Adjustment Factor 100

Farm Improvement Factor 100

After Ratio 100

Explanation 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, no sales were identified for the study period. Due to not having enough sales data, it was decided apply the selected ratio of 99 from the improved study (RMV 101) in the same maintenance area and study areas.

COD Standard per OAR 150-308-0380: 20

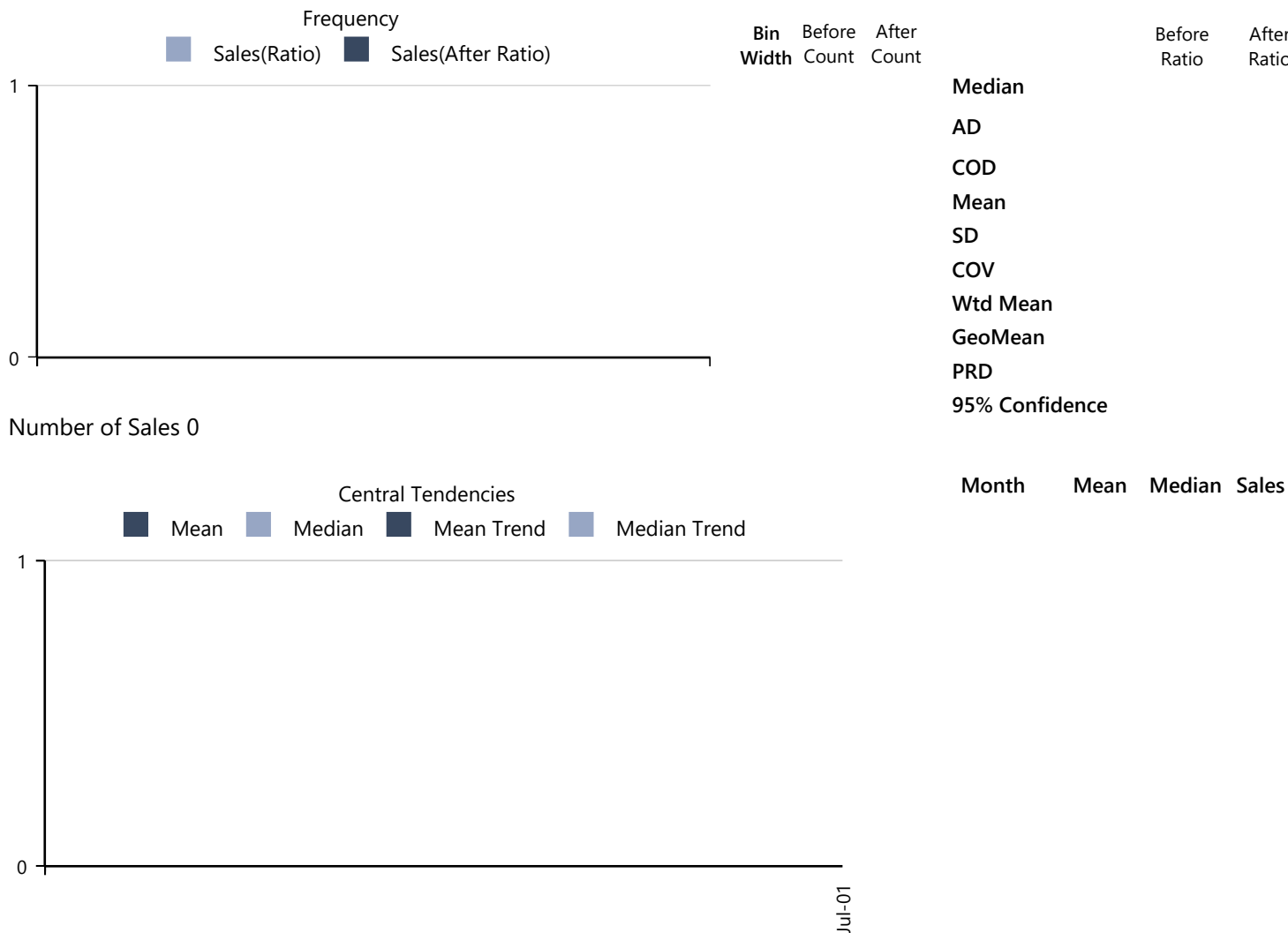
COD conclusion: not applicable

In COD compliance: not applicable

Performance History

	2026	2025	2024	2023	2022
COD	-	0.00	-	-	-
PRD	-	1.00	-	-	-

COLUMBIA County 2026 Ratio Study



COLUMBIA County 2026 Ratio Study

Study Definition

RMV	MA	SA	NH	App	# of		RMV	MA	SA	NH	App	# of	
Class				Year	Sales	Location	Class				Year	Sales	Location
101	06	01	000	2026	20	Columbia City	101	06	15	000	2026	1	Columbia City
101	06	31	000	2026		Columbia City							

Adjustment Calculation Summary

Recalculated Area

Number of Sales for this Study	21
Population - Number of Accounts	773
Sales as a percentage of the Population	2.72%

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	101,946,140	26.47%	102,965,601	26.49%
OSD RMV	32,310,600	8.39%	32,310,600	8.31%
Improvement RMV	249,812,180	64.85%	252,310,302	64.91%
Farm Improvement RMV	1,133,910	0.29%	1,145,249	0.29%

Selected Ratio From Sales	99
<i>Time Adjustment</i>	<i>-1</i>

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

After Ratio	100
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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.

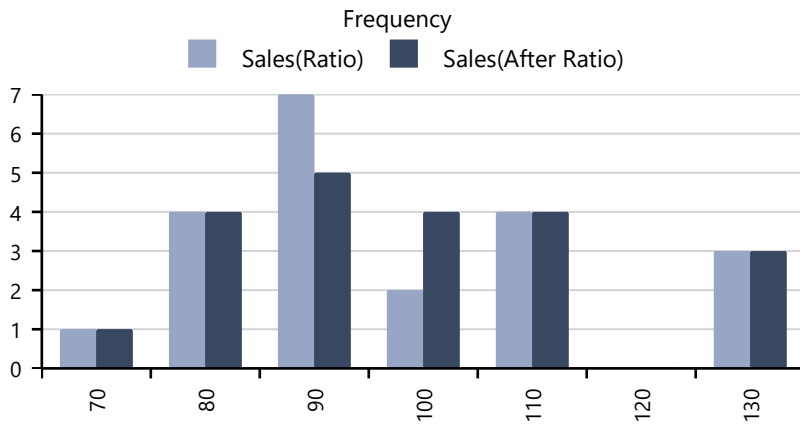
The sales sample returned 21 transactions which were deemed valid for this analysis of the bedroom community of the City of Columbia City. The time study conclusion was applied to the dataset and resulted in a median indicator of 99. After applying the median, an overall adjustment factor of 101 was returned.

COD Standard per OAR 150-308-0380: 20
 COD conclusion: 13.19
 In COD compliance: Yes

Performance History

	2026	2025	2024	2023	2022
COD	13.19	10.06	12.21	-	-
PRD	0.97	0.99	0.98	-	-

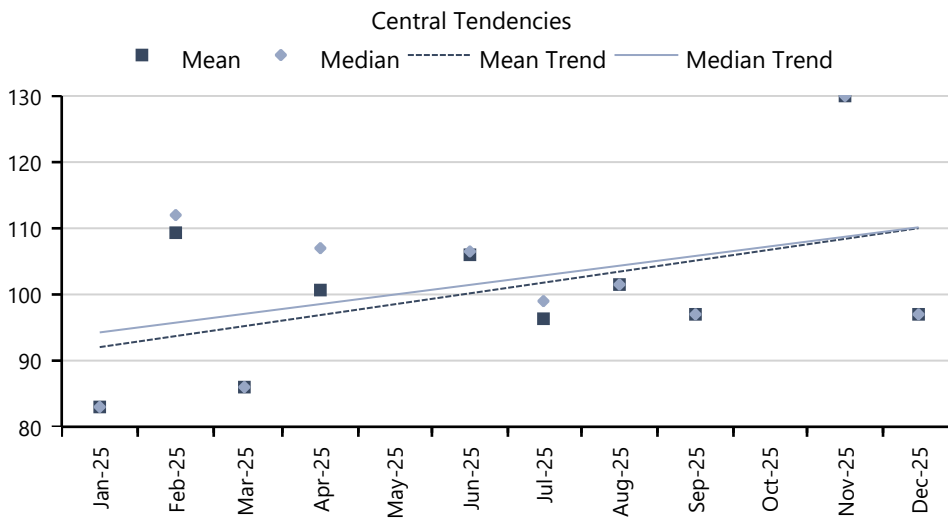
COLUMBIA County 2026 Ratio Study



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

	Before Ratio	After Ratio
Median	99	100
AD	13.05	13.19
COD	13.18	13.19
Mean	101	102
SD	16.73	16.93
COV	16.53	16.59
Wtd Mean	104	105
GeoMean	100	101
PRD	.97	.97
95% Confidence	7.16	7.24

Number of Sales 21



Month	Mean	Median	Sales
Jan-25	83	83	1
Feb-25	109	112	3
Mar-25	86	86	2
Apr-25	101	107	3
Jun-25	106	107	4
Jul-25	96	99	3
Aug-25	102	102	2
Sep-25	97	97	1
Nov-25	130	130	1
Dec-25	97	97	1

COLUMBIA County 2026 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 01200	14319	2025-5152	06	01	000	101	101	121	0.11	130,900	66,740	197,640	272,065	Aug-25	73
2	33	5N1W28DA 06400	14667	2025-3804	06	01	000	101	101	141	0.12	136,770	264,900	401,670	497,300	Jun-25	81
3	33	5N1W21CD 04200	14223	2025-1191	06	01	000	101	101	131	0.24	154,780	161,910	316,690	386,763	Mar-25	82
4	33	5N1W28DD 04200	14790	2025-649	06	01	000	101	101	141	0.13	137,450	279,360	416,810	500,203	Jan-25	83
5	33	5N1W28BA 01700	14501	2025-2201	06	01	000	101	101	131	0.23	151,520	152,370	303,890	363,328	Apr-25	84
6	33	5N1W21CA 00300	14050	2025-1312	06	01	000	101	101	141	0.25	155,650	278,420	434,070	483,007	Mar-25	90
7	33	5N1W21CB 01500	14127	2025-4275	06	01	000	101	101	143	1.65	329,800	365,590	695,390	766,381	Jul-25	91
8	33	5N1W21CA 03300	14077	2025-5696	06	01	000	101	101	141	0.27	160,730	290,950	451,680	463,698	Sep-25	97
9	33	5N1W21CB 03500	14145	2025-7568	06	01	000	101	101	141	0.25	156,330	306,630	462,960	474,905	Dec-25	97
10	33	5N1W21CA 04300	14087	2025-925	06	01	000	101	101	141	0.23	152,320	334,540	486,860	498,725	Feb-25	98
11	33	5N1W21BD 03500	14046	2025-4040	06	01	000	101	101	141	0.23	151,530	318,470	470,000	472,625	Jul-25	99
12	33	5N1W28AC 04200	14422	2025-4720	06	01	000	101	101	141	0.21	208,480	331,180	539,660	542,711	Jul-25	99
13	33	5N1W28DB 04100	14733	2025-3950	06	01	000	101	101	142	0.23	152,170	389,860	542,030	530,726	Jun-25	102
14	33	5N1W28AC 01604	14378	2025-2253	06	01	000	101	101	142	0.23	151,520	364,550	516,070	481,460	Apr-25	107
15	33	5N1W28BD 00610	14533	2025-2199	06	01	000	101	101	151	0.23	135,350	445,450	580,800	521,168	Apr-25	111
16	33	5N1W28DD 02300	14774	2025-4135	06	01	000	101	101	152	0.12	218,990	658,760	877,750	790,389	Jun-25	111
17	33	5N1W28DB 02100	14695	2025-709	06	01	000	101	101	142	0.23	239,020	288,530	527,550	472,755	Feb-25	112
18	33	5N1W21CC 00100	14163	2025-743	06	01	000	101	101	141	1.67	333,280	280,460	613,740	519,284	Feb-25	118
19	33	5N1W28DD 04800	14673	2025-3861	06	01	000	101	101	154	0.18	228,850	647,150	876,000	675,731	Jun-25	130
20	33	5N1W28CA 00900	14561	2025-4747	06	01	000	101	101	152	0.48	280,400	574,000	854,400	657,360	Aug-25	130
21	33	5N1W28AA 02000	14296	2025-6647	06	15	000	101	101	152	0.39	443,710	598,370	1,042,080	803,793	Nov-25	130

COLUMBIA County 2026 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location
109	06	01	000	2026		Columbia City

RMV Class	MA	SA	NH	App Year	# of Sales	Location
109	06	15	000	2026		Columbia City

Adjustment Calculation Summary

Number of Sales for this Study	0
Population - Number of Accounts	10
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	1,740,840	45.54%	1,758,248	45.59%
OSD RMV	427,000	11.17%	427,000	11.07%
Improvement RMV	1,655,110	43.29%	1,671,661	43.34%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	99
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Time Adjustment	0
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Before Ratio	99
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Overall Adjustment Factor	101
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Land Adjustment Factor	101
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OSD Adjustment Factor	100
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Improvement Adjustment Factor	101
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Farm Improvement Factor	101
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After Ratio	100
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Explanation for selection of Central Tendency:

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

RMV Class 109: SA 15 - Columbia City Riverfront Improved, 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.

There were no sales found for this examination of manufactured structures on real property. Because of the lack of sales data available, it was deemed appropriate to apply the conclusion from the RMV 101 MA 06 residential improved analysis (time adjusted selected ratio of 99).

COD Standard per OAR 150-308-0380: 25

COD conclusion: not applicable

In COD compliance: not applicable

Performance History

	2026	2025	2024	2023	2022
COD	-	1.51	-	0.00	0.00
PRD	-	1.00	-	1.00	1.00

COLUMBIA County 2026 Ratio Study



COLUMBIA County 2026 Ratio Study

Study Definition

RMV	MA	SA	NH	App	# of		RMV	MA	SA	NH	App	# of	
Class				Year	Sales	Location	Class				Year	Sales	Location
400	06	61	000	2026	2	Rural St Helens	400	06	67	000	2026	2	Warren

Adjustment Calculation Summary

Number of Sales for this Study	4
Population - Number of Accounts	286
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	81,343,980	100.00%	82,157,420	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales 99

Time Adjustment -3

Before Ratio 99

Overall Adjustment Factor 101

Land Adjustment Factor 101

OSD Adjustment Factor 100

Improvement Adjustment Factor 100

Farm Improvement Factor 100

After Ratio 100

Explanation 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).

For this analysis, four sales were found for this property classification and have been deemed valid indicators for indexing studies. The median of 99 was selected after the time study conclusion of -3% was applied to the array. This resulted in an overall adjustment factor of 101 for unimproved land located in the rural areas of the St. Helens and Warren areas.

COD Standard per OAR 150-308-0380: 20

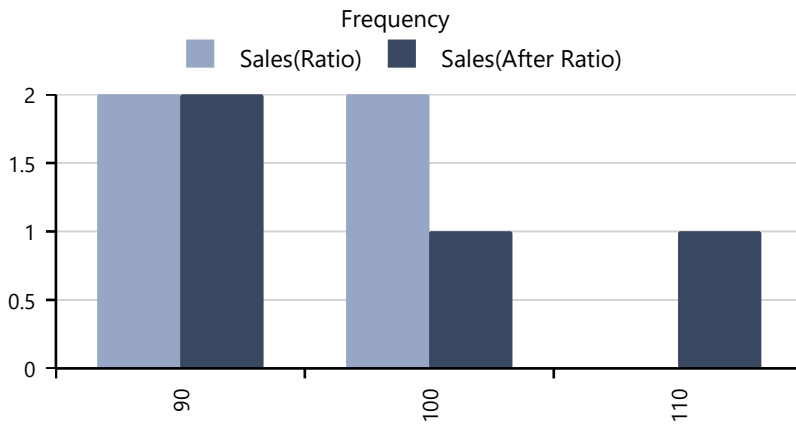
COD conclusion: 6.00

In COD compliance: Yes

Performance History

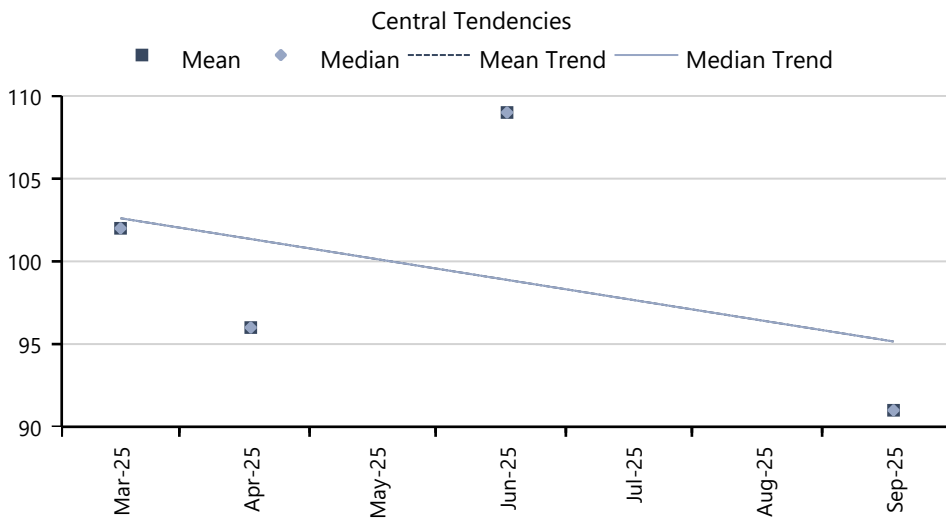
	2026	2025	2024	2023	2022
COD	6.00	-	12.60	14.82	-
PRD	1.02	-	1.00	0.96	-

COLUMBIA County 2026 Ratio Study



Bin	Before Count	After Count	Before Ratio	After Ratio
90	2	2	99	100
100	2	1	6.00	6.00
110	0	1	6.06	6.00
Median				
AD				
COD				
Mean				
SD				
COV				
Wtd Mean				
GeoMean				
PRD				
95% Confidence				

Number of Sales 4



Month	Mean	Median	Sales
Mar-25	102	102	1
Apr-25	96	96	1
Jun-25	109	109	1
Sep-25	91	91	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	4N2W2300 00106	443283	2025-5807	06	67	000	400	640		5.06	306,410	0	306,410	337,246	Sep-25	91
2	30	4N1W06C0 02803	16665	2025-2273	06	61	000	400	400		5.40	319,650	0	319,650	332,588	Apr-25	96
3	33	4N2W24C0 01201	440687	2025-1230	06	67	000	400	400		2.72	308,580	0	308,580	302,343	Mar-25	102
4	33	4N1W05BA 01700	14885	2025-3476	06	61	000	400	400		0.53	160,000	0	160,000	147,375	Jun-25	109

COLUMBIA County 2026 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
401	06	61	000	2026	29	Rural St Helens	401	06	67	000	2026	17	Warren

Adjustment Calculation Summary

Number of Sales for this Study	46
Population - Number of Accounts	2198
Sales as a percentage of the Population	2.09%

Recalculated Area

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	539,239,180	36.38%	544,631,572	39.10%
OSD RMV	154,155,620	10.40%	154,155,620	11.07%
Improvement RMV	725,813,387	48.97%	638,715,781	45.85%
Farm Improvement RMV	63,013,958	4.25%	55,452,283	3.98%

Selected Ratio From Sales 106

Time Adjustment -3

Before Ratio 106

Overall Adjustment Factor 94

Land Adjustment Factor 101

OSD Adjustment Factor 100

Improvement Adjustment Factor 88

Farm Improvement Factor 88

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 weighted mean returned a ratio of 106 after the time adjustment conclusion was applied (-3%). This central tendency is further supported and bracketed by the mean (107) and the median (105). After review, the weighted mean was applied to the dataset which calculated an overall adjustment factor of 94.

COD Standard per OAR 150-308-0380: 20

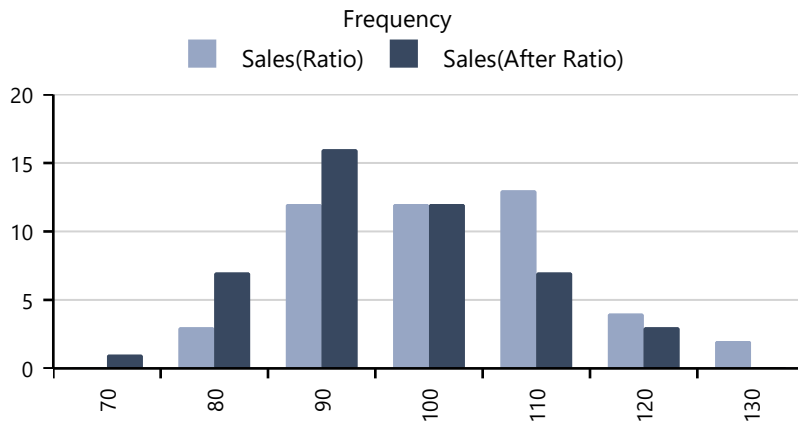
COD conclusion: 9.45

In COD compliance: Yes

Performance History

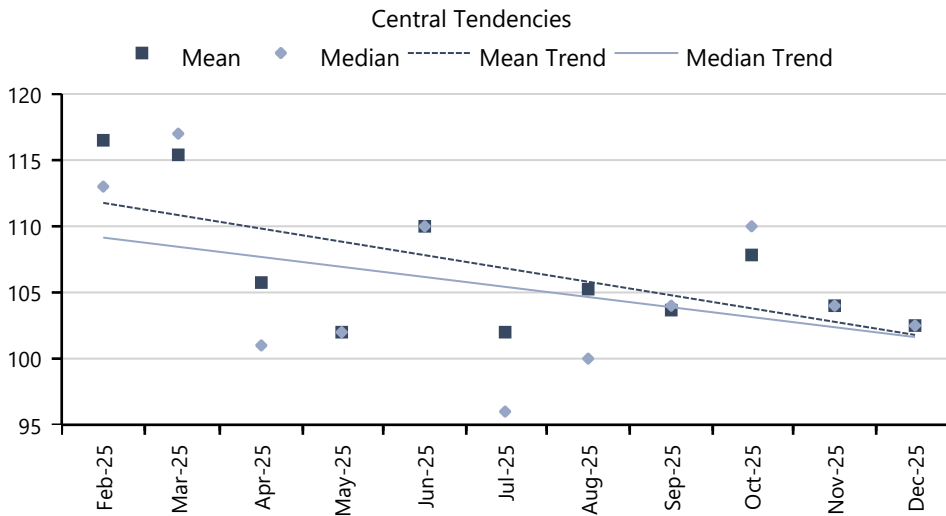
	2026	2025	2024	2023	2022
COD	9.45	10.44	9.97	10.60	-
PRD	1.00	1.00	1.00	1.00	-

COLUMBIA County 2026 Ratio Study



Bin Width	Before Count	After Count		Before Ratio	After Ratio
70	0	1	Median	105	98
80	3	7	AD	9.76	9.26
90	12	16	COD	9.30	9.45
100	12	12	Mean	107	100
110	13	7	SD	12.00	11.40
120	4	3	COV	11.25	11.36
130	2	0	Wtd Mean	106	100
			GeoMean	106	100
			PRD	1.00	1.00
			95% Confidence	3.47	3.29

Number of Sales 46



Month	Mean	Median	Sales
Feb-25	117	113	4
Mar-25	115	117	5
Apr-25	106	101	4
May-25	102	102	7
Jun-25	110	110	1
Jul-25	102	96	5
Aug-25	105	100	4
Sep-25	104	104	6
Oct-25	108	110	6
Nov-25	104	104	2
Dec-25	103	103	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	4N1W06A0 00412	16555	2025-5851	06	61	000	401	401	141	1.00	252,200	357,810	610,010	746,344	Oct-25	82
2	33	4N1W08D0 02000	17115	2025-5924	06	61	000	401	401	131	0.53	236,200	139,440	375,640	428,501	Sep-25	88
3	33	4N1W19AB 01300	8668	2025-7465	06	67	000	401	401	134	0.93	252,200	242,330	494,530	557,554	Dec-25	89
4	33	4N2W25C0 00403	8033	2025-3301	06	67	000	401	641	153	5.02	395,140	599,010	994,150	1,090,020	May-25	91
5	33	4N1W07DB 00500	16932	2025-4101	06	61	000	401	401	141	1.00	252,200	358,460	610,660	655,025	Jul-25	93
6	33	4N1W08D0 00600	15059	2025-3060	06	61	000	401	401	131	0.38	236,200	100,700	336,900	357,992	May-25	94
7	33	4N1W19B0 01306	8729	2025-6787	06	67	000	401	401	143	2.04	361,900	461,490	823,390	871,500	Nov-25	94
8	33	4N1W07AC 00709	16787	2025-4055	06	61	000	401	401	143	0.95	252,200	372,150	624,350	655,025	Jul-25	95
9	33	4N1W19CA 00300	8805	2025-4796	06	67	000	401	401	141	0.34	236,200	271,180	507,380	533,466	Aug-25	95
10	33	4N2W24D0 02500	9260	2025-4309	06	67	000	401	401	136	2.00	360,200	274,730	634,930	660,687	Jul-25	96

COLUMBIA County 2026 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
11	33	4N1W07C0 01800	16904	2025-2486	06	61	000	401	401	132	1.00	252,200	233,810	486,010	499,341	Apr-25	97
12	33	4N2W25D0 02800	8094	2025-5147	06	67	000	401	401	141	0.34	156,200	375,580	531,780	543,565	Aug-25	98
13	33	4N1W07C0 02305	16914	2025-6176	06	61	000	401	401	145	2.13	364,940	458,990	823,930	838,747	Oct-25	98
14	33	4N1W19B0 01500	8743	2025-2221	06	67	000	401	541	155	5.81	396,610	725,710	1,122,320	1,134,596	Apr-25	99
15	33	5N1W3200 00300	15759	2025-2943	06	61	000	401	401	141	1.03	255,770	229,560	485,330	490,250	May-25	99
16	33	4N1W19BA 00200	8748	2025-4170	06	67	000	401	641	143	5.55	396,120	519,680	915,800	910,048	Jul-25	101
17	33	4N1W18A0 02200	17218	2025-1806	06	61	000	401	401	141	1.68	325,750	315,710	641,460	629,225	Mar-25	102
18	33	4N2W25AD 02200	7958	2025-3336	06	67	000	401	401	141	0.36	236,200	255,770	491,970	480,641	May-25	102
19	33	4N1W17B0 07000	17141	2025-5141	06	61	000	401	401	132	1.59	316,060	158,150	474,210	466,055	Aug-25	102
20	33	4N2W12C0 00100	17371	2025-5800	06	61	000	401	641	141	5.00	395,000	450,700	845,700	828,571	Sep-25	102
21	33	4N2W23A0 00705	8987	2025-5767	06	67	000	401	401	141	2.01	360,900	346,770	707,670	694,610	Sep-25	102
22	33	4N1W17B0 02900	15145	2025-2785	06	61	000	401	401	141	0.41	236,200	240,550	476,750	461,486	Apr-25	103
23	33	4N1W07AD 01601	429849	2025-2330	06	61	000	401	401	141	1.17	270,840	416,670	687,510	657,315	Feb-25	105
24	33	4N1W19AD 01900	8675	2025-3165	06	67	000	401	401	135	0.63	244,200	161,940	406,140	387,614	May-25	105
25	33	4N1W17B0 10100	17174	2025-5515	06	61	000	401	401	143	1.00	252,200	490,710	742,910	698,726	Sep-25	106
26	33	4N2W25D0 03400	7962	2025-2879	06	67	000	401	401	141	2.00	360,200	298,300	658,500	612,625	May-25	107
27	30	4N1W17B0 02402	434972	2025-1040	06	61	000	401	401	131	1.51	394,940	221,920	616,860	565,468	Feb-25	109
28	33	4N1W17B0 08900	17163	2025-3478	06	61	000	401	401	133	0.71	244,200	252,280	496,480	450,031	Jun-25	110
29	33	4N1W06B0 02200	16607	2025-6040	06	61	000	401	401	142	1.38	293,450	455,100	748,550	679,863	Oct-25	110
30	33	4N2W24AB 00400	9082	2025-6443	06	67	000	401	401	143	3.02	394,470	489,190	883,660	805,707	Oct-25	110
31	33	4N1W07C0 00302	437195	2025-5377	06	61	000	401	401	146	3.63	394,700	367,410	762,110	683,514	Sep-25	111
32	33	5N2W3500 00600	16337	2025-5598	06	61	000	401	641	142	20.43	405,120	575,530	980,650	866,863	Sep-25	113
33	33	4N2W0100 00801	17275	2025-1729	06	61	000	401	401	142	1.80	338,670	421,110	759,780	668,903	Mar-25	114
34	33	4N1W06AD 02900	16569	2025-6688	06	61	000	401	401	144	1.12	265,460	301,090	566,550	498,000	Nov-25	114
35	33	4N2W25C0 00604	8041	2025-2992	06	67	000	401	401	153	2.00	360,200	587,650	947,850	814,147	May-25	116
36	33	5N2W35AA 00100	17514	2025-7278	06	61	000	401	401	141	3.81	394,770	276,730	671,500	578,914	Dec-25	116
37	33	4N2W25A0 01400	7898	2025-1731	06	67	000	401	401	151	2.00	360,200	450,860	811,060	695,695	Feb-25	117
38	33	4N1W07BC 01201	16860	2025-6316	06	61	000	401	401	141	2.05	362,240	439,910	802,150	683,900	Mar-25	117
39	33	4N1W07BA 00100	16809	2025-6194	06	61	000	401	401	142	3.31	361,200	337,990	699,190	596,280	Oct-25	117
40	33	4N1W05BC 07200	14927	2025-1897	06	61	000	401	401	142	0.46	236,200	387,540	623,740	522,588	Mar-25	119
41	33	4N1W05BC 07800	14933	2025-2668	06	61	000	401	401	142	0.81	252,200	430,180	682,380	548,632	Apr-25	124
42	33	4N1W07BA 00300	16811	2025-1926	06	61	000	401	401	141	3.29	359,050	297,890	656,940	527,472	Mar-25	125
43	33	4N1W19AA 00700	8647	2025-4604	06	67	000	401	401	135	1.80	426,170	152,520	578,690	463,984	Jul-25	125
44	33	4N2W26A0 00300	8140	2025-5091	06	67	000	401	641	142	6.89	400,570	500,210	900,780	716,590	Aug-25	126
45	33	4N1W06B0 02300	16608	2025-6038	06	61	000	401	401	132	2.00	360,200	322,900	683,100	526,237	Oct-25	130
46	33	5N1W3100 00303	15732	2025-1045	06	61	000	401	401	142	3.04	394,480	585,790	980,270	725,102	Feb-25	135

COLUMBIA County 2026 Ratio Study

Study Definition

RMV	MA	SA	NH	App	# of		RMV	MA	SA	NH	App	# of	
Class				Year	Sales	Location	Class				Year	Sales	Location
409	06	61	000	2026		Rural St Helens	409	06	67	000	2026	1	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	60,365,550	49.30%	60,969,206	53.00%
OSD RMV	17,554,190	14.34%	17,554,190	15.26%
Improvement RMV	36,671,240	29.95%	30,070,417	26.14%
Farm Improvement RMV	7,851,820	6.41%	6,438,492	5.60%

Selected Ratio From Sales 106

Time Adjustment 0

Before Ratio 106

Overall Adjustment Factor 94

Land Adjustment Factor 101

OSD Adjustment Factor 100

Improvement Adjustment Factor 82

Farm Improvement Factor 82

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 106 from the improved single-family dwelling study in the same maintenance area (RMV 401 MA 06 SA 61 and SA 67).

COD Standard per OAR 150-308-0380: 25

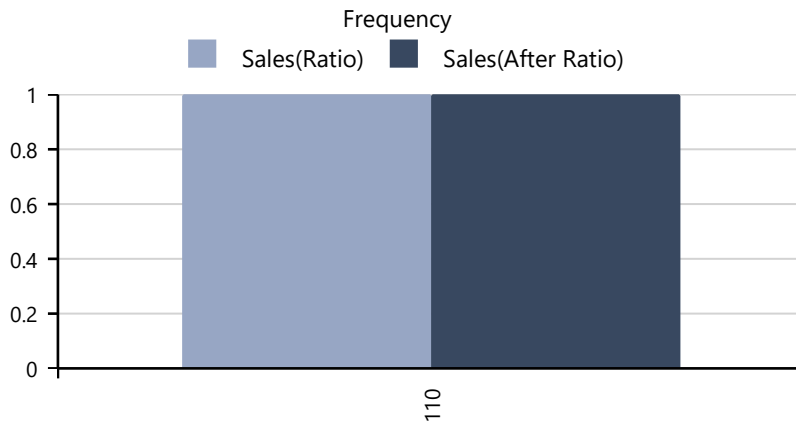
COD conclusion: not applicable

In COD compliance: not applicable

Performance History

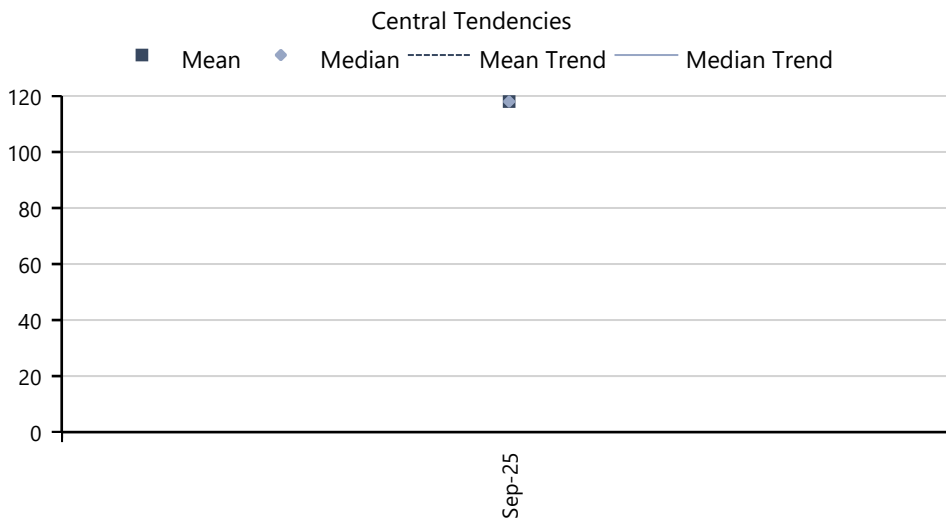
	2026	2025	2024	2023	2022
COD	0.00	0.00	7.83	3.74	-
PRD	1.00	1.00	1.01	1.00	-

COLUMBIA County 2026 Ratio Study



	Bin Width	Before Count	After Count		Before Ratio	After Ratio
Median	110	1	1		118	111
AD					.00	.00
COD					.00	.00
Mean					118	111
SD					1.00	1.00
COV					.85	.90
Wtd Mean					118	111
GeoMean					118	111
PRD					1.00	1.00
95% Confidence					1.96	1.96

Number of Sales 1



Month	Mean	Median	Sales
Sep-25	118	118	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	4N2W24AB 00800	9090	2025-5649	06	67	000	409	409	452	2.47	376,370	206,040	582,410	495,000	Sep-25	118

COLUMBIA County 2026 Ratio Study

Study Definition

RMV	MA	SA	NH	App	# of		RMV	MA	SA	NH	App	# of	
Class				Year	Sales	Location	Class				Year	Sales	Location
400	06	62	000	2026		Rural St Helens							

Adjustment Calculation Summary

Recalculated Area

Number of Sales for this Study	0
Population - Number of Accounts	104
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	41,286,240	100.00%	40,047,653	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales 103

Time Adjustment 0

Before Ratio 103

Overall Adjustment Factor 97

Land Adjustment Factor 97

OSD Adjustment Factor 100

Improvement Adjustment Factor 100

Farm Improvement Factor 100

After Ratio 100

Explanation for selection of Central Tendency:

RMV Class 400: SA 62 - Rural Undeveloped Land

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

There is no data available for this study. Because of the lack of available sales, it was decided to implement the conclusion from the improved study in MA 06 SA 62, applying the selected ratio of 103.

COD Standard per OAR 150-308-0380: 20

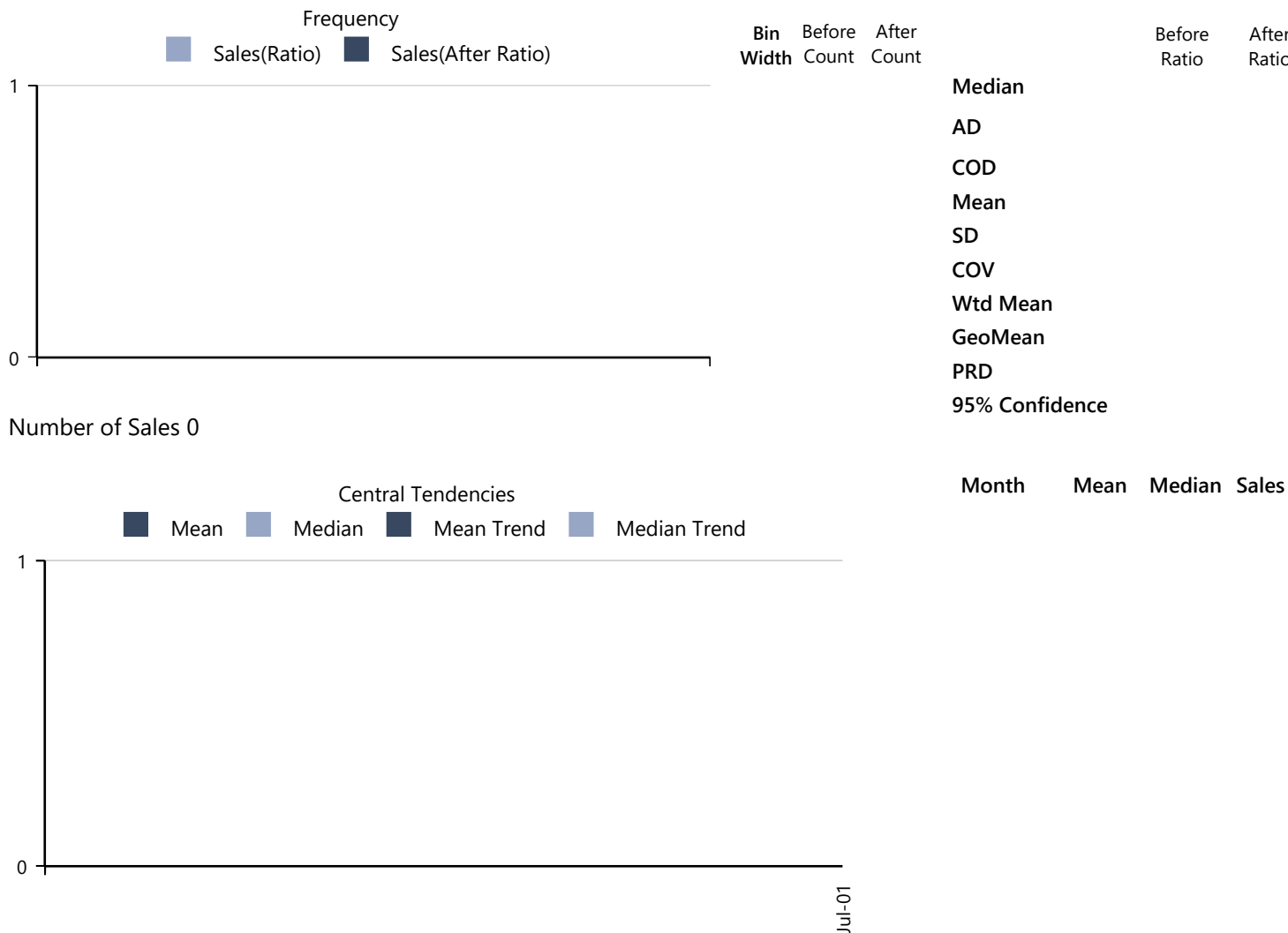
COD conclusion: not applicable

In COD compliance: not applicable

Performance History

	2026	2025	2024	2023	2022
COD	-	11.32	-	0.00	15.15
PRD	-	0.98	-	1.00	1.07

COLUMBIA County 2026 Ratio Study



COLUMBIA County 2026 Ratio Study

Study Definition									
RMV	MA	SA	NH	App	# of	Location	RMV	MA	SA
Class	Year	Year	Year	Year	Year	Year	Class	Year	Year
401	06	62	000	2026	6	Rural St Helens	Class	Year	Year

Adjustment Calculation Summary

Number of Sales for this Study	6
Population - Number of Accounts	265
Sales as a percentage of the Population	2.26%

Jan 1 Population Values				Pre-Trend Values			
Land RMV	56,115,300	34.25%	54,431,841	Pre-Trend Brkdwn	48.89%	76,892,726	Post Trend Values
OSD RMV	17,593,880	10.74%	17,593,880		6.12%	9,623,520	Post Trend Brkdwn
Improvement RMV	80,096,590						
Farm Improvement RMV	10,024,500						

Selected Ratio From Sales		103
Time Adjustment		-3
Before Ratio		103

Overall Adjustment Factor		97
Land Adjustment Factor		97
OSD Adjustment Factor		100
Improvement Adjustment Factor		96
Farm Improvement Factor		96
After Ratio		100

Explanation for selection of Central Tendency:
RMV Class 401: SA 62 - Rural Residential Improved

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

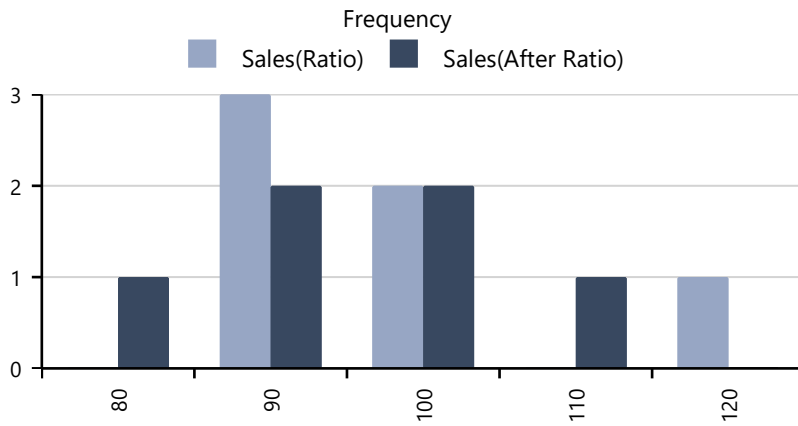
The time adjusted central tendencies returned a mean and geometric mean of 103 which is further supported by the median (101). The mean was chosen as the best ratio indicator and applied accordingly. Once applied and reviewed, it was decided that the resulting overall adjustment factor of 97 was deemed sufficient for trending purposes.

COD Standard per OAR 150-308-0380: 20
COD conclusion: 7.82
In COD compliance: Yes

Performance History

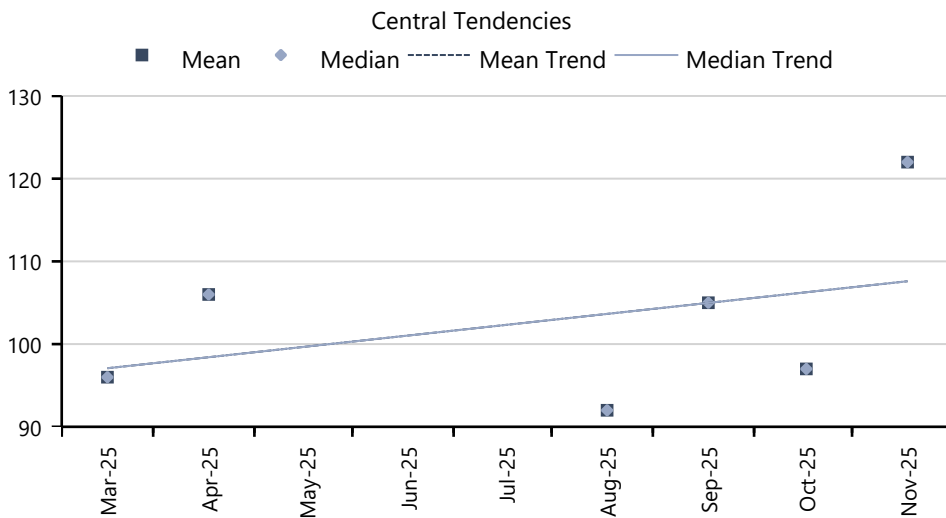
	2026	2025	2024	2023	2022
COD	7.82	11.32	4.08	12.15	9.60
PRD	0.97	0.98	0.99	0.99	1.01

COLUMBIA County 2026 Ratio Study



Bin Width	Before Count	After Count		Before Ratio	After Ratio
80	0	1	Median	101	98
90	3	2	AD	8.00	7.67
100	2	2	COD	7.92	7.82
110	0	1	Mean	103	100
120	1	0	SD	10.77	10.07
			COV	10.46	10.11
			Wtd Mean	107	103
			GeoMean	103	99
			PRD	.96	.97
			95% Confidence	8.62	8.06

Number of Sales 6



Month	Mean	Median	Sales
Mar-25	96	96	1
Apr-25	106	106	1
Aug-25	92	92	1
Sep-25	105	105	1
Oct-25	97	97	1
Nov-25	122	122	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	5N2W26D0 02000	17510	2025-5206	06	62	000	401	401	132	1.02	194,280	215,670	409,950	445,320	Aug-25	92
2	33	4N2W03D0 00401	15265	2025-1205	06	62	000	401	401	144	0.91	192,600	335,540	528,140	548,062	Mar-25	96
3	33	5N2W26D0 01900	16261	2025-6291	06	62	000	401	401	141	1.58	235,260	378,180	613,440	630,259	Oct-25	97
4	33	5N2W2000 00602	17800	2025-5819	06	62	000	401	401	145	4.80	279,540	299,430	578,970	550,116	Sep-25	105
5	33	4N2W03D0 00500	15267	2025-2300	06	62	000	401	401	141	1.78	249,900	296,930	546,830	513,555	Apr-25	106
6	33	5N2W27A0 00200	16275	2025-7106	06	62	000	401	641	166	38.99	584,920	990,410	1,575,330	1,296,360	Nov-25	122

COLUMBIA County 2026 Ratio Study

Study Definition

RMV	MA	SA	NH	App	# of		RMV	MA	SA	NH	App	# of	
Class				Year	Sales	Location	Class				Year	Sales	Location
409	06	62	000	2026	1	Rural St Helens							

Adjustment Calculation Summary

Recalculated Area

Number of Sales for this Study	1
Population - Number of Accounts	80
Sales as a percentage of the Population	1.25%

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	15,952,920	48.11%	15,474,332	48.04%
OSD RMV	5,372,100	16.20%	5,372,100	16.68%
Improvement RMV	10,066,560	30.36%	9,663,898	30.00%
Farm Improvement RMV	1,769,950	5.34%	1,699,152	5.28%

Selected Ratio From Sales 103

Time Adjustment 0

Before Ratio 103

Overall Adjustment Factor 97

Land Adjustment Factor 97

OSD Adjustment Factor 100

Improvement Adjustment Factor 96

Farm Improvement Factor 96

After Ratio 100

Explanation 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 1.25% 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 103 and from the SA 62 improved analysis to this property classification.

COD Standard per OAR 150-308-0380: 25

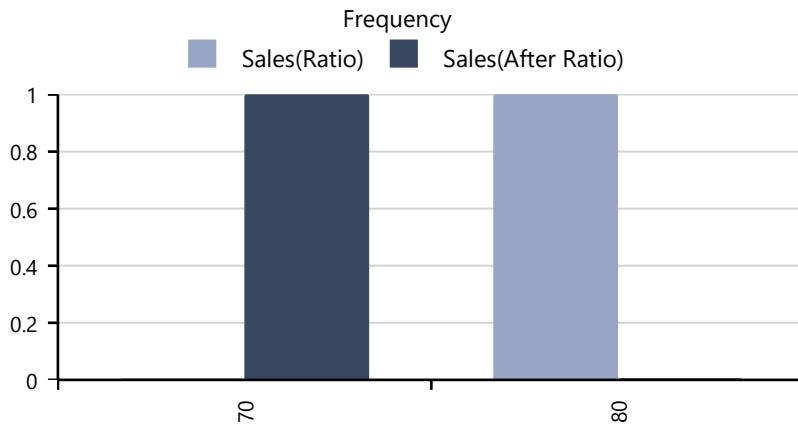
COD conclusion: not applicable

In COD compliance: not applicable

Performance History

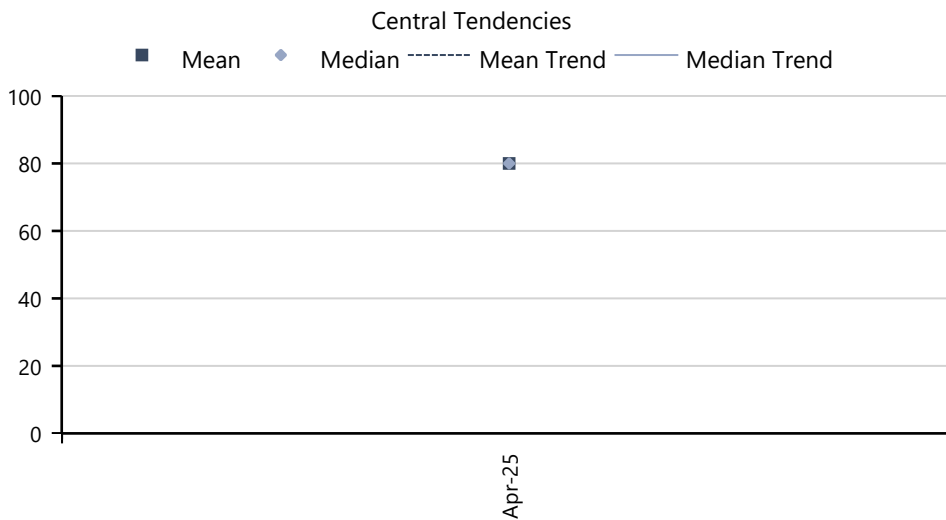
	2026	2025	2024	2023	2022
COD	0.00	0.00	13.00	-	0.00
PRD	0.99	1.00	1.01	-	1.00

COLUMBIA County 2026 Ratio Study



	Before Ratio	After Ratio
Median	80	77
AD	.00	.00
COD	.00	.00
Mean	80	77
SD	1.00	1.00
COV	1.25	1.30
Wtd Mean	80	77
GeoMean	80	77
PRD	1.00	.99
95% Confidence	1.96	1.96

Number of Sales 1



Month	Mean	Median	Sales
Apr-25	80	80	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	5N2W2000 00901	16115	2025-2333	06	62	000	409	409	442	5.48	304,640	209,560	514,200	644,000	Apr-25	80

MAINTENANCE AREA 7

PERSONAL PROPERTY

MANUFACTURED

STRUCTURES

COLUMBIA County 2026 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location
019	07	02	000	2026	2	Maintenance Area 6
019	07	02	000	2026	2	Maintenance Area 2

Adjustment Calculation Summary

Number of Sales for this Study	4
Population - Number of Accounts	331
Sales as a percentage of the Population	1.21%

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	0	0.00%	0	0
OSD RMV	0	0.00%	0	0
Improvement RMV	14,608,390	100.00%	14,900,558	100.00%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	98
Time Adjustment	5
Before Ratio	98
Overall Adjustment Factor	102
Land Adjustment Factor	100
OSD Adjustment Factor	100
Improvement Adjustment Factor	102
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 south county grouping of properties borders the Portland Metro and Beaverton/Hillsboro areas.

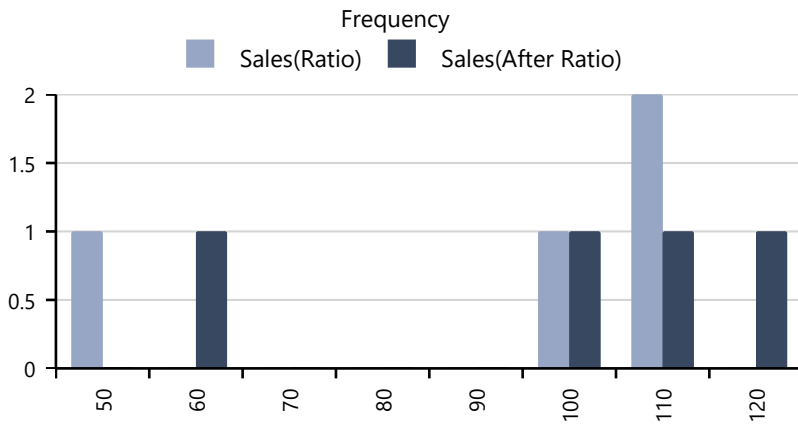
This analysis found 4 arm's length transactions which comprise 1.21% of the total population. These sales have been reviewed and are deemed valid for this analysis. The time adjustment conclusion was applied, and the mean (98) was chosen as the best indicator for this grouping. The conclusion is an improvement adjustment factor of 102.

COD Standard per OAR 150-308-0380: 25
COD conclusion: 16.59
In COD compliance: Yes

Performance History

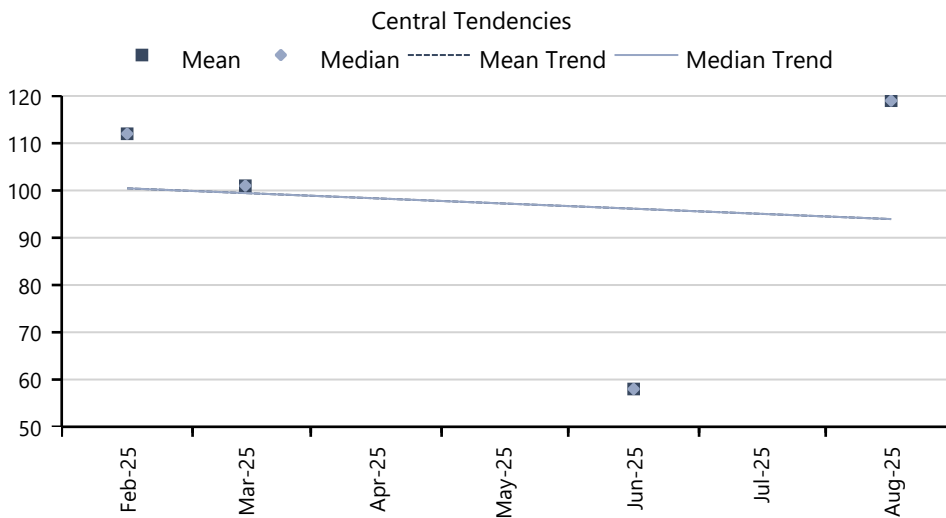
2026	2025	2024	2023	2022
COD 16.59	16.75	24.75	32.40	37.41
PRD 0.90	1.15	1.05	1.03	1.27

COLUMBIA County 2026 Ratio Study



Bin Width	Before Count	After Count		Before Ratio	After Ratio
50	1	0	Median	107	109
60	0	1	AD	18.00	18.00
70	0	0	COD	16.90	16.59
80	0	0	Mean	98	100
90	0	0	SD	27.36	27.36
100	1	1	COV	28.06	27.49
110	2	1	Wtd Mean	108	110
120	0	1	GeoMean	94	96
			PRD	.90	.90
			95% Confidence	26.81	26.81

Number of Sales 4



Month	Mean	Median	Sales
Feb-25	112	112	1
Mar-25	101	101	1
Jun-25	58	58	1
Aug-25	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	4N1W17B0 08100 P6	1352		07	06	000	019	019	451		0	14,990	14,990	25,640	Jun-25	58
2	30	3N1W07CC 00300 P20	381		07	02	000	019	019	451		0	12,590	12,590	12,476	Mar-25	101
3	33	3N2W01A0 00600 P2	355		07	02	000	019	019	451		0	23,330	23,330	20,846	Feb-25	112
4	33	4N1W17B0 08100 P38	440928		07	06	000	019	019	441		0	144,890	144,890	122,052	Aug-25	119

COLUMBIA County 2026 Ratio Study

Study Definition

RMV	Class	MA	SA	NH	App	# of	Location
019	019	07	03	000	2026	1	Maintenance Area 3
019	07	05	000	2026	5		Maintenance Area 5

Adjustment Calculation Summary

12	Number of Sales for this Study
513	Population - Number of Accounts
2.34%	Sales as a percentage of the Population

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	24,108,246	100.00%	26,760,153	100.00%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales

90	<i>Time Adjustment</i>
5	
90	

Before Ratio

Overall Adjustment Factor

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

After Ratio

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.

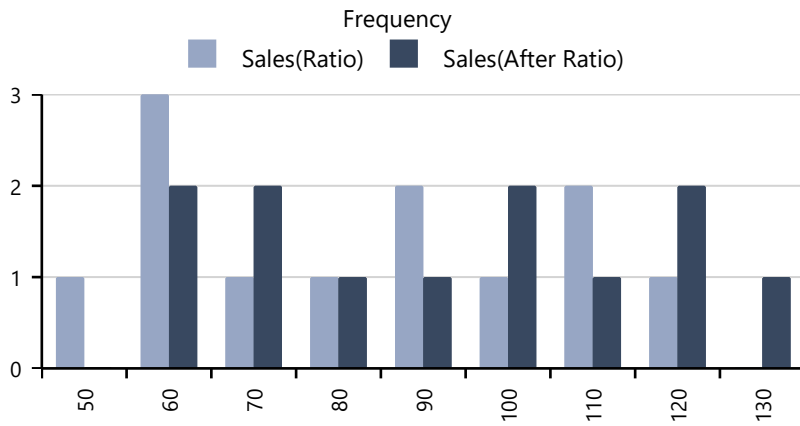
For this classification of property, the mean (90) was selected and applied to the array after adjusting for market movement using the time study conclusion. This resulted in an improvement adjustment factor of 111 for this classification of personal property manufactured structures located in the north county market area.

COD Standard per OAR 150-308-0380: 25
COD conclusion: 21.61
In COD compliance: Yes

Performance History

2026	2025	2024	2023	2022
COD	21.61	-	35.00	20.04
PRD	0.97	0.93	-	0.98
				1.10

COLUMBIA County 2026 Ratio Study



Bin Width	Before Count	After Count
50	1	0
60	3	2
70	1	2
80	1	1
90	2	1
100	1	2
110	2	1
120	1	2
130	0	1

Median

Before Ratio	After Ratio
90	100

AD

19.58	21.50
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COD

21.76	21.61
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Mean

89	98
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SD

23.19	25.37
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COV

26.18	25.80
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Wtd Mean

92	102
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GeoMean

86	95
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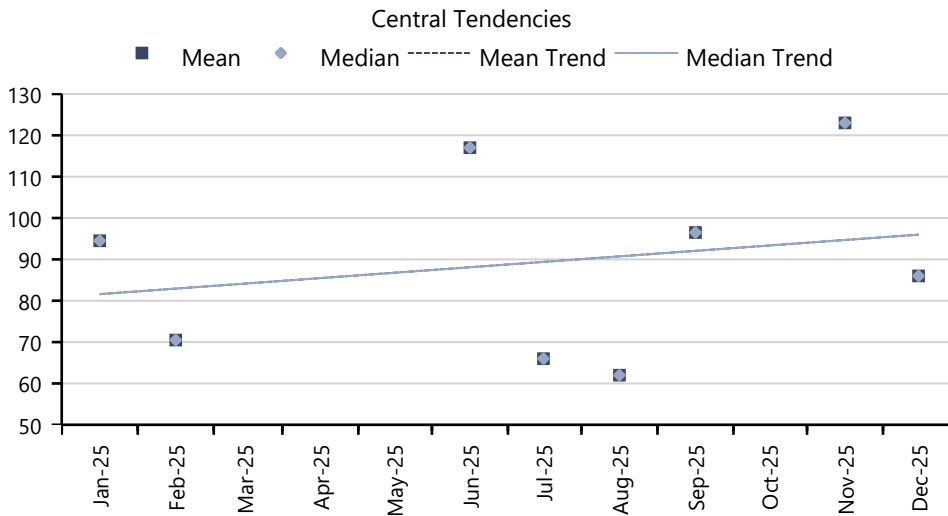
PRD

.96	.97
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95% Confidence

13.12	14.36
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Number of Sales 12



Month	Mean	Median	Sales
Jan-25	95	95	2
Feb-25	71	71	2
Jun-25	117	117	1
Jul-25	66	66	1
Aug-25	62	62	1
Sep-25	97	97	2
Nov-25	123	123	1
Dec-25	86	86	2

COLUMBIA County 2026 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	7N3W15B0 01900 P27	2068		07	05	000	019	019	441		0	16,680	16,680	29,064	Dec-25	57
2	33	5N1W07AD 00100 P44	1384		07	04	000	019	019	441		0	10,710	10,710	17,291	Aug-25	62
3	33	4N4W0300 01700 P5	2337		07	03	000	019	019	441		0	26,300	26,300	39,616	Jul-25	66
4	33	7N4W09C0 01001 P27	442799	APPLICATI ON	07	05	000	019	019	442		0	86,910	86,910	125,424	Feb-25	69
5	30	5N1W07AD 00100 P15	1386		07	04	000	019	019	441		0	41,340	41,340	57,205	Feb-25	72
6	30	7N3W15B0 00701 P6	2080		07	05	000	019	019	442		0	15,170	15,170	17,282	Sep-25	88
7	33	7N2W26A0 00601 P42	441604		07	04	000	019	019	441		0	100,990	100,990	110,124	Jan-25	92
8	33	5N1W07AD 00100 P64	1441		07	04	000	019	019	452		0	54,760	54,760	56,506	Jan-25	97
9	33	7N3W15B0 00701 P44	442914		07	05	000	019	019	441		0	94,620	94,620	90,451	Sep-25	105
10	33	7N2W1900 01101 P46	1879		07	04	000	019	019	441		0	57,800	57,800	50,115	Dec-25	115
11	33	7N2W20C0 00400 P11	1886		07	04	000	019	019	442		0	80,710	80,710	69,269	Jun-25	117
12	33	7N4W09C0 01001 P9	2516		07	05	000	019	019	442		0	87,670	87,670	71,469	Nov-25	123

COLUMBIA County 2026 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location
019	07	27	000	2026	4	St. Helens

RMV Class	MA	SA	NH	App Year	# of Sales	Location
019	07	28	000	2026	2	Columbia City

Adjustment Calculation Summary

Recalculated Area

Number of Sales for this Study	6
Population - Number of Accounts	166
Sales as a percentage of the Population	3.61%

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	20,169,360	100.00%	21,379,522	100.00%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	94
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Time Adjustment	5
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Before Ratio	94
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Overall Adjustment Factor	106
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Land Adjustment Factor	100
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OSD Adjustment Factor	100
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Improvement Adjustment Factor	106
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Farm Improvement Factor	100
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After Ratio	100
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Explanation for selection of Central Tendency:

RMV Class 019: MA 07 SA 27 - Crestwood Village, City of St. Helens

RMV Class 019: MA 07 SA 28 - Columbia City Estates, City of Columbia City

Area description: Crestwood Village and Columbia City Estates are two neighboring manufactured home parks that maintain a subdivision type design; wide paved streets, private yards, similar housing designs/square footage, garage/sheds/storage, etc. Both parks also have access to the same health care facilities, restaurants, entertainment venues, and shopping centers. Recreational activities such as walking trails, nature preserves, parks and river access also make these two parks desirable for many buyers.

Six sales were returned for this population of 166 accounts. The time adjustment conclusion of 5% was applied adjusting for market movement. After the time adjustment was applied, the data was reviewed, and the mean (94) was chosen as the best indicator. It was applied to the array, returning an overall adjustment factor conclusion of 106. Based on current market perception, this conclusion has been deemed reasonable.

COD Standard per OAR 150-308-0380: 25

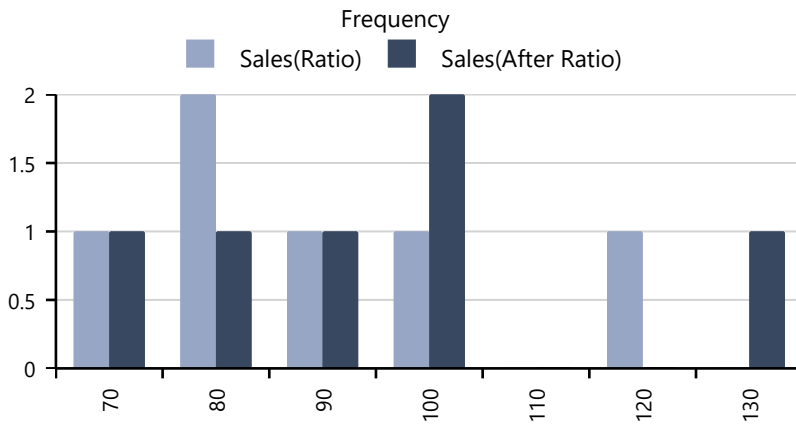
COD conclusion: 13.40

In COD compliance: Yes

Performance History

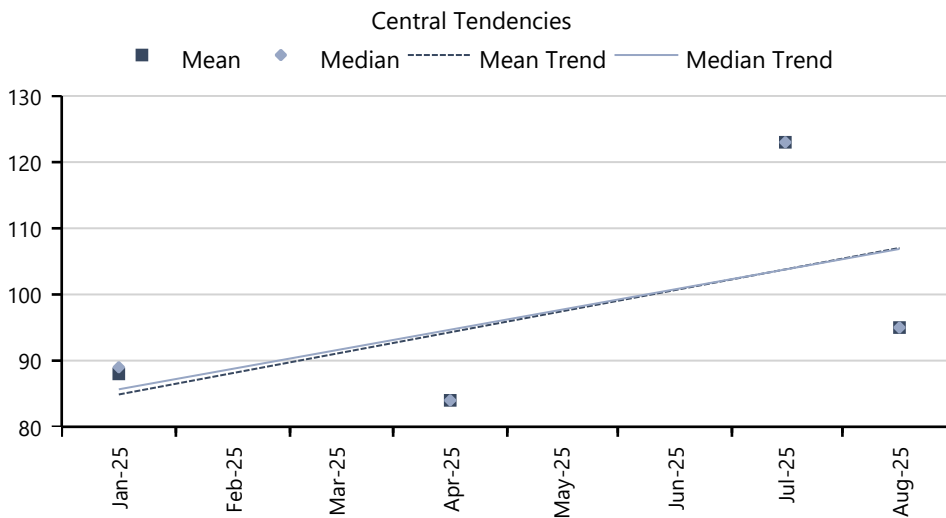
	2026	2025	2024	2023	2022
COD	13.40	3.74	10.71	-	-
PRD	1.00	1.00	1.00	-	-

COLUMBIA County 2026 Ratio Study



Bin Width	Before Count	After Count		Before Ratio	After Ratio
70	1	1	Median	92	97
80	2	1	AD	12.33	13.00
90	1	1	COD	13.41	13.40
100	1	2	Mean	94	100
110	0	0	SD	17.15	18.16
120	1	0	COV	18.18	18.22
130	0	1	Wtd Mean	94	100
			GeoMean	93	98
			PRD	1.00	1.00
			95% Confidence	13.73	14.53

Number of Sales 6



Month	Mean	Median	Sales
Jan-25	88	89	3
Apr-25	84	84	1
Jul-25	123	123	1
Aug-25	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	5N1W33A0 00800 P35	1067		07	27	000	019	019	442		0	108,350	108,350	148,624	Jan-25	73
2	33	5N1W33A0 00800 P44	1077		07	27	000	019	019	442		0	126,440	126,440	150,423	Apr-25	84
3	33	5N1W33A0 00800 P71	1105		07	27	000	019	019	442		0	129,190	129,190	145,401	Jan-25	89
4	33	5N1W21CA 02200 P16	1288		07	28	000	019	019	442		0	139,600	139,600	147,433	Aug-25	95
5	33	5N1W33A0 00800 P89	1124		07	27	000	019	019	442		0	151,630	151,630	148,646	Jan-25	102
6	33	5N1W21CA 02200 P7	1287		07	28	000	019	019	452		0	185,040	185,040	150,586	Jul-25	123

COLUMBIA County 2026 Ratio Study

Study Definition									
RMV	MA	SA	NH	Year	App	# of	RMV	MA	SA
Class	07	30	000	Year	Year	Sales	Class	07	30
019	019	019	019	019	019	019	019	019	019

Adjustment Calculation Summary

Number of Sales for this Study
Population - Number of Accounts
Sales as a percentage of the Population

3
146
2.05%

Recalculated Area

Jan 1 Population Values				Pre-Trend Values			
Land RMV	OSD RMV	Improvement RMV	Farm Improvement RMV	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn	Post Trend Brkdwn
0	0	37,158,280	0	0.00%	35,300,366	0	0.00%
0.00%	0.00%	100.00%	0.00%	0.00%	100.00%	0.00%	0.00%

Selected Ratio From Sales		Before Ratio		Overall Adjustment Factor		After Ratio	
105	Time Adjustment	105		95		100	
Land RMV	Land Adjustment Factor	Land RMV	Land Adjustment Factor	OSD RMV	OSD Adjustment Factor	OSD RMV	OSD Adjustment Factor
0	100	0	100	37,158,280	95	37,158,280	95
0.00%	100	0.00%	100	100.00%	95	100.00%	95

Explanation for selection of Central Tendency:

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.

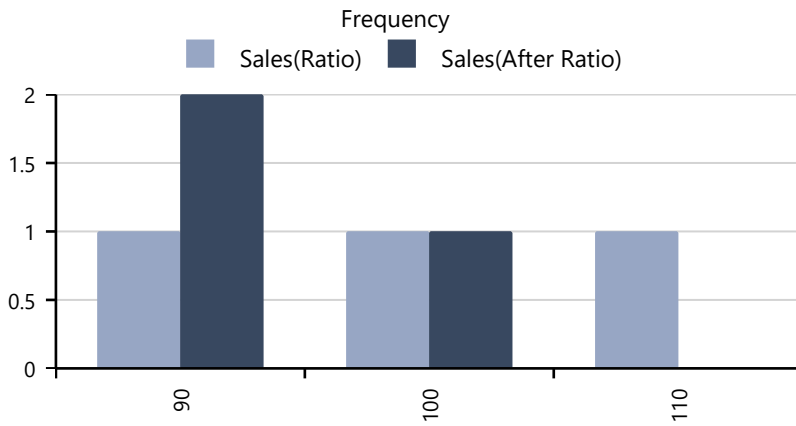
This grouping of sales contains a sampling of ratios that do not have any extreme highs or lows. After applying the time adjustment conclusion, the median, mean, weighted mean, and geometric mean returned the same ratio of 105. This is a clear indication of the market for this area. The mean was selected, resulting in an improvement adjustment factor of 95.

COD Standard per OAR 150-308-0380: 25
COD conclusion: 6.06
In COD compliance: Yes

Performance History

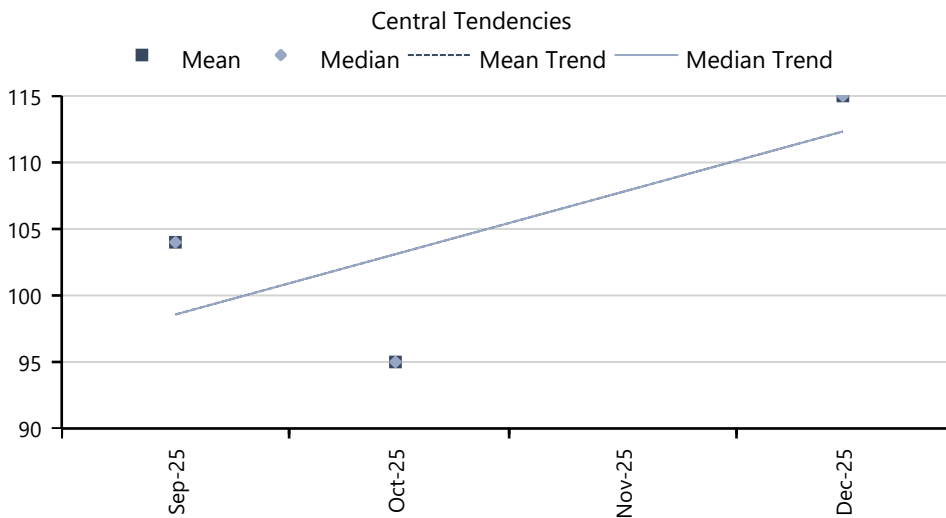
2026	2025	2024	2023	2022
COD 6.06	8.18	9.58	19.00	17.57
PRD 1.01	1.00	1.02	1.04	1.05

COLUMBIA County 2026 Ratio Study



Bin	Before Count	After Count	Before Ratio	After Ratio
90	1	2	104	99
100	1	1	6.67	6.00
110	1	0	6.41	6.06
Median				
AD				
COD				
Mean				
SD				
COV				
Wtd Mean				
GeoMean				
PRD				
95% Confidence				

Number of Sales 3



Month	Mean	Median	Sales
Sep-25	104	104	1
Oct-25	95	95	1
Dec-25	115	115	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	3N2W1300 00410 P39	111		07	30	000	019	019	452		0	186,910	186,910	195,929	Oct-25	95
2	33	3N2W1300 00410 P144	216		07	30	000	019	019	463		0	415,800	415,800	399,713	Sep-25	104
3	33	3N2W1300 00410 P55	127		07	30	000	019	019	452		0	182,940	182,940	159,166	Dec-25	115

*FLOATING HOMES,
COMBINATIONS,
AND BOAT HOUSES*

COLUMBIA County 2026 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	2026		St. Helens	111	01	97	000	2026		St. Helens
111	02	95	000	2026	5	Scappoose	111	02	97	000	2026		Scappoose
111	04	95	000	2026		Rainier	111	04	97	000	2026		Rainier
111	05	95	000	2026		Clatskanie	111	05	97	000	2026		Clatskanie
111	06	95	000	2026		Rural St Helens	111	06	97	000	2026	1	Rural St Helens

Adjustment Calculation Summary

Number of Sales for this Study	6
Population - Number of Accounts	358
Sales as a percentage of the Population	1.68%

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	38,198,430	100.00%	45,456,132	100.00%
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 100

OSD Adjustment Factor 100

Improvement Adjustment Factor 119

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).

These structures located along the Columbia River are primarily sold by the owner or by word of mouth. The analysis returned 6 sales which have been deemed reliable and reflective of current market trends. No time adjustment was applied due to having too few sales available to determine a satisfactory indicator for market movement over time (see the time study analysis and conclusion). Therefore, the mean was selected as the best indicator and was applied to the array. This returned an improvement adjustment of 119.

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

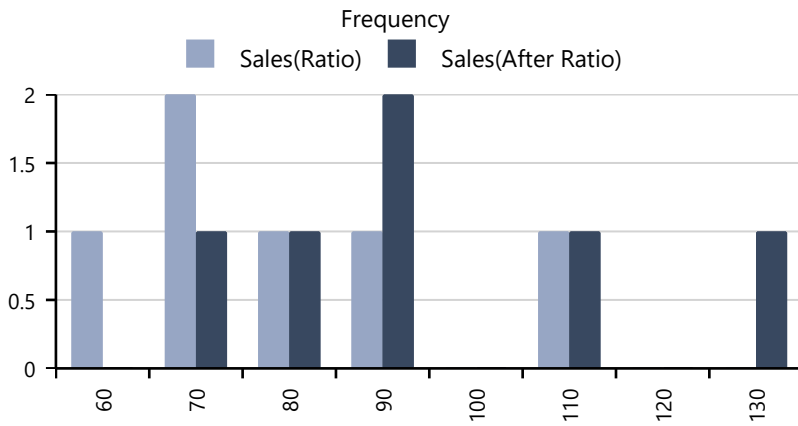
COD conclusion: not applicable

In COD compliance: not applicable

Performance History

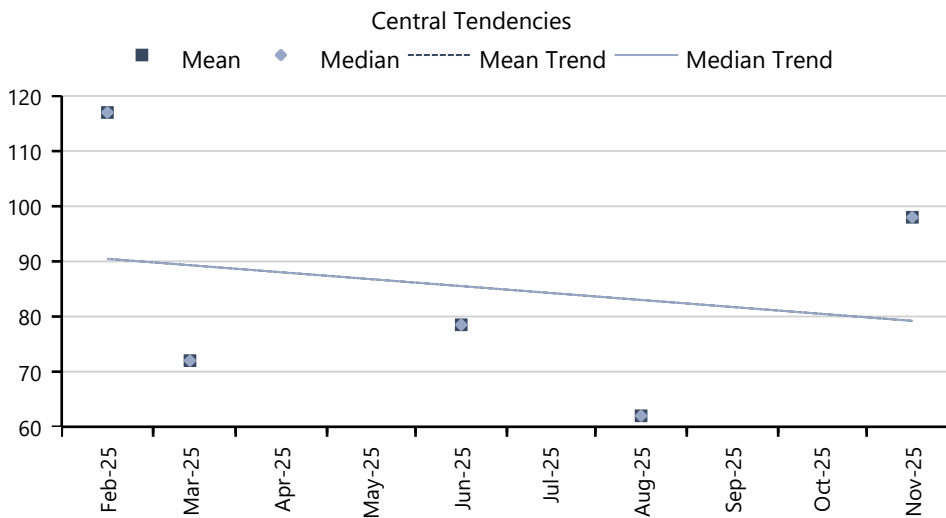
	2026	2025	2024	2023	2022
COD	18.36	24.15	23.72	-	-
PRD	1.09	1.05	1.02	-	-

COLUMBIA County 2026 Ratio Study



Bin Width	Before Count	After Count		Before Ratio	After Ratio
60	1	0	Median	79	94
70	2	1	AD	14.33	17.17
80	1	1	COD	18.26	18.36
90	1	2	Mean	84	101
100	0	0	SD	19.93	23.62
110	1	1	COV	23.63	23.50
120	0	0	Wtd Mean	77	92
130	0	1	GeoMean	82	98
			PRD	1.09	1.09
			95% Confidence	15.94	18.90

Number of Sales 6



Month	Mean	Median	Sales
Feb-25	117	117	1
Mar-25	72	72	1
Jun-25	79	79	2
Aug-25	62	62	1
Nov-25	98	98	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	3N1W1900 00900 W3481	436347	2025-493	02	95	000	111	111	941		0	297,300	297,300	480,000	Aug-25	62
2	33	3N1W1900 01200 W3469	435708	2025-388	02	95	000	111	111	931		0	117,470	117,470	162,500	Mar-25	72
3	33	3N1W1900 01200 W3440	433249	2025-576	02	95	000	111	111	941		0	302,270	302,270	400,000	Jun-25	76
4	33	3N1W1900 01200 W3356	432243	2025-412	02	95	000	111	111	941		0	244,130	244,130	300,000	Jun-25	81
5	33	3N1W1900 01000 W3486	436997	2025-583	02	95	000	111	111	932		0	191,880	191,880	195,000	Nov-25	98
6	30	4N1W1700 00200 W3275	432314	2025-59	06	97	000	111	111	933		0	98,300	98,300	84,000	Feb-25	117

COMMERCIAL

PROPERTY

COLUMBIA County 2026 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	2026		St Helens	200	02	00	000	2026		Scappoose
200	03	00	000	2026		Vernonia	200	04	00	000	2026		Rainier
200	05	00	000	2026		Clatskanie	200	06	00	000	2026		Rural St Helens

Adjustment Calculation Summary

Number of Sales for this Study	0
Population - Number of Accounts	492
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	38,322,177	100.00%	38,322,177	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 200: Study Area 00 - Countywide

Area description: unimproved commercial property located throughout Columbia County.

Since no sales data was available for this analysis of unimproved commercial properties to indicate a valid adjustment, it was decided to leave the selected ratio at 100.

Note: for Ratio year 2027, a reappraisal of commercial property will be performed using current MVS costs and benchmarks.

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

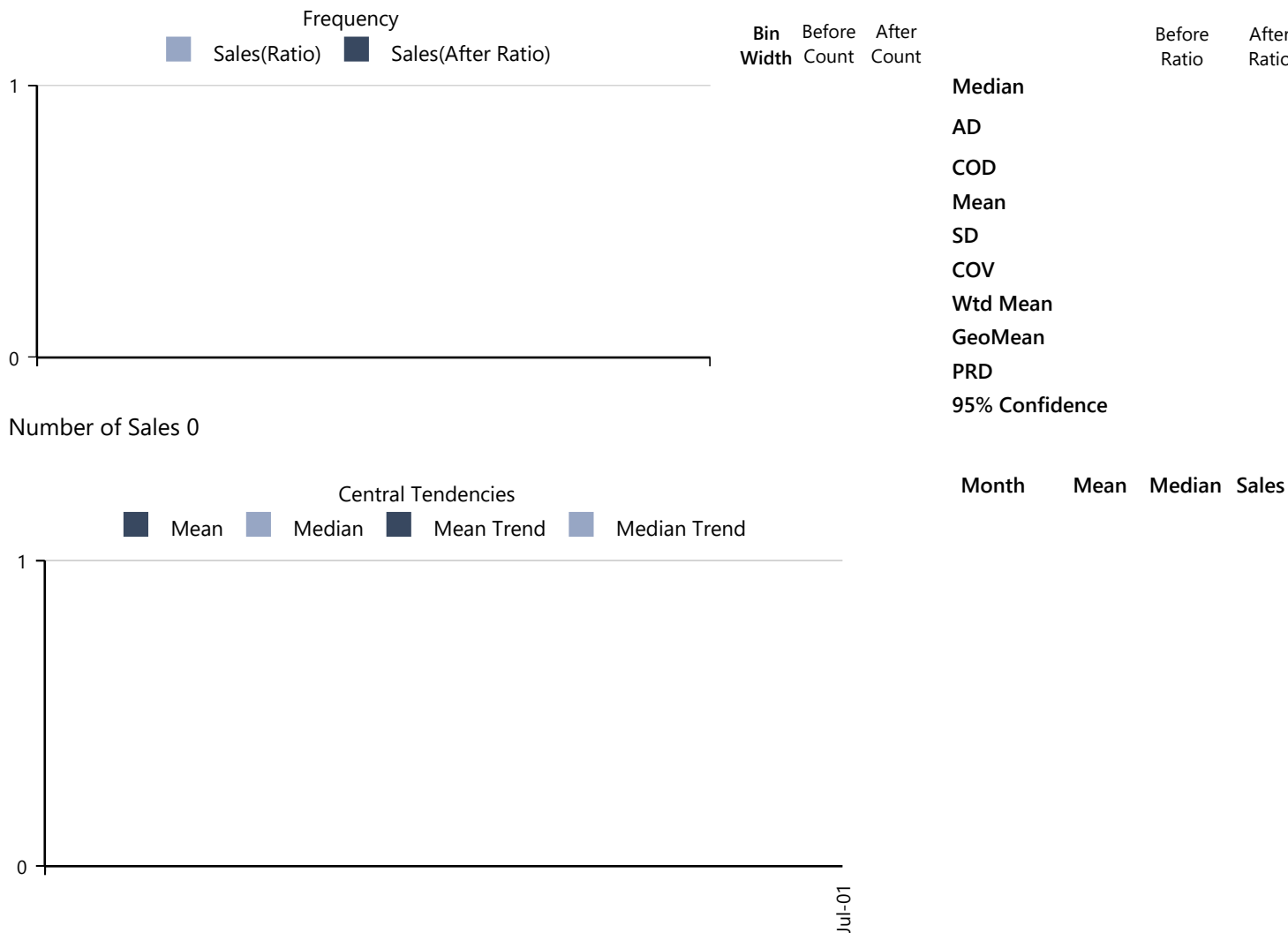
COD conclusion: not applicable

In COD compliance: not applicable

Performance History

	2026	2025	2024	2023	2022
COD	-	-	-	-	22.16
PRD	-	-	-	-	0.99

COLUMBIA County 2026 Ratio Study



COLUMBIA County 2026 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location
201	01	00	000	2026	1	St Helens
201	03	00	000	2026	2	Vernonia
201	05	00	000	2026		Clatskanie

RMV Class	MA	SA	NH	App Year	# of Sales	Location
201	02	00	000	2026	1	Scappoose
201	04	00	000	2026	1	Rainier
201	06	00	000	2026		Rural St Helens

Adjustment Calculation Summary

Number of Sales for this Study	5
Population - Number of Accounts	1105
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	225,284,752	43.31%	225,284,752	33.31%
OSD RMV	215,000	0.04%	215,000	0.03%
Improvement RMV	294,349,100	56.59%	450,354,123	66.59%
Farm Improvement RMV	311,850	0.06%	477,131	0.07%

Selected Ratio From Sales	77
<i>Time Adjustment</i>	<i>0</i>

Before Ratio	77
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Overall Adjustment Factor	130
Land Adjustment Factor	100
OSD Adjustment Factor	100
Improvement Adjustment Factor	153
Farm Improvement Factor	153

After Ratio	99
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Explanation for selection of Central Tendency:

RMV Class 201: Study Area 00 - Countywide

Area description: improved commercial property located throughout Columbia County.

Locating reliable and valid arm's length transactions of commercial property within a sale collection year is typically difficult to find. However, for this ratio study year, five sales were found that have been reviewed and have been deemed sufficient and adequate to use as current indicators for the current market. The improvement values for commercial property were last reappraised in 2015. Because of this, it was decided to apply the trend factor to the improvement only. The median of 77 was selected and applied to the dataset. This resulted in an improvement factor of 153. The land factor will remain at 100 since a land base value is recalculated annually.

Note: for Ratio year 2027, a reappraisal of commercial property will be performed using current MVS costs.

COD Standard per OAR 150-308-0380: 20

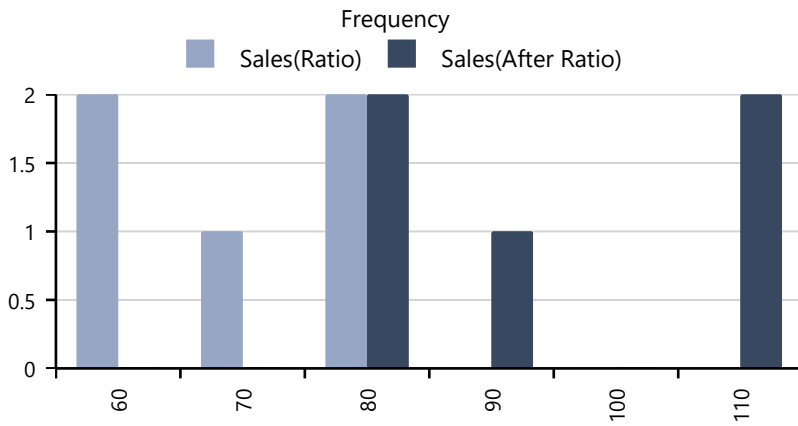
COD conclusion: 11.52

In COD compliance: Yes

Performance History

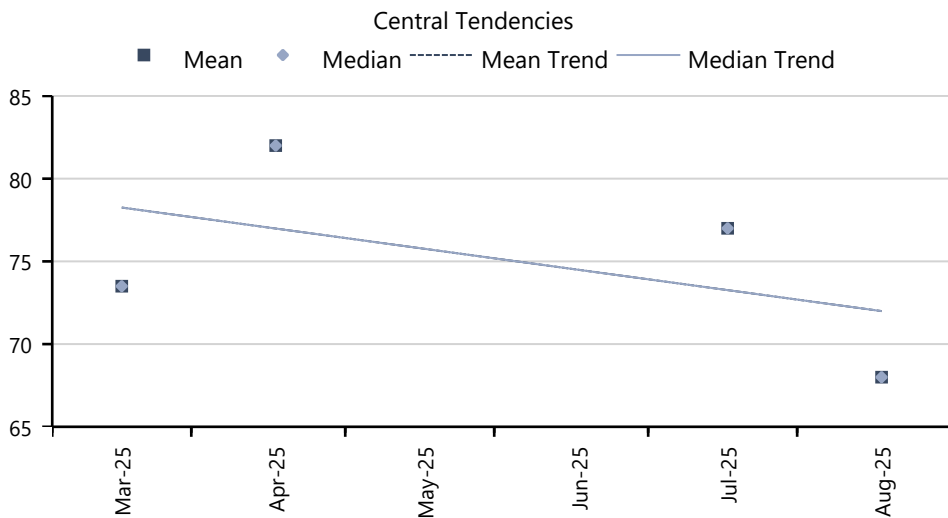
	2026	2025	2024	2023	2022
COD	11.52	-	-	-	-
PRD	0.95	-	-	-	-

COLUMBIA County 2026 Ratio Study



	Before Ratio	After Ratio
Median	77	99
AD	7.80	11.40
COD	10.13	11.52
Mean	75	99
SD	10.23	14.41
COV	13.68	14.53
Wtd Mean	79	104
GeoMean	74	98
PRD	.95	.95
95% Confidence	8.97	12.63

Number of Sales 5



Month	Mean	Median	Sales
Mar-25	74	74	2
Apr-25	82	82	1
Jul-25	77	77	1
Aug-25	68	68	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	7N2W16BC 05900	17927	2025-1759	04	00	000	201	201	543	0.28	120,450	228,700	349,150	575,000	Mar-25	61
2	30	5N1W34CC 11400	13959	2025-4675	01	00	000	201	201	546	0.29	134,200	170,630	304,830	450,000	Aug-25	68
3	33	4N4W04BD 13200	23025	2025-4217	03	00	000	201	201	574	0.17	96,060	116,030	212,090	275,000	Jul-25	77
4	33	3N2W12AC 03600	3383	2025-2306	02	00	000	201	201	574	0.30	137,440	357,370	494,810	600,000	Apr-25	82
5	30	4N4W08AD 00502	24076	2025-2391	03	00	000	201	201	596	3.17	633,300	910,820	1,544,120	1,800,000	Mar-25	86

COLUMBIA County 2026 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	2026		St Helens	207	02	00	000	2026		Scappoose
207	03	00	000	2026		Vernonia	207	04	00	000	2026		Rainier
207	05	00	000	2026		Clatskanie	207	06	00	000	2026		Rural St Helens

Adjustment Calculation Summary

Recalculated Area

Number of Sales for this Study	0
Population - Number of Accounts	33
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	15,195,020	18.61%	15,195,020	18.61%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	66,393,510	81.31%	66,393,510	81.31%
Farm Improvement RMV	62,560	0.08%	62,560	0.08%

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 207

Improved land – Manufactured Home Parks, Countywide

This small group of manufactured home parks located throughout the county is appraised annually using an income approach model. For that reason, no adjustment was applied.

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

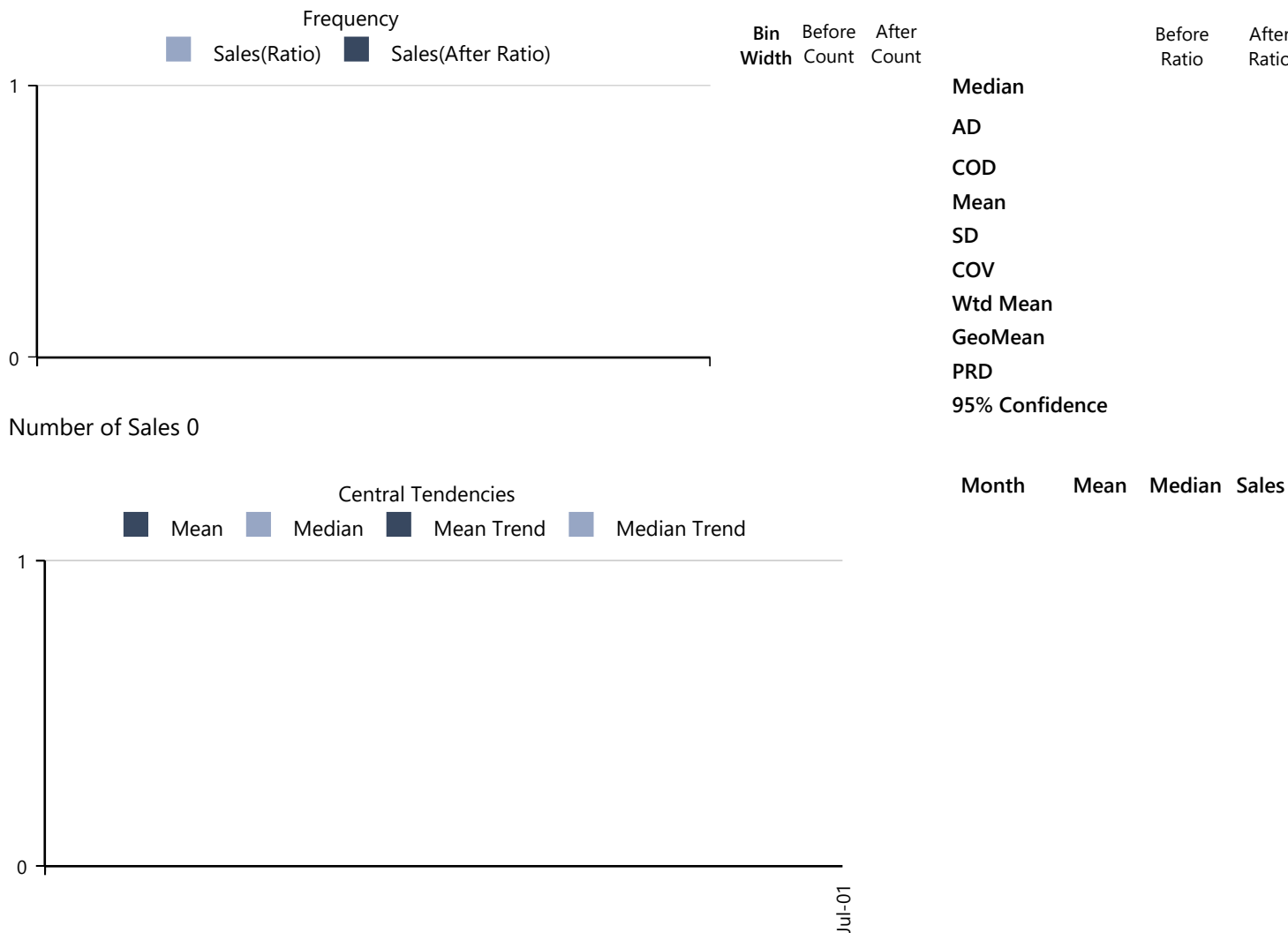
COD conclusion: not applicable

In COD compliance: not applicable

Performance History

	2026	2025	2024	2023	2022
COD	-	-	-	0.00	0.50
PRD	-	-	-	1.00	0.99

COLUMBIA County 2026 Ratio Study



*INDUSTRIAL
PROPERTY*

COLUMBIA County 2026 Ratio Study

Study Definition

RMV	MA	SA	NH	App	# of	Location	RMV	MA	SA	NH	App	# of	Location
Class				Year	Sales		Class				Year	Sales	
003	01	00	000	2026		St Helens	003	02	00	000	2026		Scappoose
003	03	00	000	2026		Vernonia	003	04	00	000	2026		Rainier
003	04	41	000	2026		Rainier	003	05	00	000	2026		Clatskanie
003	06	00	000	2026		Rural St Helens	008	01	00	000	2026		St Helens
008	01	90	000	2026		St Helens/Col City	008	02	00	000	2026		Scappoose
008	02	90	000	2026		Scappoose	008	04	00	000	2026		Rainier
008	04	90	000	2026		Rainier	008	05	00	000	2026		Clatskanie
008	06	90	000	2026		Rural St Helens	303	01	00	000	2026		St Helens
303	02	00	000	2026		Scappoose	303	02	77	000	2026		Scappoose
303	04	00	000	2026		Rainier	303	05	00	000	2026		Clatskanie
308	01	90	000	2026		St Helens/Col City	308	02	90	000	2026		Scappoose
308	04	90	000	2026		Rainier	308	06	00	000	2026		Rural St Helens
333	02	00	000	2026		Scappoose							

Adjustment Calculation Summary

Number of Sales for this Study	0
Population - Number of Accounts	99
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	29,539,610	8.02%	29,539,610	8.02%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	338,909,088	91.98%	338,909,088	91.98%
Farm Improvement RMV	4,630	0.00%	4,630	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: not applicable

In COD compliance: not applicable

Performance History

	2026	2025	2024	2023	2022
COD	-	-	-	-	-
PRD	-	-	-	-	-

COLUMBIA County 2026 Ratio Study



COLUMBIA County 2026 Ratio Study

Study Definition

RMV		App	# of	
Class	MA	SA	NH	Year
032	03	00	000	2026

Location: Vernonia

RMV		App	# of	
Class	MA	SA	NH	Year
032	05	00	000	2026

Location: Clatskanie

Adjustment Calculation Summary

Recalculated Area

Number of Sales for this Study 0

Population - Number of Accounts 6

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	1,000	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:

RMV Class 032: MA 03 SA 00 and MA 05 SA 00

Industrial Minerals, Countywide

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

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

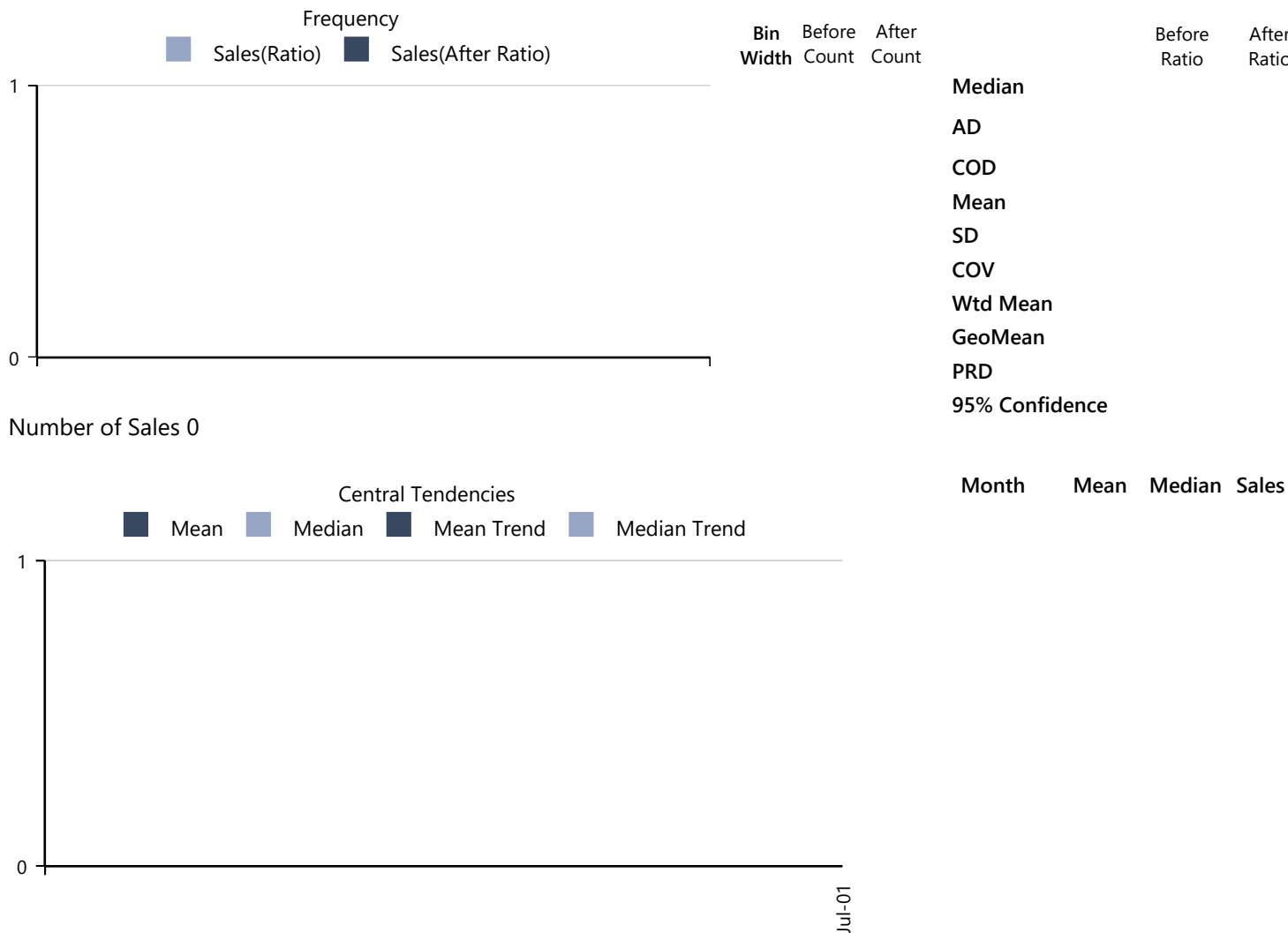
COD conclusion: not applicable

In COD compliance: not applicable

Performance History

	2026	2025	2024	2023	2022
COD	-	-	-	-	-
PRD	-	-	-	-	-

COLUMBIA County 2026 Ratio Study



COLUMBIA County 2026 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	2026		St Helens	300	02	00	000	2026		Scappoose
300	02	77	000	2026		Scappoose	300	03	00	000	2026		Vernonia
300	04	00	000	2026		Rainier	300	05	00	000	2026		Clatskanie
300	06	00	000	2026		Rural St Helens	301	01	00	000	2026		St Helens
301	02	00	000	2026		Scappoose	301	02	77	000	2026		Scappoose
301	03	00	000	2026		Vernonia	301	04	00	000	2026		Rainier
301	05	00	000	2026		Clatskanie	301	06	00	000	2026	1	Rural St Helens

Adjustment Calculation Summary

Number of Sales for this Study	1
Population - Number of Accounts	217
Sales as a percentage of the Population	0.46%

Recalculated Area

Jan 1 Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	105,466,010	80.41%	105,466,010	80.41%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	25,701,860	19.59%	25,701,860	19.59%
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 300: All Areas, SA 00 and SA 77

RMV Class 301: All Areas, SA 00 and SA 77

Area description: unimproved and improved property zoned industrial.

Having only one sale available for this classification of industrial properties is a sample that is too small to present a clear picture of the market. Therefore, it was deemed appropriate to apply no adjustment and to leave the trend factors at 100.

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

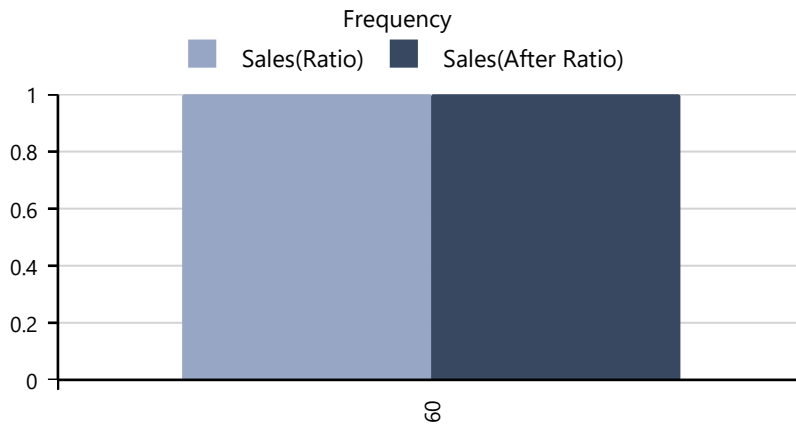
COD conclusion: not applicable

In COD compliance: not applicable

Performance History

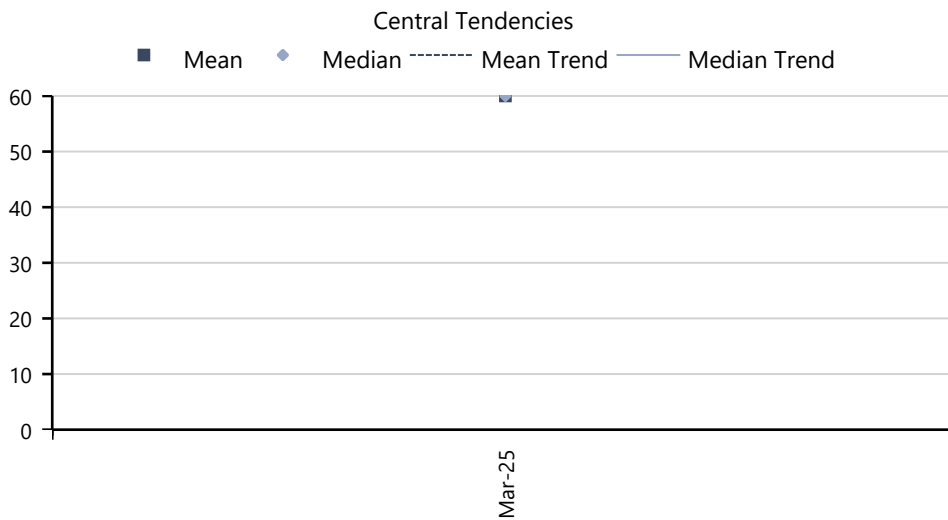
	2026	2025	2024	2023	2022
COD	0.00	0.00	-	-	-
PRD	1.01	1.00	-	-	-

COLUMBIA County 2026 Ratio Study



	Before Ratio	After Ratio
Median	60	60
AD	.00	.00
COD	.00	.00
Mean	60	60
SD	1.00	1.00
COV	1.67	1.67
Wtd Mean	60	60
GeoMean	60	60
PRD	1.01	1.01
95% Confidence	1.96	1.96

Number of Sales 1



Month	Mean	Median	Sales
Mar-25	60	60	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	4N1W09BB 00900	15080	2025-1953	06	00	000	301	301	576	0.75	105,000	193,110	298,110	500,000	Mar-25	60

MULTI-FAMILY
(Five or more units)

COLUMBIA County 2026 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	2026		St Helens	701	02	00	000	2026		Scappoose
701	03	00	000	2026		Vernonia	701	04	00	000	2026		Rainier
701	05	00	000	2026		Clatskanie	701	06	00	000	2026		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	19,107,200	18.70%	19,107,200	14.38%
OSD RMV	22,400	0.02%	22,400	0.02%
Improvement RMV	83,037,780	81.28%	113,761,759	85.61%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales 77

Time Adjustment 0

Before Ratio 77

Overall Adjustment Factor 130

Land Adjustment Factor 100

OSD Adjustment Factor 100

Improvement Adjustment Factor 137

Farm Improvement Factor 137

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.

There were no sales found for this analysis of multi-family properties (apartments). Therefore, it was decided to apply the selected ratio (77) from the improved commercial property analysis..

Note: for Ratio year 2027, a reappraisal of commercial property will be performed using current MVS costs.

COD Standard per OAR 150-308-0380: 12

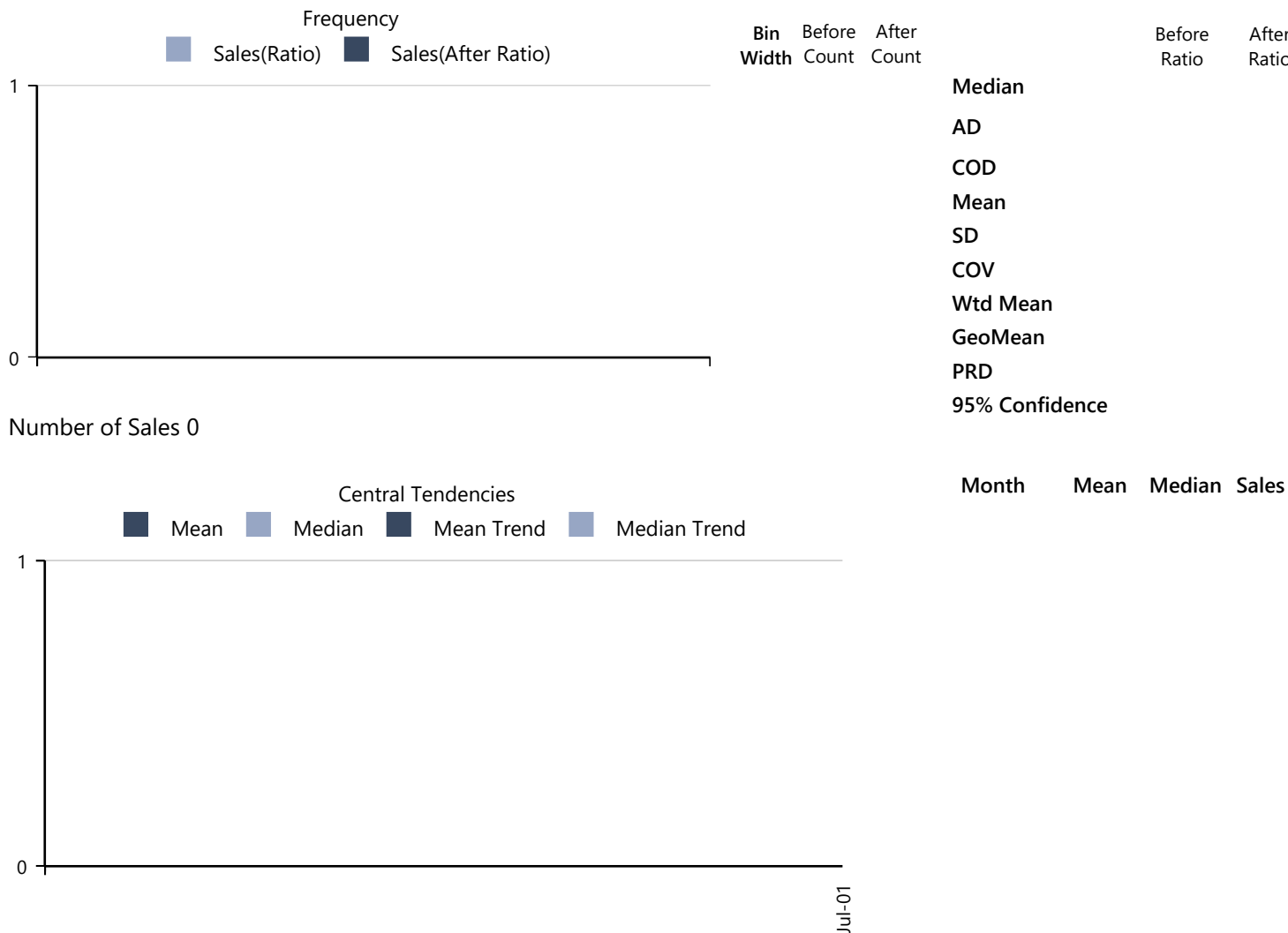
COD conclusion: not applicable

In COD compliance: not applicable

Performance History

	2026	2025	2024	2023	2022
COD	-	-	-	19.90	-
PRD	-	-	-	1.02	-

COLUMBIA County 2026 Ratio Study



*RECREATIONAL
LAND*

COLUMBIA County 2026 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	01	00	000	2026		St Helens	800	01	15	000	2026		St Helens
800	02	00	000	2026		Scappoose	800	04	00	000	2026		Rainier
800	04	44	000	2026		Rainier	800	05	36	000	2026		Clatskanie
800	05	51	000	2026		Clatskanie	800	05	55	000	2026		Clatskanie
800	06	00	000	2026		Rural St Helens	801	01	00	000	2026		St Helens
801	02	00	000	2026		Scappoose	801	03	31	000	2026		Vernonia
801	04	00	000	2026		Rainier							

Adjustment Calculation Summary

Number of Sales for this Study	0
Population - Number of Accounts	34
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	856,585	90.84%	856,585	90.84%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	86,390	9.16%	86,390	9.16%
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 Class 801

Improved and Unimproved Recreational Land – Countywide

Recreational land is used for parks, is non-assessable, and is owned by varying agencies or 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

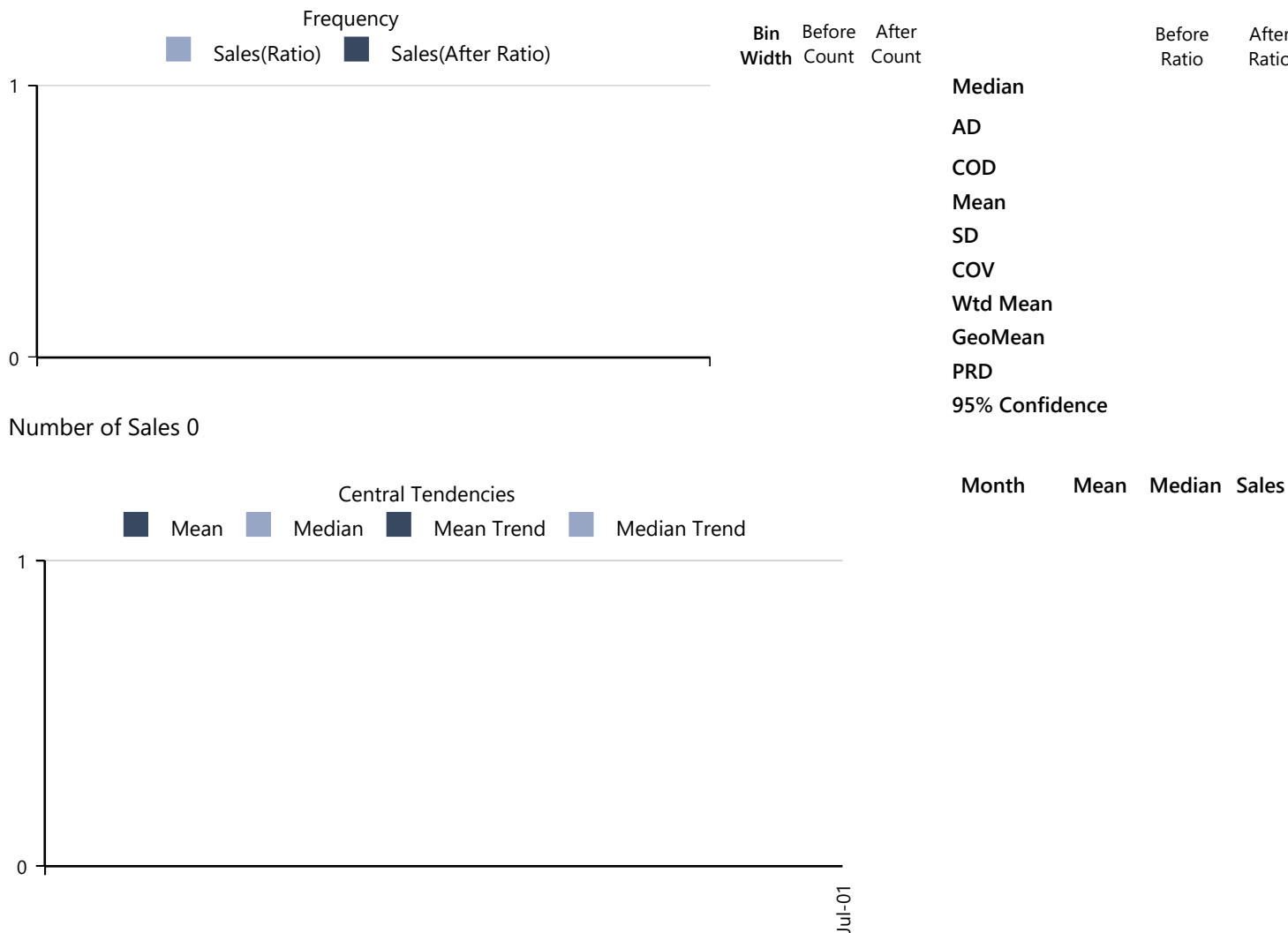
COD conclusion: not applicable

In COD compliance: not applicable

Performance History

	2026	2025	2024	2023	2022
COD	-	-	-	-	-
PRD	-	-	-	-	-

COLUMBIA County 2026 Ratio Study



ISLANDS

STUDY AREA 60

COLUMBIA County 2026 Ratio Study

Study Definition

RMV	MA	SA	NH	App	# of		RMV	MA	SA	NH	App	# of	
Class				Year	Sales	Location	Class				Year	Sales	Location
400	02	60	000	2026		Scappoose	400	05	60	000	2026		Clatskanie
800	02	60	000	2026		Scappoose	800	04	60	000	2026		
800	05	60	000	2026		Clatskanie							

Adjustment Calculation Summary

Recalculated Area

Number of Sales for this Study	0
Population - Number of Accounts	14
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	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

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 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: RMV 400 = 20, RMV 800 = no standard

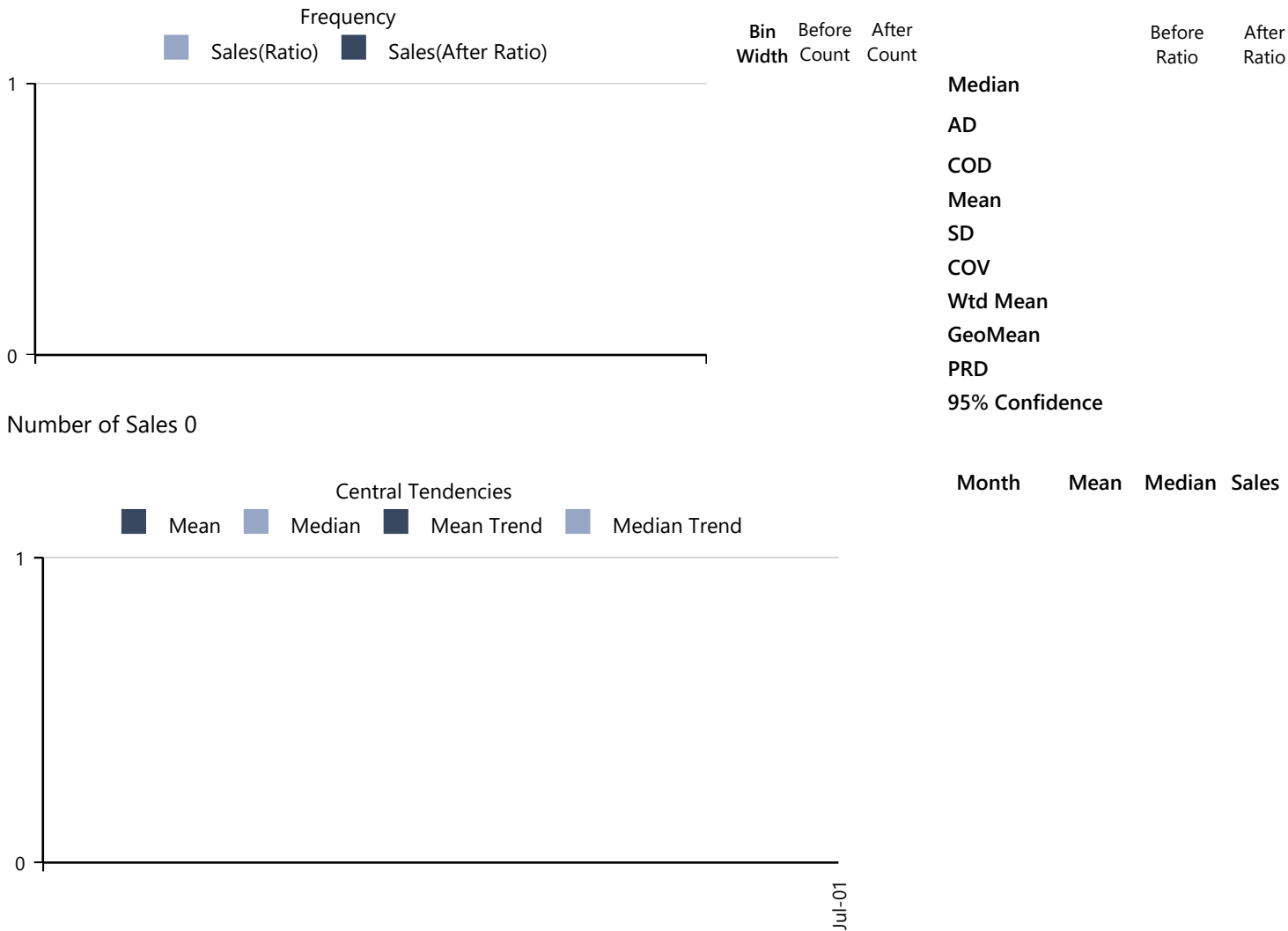
COD conclusion: not applicable

In COD compliance: not applicable

Performance History

	2026	2025	2024	2023	2022
COD	-	-	-	-	-
PRD	-	-	-	-	-

COLUMBIA County 2026 Ratio Study



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

Two areas returned COD's were listed as not meeting the standard:

- RMV 400 MA 03 SA 31, COD of 25.26
- RMV 400 MA 05 SA 51, COD of 34.97

However, both areas used the conclusion from the improved studies in the same area due to inadequate sales data. Therefore, the ratios are not a valid measurement of RMV uniformity.

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).

RMV Class	MA	SA	PRD	Under .98	Over 1.03	Sales used in Ratio Study?
019	07	02, 06	90	x		Yes
019	07	03, 04, 05	96	x		Yes
100	01	00, 15	106		x	Yes
100	02	00	105		x	Yes
101	06	01, 15, 31	97	x		Yes
111	All	95, 97	109		X	Yes
201	All	00	95	x		Yes (trend applied to improvement only)
400	02	21, 25	96	x		Yes
400	04	41, 44	104		x	Yes
400	05	51	114		x	No
401	03	21	96	x		Yes
401	06	62	97	x		Yes

APPENDIX A



Annual Recalculation and Reappraisal Setup

Due to a General Fund shortfall resulting in numerous unpaid furlough days and staffing reductions, a complete setup was not conducted for the 2026-2027 tax year. Instead, the 2024 Recalculation and Setup study conclusions and factors were applied. In addition, minor changes were made to the depreciation tables to reflect the decrease in value over time.

The conclusions from the 2026 Ratio study will be used to trend the resulting recalculated values to January 1, 2026.

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:

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

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

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

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

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

RATIO ANALYSIS CHANGE RATE
Annual Time Adjustment by Year

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

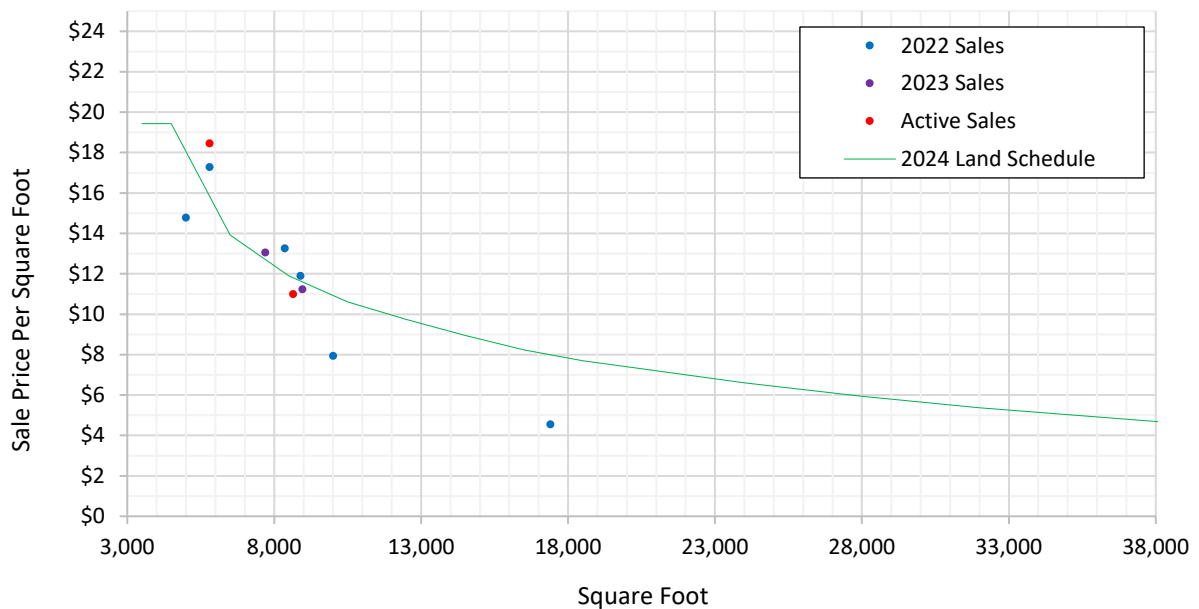
2024 Land Study conclusions

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 MA 1 SA 00, 30 & 43 Land Study



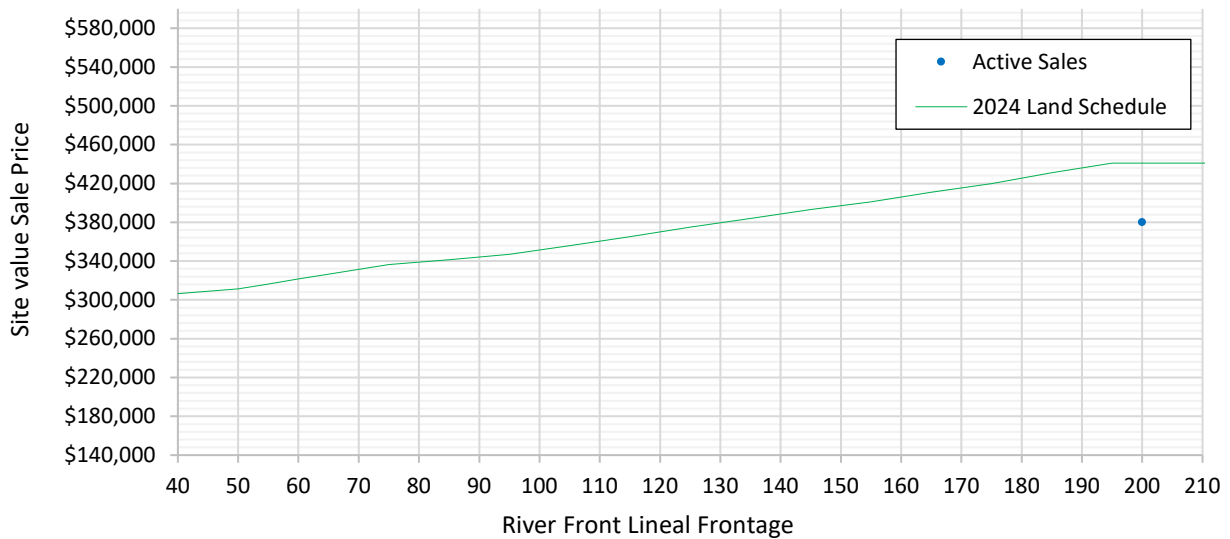
2024 Land Study conclusions continued

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

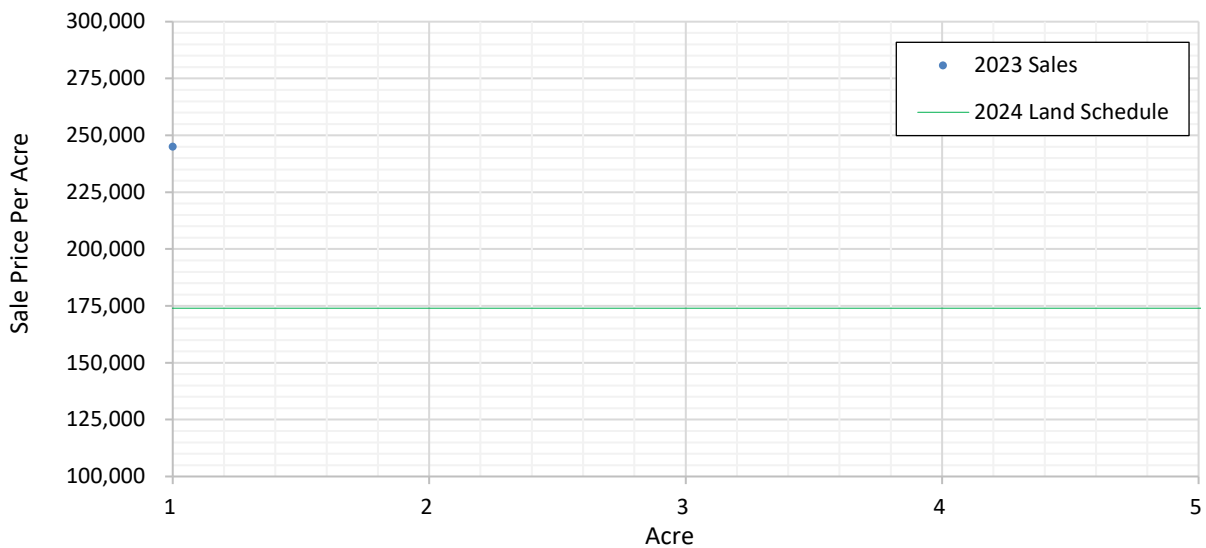


MA 1 City of St. Helens

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

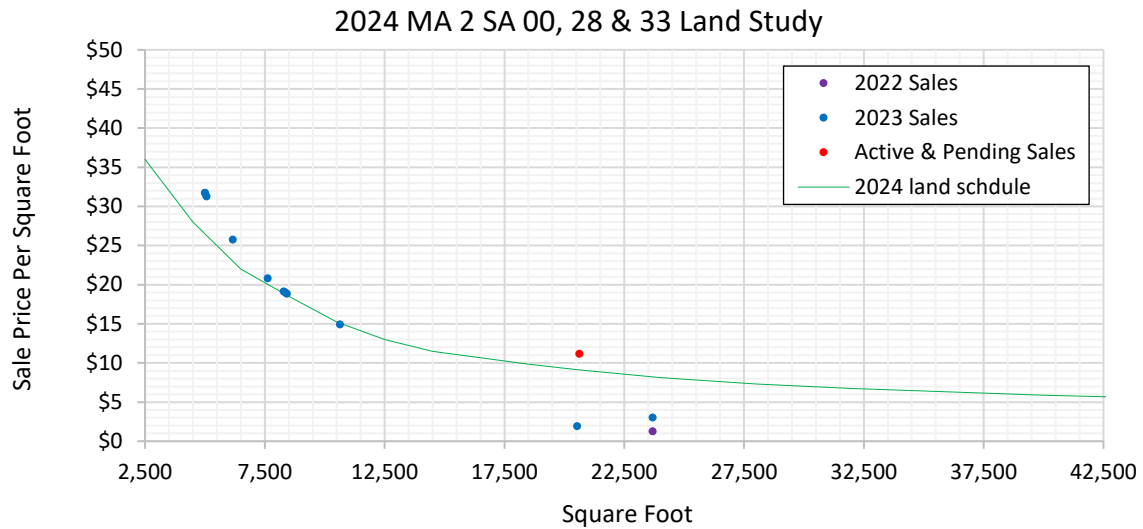
SA 00 LUC 002 City Acreage		
Size (Acres)		Value Per Acre
From	To	
1.00	999999	174,000

2024 Land Study conclusions continued

MA 2 City of Scappoose

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

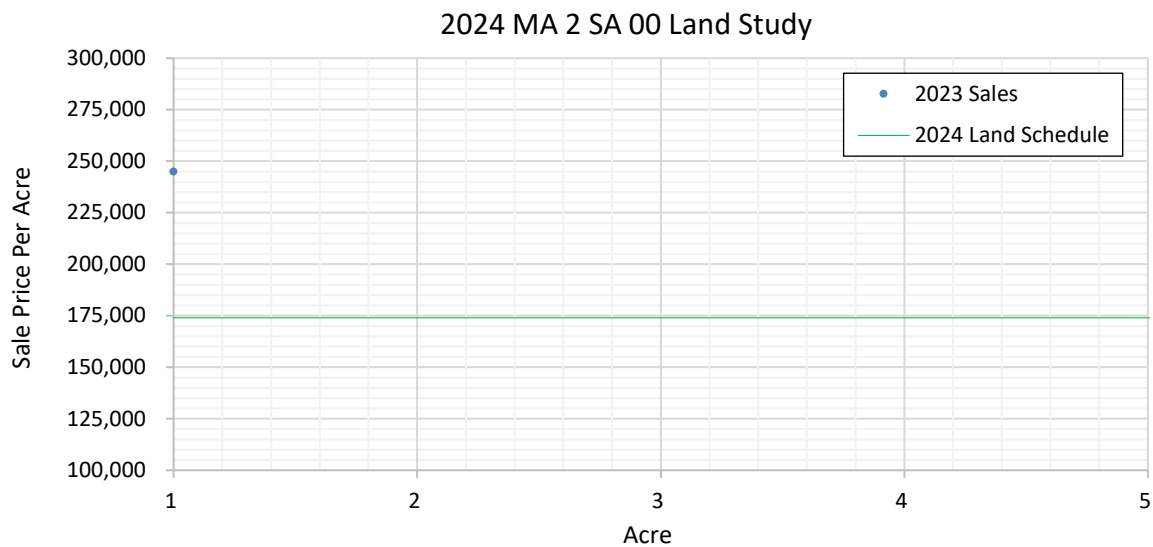
The graph illustrates sales within the market area by the sales price per square foot located within the City of Scappoose. These sales support rolling forward the prior year certified land schedule for the 2024 land schedule in the SA areas above.



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

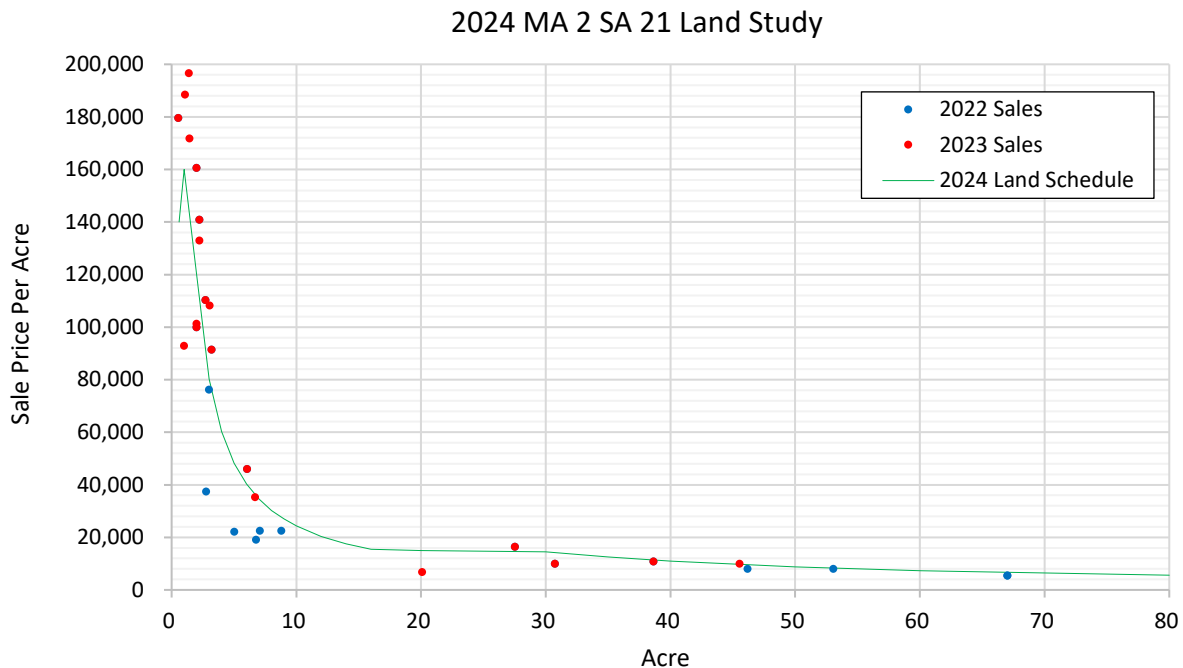
2024 Land Study conclusions continued

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.

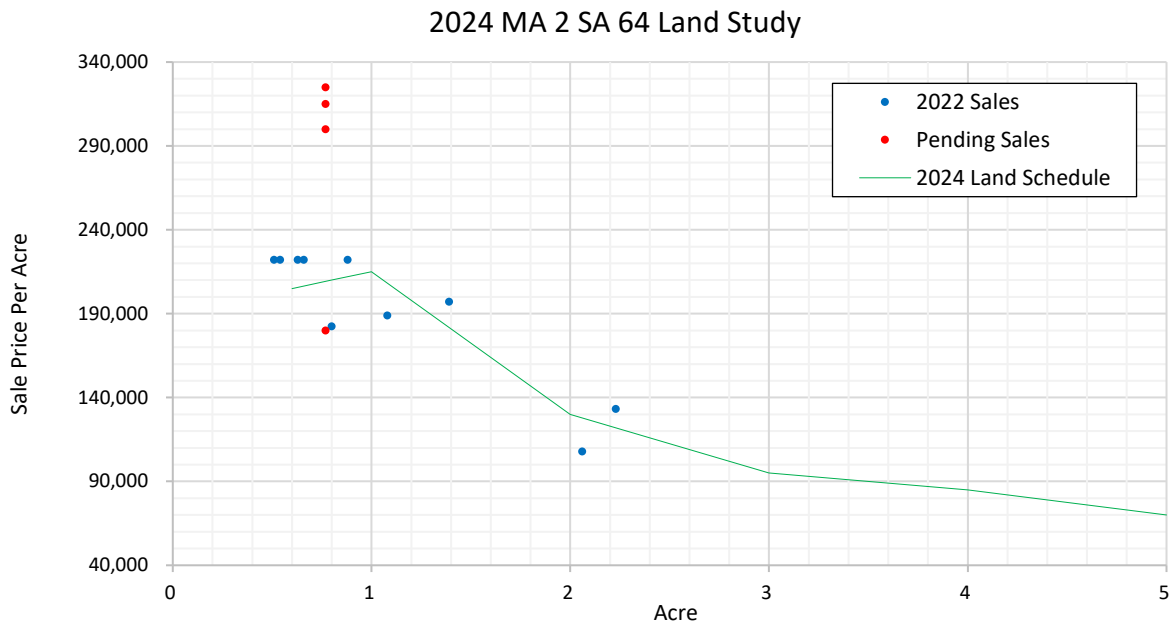


2024 Land Study conclusions continued

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

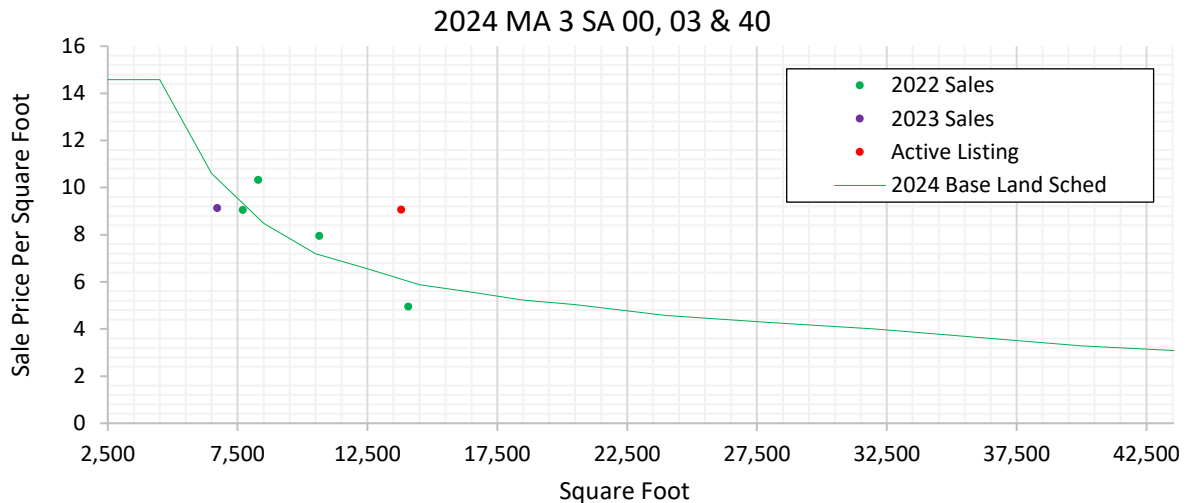
SA 64 LUC 003 Columbia Acres/Hillcrest (Unbuildable)		
Size (Lots)		Value Lump Sum
From	To	
Per Platted Lot		500

2024 Land Study conclusions continued

MA 3 City of Vernonia

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

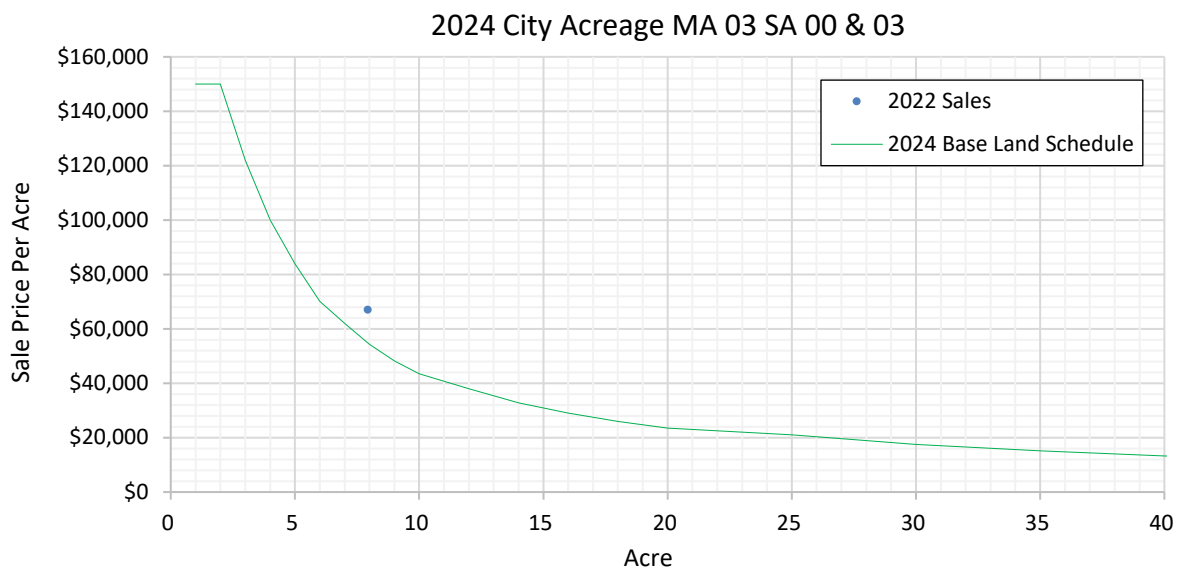
The graph illustrates sales within the market area by the sales price per square foot located within the City of Vernonia. These sales support rolling forward the prior year certified land schedule for the 2024 land schedule in the SA areas above.



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

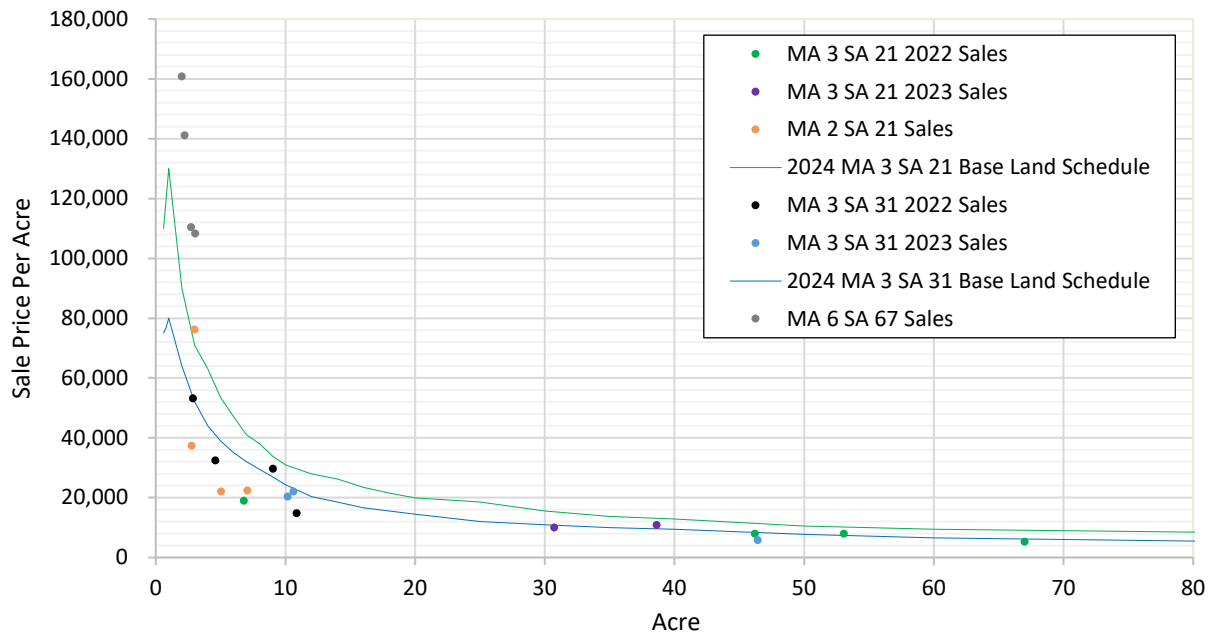
MA 3 Rural Vernonia

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			SA 31 LUC 003 Vernonia Value Zone 1		
Size (Acres)		Value Lump Sum	Size (Acres)		Value Lump Sum
From	To		From	To	
0.00	0.60	110,000	0.00	0.60	75,000
0.61	0.80	120,000	0.61	0.80	77,000
0.81	1.00	130,000	0.81	1.00	80,000
Over 1 Acre		Per Acre	Over 1 Acre		Per Acre
1.01	2.00	90,000	1.01	2.00	64,000
2.01	3.00	71,000	2.01	3.00	52,000
3.01	4.00	63,000	3.01	4.00	44,000
4.01	5.00	53,500	4.01	5.00	39,000
5.01	6.00	47,000	5.01	6.00	35,000
6.01	7.00	41,000	6.01	7.00	32,000
7.01	8.00	38,000	7.01	8.00	29,500
8.01	9.00	34,000	8.01	9.00	27,000
9.01	10.00	31,000	9.01	10.00	24,350
10.01	12.00	28,000	10.01	12.00	20,350
12.01	14.00	26,300	12.01	14.00	18,550
14.01	16.00	23,500	14.01	16.00	16,650
16.01	18.00	21,500	16.01	18.00	15,550
18.01	20.00	19,900	18.01	20.00	14,450
20.01	25.00	18,500	20.01	25.00	12,000
25.01	30.00	15,500	25.01	30.00	11,000
30.01	35.00	13,750	30.01	35.00	10,000
35.01	40.00	12,900	35.01	40.00	9,500
40.01	50.00	10,500	40.01	50.00	7,750
50.01	60.00	9,500	50.01	60.00	6,600
60.01	80.00	8,500	60.01	80.00	5,500
80.01	999999.00	4,480	80.01	999999.00	4,880

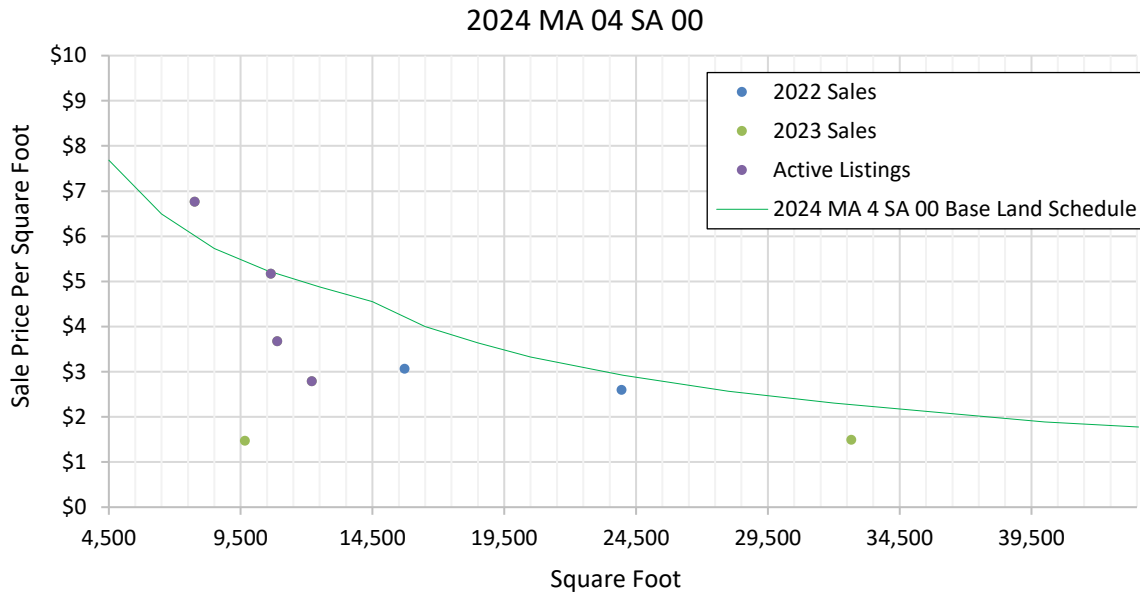
2024 Land Study conclusions continued

MA 4 City of Rainier

SA 00 Residential

SA 40 Duplex, Triplex, Fourplex

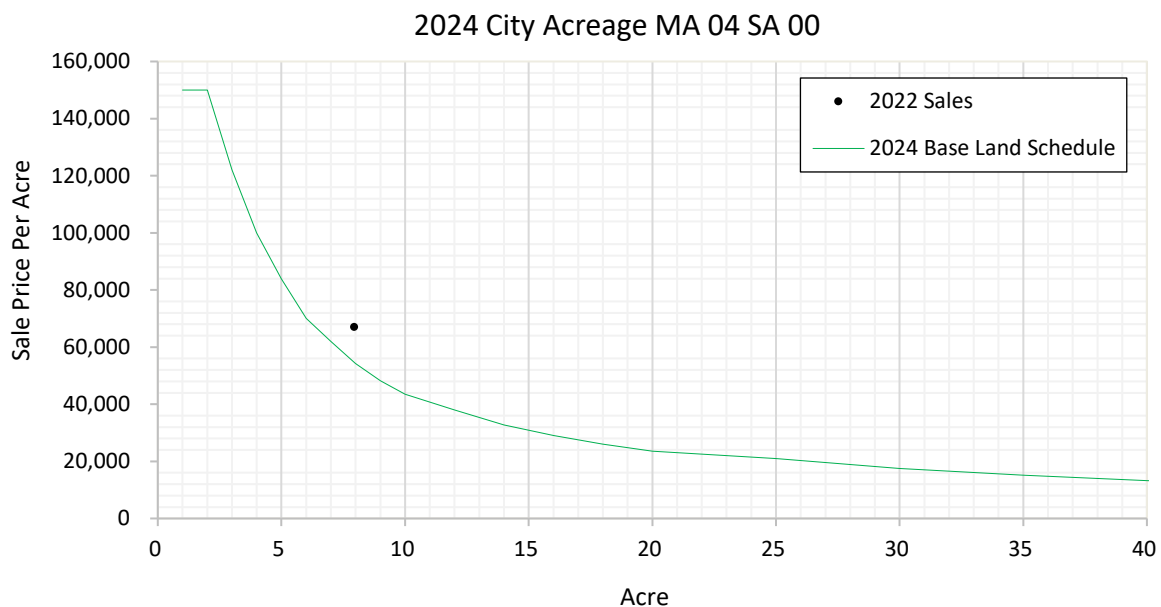
The following chart shows sales within the market area of the City of Rainier (SA 00 and SA 40) which are graphed by sales price per square foot. These sales support the 2024 base land schedule for SA 00 and SA 40.



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

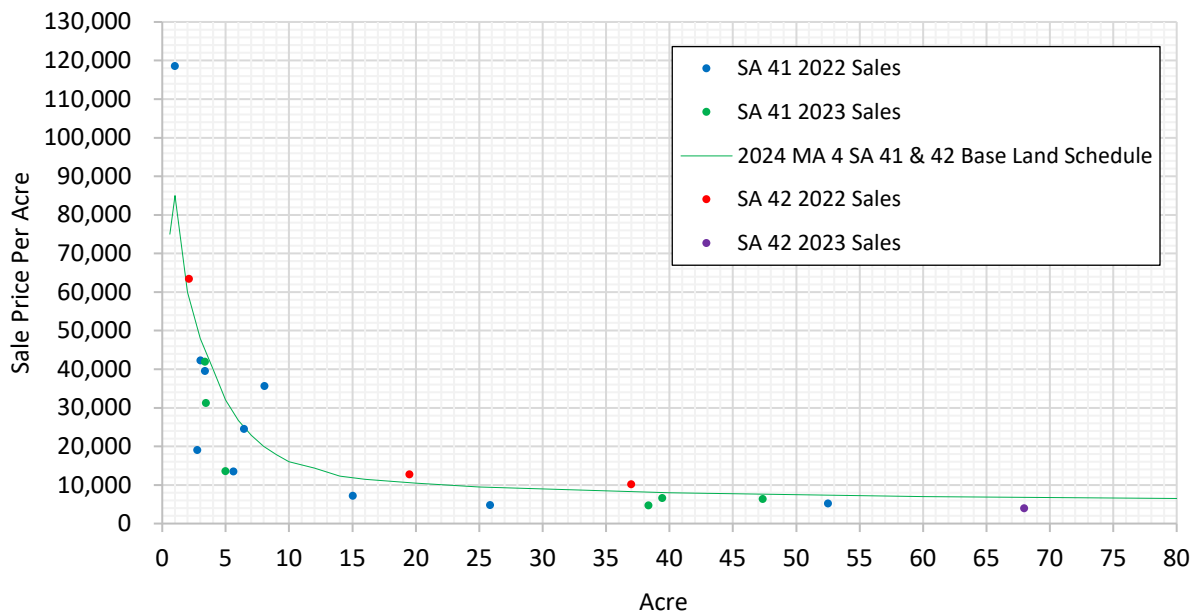
2024 Land Study conclusions continued

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

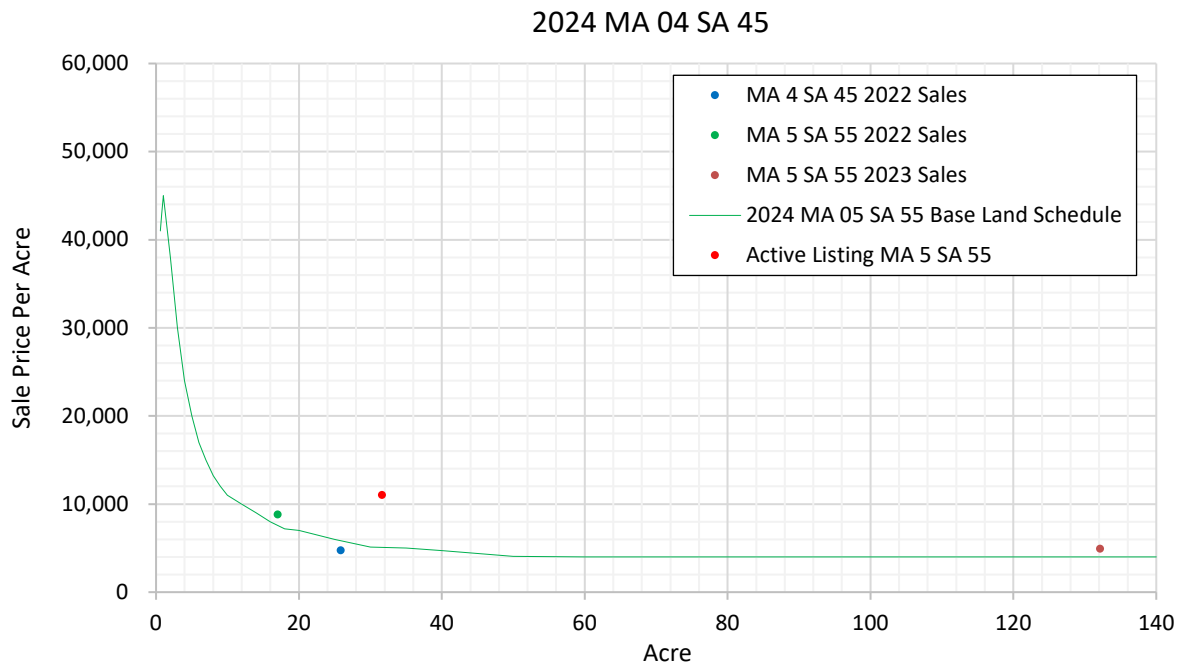


2024 Land Study conclusions continued

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

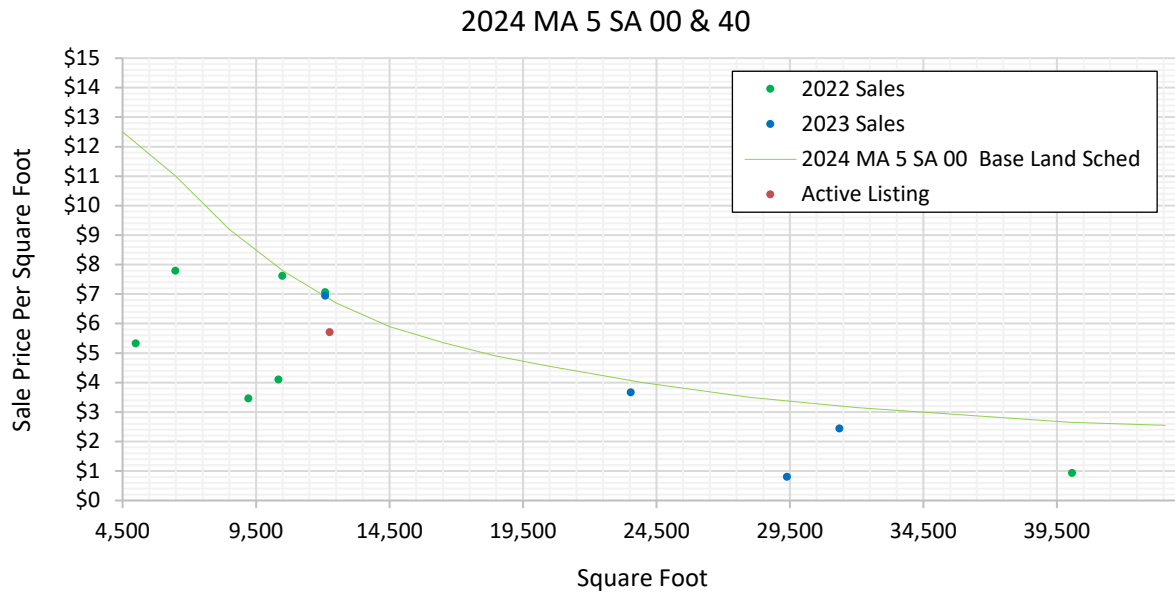
2024 Land Study conclusions continued

MA 5 City of Clatskanie

SA 00 Residential

SA 40 Duplex, Triplex, Fourplex

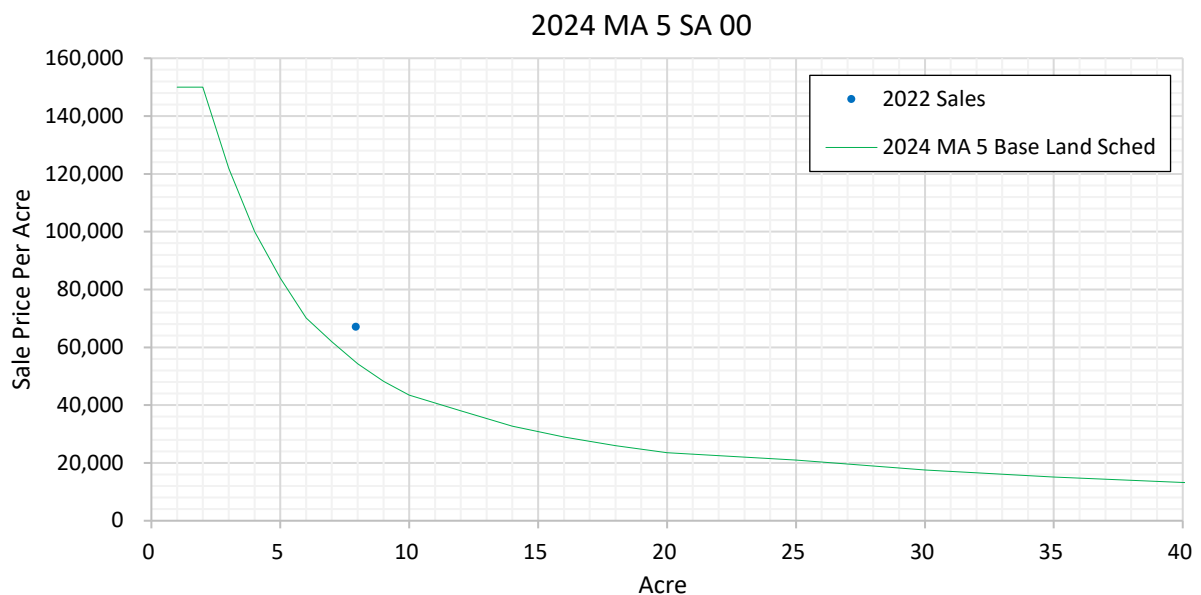
The graph below shows vacant land sales which were used to develop a new vacant land schedule for 2024. For SA 40 will follow the SA 00 land schedule due to lack of sales.



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

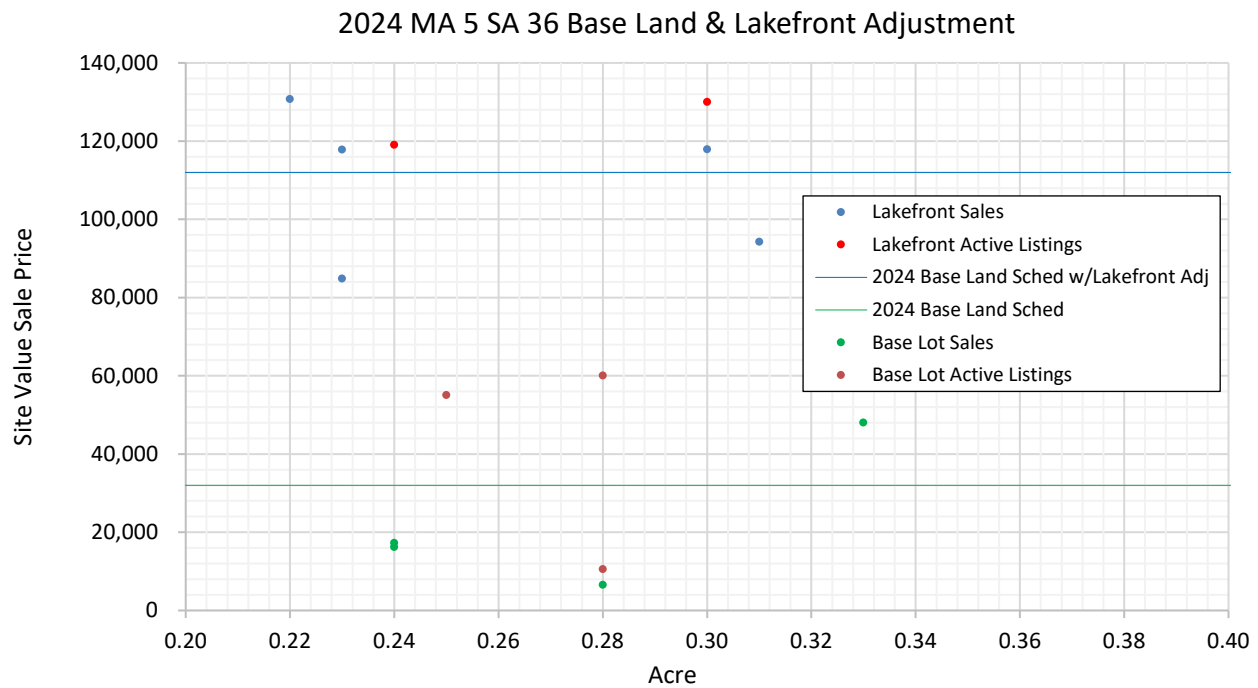
SA 00 LUC 002 City Acreage		
Size (Acres)		Value Per Acre
From	To	
0.99	2.00	150,000
2.01	3.00	122,000
3.01	4.00	100,000
4.01	5.00	84,000
5.01	6.00	70,100
6.01	7.00	62,000
7.01	8.00	54,280
8.01	9.00	48,260
9.01	10.00	43,500
10.01	12.00	38,000
12.01	14.00	32,750
14.01	16.00	29,000
16.01	18.00	26,000
18.01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

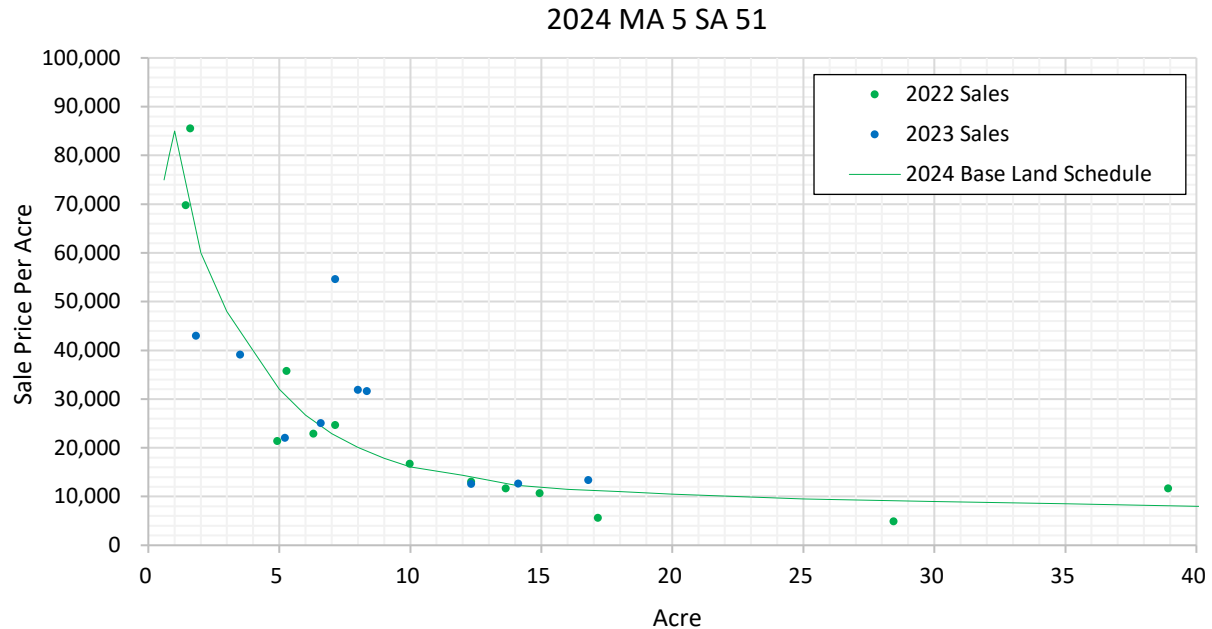
SA 36 LUC 003 Fishhawk Lakefront Adjustment		
Size (Acres)		Value
From	To	Lump Sum
0.01	5.00	80,000

2024 Land Study conclusions continued

MA 5 Rural Clatskanie

SA 51 Rural Value Zone 1

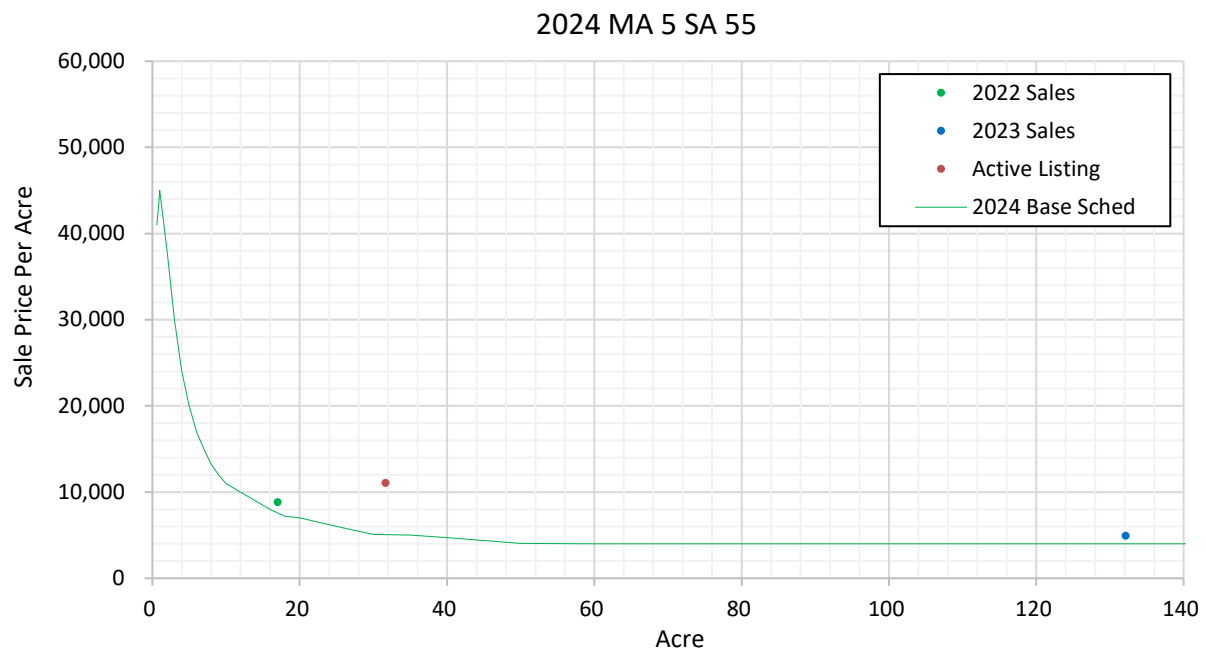
For 2024, the following graph shows vacant land sales in Clatskanie which support the development of the 2024 Base Land schedule for Rural Value Zone 1 (SA 51).



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 Lump Sum
From	To	
0.00	0.60	75,000
0.61	0.80	80,000
0.81	1.00	85,000
Over 1 Acre		Per Acre
1.01	2.00	60,000
2.01	3.00	48,000
3.01	4.00	40,000
4.01	5.00	32,020
5.01	6.00	26,700
6.01	7.00	22,900
7.01	8.00	20,050
8.01	9.00	17,830
9.01	10.00	16,050
10.01	12.00	14,350
12.01	14.00	12,310
14.01	16.00	11,500
16.01	18.00	11,000
18.01	20.00	10,500
20.01	25.00	9,500
25.01	30.00	9,000
30.01	35.00	8,500
35.01	40.00	8,000
40.01	50.00	7,500
50.01	60.00	7,000
60.01	80.00	6,500
80.01	999999.00	6,000

SA 55 LUC 003 Clatskanie Dike land		
Size (Acres)		Value Lump Sum
From	To	
0.00	0.60	41,000
0.61	0.80	43,000
0.81	1.00	45,000
Over 1 Acre		Per Acre
1.01	2.00	38,000
2.01	3.00	30,000
3.01	4.00	24,000
4.01	5.00	20,000
5.01	6.00	17,000
6.01	7.00	15,000
7.01	8.00	13,200
8.01	9.00	12,000
9.01	10.00	11,000
10.01	12.00	10,000
12.01	14.00	9,000
14.01	16.00	8,000
16.01	18.00	7,200
18.01	20.00	7,000
20.01	25.00	6,000
25.01	30.00	5,100
30.01	35.00	5,000
35.01	40.00	4,700
40.01	50.00	4,050
50.01	60.00	4,000
60.01	80.00	4,000
80.01	999999.00	4,000

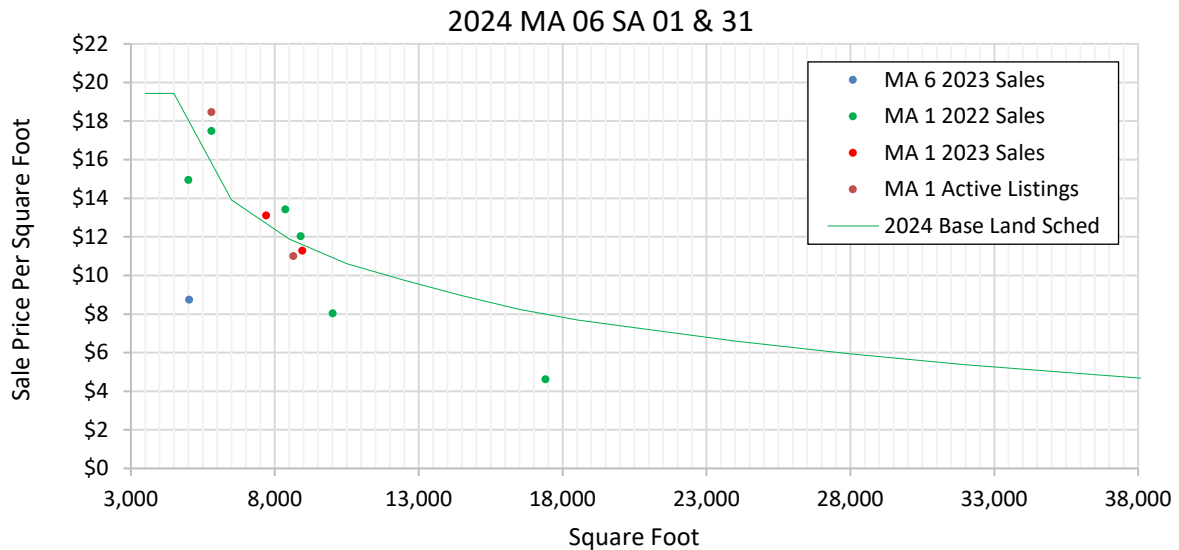
2024 Land Study conclusions continued

MA 6 City of Columbia City

SA 01 Residential

SA 31 Duplex, Triplex, Fourplex

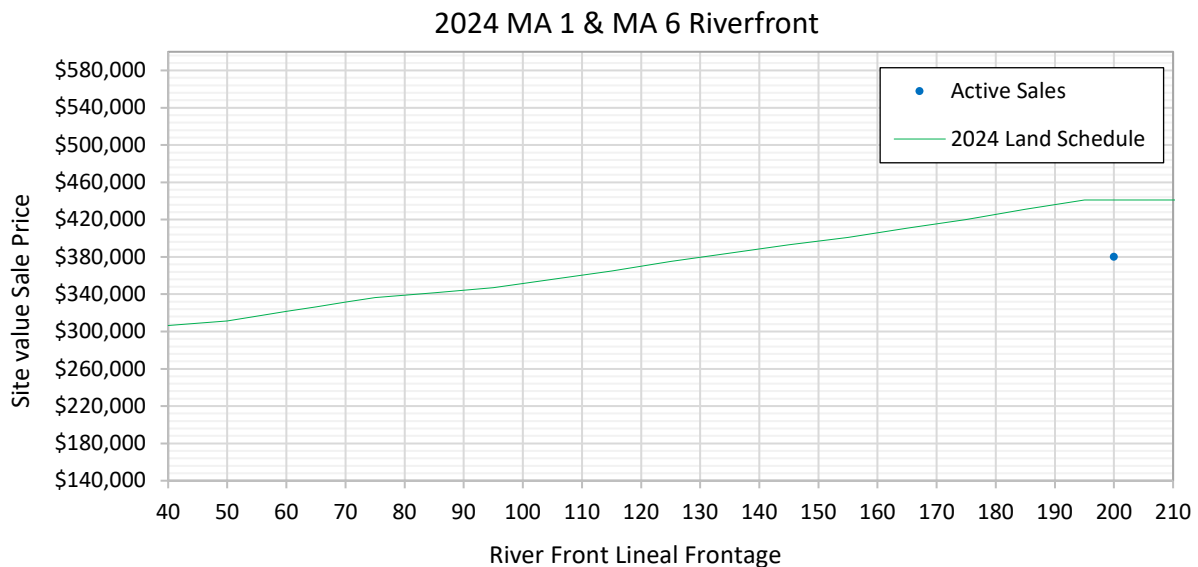
The following graph displays sales within the City of Columbia and nearby and competing area of the City of St Helens market that indicate a price per square foot. These sales were used to develop the 2024 vacant land schedule for MA 6 SA 01. Due to the lack of sales in SA 31, it was deemed appropriate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

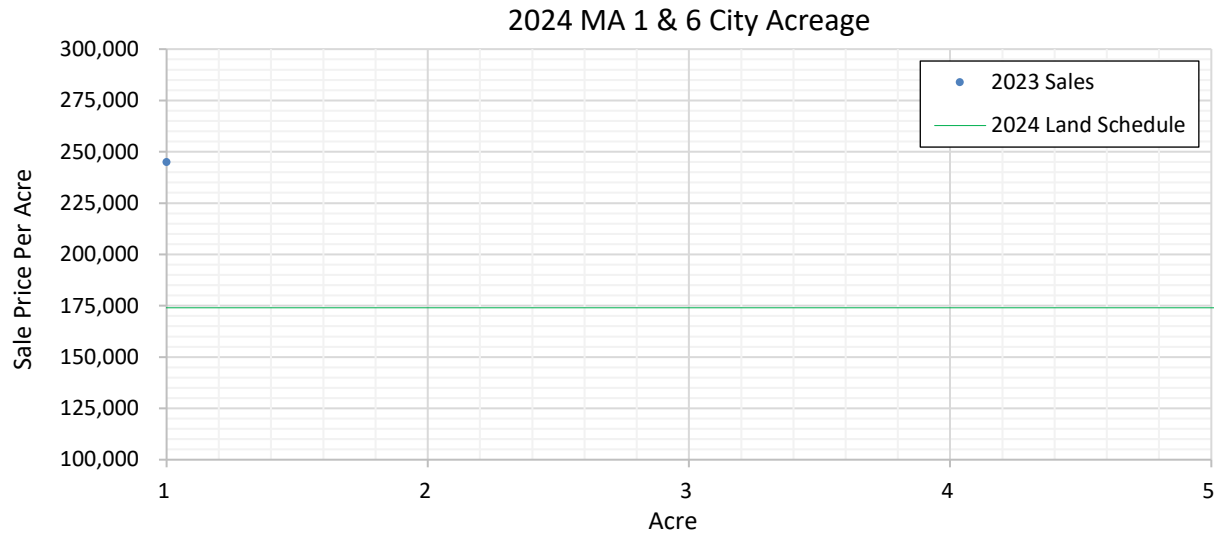


2024 Land Study conclusions continued

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

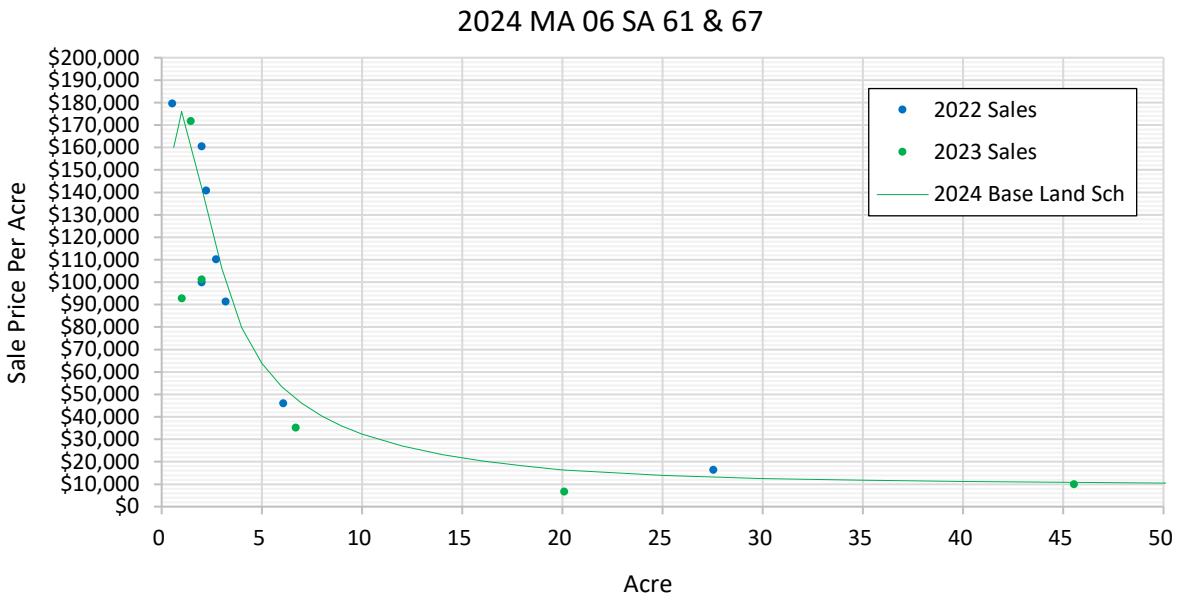
2024 Land Study conclusions continued

MA 6 Rural St Helens and Warren

SA 61 Rural Value Zone 1

SA 67 Rural Value Zone 1

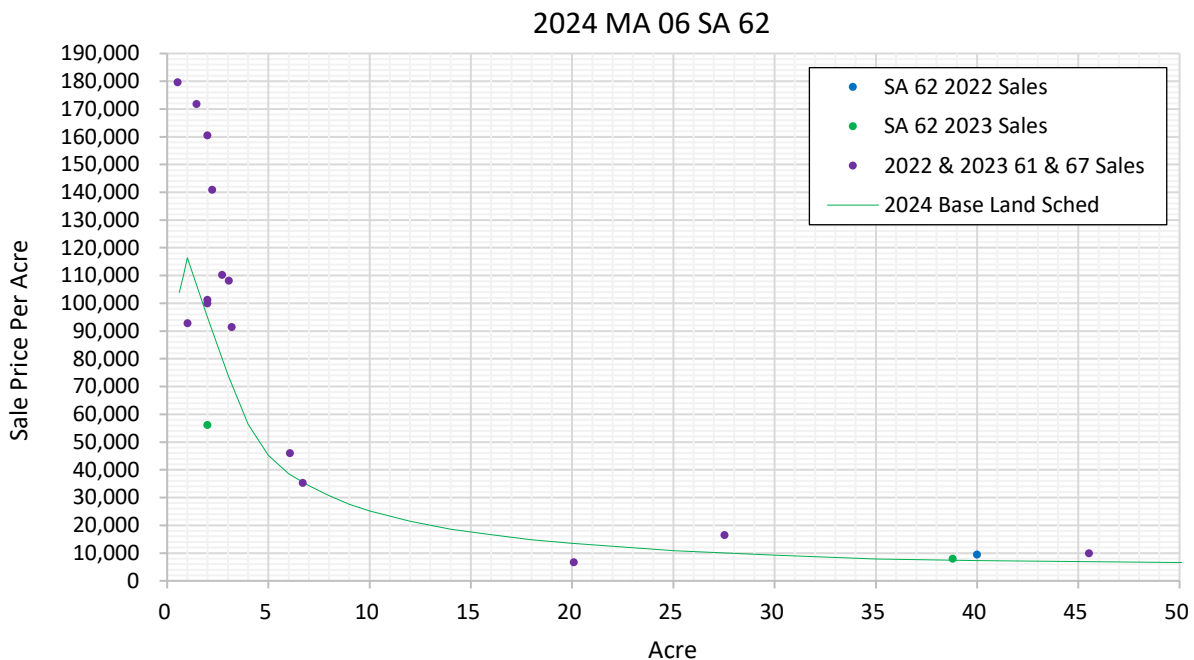
The following graph displays sales within the market area by the sales price per acre which influenced the creation of the 2024 vacant land schedule for MA 6 SA 61 and SA 67.



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

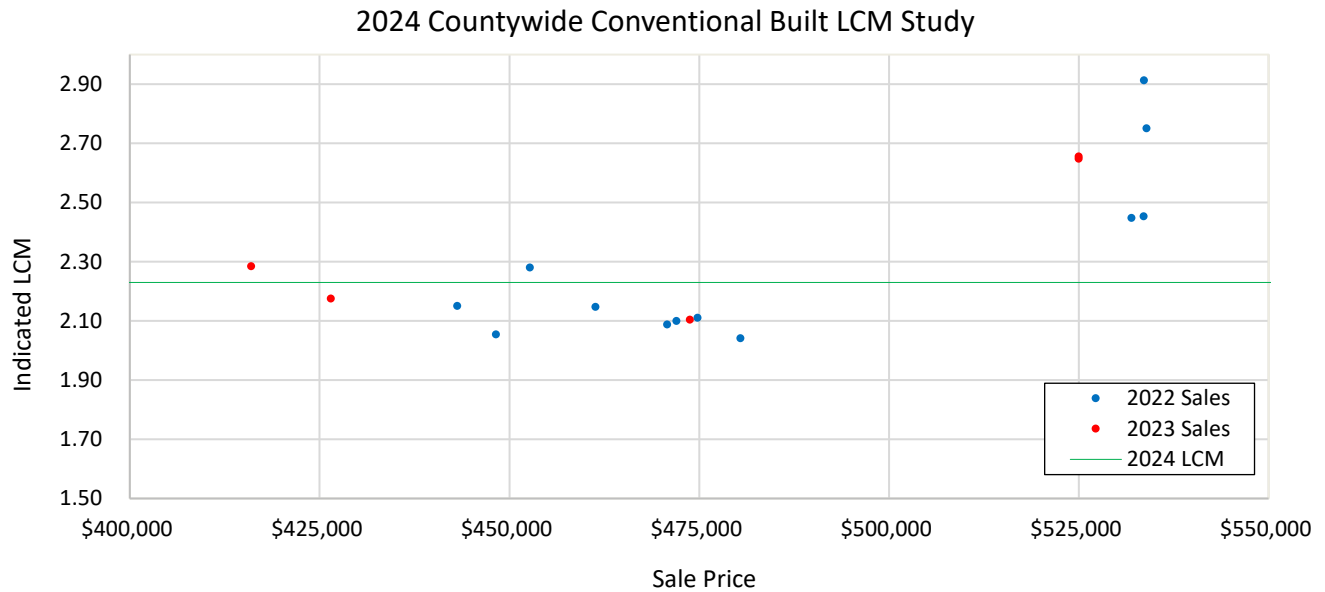
Area	SFD	Duplex	Triplex	Fourplex
MA 2 Rural	76,000	77,300	79,200	81,200
MA 3 Rural	76,400	77,700	79,100	80,400
MA 4 Rural	73,800	74,800	75,800	76,800
MA 4 Prescott	53,000	54,500	56,000	57,500
MA 5 Rural	71,300	71,300	71,300	71,300
MA 5 Fishhawk	42,100	43,500	44,800	46,100
MA 6 Rural	76,200	77,500	79,500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

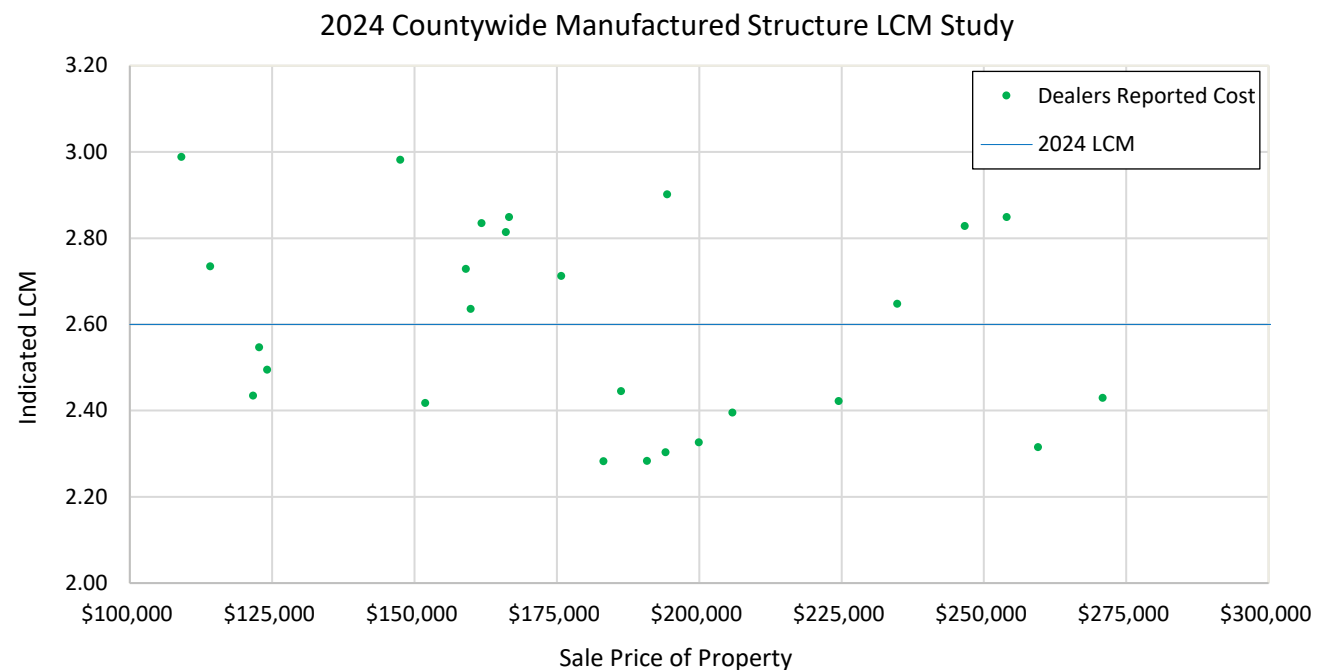
Conventional Built Dwellings LCM - Countywide

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



Manufactured Structures LCM – Countywide

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



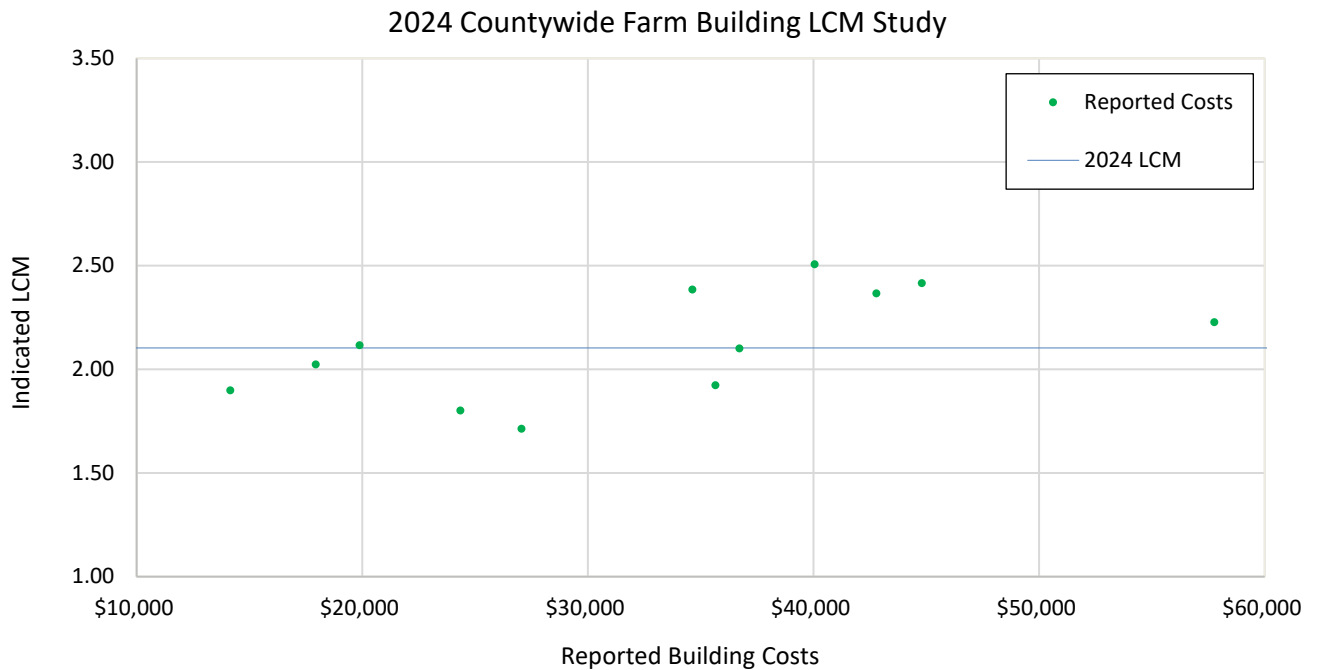
2024 Local Cost Modifiers (LCM) conclusions continued

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.

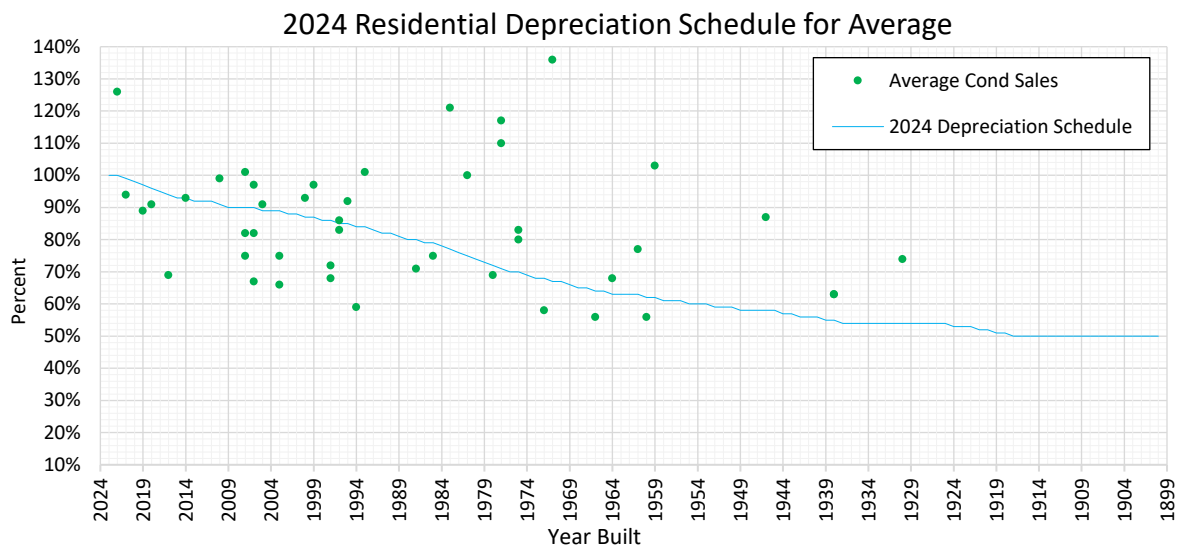


2024 Depreciation Schedule conclusions

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.

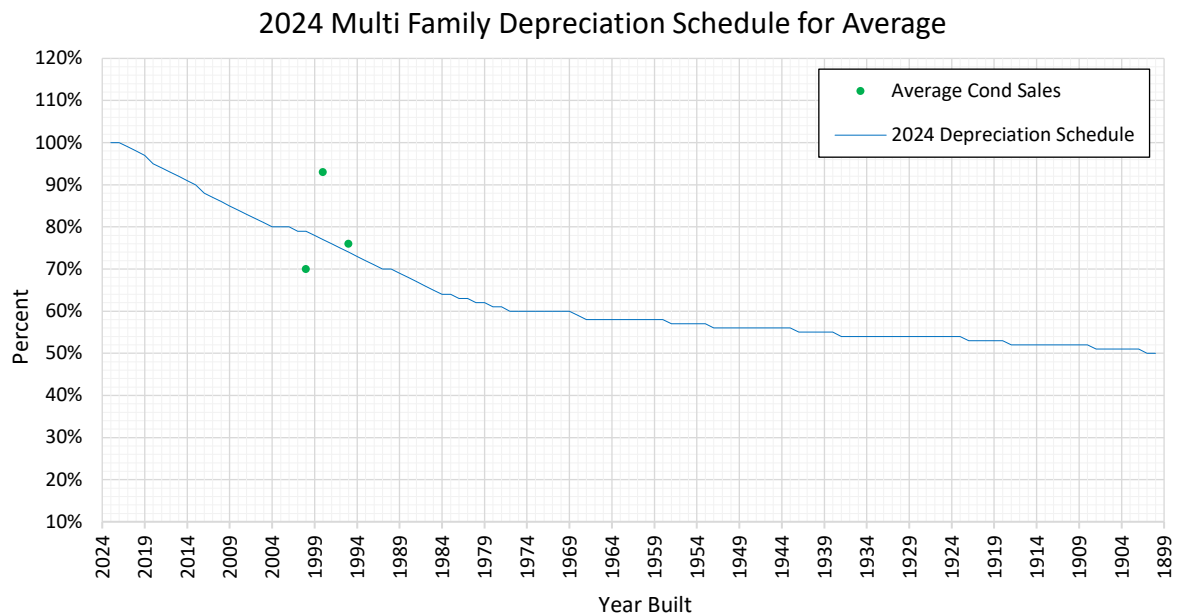
Single-Family Dwellings Depreciation - Countywide

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.

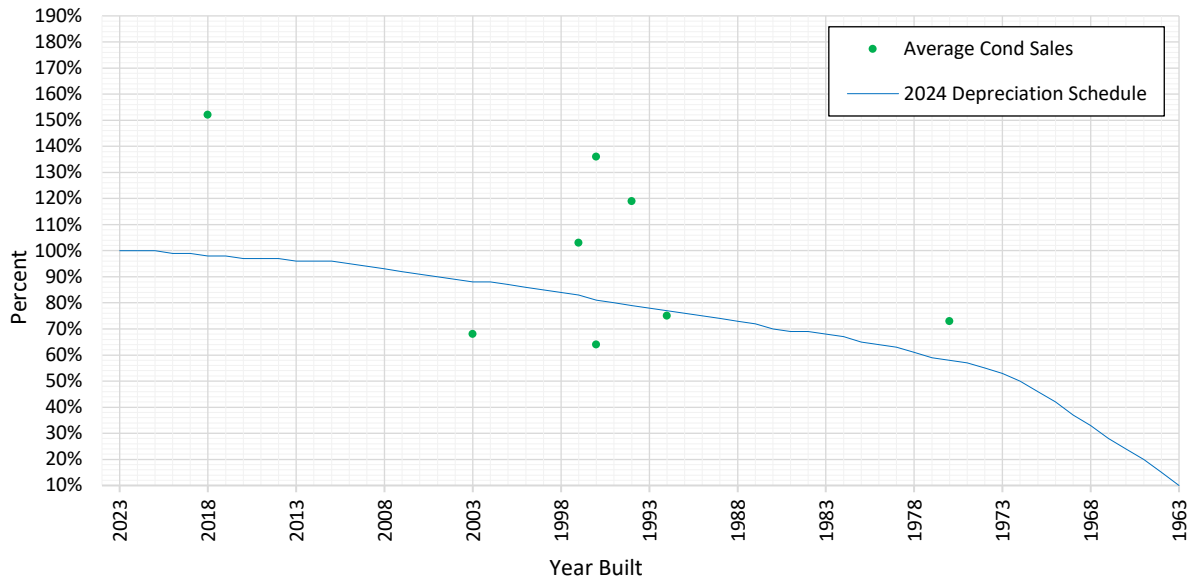


2024 Depreciation Schedule conclusions continued

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.

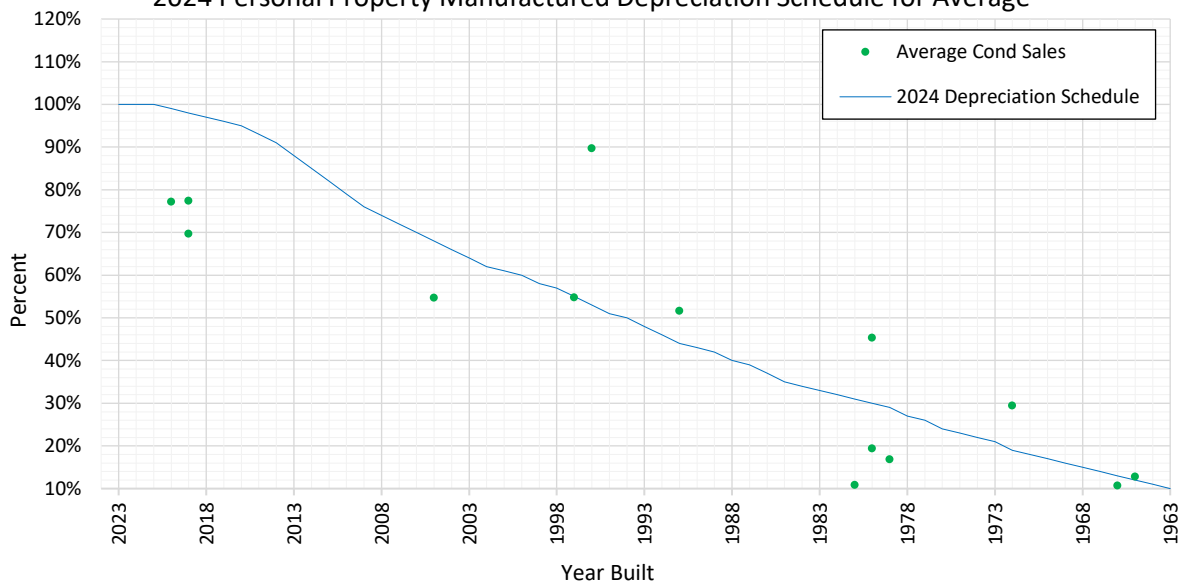
2024 Real Property Manufactured Depreciation Schedule for Average



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:

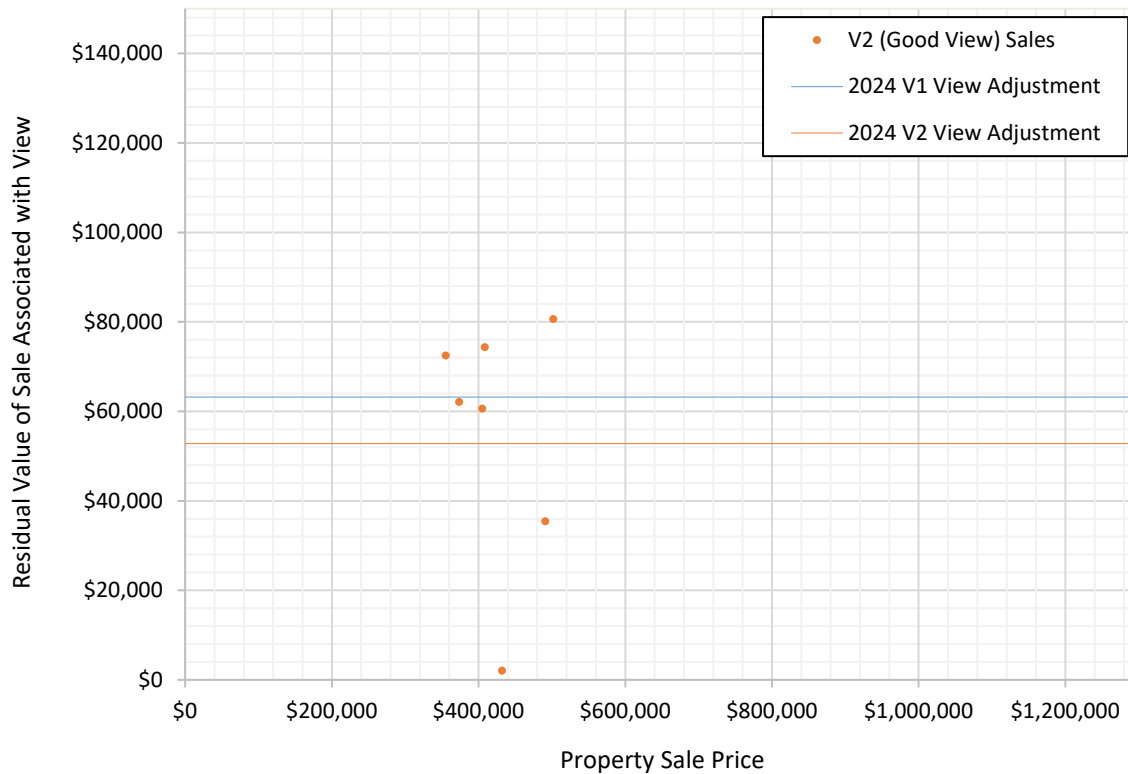
V1 (Excellent View)	\$87,500
V2 (Good View)	\$60,600

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.

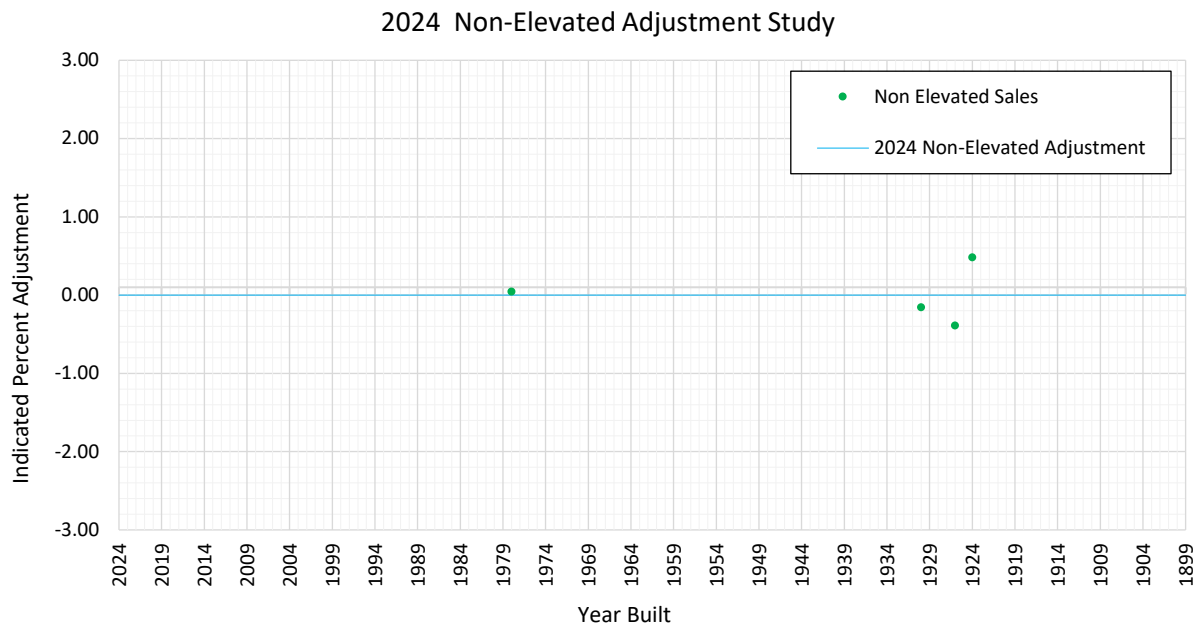
Topography Adjustment – Countywide

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.

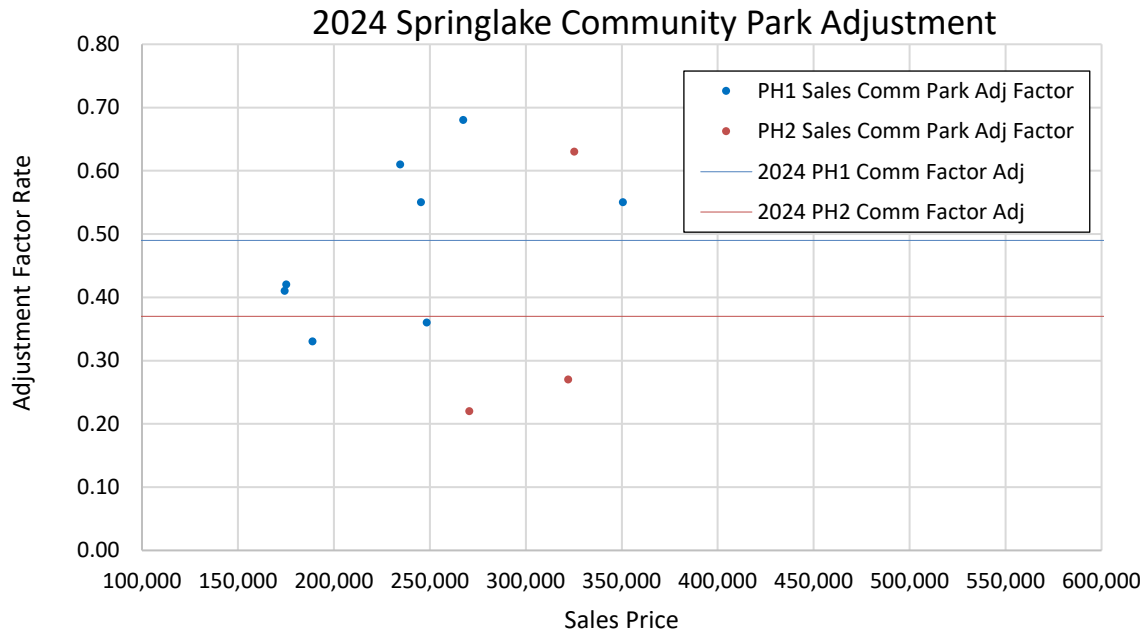


2024 Land and Miscellaneous Adjustment conclusions continued

Community Park Adjustment-Rate Factor

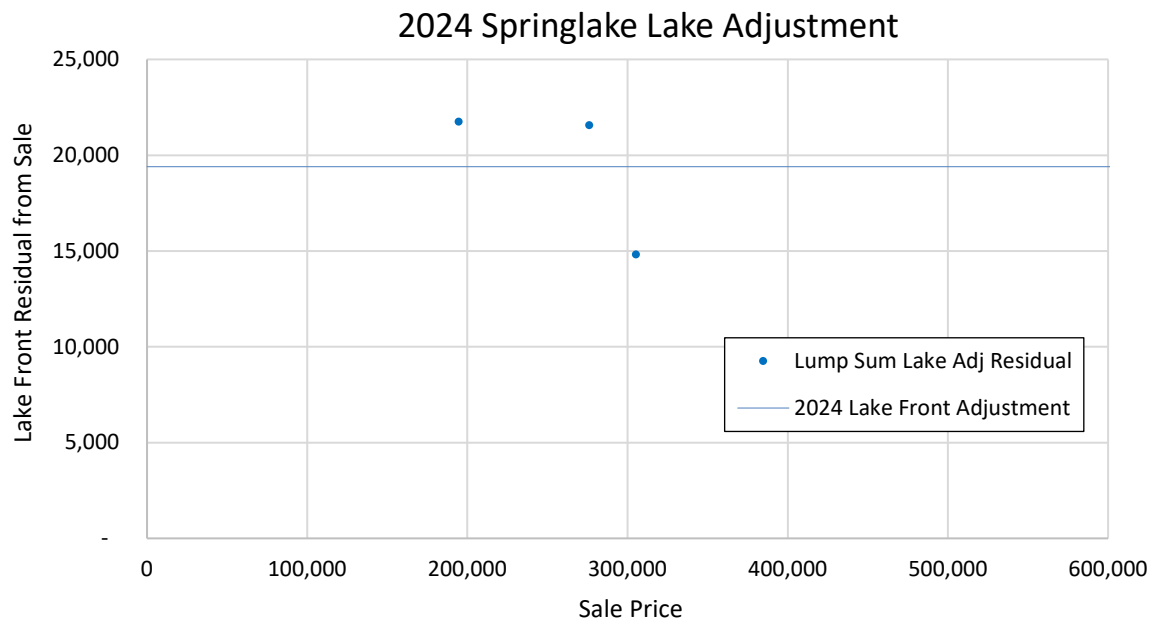
Phase 1 location adjustment: 0.49

Phase 2 location adjustment: 0.37



Lakefront Adjustment-Lump Sum

Lakefront Adjustment: \$19,400



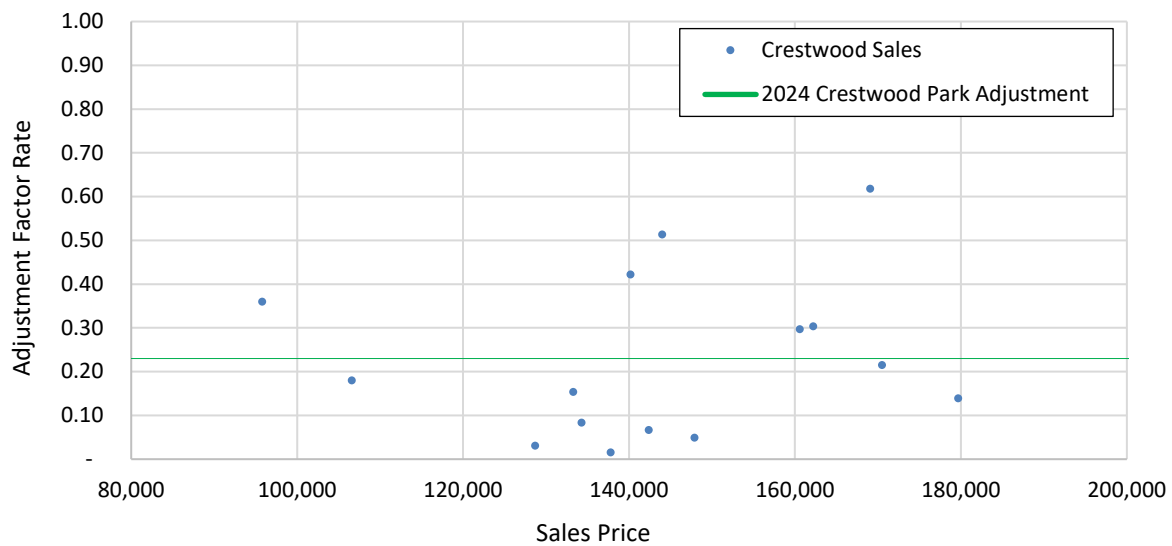
2024 Land and Miscellaneous Adjustment conclusions continued

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

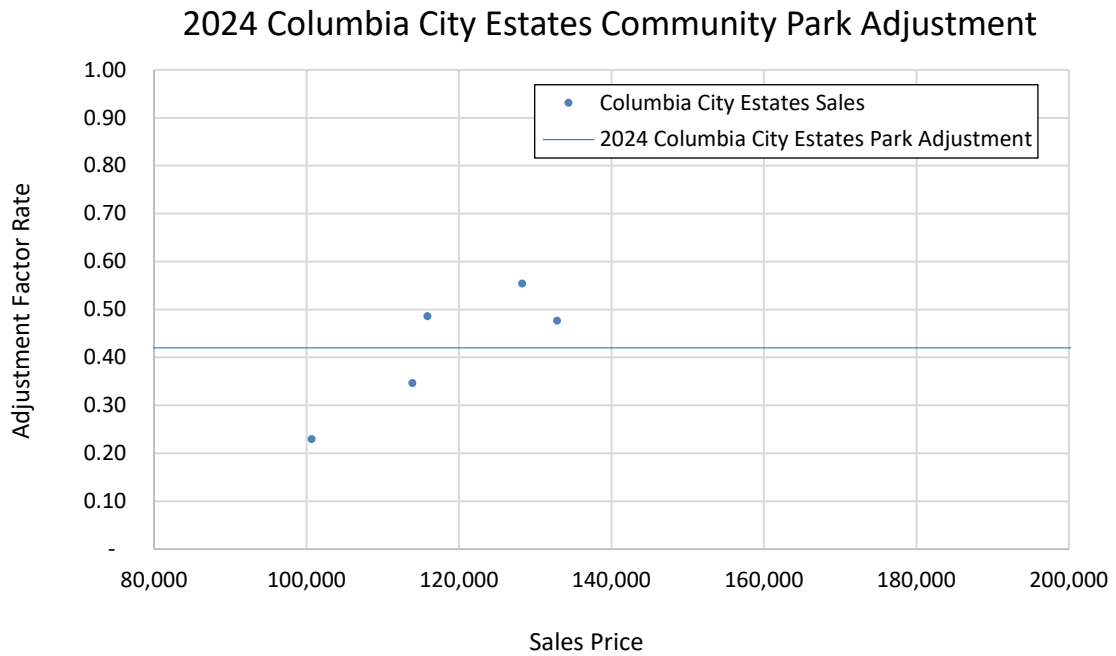


2024 Land and Miscellaneous Adjustment conclusions continued

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.