

**DEPARTMENT OF REVENUE
ORMAP INTERGOVERNMENTAL AGREEMENT
CONTRACT #DOR-15000-00056356**

This Agreement is entered into by and between the State of Oregon, acting by and through the Department of Revenue (“Department”) and Columbia County (“County”).

WHEREAS, under ORS 306.135 the Department is charged with developing a base map system to facilitate and improve the administration of the ad valorem property tax system;

WHEREAS, pursuant to ORS 190.110, the Department may cooperate, by agreement or otherwise, with a unit of local government in performing the duties imposed upon it by ORS 306.135.

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Department and the County agree to the following:

I. EFFECTIVE DATE OF AGREEMENT; AWARD; PROJECT COMPLETION

- A. Effective Date of Agreement. This Agreement shall become effective on the date this Agreement has been signed by every party and all required approvals have been obtained, and no sooner than **January 1, 2026**.
- B. Award. The Department shall provide funds in the amount of **\$24,832.00** (the “Award”) to the County to fund all or part of the activities set forth in Exhibit A (“Proposal”) which is attached hereto and by this reference made a part hereof. The part of the activities set forth in the Proposal which is funded by the Award shall be called the “Project”. All of the activities set forth in the Proposal, whether funded by the Department or by other sources, shall be referred to as the “Total Project”. (If there are no other funders beside the Department for the activities described in the Proposal, the Total Project is the same as the Project.) The Department shall not be obligated to provide to the County, and the County shall not use the Award other than for costs for the Project.
- C. Project Completion. County agrees to complete the Total Project in accordance with the terms and specifications of the Proposal by **Dec 31, 2026** (“Project Completion Date”). Final billing for the Project shall be submitted to the Department on or before **Jan 15, 2027**.

II. DISBURSEMENTS.

- A. Disbursement of Funds by the Department. Subject to Section IV, upon receipt of the County’s request for disbursement, the Department shall disburse the

Award to the County on a cost reimbursement basis. The Department may, in its sole discretion, impose a minimum or maximum dollar amount for each disbursement request or limit the frequency of disbursement requests.

- B. Overpayment. In the event that the aggregate amount of the Department's disbursements hereunder exceeds the costs of the County for the Project, the County agrees to refund to the Department the amount paid in excess of such costs within thirty (30) days of final billing by the County or the Project Completion Date, whichever is earlier.
- C. Disallowed Costs. The County agrees that payment(s) under this Agreement shall be subject to offset or reduction for amounts previously paid hereunder which are found by the Department not to constitute allowable costs under this Agreement. If such disallowed amount exceeds the payment(s); the County shall immediately upon demand pay the Department the amount of such excess.
- D. Cost Savings. Any cost savings realized on the Total Project shall be prorated between the funding sources based on the percentage of their respective cash contributions as set forth in the Proposal. In no event shall the Department pay for more than its pro rata share of the County's actual out-of-pocket cost of the Total Project.
- E. No Duplicate Payment. The County shall not be compensated for, or receive any other duplicate, overlapping or multiple payments for the same work performed under this Agreement from any agency of the State of Oregon or the United States of America or any other party.

III. REPRESENTATIONS AND WARRANTIES

County represents and warrants to the Department that (1) it has the power and authority to enter into and perform this Agreement, (2) this Agreement, when executed and delivered, shall be a valid and binding obligation of County enforceable in accordance with its terms, (3) the Total Project shall be performed in a good and workmanlike manner and in accordance with the highest professional standards, (4) those persons performing work on the Total Project shall, at all times during the term of this Agreement, be qualified, professionally competent and duly licensed to perform work on the Total Project, and (5) Exhibit A presents a good faith estimate of the costs of the Total Project and the Project and accurately states the amount of other funds, whether in cash or through binding commitment(s), available for payment of the costs of the Total Project.

IV. CONDITIONS TO DISBURSEMENT

- A. Conditions Precedent to Disbursement. The Department shall not be obligated to disburse any funds hereunder for Project costs unless (1) there exists no event of default or default which with notice or lapse of time or both will become an event of default hereunder, and (2) the Department has received from the County (i) a request for disbursement signed by a duly authorized representative of the County (which shall, among other things, state that the County has or will have sufficient funds to complete the Total Project by the Project Completion Date), (ii) an itemized invoice and (iii) such other documentation as the Department may require, all in form and substance satisfactory to the Department; further, the Department shall only be obligated to disburse Award funds to the extent that the portion of the Award represented by the aggregate amount of all disbursements made through the date of the disbursement request (including the amount of the disbursement request) does not exceed the percentage of the Project completed through the date of the disbursement request, as determined by the Department.
- B. Conditions Precedent to Final Disbursement. The Department shall not be obligated to make final disbursement hereunder until a final payment request and such documentation as may be required by the Department, all in form and substance satisfactory to the Department, shall be submitted by the County to the Department. Final payment will be made to the County within forty-five (45) days of approval by the Department.

V. COVENANTS

- A. Assignment. If the County hires a contractor(s) to do all or part of the Project, the County shall remain liable for compliance with the terms and conditions of this Agreement and shall not in any way be relieved of any of its obligations under this Agreement. The County shall be responsible for all cost overruns.
- B. Payments. To the extent required by state and federal law, the County agrees to:
1. Make payment promptly as due to all contractors, subcontractors, vendors and other persons supplying labor and/or materials for the Project; and
 2. All employers, including County, that employ subject workers, as defined in ORS 656.027, shall comply with ORS 656.017 and shall provide workers' compensation insurance coverage for those workers, unless they meet the requirement for an exemption under ORS 656.126(2). County shall require and ensure that each of its subcontractors complies with these requirements.

- C. Liabilities. County shall perform its obligations under this Agreement as an independent contractor. Each party shall be responsible exclusively with respect to its employees, for providing for employment-related benefits and deductions that are required by law, including but not limited to federal and state income tax deductions, workers' compensation coverage, and contributions to the Public Employees Retirement System.

Each party shall be responsible, to the extent required by law (including the Oregon Tort Claims Act, ORS 30.260-30.300), only for the acts, omissions or negligence of its own officers, employees or agents.

- D. Compliance with Applicable Law. The County shall comply with all federal, state and local laws, regulations, executive orders and ordinances applicable to this Agreement. The Department's performance under this Agreement is conditioned upon the County's compliance with the provisions of ORS 279B.220, 279B.235, 279B.230 and 279B.270, as amended from time to time, which are incorporated by reference herein. The parties shall, to the maximum extent economically feasible in the performance of this Agreement, use recycled paper (as defined in ORS 279A.010(ee)), recycled PETE products (as defined in ORS 279A.010(ff)), and other recycled products (as "recycled product" is defined in ORS 279A.010(gg))
- E. Records Maintenance. The County shall maintain all fiscal records relating to this Agreement in accordance with generally accepted accounting principles and the Oregon Local Budget Law, ORS 294.305 to 294.565. In addition, the County shall maintain any other records pertinent to this Agreement in such a manner as to clearly document the County's performance. The County's accounting procedures shall provide for an accurate and timely recording of receipt of funds by source, of expenditures made from such funds, and of unexpended balances. Controls shall be established which are adequate to ensure that all expenditures reimbursed under this Agreement are for allowable purposes and that documentation is readily available to verify that such charges are accurate.
- F. Access. The County acknowledges and agrees that the Department and the Oregon Secretary of State's Office and the federal government and their duly authorized representatives shall have access to such fiscal records and other books, documents, papers, plans and writings of the County that are pertinent to this Agreement to perform examinations and audits and make copies, excerpts and transcripts. The County shall retain and keep accessible all such fiscal records, books, documents, papers, plans and writings for a minimum of five (5) years, or such longer period as may be required by applicable law, following final payment under this Agreement, or until the conclusion of any audit, controversy, or litigation arising out of or related to this Agreement, whichever date is later.

- G. Project Ownership. The Department acknowledges and agrees that the Project is the exclusive property of the County. The County acknowledges and agrees that the Department is not responsible or liable in any manner for the completion or maintenance of the Project or Total Project.

VI. TERMINATION; REMEDIES

- A. Termination for Convenience. Either party may terminate this Agreement at any time upon thirty (30) days prior written notice to the other party; provided, however, that the County shall, within thirty (30) days of such termination, reimburse the Department for all funds disbursed by the Department hereunder to the extent that the amount of funds disbursed exceeds the amount of the Award multiplied by the percentage of the Project completed to the satisfaction of the Department; provided further that until the County has fully reimbursed the Department for such funds, the County shall comply with the terms of this Agreement.

B. Termination Because of Non-Appropriation or Project Ineligibility.

1. The Department, at any time upon prior written notice to the County, may terminate this Agreement if the Department fails to receive funding or appropriations, limitations, or other expenditure authority at levels sufficient to allow Agency, in the exercise of its reasonable administrative discretion, to pay for the allowable costs of the Project to be funded hereunder or any state law, regulation or guideline is modified, changed or interpreted in such a way that the Total Project, or any portion of the Total Project, is no longer eligible for Award funds.
2. In the event insufficient funds are appropriated by the County for its share of the costs of the Total Project and the County has no other lawfully available funds, then the County may terminate this Agreement at the end of its current fiscal year, with no further liability to the Department. The County shall deliver to the Department written notice of such termination within thirty (30) days of its determination of such shortfall.

C. Termination for Default. The Department may, at any time upon thirty (30) days prior written notice to the County, terminate this Agreement if:

1. The design and implementation of the Total Project is not pursued with due diligence; or
2. The cadastral portions of the Total Project do not conform to the Department of Revenue Oregon Cadastral Map System; or

3. The County fails to receive funding for portions of the Total Project from outside sources as described in its Proposal; or
 4. The County, without the prior written approval of the Department, uses the funds provided by the Department hereunder in a way other than the Project described in the Proposal.
 5. The County violates any other provision of this Agreement.
- D. Rights and Remedies. The County shall, within thirty (30) days of its receipt of the notice described in Section VI.C above, reimburse the Department for all funds disbursed hereunder to the extent that the funds disbursed exceed the amount of the Award multiplied by the percentage of the Project completed to the satisfaction of the Department as of the date of County's receipt of the notice described in Section VI.C above. Further, the Department shall have any and all rights and remedies available at law or in equity.

VII. GENERAL PROVISIONS

- A. Force Majeure. Neither the Department nor the County shall be held responsible for delay or failure to perform when such delay or failure is due to fire, flood, epidemic, strike, public carrier, act of God, act of a public enemy or a public authority or a cause which cannot be reasonably foreseen or provided against.
- B. Persons Not to Benefit. No member of or delegate to Congress, resident commissioner, officer, agent or employee of the United States of America, member of the Oregon Legislative Assembly, elected official of the State of Oregon, or official, agent, or employee of the State of Oregon, or elected member, officer, agent, or employee of any political subdivision, municipality or municipal corporation of the State of Oregon shall derive any unfair knowledge or financial benefit from this Agreement that is not offered to others in a competitive process.
- C. No Third Party Beneficiaries. The Department and County are the only parties to this Agreement and are the only parties entitled to enforce its terms. Nothing in this Agreement gives, is intended to give, or shall be construed to give or provide any benefit or right, whether directly, indirectly or otherwise, to third persons unless such third persons are individually identified by name herein and expressly described as intended beneficiaries of the terms of this Agreement.
- D. Successors and Assigns. The provisions of this Agreement shall be binding upon and shall inure to the benefit of the Department and County and their respective successors and assigns; provided however that the County may not

assign this Agreement or any interest therein without the prior written consent of the Department, which consent may be withheld for any reason.

- E. Severability. The Department and the County agree that if any term or provision of this Agreement is declared by a court of competent jurisdiction to be illegal or in conflict with any law, the validity of the remaining terms and provisions shall not be affected, and the rights and obligations of the parties shall be construed and enforced as if the Agreement did not contain the particular term or provisions held to be invalid.
- F. Notice. Except as otherwise expressly provided in this Agreement, any communications between the parties hereto or notices to be given hereunder shall be given in writing by personal delivery, facsimile, or mailing the same, postage prepaid, to the Department or the County at the address or number set forth on the signature page of this Agreement, or to such other addresses or numbers as either party may hereafter indicate pursuant to this Section. Any communication or notice so addressed and mailed shall be deemed to be given five (5) days after mailing. Any communication or notice delivered by facsimile shall be deemed to be given when receipt of the transmission is generated by the transmitting machine. Any communication or notice by personal delivery shall be deemed to be given when actually delivered.
- G. Counterparts. This Agreement may be executed in several counterparts, all of which when taken together shall constitute one agreement binding all parties, notwithstanding that all parties are not signatories to the same counterpart. Each copy of the Agreement so executed shall constitute an original.
- H. Governing Law; Venue. This Agreement shall be governed by and construed in accordance with the laws of the State of Oregon without regard to principles of conflicts of law. Any claim, action, suit or proceeding (collectively, "Claim") between the Department and/or other agency or department of the State of Oregon and the County that arises from or relates to this Agreement shall be brought and conducted solely and exclusively within the Circuit Court of Marion County for the State of Oregon; provided, however, if a Claim must be brought in a federal forum, then it shall be brought and conducted solely and exclusively within the United States District Court for the District of Oregon. In no event shall this Section be construed as a waiver by the State of Oregon of any form of defense or immunity, whether it is sovereign immunity, governmental immunity, immunity based on the Eleventh Amendment to the Constitution of the United States or otherwise, from any Claim or from the jurisdiction of any court. COUNTY, BY EXECUTION OF THIS CONTRACT, HEREBY CONSENTS TO THE IN PERSONAM JURISDICTION OF SAID COURTS.
- I. Merger Clause; Amendment; Waiver. THIS AGREEMENT CONSTITUTES THE ENTIRE AGREEMENT BETWEEN THE DEPARTMENT AND THE COUNTY ON THE SUBJECT MATTER HEREOF. NO MODIFICATION OR

CHANGE OF TERMS OF THIS AGREEMENT SHALL BIND EITHER PARTY UNLESS IN WRITING AND SIGNED BY BOTH THE DEPARTMENT AND THE COUNTY, AND NO CONSENT OR WAIVER SHALL BE EFFECTIVE UNLESS IN WRITING AND SIGNED BY THE PARTY AGAINST WHOM SUCH CONSENT OR WAIVER IS BEING ENFORCED. SUCH WAIVER, CONSENT, MODIFICATION OR CHANGE, IF MADE, SHALL BE EFFECTIVE ONLY IN THE SPECIFIC INSTANCE AND FOR THE SPECIFIC PURPOSE GIVEN. THERE ARE NO UNDERSTANDINGS, AGREEMENTS, OR REPRESENTATIONS, ORAL OR WRITTEN, NOT SPECIFIED HEREIN REGARDING THIS AGREEMENT. THE DELAY OR FAILURE OF THE DEPARTMENT TO ENFORCE ANY PROVISION OF THIS AGREEMENT SHALL NOT CONSTITUTE A WAIVER BY THE DEPARTMENT OF THAT PROVISION OR ANY OTHER PROVISION. THE COUNTY, BY THE SIGNATURE BELOW OF ITS AUTHORIZED REPRESENTATIVE, HEREBY ACKNOWLEDGES THAT IT HAS READ THIS AGREEMENT, UNDERSTANDS IT, AND AGREES TO BE BOUND BY ITS TERMS.

DEPARTMENT:

State of Oregon, acting by and through its
Department of Revenue
Authorized Agency Signature

COUNTY:

Columbia County

By: _____

Jason Hamblen, Procurement Manager, DPO

Date: _____

By: _____

Title: _____

Date: _____

Telephone: _____

Fax No: _____

EXHIBIT A

AWARD LETTER
COUNTY GRANT PROPOSAL



Oregon

Tina Kotek, Governor

**Department of Revenue
Property Tax Division**

955 Center St NE

PO Box 14380

Salem, OR 97309-5075

December 3, 2025

Robin Gallo, GIS Manager
Columbia County Courthouse
Dept. of Assessment & Taxation
230 Strand Street
St Helens, OR 97051-2040

Dear Ms. Gallo

I am pleased to inform you that the Department of Revenue has approved your request for funding through the ORMAP program. You will soon receive a contract to formalize the ORMAP grant agreement with the Department of Revenue. The agreement will be effective from January 1, 2026 through December 31, 2026.

Listed below are the deliverables as outlined in your grant request. To expedite the payment process for you, please use the "ORMAP Invoice" form, you can download a copy from the ORMAP site. Please state the correct contract number on the chart and complete the information requested for each task or deliverable.

Contract Number:		
Task	Deliverable	Award Amount
1	ESRI ArcGIS Enterprise Professional Services Support	\$24,832.00
2		
Total		\$24,832.00

If you have questions, please contact the ORMAP Coordinator, Philip McClellan (503-586-8128).

Best wishes for a successful project.

With regards,

Jason D. Brockie
Property Tax Assistance and Oversight Section Manager
Oregon Department of Revenue

cc: County Assessor
DOR Finance Department
File

ORMAP Grant Application

Section I. County and Grant Information			
A. County: Columbia		B. Funding Cycle: Fall 2025	
C. Project will help meet ORMAP Goal(s): 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5 <input type="checkbox"/> 6 x <input checked="" type="checkbox"/>		D. Fund Request: NTE \$24,832	
Section II. Summary of Project			Department Assessment
A. Brief Overview of the Request			<input type="checkbox"/> Pass <input type="checkbox"/> Fail
<p>Columbia County is requesting ORMAP funds to provide up to 64 hours of ESRI remote consulting services to assist the county with an ArcGIS Enterprise Ver 11.2 to Enterprise Ver 11.5. This will be a two-phase professional services contract. The first phase is to establish a migration plan, and the second phase is to do the actual migration. This migration is further complicated by the County IT Department notifying the Assessor/GIS department in February 2025 that the Enterprise Server operating system (Windows Server 2016 to 2025 & SQL Server 2016 to 2022) would need to be replaced and migrated prior to the end of October 2025. Due to budget shortfalls, we had no additional funds available in the 2024-25 budget year to do any of the Enterprise upgrade work during that FY, all work had to be pushed to FY 2025-26. Columbia County has been going through severe budget overages and shortfalls for the last two budget cycles. This fiscal year has included bare-bones budgets and the forced closure for 15 furloughs days. Without additional funding sources, we could be faced with a possible shutdown or faced continuing working under an unsupported Microsoft operating system software(s) for our GIS Enterprise system. The IT department will cover the costs of Microsoft operating software(s). We are only asking for the ESRI consulting costs.</p>			
Scope and Deliverables			
Check	Deliverables	Brief description of the deliverables	
<input type="checkbox"/>	Tax Lot Conversion		
<input type="checkbox"/>	Tax Map Conversion		
<input type="checkbox"/>	Control Points		
<input type="checkbox"/>	Development		
x <input checked="" type="checkbox"/>	Other Assistance	64 hours of ESRI ArcGIS Enterprise Consulting Support. See attached ESRI quote and scope of work. Price is reflected in Amendment Contract No. 1.	
<input type="checkbox"/>	Other Deliverable		
<input type="checkbox"/>	Hardware/Software		
B. Projected Project Completion Date (projects should not exceed one year)			
New servers and migration must take place before October 31, 2025			
C. Total Costs of Project (add lines as necessary)			
Deliverable	Number of Items	Cost per Item	Total Cost
ESRI ArcGIS Enterprise Professional Services Support to include necessary upgrades. Sr Tech. Consultant (S2)	NTE 64 hours	\$388	NTE \$24,832
D. Partnerships and Contributions (add lines as necessary)			
Partner	Contribution		
Columbia County Assessor/GIS staff	Up to matching hours to complete migration		

Columbia County IT Department	New Windows Server operating system software & SQL Server database server software.
A. Assessor’s Signature & Date:	Andrea Jurkiewicz - Assessor
F. Fiscal Coordinator – Name & Contact Number:	Lindsay Elder, Asst. Finance Director 503-397-7252
G. Project Coordinator – Name & Title:	Robin Gallo, GIS Manager
E-mail address:	robin.gallo@columbiacountyor.gov
Phone Number:	503-397-2240, ext 8422
Mailing Address:	Columbia County Courthouse Dept. of Assessment & Taxation 230 Strand Street St Helens, OR 97051-2040

Section III. Detail Project Information –Answer all questions

A. Overview

1. **Describe what the project is trying to accomplish.**
This entire process will provide a stable working environment with the IT upgrade of operating software(s). By moving our Enterprise version to 11.5 this will provide for some breathing room (2+ years) until the next major upgrade is necessary, allowing the County to stabilize its budget requirements.
2. **What part(s) of the county does this project cover (Township, Range, and Sections, if applicable)?**
All.
3. **What is the status/outcome of all previously funded ORMAP projects? (Please include funding cycles and a “status map” of your county.)**
We have not requested any ORMAP funding for 15+ years. It is my understanding that all the original funding cycles were completed. All requests were made prior to my employment with the County.
4. **Describe, in detail, your technical approach to the project (such as, mapping methodology).**
 - a) Activity 1: ESRI will conduct a remote assessment to determine all factors of our existing system and create a ‘migration plan’. NTE 20 hrs.
 - b) Based on ESRI’s recommendations in Activity 1, County IT will proceed with the server operating system upgrades and ensure that the parameters that ESRI sets for the new Enterprise version are in place.
 - c) Activity 2: ESRI will remotely migrate and install the latest long-term supported version of Enterprise and re-establish all data connections that are currently in place. NTE 44 hrs.
5. **Describe the project deliverables.**
The latest and stable versions of Microsoft Server & SQL Server and ESRI Enterprise 11.5.
6. **Who will be doing the work (county staff, contractor, or DOR staff)? Please define their roles.**
ESRI consultants – all ESRI related activities as outlined in the attached scope of work (ESRI Quote Number: P021147).

County IT – responsible for all Microsoft Server and SQL Server upgrades.
County GIS staff will work to coordinate between the two and ensure data is migrated to new versions.

7. **How will the county cartographer integrate the deliverables into the County’s maintenance plan?**
This will be a software platform upgrade only to replace the existing system. There should be no changes to the Assessor’s overall cadastre maintenance plan.
8. **Provide a project timeline with milestones or completion dates.**
Project discussion began in February, 2025 with all work to be completed by the EOM October, 2025.
9. **Does this project have any partnerships? If yes, please identify them.**
No.
10. **Describe any innovations utilized by this project.**
Any innovations will be software driven.
11. **Detail Costs (who is paying for what).**
Columbia County Assessor is responsible for the ESRI costs (NTE \$24,832). Assessor/GIS staff will provide in-kind time support throughout the project. Total In kind salary costs: \$15,331 (GIS Manager: NTE \$9164; GIS Analyst: NTE \$6167).

Columbia County IT will incur all costs associated with new server operating system software(s) as part of their existing vendor contracts. They will also provide in-kind staff support as needed throughout the project.

B. Quality Control

1. **Who will be responsible for quality control (QC)?**
Columbia County Cartography/GIS Staff.
2. **Will county cartography staff review the deliverables?**
Yes
3. **Will there be a review by Department of Revenue’s cartography staff?**
No
4. **Describe QC procedures.**
Review system after upgrade to ensure connectivity to existing data sources to determine if there are any discrepancies or loss of functionality that may have been incurred as a result of the upgrade. If there are any discrepancies or changes in procedure, we can work with ESRI as part of our standard maintenance support to resolve them if they occur after this project is complete.

C. Project Detail

1. **Is this project an “edge matching project”? If so, how much of the county boundary will be completed?**
No
2. **Is this project part of an ongoing or multi-phased remapping project?**
No
3. **What percentage of the county tax lots and tax maps meet the ORMAP technical specifications?**

	Total Countywide	Meet Tech Specs	Percent Complete
Tax Lots	28,726	28,726	100%
Tax Maps	1,092	1,092	100%

4. **Upon completion of this project will your county meet goal 6 (100% of tax maps meeting technical specification)?**

Yes – already met.

5. **Is this project part of a multi-county effort? If so, please explain.**

No

6. **Will the project cost be affected if it is not fully funding this cycle?**

No

D. Data Availability

1. **Does the county have a data sharing agreement with the State?**

Yes

2. **Identify any data restrictions or licensing issues.**

The Microsoft operating system & SQL Server software upgrades are driving the Enterprise version upgrade. By moving to the latest version of Enterprise, we should not need another major upgrade for several years.

E. Background Information

Any other information that you feel may help support the project.

As stated previously, the situation with County IT needing to upgrade on operating system software their end without losing Microsoft support, the overall County budget shortfall situation, and the fact that needing both Microsoft and ESRI software pieces increases the complexity of a normal upgrade. This project increased our normal budget amount for this kind activity by about one third.

F. Other Issues - Please identify.

Submit completed forms to:

Contact Information

ORMAP Project Coordinator

Tel: 503-586-8128

or.map@dor.oregon.gov