

Columbia County
Assessor's Certified Ratio Study
For January 1, 2014



Oregon

John A. Kitzhaber, MD, Governor

**Department of Revenue
Property Tax Division**

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July 10, 2014

Sue Martin, Assessor
Columbia County
230 Strand Street Rm. 331
St. Helens, OR 97051

Columbia County 2014 Assessor's Certified Ratio Study Acceptance and Recommendations

The Department's Mass Appraisal Review team has completed its required review of your 2014 *Assessor Certified Ratio Study* report and accepts its findings.

In accordance with ORS 309.200 the county assessor has produced and timely filed a ratio study report that documents achievement of the 100% real market value (RMV) standard for the forthcoming assessment roll as required by ORS 308.232. Any significant changes made to the reported RMV adjustment program must be documented and forwarded to a mass appraisal team member listed below.

Your appraisal / valuation plan is yet to be received and is due on or before November 1, 2014.

In accordance with ORS 309.203(1) the Department recommends you continue to maintain accurate property records and values which are extremely important to the maintenance of the county's property tax program.

Our mass appraisal team is available to assist with your real market value mass appraisal programs. If you have questions, please contact any of the CMART team members:

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Sincerely,

Bram Ekstrand, Manager
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cc: County Governing Body

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Certification & Analysis of Valuation Methods and Procedures

State of Oregon)
) SS.
County of Columbia)

I, Sue Martin, 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 guidelines developed by the Department of Revenue, and that 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.

Sue Martin - **Assessor**

Date

Michael C. Simpson - Sales Data Analyst
Report Preparer/Contact Person

(503) 397 - 2240
Phone

INTRODUCTION - The Purpose and Description of the Ratio Study

THE PURPOSE OF THE RATIO STUDY

1. To measure the level of appraised value (RMV) relative to market value as of the Assessment Date. For 2014 this is the relationship between the Set-Up Real Market Values for all re-calculated and re-appraised areas, For those not yet re-calculated or re-appraised it is the relationship to the prior years Real Market Values and current Real Market Values.
2. To identify the adjustment factors that will achieve 100% of Real Market Value.
3. To document the analysis and decision process.
4. To provide a tool for managing Appraisal and Adjustment programs.

APPRAISAL AREAS / NEIGHBORHOODS / PROPERTY CLASSES

The county is divided into six appraisal areas (Maintenance Areas) as shown on the County Map page. Properties within these Areas are grouped together for market analysis and adjustment using "study area" codes and/or "property class" codes. Listings of these codes are included in this report. Maintenance Area 7 consists of Personal Property Manufactured Structures, regardless of location, throughout the County.

THE RATIO STUDY FORMAT

The format is intended to directly reflect the adjustment program and includes the following two primary sections, as well as other supportive and descriptive sections.

SUMMARY OF ADJUSTMENTS AND AFTER RATIOS SECTION

These summarize the adjustments by Appraisal Area (MA), Study Area (SA) and Neighborhood (NH). Adjustments are made in general categories by Real Market Value Class (RMV Class):

RESIDENTIAL URBAN, RMV CLASS 1XX; RURAL TRACT, RMV CLASS 4XX or 8*XX - This includes residential land, single family "site built" dwellings, "real property manufactured structures", condominiums and 2-4 unit multi-family properties within city limits, or rural properties which include small rural residential parcels to large farm and forest parcels.

COMMERCIAL, RMV Class 2XX/ INDUSTRIAL, RMV Class 3XX - This includes commercial, industrial and multi-family properties appraised by the County in urban or rural locations.

OTHERS - This is for properties which do not fit well into any of the other categories, or are better reported as a separate group.

STUDIES SECTION

These are the individual studies which make up the essential elements of the Ratio Study. They include the individual ratio studies and the supporting sales listings and statistics. See the following section for a detailed description of the Studies.

STUDIES SECTION DESCRIPTION

MARKET GROUPING

The assessment system provides for adjusting values by market groupings 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. "Study Area" (SA) and "Property Class" (Prp Cls) groupings are the most common market groupings used in this report. They may define the market by location, type of property or have a special purpose use.

STUDY PAGES

Each study is two or more pages in length and identify the Real Market Class(es), and Study Area(s) (SA), show the calculation of the adjustment and explain how the factors used in the calculation were selected. Each study includes a sales listing with related statistics. The following are the main elements of the first page of the studies:

Market Identification - Describes the population for which the individual Study is done, usually by the Real Market Class (RMV CLASS or Classes), Maintenance Area(s) (MA), Study Area(s) (SA), and general narrative description. Most locally assessed properties are identified and a trend conclusion is done whether or not a sales listing can be generated or a conclusion of "No Trend" is determined.

Adjustment Calculation Summary - This section identifies :

A:

- 1)** The size of the sales sample;
- 2)** The total size of the population in the study, both in terms of absolute numbers and by percentage;
- 3)** Identifies the values of the population by Land RMV (Real Market Value), On Site Development (OSD) RMV, Residential Improvement RMV and Farm Improvement (ancillary buildings) RMV, as documented in the Assessors File. These values are shown as dollar amounts and as a percentage of the total RMV for each population by category, both before adjustment and after.

B:

1) Selected Ratio From Sales is the ratio selected from the Mean, Median, Weighted Mean (WtdMean) or Geometric Mean (GeoMean) determined to provide the “best fit” for the study. Ratio conclusions are based on the following principles:

1A: No one sale should have a large influence on the ratio indications.

- Avoid a MEAN distorted by an extreme ratio.
- Avoid a WEIGHTED MEAN influenced by high valued properties.
- Avoid a MEDIAN when gaps exist in the middle of the frequency distribution.

1B: Split ratios (ratios above and below 100) are the 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.

1C: Making the required adjustment.

- If an adjustment is clearly needed, it is applied.
- The adjustment with the greatest support is applied.

1D: Reliability is variable.

- Reliability is dependent on the size of the sample and the variability within the sample, therefore the ratio indicators (Mean, Median, etc.) lie within a range of reliable conclusions.
- Confidence Interval calculations are useful as a way to measure reliability.

The Selected Ratio may be adjusted by the results of the “Time Study”, and this adjusted Ratio is entered. If so, the adjustment is identified in the Explanation section of the analysis.

2) Before Ratio is a measure of the Real Market Value (RMV) assessment at an established point in time for the tax year before any adjustments are applied.

3) Overall Adjustment Factor: The adjustment needed to bring the prior years RMV or the current re-calculated RMV assessment roll value to the statutory required 100% RMV for the assessment date, January 1, of the current assessment year. It is calculated by dividing 1 by the “Before Ratio”. For improved properties the Overall Adjustment Factor is separated into the following elements:

3A: Land Adjustment Factor - The adjustment factor by which the Land portion of a property is adjusted. It is usually the Land Adjustment factor used in the analysis of Unimproved Land in the same Maintenance Area and Study Area, but may be from the analysis of the Improved classes if an insufficient sample is available.

3B: OSD Adjustment Factor - The adjustment factor that brings the site improvement element of the property to 100% of Real Market Value. This value is available as a separate component for Improved Commercial or Industrial properties but is included in the Land Adjustment.

3C: Residential Improvement Factor - The adjustment factor needed to bring the residential and associated improvements to 100% of RMV as part of the Overall Adjustment.

3D: Farm Improvement Adjustment - The adjustment factor applied as part of the Overall adjustment that will bring Outbuildings and other ancillary structures to 100% RMV.

4) Explanation - A written explanation for which of the indicators of Central Tendencies were selected for the ratio determination in the analysis. If other factors contribute to the conclusion they may be mentioned here.

5) Performance History -

5A: (COD) Coefficient of Dispersion - The COD history, if available, from 2010 through 2014. A COD higher than the maximum for the property class and type is an indication that the Property Class and Maintenance Area may have a valuation problem.

5B: (PRD) Price Related Differential - The PRD history if available from 2010 through 2014. A PRD above 1.00 suggests that high-value properties are undervalued and low-value properties are overvalued. On the other hand, a PRD less than 1.00 suggests that high-value properties are overvalued, and that low-valued properties are undervalued. PRD within a range of .98 and 1.03 are generally insignificant.

6) Adjusted Overall Ratio - an estimate of the level of appraised value (RMV) relative to market value as of the Assessment Date before Trending (adjusting RMV).

Performance Measures -
STUDY LISTINGS

For most individual studies there are sales listings. Each sale in the listing is identified by Maintenance Area, Study Area, Neighborhood and Property Class, then additional details are provided which more fully describe the individual sale properties. Finally, a ratio is calculated for each sale, then statistics are calculated for the entire group and displayed. The major components are as follows:

(AP AR) MAINTENANCE APPRAISAL AREA - One of the seven appraisal areas.

(SA) STUDY AREA - Market identification code.

(NH) NEIGHBORHOOD - Not used at this time, designation will be "000".

(PRP CLS) REAL MARKET PROPERTY CLASS - A three digit number identifying the type of property.

(BLD CLS) BUILDING CLASS - The type of main structure included in the sale.

(RJ CD) SALE CONDITION CODE -

24 Sales price varies from RMV in excess of expected parameters, but no sales review requested.

28 The appraised values reflect the results of processing a Sales Review Request.

30 Unconfirmed sale from current sales year (verified by recorded instrument only)

31 The sale is from a prior sales year (verified by recorded instrument only)

32 Confirmed sale from a prior sales year (confirmed by seller, buyer or agent)

33 Confirmed sale from current sales year (confirmed by seller, buyer or agent)

MAP NO. - The Assessor's Map and Tax Lot Number. (**NOTE:** More than one tax lot may be involved but not displayed.)

BOOK - The calendar year in which the document that transferred title to the property was recorded.

PAGE - The recording number identifying the document that transferred title to the property.

ACRES - The land size expressed as an acreage amount, if recorded in the Assessors file.

RMV LAND - The prior year appraised/trended land value.

RMV IMP - The prior year appraised/trended improvements value

TOTAL VALUE - The sum of the RMV LAND and the RMV IMP. This is usually the Real Market Value (RMV) from the Assessor's records. In some cases it is the value which would have been in the records if the property had not been changed (remodeled, subdivided, etc.) since the date of sale.

SALES PRICE - The sale price of the property as of the date of sale.

SALE DATE - The month and year the property sold.

SALE NO - Within each listing the sales are arrayed in ascending order by ratio and each is identified with a number.

RATIO - A comparison of the Total Appraised Value to the Sale Price expressed as a percentage without the decimal point (Total Value/Sale Price = Ratio). This indicates the level of appraised value (RMV) relative to the market value of the property.

EXPLANATION OF STATISTICS

Descriptive statistics are found on the second page of each Ratio Study Grouping. These are split into statistics of Central Tendency and of Distribution. As with all statistical analysis, the accuracy of the conclusions depend on adequate size samples which accurately represent the population. Judgments about grouping properties to get reasonably accurate results are based primarily on creating adequate minimum sample sizes or on Study Areas determined to have moved similarly in the market.

STATISTICS OF CENTRAL TENDENCY

The center, middle or typical element in a group. These are assumed to generally reflect the level of appraised value (RMV) relative to market value, but they must be analyzed in some detail and context to produce reasonably accurate trend conclusions. These statistics are found in numeric form on the second page of each individual Study in the upper right hand corner, and are listed with the Statistics of Distribution. These statistics are also presented in graph form near the center of the second page.

MEDIAN - The ratio value with the same number of ratios above as below. Listings which display sizable gaps near their center may have an unreliable Median.

MEAN, or ARITHMETIC MEAN - Traditionally called the Average. The sum of the ratios divided by the number of ratios. The Mean is distorted by extremely high or low ratios.

WEIGHTED MEAN - The sum of the Total Values divided by the sum of Sales Prices. Sales with relatively high values or 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.

STATISTICS OF DISTRIBUTION

Statistics that describe how values are distributed within the group, or "how far ratios are from a central tendency". Distribution characteristics tend to indicate the accuracy of appraised values and the consistency of the marketplace. Ratio studies in Columbia County are usually (by necessity) done with relatively limited numbers of sales, so care must be taken not to "read too much" into the distribution statistics from these studies. Drawing conclusions about distribution from relatively small samples may be unreliable.

FREQUENCY DISTRIBUTION - A listing used to visually display the distribution of sales by ratio range. This list appears on the second page in the upper left hand corner of each individual Study, and is displayed in graph and numeric form.

(AD) AVERAGE DEVIATION - The Average of the differences between each ratio and the Median for the entire group.

(COD) COEFFICIENT OF DISPERSION - The Average Deviation converted to a percentage.

(SD) STANDARD DEVIATION - A measure of deviation from the Arithmetic 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 "typical" appraisal standards analysis than the COD above.

(COV) COEFFICIENT OF VARIANCE - The Standard Deviation converted to a percentage.

(PRD) PRICE RELATED DIFFERENTIAL - The Arithmetic Mean divided by the Weighted Mean, and is a measure of "vertical" equity. A PRD of greater than 1.00 indicates higher priced properties are under appraised relative to moderate or low priced properties, and a PRD of less than 1.00 indicates lower priced properties are under appraised relative to moderate or higher priced properties. If the PRD is between .98 and 1.03, the degree of bias or vertical equity is not considered significant.

95% CONFIDENCE - A calculation of uniformity used to determine the reliability that the array is representative of the population. This number is expressed as a percentage. The lower the percentage, the greater the reliability. Conversely the higher the percentage the lower the reliability.

The current "working" statistical standards are:

1. **RMV** 100%
2. **COD standards:**

Vacant land (class 100,400)	20
Real & Personal Manuf. Homes	25
Urban Residential (class 101)	
Homogeneous	10
Non-homogeneous	15
Rural Improved (class 401)	20
Apartments (class 701)	12
Commercial Improved (class 201)	
Larger/Urban	15
Smaller/Rural	20
No standard set for Industrial	
3. **PRD standard:** .98 to 1.03

SPECIALLY PROCESSED VALUES

Not all assessed values are adjusted in the manner described in this report. Specially Assessed (Farm or Forest Deferral) values, certain Personal Property values and many Industrial property values are recalculated or specially processed annually. The Ratio Study does not report on these values. However it does indicate how the Real Market Value of farm and forest deferred properties will be adjusted.

STATUS OF THE ASSESSORS'S ADJUSTMENT PROGRAM

The Columbia County Assessor's office 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 than those contained in this report. The Assessor must make whatever adjustments are indicated by reliable market data to produce the most accurate appraisals possible. Any future modifications to the adjustment factors in this report will be reported to the Department of Revenue, and will be documented in the Modifications section of this study.

2014 RATIO STUDY

MAINTENANCE AREA

DESCRIPTIONS

AND

MAP

Maintenance Area Descriptions

Maintenance Area 1 - Cities of St. Helens and Columbia City

Maintenance Area 2 - City of Scappoose and adjoining Rural Areas

Maintenance Area 3- City of Vernonia and Surrounding Rural Areas

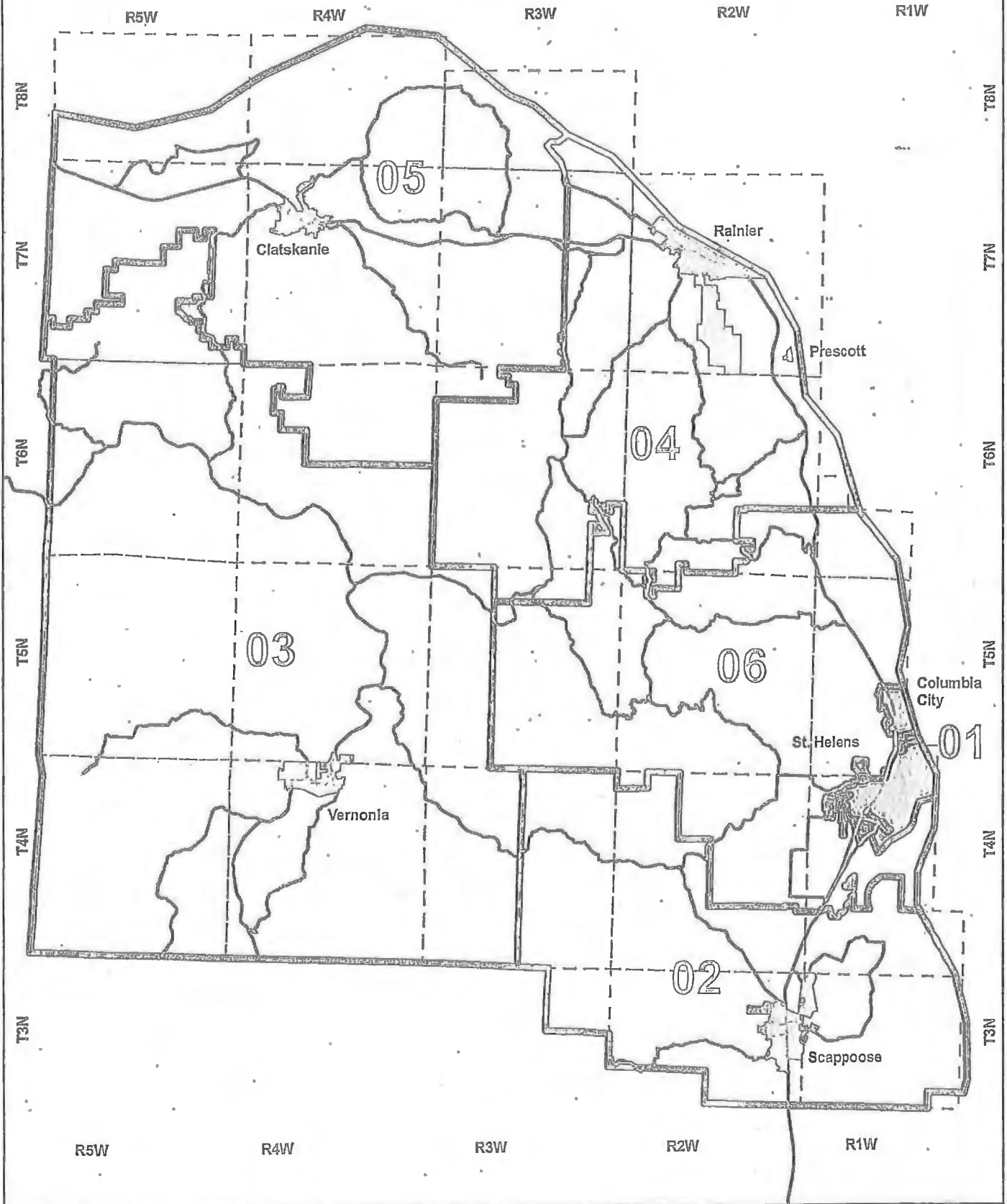
Maintenance Area 4 - Rainier and adjoining Rural Areas

Maintenance Area 5 - City of Clatskanie and Surrounding Rural Areas

Maintenance Area 6 - Rural Areas Surrounding St. Helens and Columbia City,
Including the North Warren Area and Deer Island

Maintenance Area 7 - All Personal Property Manufactured Homes in Columbia County
Regardless of Location

Maintenance Areas
Columbia County, OR



**2014 RATIO STUDY
PROPERTY
CLASSES
AND CORRESPONDING
RMV PROPERTY
CLASSES
DESCRIPTIONS
WITH COUNT**

Class	RMV Class	Class Description	Count	Count PRIOR Year	CHANGE FROM PRIOR YEAR
001	020	MISCELLANEOUS, LOGGING PERSONAL PROPERTY	0	0	0
003	003	MISCELLANEOUS, CENTRALLY ASSESSED	128	125	3
010	010	UNBUILDABLE(SIZE,DEQ DENIAL, ETC) ZONED RESIDENTIAL	152	160	-8
014	101	IMPROVED RESIDENTIAL, HISTORIC	2	2	0
015	101	OPEN SPACE RESIDENTIAL	0	0	0
019	019	PERSONAL PROPERTY MS	1223	1301	-78
020	020	UNBUILDABLE(SIZE, DEQ DENIAL,ETC) ZONED COMMERCIAL	18	21	-3
024	201	IMPROVED COMMERCIAL, HISTORIC ZONED COMMERCIAL	5	5	0
025	201	OPEN SPACE, GOLF COURSE LAND ZONING NOT SIGNIFICANT	4	5	-1
028	201	ENTERPRISE ZONE, IMPROVED COMMERCIAL ZONED COMMERCIAL	0	0	0
030	030	UNBUILDABLE(SIZE,DEQ DENIAL, ETC) ZONED INDUSTRIAL	7	7	0
031	301	INDUSTRIAL, UTILITY PROPERTY	0	0	0
032	030	INDUSTRIAL, MINERALS	117	120	-3
033	303	IMPROVED INDUSTRIAL, STATE RESPONSIBILITY	0	0	0
037	301	ENTERPRISE ZONE IMPROVED COUNTY IPR PROCESSED	0	0	0
038	303	ENTERPRISE ZONE, IMPROVED STATE IPR PROCESSED	5	5	0
039	301	ENTERPRISE ZONE IMPROVED INDUSTRIAL	0	0	0
040	040	UNBUILDABLE(SIZE, DEQ DENIAL,ETC) ZONING NOT SIGNIFICANT	146	179	-33
041	401	IMPROVED ONLY TRACT,ZN NOT SIGNIFICANT	0	0	0
044	401	IMPROVED TRACT,HISTORIC ZONING NOT SIGNIFICANT	0	0	0
045	401	OPEN SPACE TRACT LAND ZONING NOT SIGNIFICANT	0	0	0
050	500	UNBUILDABLE(SIZE, DEQ DENIAL,ETC) ZONING NOT SIGNIFICANT	0	0	0
051	501	IMPROVED ONLY FARM, ZONING NOT SIGNIFICANT	0	0	0
054	501	IMPROVED FARM, HISTORIC ZONING NOT SIGNIFICANT .	0	0	0
055	501	OPEN SPACE FARM LAND ZONING NOT SIGNIFICANT	0	0	0
060	600	UNBUILDABLE(SIZE, DEQ DENIAL,ETC) ZONING NOT SIGNIFICANT	0	0	0
061	601	IMPROVED ONLY FOREST, ZONING NOT SIGNIFICANT	0	0	0
070	700	UNBUILDABLE(SIZE, DEQ DENIAL,ETC) ZONED MULTI-FAMILY	0	0	0
071	701	IMPROVED ONLY, ZONED MULTI-FAMILY	0	0	0
100	100	VACANT LAND, ZONED RESIDENTIAL	931	1030	-99
101	101	RESIDENTIAL IMPROVED, ZONED RESIDENTIAL	9032	8950	82
102	102	CONDOMINIUM	48	48	0
109	109	M S IMPROVED, ZONED RESIDENTIAL	429	422	7
110	100	VACANT,H&B RESD 4 OR LESS UNITS ZONING NOT SIGNIFICANT	0	0	0
111	111	RESIDENTIAL, FLOATING PROPERTY	289	288	1
120	100	VACANT, H & B USE RESIDENTIAL ZONED COMMERCIAL	0	0	0
121	101	SINGLE FMLY RESIDENCE IMPROVED ZONED COMMERCIAL	0	0	0
129	109	SINGLE FMLY RESIDENCE MS IMPRVD ZONED COMMERCIAL	0	0	0
130	100	VACANT, H&B USE RESIDENTIAL ZONED INDUSTRIAL	0	0	0
131	101	SINGLE FMLY RESIDENCE IMPROVED ZONED INDUSTRIAL	0	0	0
190	190	VACANT LAND, POTENTIAL DEVELOPABLE ZONED RESIDENTIAL	0	0	0
191	191	IMPROVED, POTENTIAL DEVELOPABLE ZONED RESIDENTIAL	0	0	0
199	199	M S IMPROVED, POTENTIAL DEVELOPABLE ZONED RESIDENTIAL	0	0	0
200	200	VACANT LAND ZONED COMMERCIAL	114	117	-3
201	201	COMMERCIAL IMPROVED, ZONED COMMERCIAL	767	760	7
206	201	COMMERCIAL, MARINA/MOORAGE	27	26	1
207	207	ALL M S PARKS, REGARDLESS OF ZONE	40	41	-1
208	201	COMMERCIAL, RETIRE/CARE FACILITY	7	4	3
209	209	M S IMPROVED, ZONED COMMERCIAL	0	0	0
221	221	IMPROVED COMMERCIAL, FLOATING PROPERTY	13	13	0
290	290	VACANT, POTENTIAL DEVELOPABLE ZONED COMMERCIAL	0	0	0
291	291	COMMRL IMPRVD,POTENTIAL DEVELOP ZONED COMMERCIAL	0	0	0
299	299	M S IMPROVED, POTENTIAL DEVELOPABLE ZONED COMMERCIAL	0	0	0
300	300	VACANT LAND, ZONED INDUSTRIAL	70	74	-4
301	301	INDUSTRIAL IMPROVED, ZONED INDUSTRIAL	163	168	-5
303	303	INDUSTRIAL, STATE RESPONSIBLE IPR PROCESSED	39	38	1
308	308	INDUSTRIAL, M&E STATE AND COUNTY RESPONSIBLE IPR PROCESSED	54	55	-1
309	309	M S IMPROVED, ZONED INDUSTRIAL	0	0	0
330	300	INDUSTRIAL, AGGREGATE MINE	25	25	0
331	301	INDUSTRIAL, AGGREGATE MINE WITH IMPROVMENTS	15	19	-4
333	333	INDUSTRIAL IMPROVED, STATE RESP	0	0	0
338	308	INDUSTRIAL, AGGREGATE MACHINERY AND EQUIPMENT	3	3	0
390	390	VACANT LAND, POTENTIAL DEVELOPABLE ZONED INDUSTRIAL	0	0	0
391	391	INDSTRL IMPRVD, POTENTIAL DEVELOPABLE ZONED INDUSTRIAL	0	0	0

Class	RMV Class	Class Description	Count	Count PRIOR Year	CHANGE FROM PRIOR YEAR
399	399	M S IMPROVED, POTENTIAL DEVELOPABLE ZONED INDUSTRIAL	0	0	0
400	400	VACANT H&B USE TRACT LAND, ZONING NOT SIGNIFICANT	698	707	-9
401	401	IMPROVED H&B USE TRACT, ZONING NOT SIGNIFICANT	4689	4697	-8
409	409	M S H&B USE TRACT, ZONING NOT SIGNIFICANT	1257	1242	15
440	400	VACANT H&B USE TRACT LAND, FARM DEF ZONED NON-EFU	0	0	0
441	401	IMPRVD H&B USE TRACT, FARM DEF, ZONED NON-EFU	0	0	0
449	409	M S H&B USE TRACT, FARM DEF, ZONED NON-EFU	0	0	0
450	400	VACANT H&B USE TRACT, FARM DEF, ZONED EFU	0	0	0
451	401	IMPROVED H&B USE TRACT, FARM DEF, ZONED EFU	0	0	0
459	409	M S H&B USE TRACT, FARM DEF, ZONED EFU	0	0	0
470	400	VACANT H&B USE TRACT, PERM FARM DISQ, ZONED EFU	0	0	0
471	401	IMPRVD H&B USE TRACT, PERM FARM DISQ, ZONED EFU	0	0	0
479	409	M S H&B USE TRACT, PERM FARM DISQ, ZONED EFU	0	0	0
480	400	VACANT H&B TRACT, MLTPL SPEC ASMT, ZONING NOT SIGNIFICANT	0	0	0
481	401	IMPRVD H&B TRACT, MLTPL SPEC ASMT, ZONING NOT SIGNIFICANT	0	0	0
489	409	M S H&B USE TRACT, MLTPL SPEC ASMT, ZONING NOT SIGNIFICANT	0	0	0
490	490	VACANT TRACT, POTENTIAL DEVELOP, ZONING NOT SIGNIFICANT	0	0	0
491	491	IMPROVED TRACT, POTENTIAL DEVELOP, ZONING NOT SIGNIFICANT	0	0	0
499	499	M S, POTENTIAL DEVELOPABLE, ZONING NOT SIGNIFICANT	0	0	0
500	500	VACANT H&B USE FARM, NOT RECV FARM DEF, ZONING NOT SIGNIFICANT	0	0	0
501	501	IMPRVD H&B USE FARM, NOT RECV FARM DEF, ZONING NOT SIGNIFICANT	0	0	0
509	509	M S H&B USE FARM, NOT RCVNG FARM DEF, ZONING NOT SIGNIFICANT	0	0	0
540	400	VACANT H&B USE FARM, RECEIVING FARM DEF, ZONED NON-EFU	156	150	6
541	401	IMPROVED H&B USE FARM, RCVG FARM DEF, ZONED NON-EFU	405	399	6
549	409	M S H&B USE FARM, RECEIVING FARM DEF, ZONED NON-EFU	71	68	3
550	400	VACANT H&B USE FARM, RCVNG FARM DEF, ZONED EFU	133	137	-4
551	401	IMPROVED H&B USE FARM, RCVG FARM DEF, ZONED EFU	341	338	3
559	409	M S H&B USE FARM LAND, RCVNG FARM DEF, ZONED EFU	29	28	1
580	400	AGRICULTURE, MOSTLY FARM RURAL MULT SPEC ASMTS	21	22	-1
581	401	AGRICULTURE, W/IMPS-MOSTLY FARM RURAL, MULT SPEC ASMTS	87	83	4
589	409	M S H&B USE FARM, MLTPL SP ASMT FARM USE PREDOMINANT, ZN NOT SIGN	12	12	0
600	600	VACANT H&B USE FOREST, NOT DESIGNATED, ZONING NOT SIGNIFICANT	559	570	-11
601	601	IMPRVD H&B FOREST LAND, NOT DESIGNATED, ZONING NOT SIGNIFICANT	0	0	0
609	609	M S H&B FOREST LAND, NOT DESIGNATED, ZONING NOT SIGNIFICANT	0	0	0
640	400	VACANT H&B USE TRACT FOREST/WLO, DESIGNATED, ZONING NOT SIGNIFICANT	2041	2051	-10
641	401	IMPRVD H&B USE TRACT FOREST/WLO, DESIGNATED, ZONING NOT SIGNIFICANT	1967	1927	40
649	409	M S H&B USE TRACT FOREST/WLO, DESIGNATED, ZONING NOT SIGNIFICANT	605	595	10
660	600	VACANT, REFORESTATION	0	0	0
680	400	FOREST LAND, LAND ONLY-MOSTLY FOREST RURAL, MULT SPEC ASMTS	60	58	2
681	401	FOREST LAND, WITHIMPS-MOSTLY FOREST RURAL, MULT SPEC ASMTS	171	165	6
689	409	M S H&B USE FL, MLTPL SP ASMT, FL PREDOMINANT, ZN NOT SIGNIFICANT	17	17	0
700	700	VACANT LAND, ZONED MULTI-FAMILY	0	0	0
701	701	IMPROVED 5 OR MORE UNITS, ZONED MULTI-FAMILY AND MS PARK IMPROVED	46	50	-4
707	701	ALL M S PARKS, REGARDLESS OF ZONE	0	0	0
712	701	MULTIPLE HOUSING,	0	0	0
781	701	MULTIPLE HOUSING, LOW INCOME SPECIAL ASMT	6	6	0
790	790	VACANT LAND, POTENTIAL DEVELOP, ZONED MULTI-FAMILY	0	0	0
791	791	IMPRVD 5 OR MORE, POTENTIAL DEVELOP, ZONED MULTI-FAMILY	0	0	0
799	799	M S, POTENTIAL DEVELOPABLE, ZONED MULTI-FAMILY	0	0	0
800	800	RECREATION, LAND ONLY	148	154	-6
801	801	RECREATION, WITH IMPROVEMENTS	4	4	0
890	890	RECREATION, HILLCREST/COL ACRES POTENTIAL DEVELOPMENT	306	302	4
910	200	CHURCH - VACANT	19	19	0
911	201	CHURCH - IMPROVED	102	100	2
920	200	SCHOOL - VACANT	23	23	0
921	201	SCHOOL - IMPROVED	47	51	-4
930	200	CEMETERY - VACANT	26	26	0
931	201	CEMETERY - IMPROVED	6	5	1
940	200	CITY - VACANT	358	356	2
941	201	CITY - IMPROVED	105	107	-2
942	201	CITY - LEASED	0	0	0
950	200	COUNTY - VACANT	162	147	15
951	201	COUNTY - IMPROVED	47	43	4
952	201	COUNTY - LEASED	0	0	0
960	200	STATE OWNED - VACANT	162	160	2
961	201	STATE OWNED - IMPROVED	11	10	1

Class	RMV Class	Class Description	CHANGE		
			Count	Count	FROM
			Count	PRIOR	PRIOR
			Year	Year	YEAR
962	201	STATE - LEASED	1	1	0
964	401	EXEMPT, STATE GAME IN-LIEU OF	22	22	0
970	200	FEDERALLY OWNED - VACANT	46	46	0
971	201	FEDERALLY OWNED - IMPROVED	10	8	2
976	201	FEDERALLY OWNED - NATIVE AMERICAN HOLDINGS	0	0	0
980	200	BENEVOLENT, FRATERNAL OWNERSHIP - VACANT	13	8	5
981	201	BENEVOLENT, FRATERNAL OWNERSHIP - IMPROVED	66	65	1
982	201	BENEVOLENT, FRATERNAL - LEASED	5	1	4
990	200	PORT PROPERTIES OR OTHER MUNICIPAL PROPERTIES - VACANT	85	85	0
991	201	PORT PROPERTIES OR OTHER MUNICIPAL PROPERTIES - IMPROVED	89	94	-5
994	201	EXEMPT, PORT: EXEMPT IN LIEU-OF PER ORS 307.120	6	5	1
995	201	EXEMPT, GOVERNMENT HOUSING AUTHORITIES	8	8	0
996	701	FARM LABOR CAMPS, DAY CARE CENTERS	1	1	0
			TOTAL	TOTAL	TOTAL
			CURRENT	PRIOR	CHANGE
			YEAR	YEAR	
			29122	29184	-62

2014 RATIO STUDY

TIME ADJUSTMENT

STUDY

TIME ADJUSTMENT STUDIES

The analysis and conclusions for an adjustment based on changes in the market (time adjustment) have been determined based on sales within Columbia County. These sales were separated into **1)** properties located within the city limits of St. Helens, Scappoose, Columbia City, Rainier, Vernonia and Clatskanie for the 100, 101, 102 and 109 Real Market Value (RMV) Classes, WITH THE EXCEPTION OF MA 3 SA 03, properties located in the Flood Plain within the City of Vernonia. This Study Area was removed from this analysis as the properties in this Study Area have been found to be influenced so significantly by their location in the Flood Plain that they are considered to be in a separate market completely; and **2)** the properties located outside of these City limits for the 400, 401 and 409 RMV Classes.

The conclusions found on this page are supported by the following pages. The sales used were from January 1, 2013 through December 31, 2013.

URBAN RESIDENTIAL PROPERTY

Property Classes: 100, 101 and related classes

All Areas: The analysis of sales indicate that an adjustment of 97% is needed.

RURAL RESIDENTIAL PROPERTY

Property Classes: 400, 401 and related classes

All Areas: The analysis of sales indicate that an adjustment of 106% is needed.

COMMERCIAL AND INDUSTRIAL PROPERTY

Property Classes: 200, 201 - commercial and related classes

300, 301 - industrial and related classes

All Areas: There are too few sales to provide a reliable indication, therefore no adjustment is supported.

NOTE: The adjustment of .97 in the Residential Property Sections (Property Classes 100, 101, 102 and 109) and 1.06 in the Rural Property Sections (Property Classes 400, 401 and 409) is applied in the Ratio Study to the Selected Ratio from the Indicators of Central Tendency in the following manner:

- 1 The Indicator of Central Tendency considered the most appropriate is selected,
- 2: This Selected Ratio is adjusted by .97 (Prop Classes 1XX) or 1.06 (Prop Classes 4XX)
- 3: The product of this calculation is entered on the line titled " Selected Ratio From Sales" found on the first page of each Residential section of the report.

An analysis was made to determine if this adjustment would modify in any way the Statistical

Calculations (COD, COV, PRD etc) made by the software program. It was found that these Statistical Calculations were affected little if any.

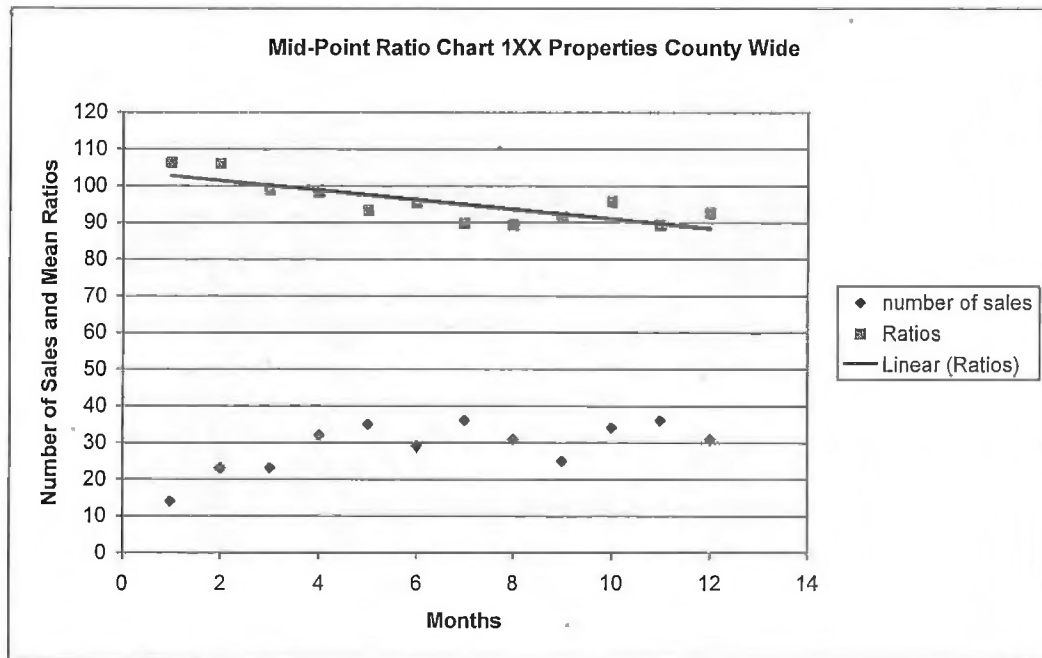
Historical Time Adjustment studies conclusions.

These are the factors used to adjust "MID MONTHS" when prior years' sales are used.

<u>Time Period</u>	<u>101's</u>	<u>401's</u>
7-94 thru 12-94	0.0050/mo	0.0050/mo
1994 overall %	10.5%	9.0%
1-95 thru 6-95	0.0050/mo	0.0050/mo
7-95 thru 12-95	0.0067/mo	0.0050/mo
1995 overall %	7.0%	6.0%
1-96 thru 6-96	0.0067/mo	0.0050/mo
7-96 thru 12-96	None	None
1996 overall %	4.0%	3.0%
1997-2005	None	None
2006	96.5%	94.2%
2007	None	None
2008	None	None
2009	92%	None
2010	99%	99%
2011	90%	89%
2012	103%	98%
2013	98%	93%
2014	97%	106%

2014 1XX TIME STUDY Charts and Conclusion

By Quarter			# Sales	Cum Sales for Quarter	Ratio for Month Mean	# Sales	Cum Sales for month	Median	GeoMean
Median 1	A Mean 1	G Mean 1	60	60					
105	103	102							
Median 2	A Mean 2	G Mean 2	96	156					
97	96	95							
Median 3	A Mean 3	G Mean 3	92	248					
90	90	89							
Median 4	A Mean 4	G Mean 4	101	349					
90	92	91							
Total Sales			349						
1	Jan				106	14	14	107	106
2	Feb				106	23	37	107	105
3	Mar				99	23	60	99	98
4	Apr				98	32	92	97	98
5	May				93	35	127	95	92
6	Jun				95	29	156	95	94
7	Jul				90	36	192	89	89
8	Aug				89	31	223	89	88
9	Sep				92	25	248	91	91
10	Oct				96	34	282	91	94
11	Nov				89	36	318	88	88
12	Dec				93	31	349	92	92
Total Sales						349			



Conclusion: The Mid Point of the Sales is found to be in July (7th Month),
with a corresponding Mean Ratio of 90.
The End of Year Ratio is 93
 $(90 - 93) / 93 = -.032$ or -3%
 $100 - 3 = 97$, The Time Adjustment for 2014

#	Ratio Year	MA	SA	NH	RMV Class	Rej Code	Map #	Book	Page	Adj Sale Price	Sales Date	Ratio	Acct No	Total Land Size
1	2014	04	46	000	101	30	7N2W16-CB-02405	2013	79	160000	01/02/2013	102	18026	0.24
2	2014	01	00	000	101	30	4N1W05-CD-00906	2013	185	189000	01/03/2013	107	12317	0.24
3	2014	01	00	000	101	30	4N1W05-CB-10600	2013	114	164000	01/04/2013	108	433404	0.22
4	2014	02	00	000	101	33	3N2W12-AC-00500	2013	224	124000	01/07/2013	142	3348	0.23
5	2014	01	01	000	101	33	5N1W28-DD-03900	2013	461	172500	01/10/2013	106	14788	0.19
6	2014	01	00	000	101	30	4N1W06-DA-08200	2013	520	168900	01/10/2013	99	12793	0.17
7	2014	02	00	000	101	30	3N1W07-CA-00137	2013	317	205000	01/10/2013	99	2786	0.20
8	2014	01	21	000	101	30	5N1W21-CD-03700	2013	553	144900	01/18/2013	110	14218	0.30
9	2014	01	00	000	101	30	4N1W05-DD-00602	2013	646	173000	01/25/2013	97	434104	0.16
10	2014	01	00	000	101	30	4N1W05-DA-11400	2013	713	70000	01/25/2013	89	10831	0.11
11	2014	01	00	000	101	33	4N1W04-DB-06600	2013	770	109900	01/29/2013	96	11029	0.13
12	2014	01	00	000	101	33	4N1W05-DB-03600	2013	801	180000	01/29/2013	110	12508	0.49
13	2014	02	00	000	101	30	3N2W12-DD-03500	2013	816	150000	01/29/2013	112	4307	0.28
14	2014	05	00	000	101	30	7N4W08-BC-01200	2013	876	168000	01/31/2013	111	25705	0.23
15	2014	05	00	000	101	30	7N4W08-AD-01700	2013	879	140000	02/01/2013	106	25661	0.28
16	2014	01	00	000	101	30	5N1W33-DD-10000	2013	990	148500	02/04/2013	95	13669	0.13
17	2014	01	00	000	101	30	4N1W05-AB-03000	2013	1033	148450	02/05/2013	90	11550	0.20
18	2014	02	28	000	101	30	3N2W12-BD-01800	2013	1101	110000	02/06/2013	97	3669	0.12
19	2014	02	00	000	101	33	3N2W12-CA-08700	2013	1053	213120	02/08/2013	117	3778	0.66
20	2014	01	00	000	101	30	4N1W03-BC-10700	2013	1163	99900	02/11/2013	110	9703	0.13
21	2014	02	79	000	101	30	3N2W11-DB-01700	2013	1198	345000	02/12/2013	122	431990	0.17
22	2014	02	00	000	101	30	3N2W12-DB-03501	2013	1200	140000	02/12/2013	122	4085	0.17
23	2014	02	00	000	101	30	3N2W12-BD-01900	2013	1173	75000	02/13/2013	104	3670	0.09
24	2014	02	79	000	101	30	3N2W11-DB-01600	2013	1466	392435	02/13/2013	104	431989	0.17
25	2014	05	00	000	101	30	7N4W08-BC-02500	2013	1256	126000	02/14/2013	84	25881	0.21
26	2014	01	00	000	101	30	4N1W05-CA-00115	2013	1512	163000	02/20/2013	112	12003	0.14
27	2014	01	00	000	101	30	4N1W07-AB-03173	2013	1901	159000	02/20/2013	105	13037	0.13
28	2014	01	43	000	101	30	4N1W05-BD-01119	2013	1902	109000	02/20/2013	120	11915	0.09
29	2014	02	00	000	101	30	3N2W13-BA-00620	2013	1647	180000	02/20/2013	118	4601	0.18
30	2014	02	00	000	100	30	3N2W02-DD-00622	2013	1477	65000	02/21/2013	123	3013	0.18
31	2014	01	00	000	101	30	4N1W08-BB-05800	2013	2510	215000	02/22/2013	93	13145	0.20
32	2014	02	00	000	101	30	3N2W12-DC-02514	2013	1485	169000	02/22/2013	107	433116	0.06
33	2014	04	00	000	101	30	7N2W16-CD-03902	2013	1611	213500	02/24/2013	105	435523	0.20
34	2014	01	00	000	100	33	5N1W33-DC-09202	2013	1555	35000	02/25/2013	67	13521	0.11
35	2014	01	00	000	101	30	4N1W03-BC-07500	2013	1602	92500	02/25/2013	112	9669	0.24
36	2014	02	00	000	101	30	3N2W11-AA-00112	2013	1627	192100	02/25/2013	118	3051	0.19
37	2014	03	03	000	101	33	4N4W04-BD-10900	2013	1823	43000	02/26/2013	149	23002	0.11
38	2014	01	00	000	101	30	4N1W05-BD-07400	2013	1733	182000	02/28/2013	107	11982	0.16
39	2014	02	00	000	101	30	3N2W12-AB-00102	2013	1920	130000	03/01/2013	85	3277	0.14
40	2014	01	00	000	101	30	4N1W08-BB-05000	2013	1812	184000	03/04/2013	99	13137	0.25
41	2014	01	00	000	101	30	4N1W07-AB-03164	2013	3222	158000	03/05/2013	107	13028	0.14
42	2014	05	00	000	109	33	7N4W08-CD-08500	2013	2120	85000	03/05/2013	97	26017	0.12
43	2014	01	00	000	101	30	4N1W07-AB-03300	2013	1942	134000	03/07/2013	103	18762	0.25
44	2014	01	00	000	101	30	4N1W06-DC-06200	2013	2157	190600	03/07/2013	108	12863	0.24
45	2014	05	00	000	101	33	7N4W08-CD-01700	2013	1956	139500	03/08/2013	85	25950	0.11
46	2014	02	00	000	101	30	3N2W12-DC-00123	2013	2110	269900	03/13/2013	90	4225	0.16
47	2014	01	00	000	101	30	4N1W05-AA-07700	2013	2218	146000	03/18/2013	82	11453	0.18
48	2014	01	00	000	101	33	5N1W34-CB-01611	2013	2278	158000	03/18/2013	92	29085	0.11
49	2014	01	00	000	101	30	4N1W05-BC-06100	2013	2504	177000	03/18/2013	95	11885	0.12
50	2014	01	00	000	101	30	4N1W08-BA-02500	2013	2283	134900	03/20/2013	104	13103	0.14
51	2014	02	00	000	101	30	3N2W12-AD-06505	2013	2280	276000	03/20/2013	100	28499	0.16
52	2014	02	00	000	101	30	3N2W12-CA-05100	2013	2356	145000	03/21/2013	95	3741	0.12
53	2014	01	00	000	101	30	4N1W05-BC-02700	2013	2309	180200	03/22/2013	121	11852	0.19
54	2014	01	00	000	101	30	4N1W04-CA-11300	2013	2466	115000	03/22/2013	85	10658	0.24
55	2014	02	00	000	101	30	3N2W11-DB-00600	2013	2363	275000	03/22/2013	107	3178	0.23
56	2014	01	00	000	102	33	4N1W04-BD-90200	2013	2470	64900	03/27/2013	133	10495	0.00
57	2014	01	00	000	101	30	4N1W07-AB-03110	2013	2954	160000	03/27/2013	108	12974	0.14
58	2014	02	00	000	101	30	3N2W12-DC-02524	2013	3191	160000	03/27/2013	113	433126	0.06
59	2014	01	00	000	101	30	4N1W04-CA-02500	2013	2507	154900	03/28/2013	76	10569	0.23
60	2014	02	00	000	101	30	3N2W12-DA-01501	2013	2560	175000	03/28/2013	85	3977	0.18
61	2014	02	00	000	101	30	3N2W12-CA-08001	2013	2568	207500	03/28/2013	103	3771	0.16
62	2014	01	00	000	101	30	4N1W05-BA-03925	2013	2949	186955	04/01/2013	103	431934	0.15
63	2014	01	00	000	101	30	5N1W34-CB-06300	2013	2972	76500	04/01/2013	93	13830	0.13
64	2014	01	01	000	101	33	5N1W21-CD-00201	2013	3099	225000	04/01/2013	117	14179	0.11
65	2014	01	00	000	101	30	4N1W04-BC-01500	2013	2974	111500	04/02/2013	107	10321	0.28
66	2014	04	00	000	101	30	7N2W21-A0-00302	2013	2952	165000	04/02/2013	114	429100	0.59
67	2014	01	21	000	101	33	5N1W21-BD-01400	2013	3097	182000	04/03/2013	98	14028	0.25
68	2014	02	00	000	101	30	3N2W12-DB-01100	2013	2970	144800	04/03/2013	86	4060	0.13

	Ratio Year	MA	SA	NH	RMV Class	Rej Code	Map #	Book	Page	Adj Sale Price	Sales Date	Ratio	Acct No	Total Land Size
69	2014	01	00	000	101	30	4N1W04-DA-09800	2013	3151	140000	04/04/2013	72	10224	0.13
70	2014	02	00	000	101	33	3N2W11-DD-01500	2013	3095	240000	04/04/2013	101	3266	0.23
71	2014	01	00	000	101	30	4N1W05-DC-08201	2013	3189	189000	04/05/2013	100	429799	0.17
72	2014	01	00	000	101	33	4N1W05-CC-01102	2013	3120	170000	04/09/2013	86	12233	0.18
73	2014	01	00	000	101	30	5N1W34-CC-03000	2013	3197	159900	04/09/2013	97	13879	0.13
74	2014	02	00	000	101	33	3N2W12-CA-06200	2013	3149	139900	04/09/2013	97	3753	0.20
75	2014	01	00	000	101	30	4N1W07-AB-03134	2013	3186	145000	04/10/2013	109	12998	0.11
76	2014	01	00	000	101	30	4N1W05-CD-00902	2013	3319	141000	04/10/2013	99	12313	0.16
77	2014	02	00	000	101	33	3N2W12-DD-09000	2013	3383	124000	04/10/2013	106	3999	0.14
78	2014	01	01	000	101	30	5N1W28-DB-04600	2013	3249	169900	04/12/2013	89	14737	0.23
79	2014	03	03	000	101	30	4N4W03-BB-04900	2013	3267	108000	04/12/2013	114	22378	0.15
80	2014	04	00	000	101	30	7N2W17-BD-04200	2013	3386	110000	04/16/2013	104	19508	0.73
81	2014	01	01	000	101	30	5N1W28-AB-05200	2013	3412	149000	04/17/2013	111	14355	0.26
82	2014	01	21	000	101	30	5N1W21-CA-04800	2013	3432	210000	04/17/2013	117	14092	0.31
83	2014	01	00	000	101	30	4N1W08-BB-05700	2013	3464	180000	04/18/2013	90	13144	0.16
84	2014	02	00	000	101	30	3N2W13-AA-06100	2013	3471	179900	04/19/2013	97	4404	0.15
85	2014	02	00	000	101	30	3N2W12-CA-03500	2013	3589	185000	04/22/2013	95	3727	0.23
86	2014	01	00	000	101	30	4N1W04-AD-02501	2013	3492	89900	04/23/2013	125	10164	0.20
87	2014	02	00	000	101	30	3N2W02-DD-00628	2013	3690	232000	04/25/2013	90	3019	0.18
88	2014	01	00	000	101	30	4N1W08-BC-04500	2013	8343	244930	04/26/2013	81	13196	0.20
89	2014	02	00	000	101	30	3N2W12-AA-00500	2013	3750	293800	04/26/2013	96	28476	0.19
90	2014	01	00	000	101	30	4N1W05-AD-09900	2013	3845	106000	04/30/2013	97	11775	0.25
91	2014	01	00	000	101	30	4N1W05-CA-00506	2013	3847	155000	04/30/2013	92	12024	0.16
92	2014	01	00	000	101	33	4N1W05-CA-00504	2013	3834	145900	04/30/2013	102	12022	0.17
93	2014	02	00	000	101	30	3N1W07-CA-00114	2013	3746	203000	04/30/2013	92	2763	0.17
94	2014	05	00	000	101	30	7N4W08-CD-01800	2013	3778	142000	04/30/2013	79	25951	0.11
95	2014	04	00	000	109	30	7N2W17-CO-01400	2013	3796	127500	05/01/2013	99	21029	1.80
96	2014	02	00	000	109	30	3N2W12-AD-06100	2013	4011	152500	05/02/2013	105	5697	1.00
97	2014	01	00	000	101	30	4N1W06-DC-03600	2013	3928	206850	05/03/2013	97	12837	0.20
98	2014	05	00	000	101	30	7N4W08-CB-05400	2013	4037	90000	05/03/2013	117	25910	0.24
99	2014	04	00	000	101	30	7N2W16-DC-05802	2013	4014	115000	05/07/2013	117	18324	0.09
100	2014	05	00	000	101	30	7N4W09-CB-00600	2013	4049	199900	05/07/2013	98	26233	0.36
101	2014	02	00	000	101	30	3N2W12-DA-06600	2013	4032	194800	05/08/2013	96	3455	0.14
102	2014	01	00	000	101	30	4N1W04-BA-00600	2013	4236	93730	05/09/2013	108	10264	0.18
103	2014	04	00	000	101	30	7N2W16-DD-03100	2013	4198	140000	05/09/2013	82	18391	0.33
104	2014	01	00	000	101	30	4N1W04-AD-04700	2013	4195	130000	05/10/2013	75	10213	0.13
105	2014	01	00	000	101	33	4N1W07-AB-03107	2013	4921	170000	05/13/2013	99	12971	0.15
106	2014	02	00	000	101	33	3N1W18-BC-02807	2013	4202	220000	05/14/2013	93	2929	0.15
107	2014	02	79	000	101	30	3N2W11-DA-02608	2013	4239	298500	05/15/2013	100	3229	0.40
108	2014	02	00	000	101	30	3N2W01-CC-00112	2013	4267	269500	05/15/2013	83	2946	0.19
109	2014	04	00	000	101	33	7N2W16-CC-00812	2013	5074	180000	05/16/2013	89	18086	0.33
110	2014	01	30	000	101	30	5N1W33-DD-09601	2013	4358	118000	05/17/2013	73	13665	0.13
111	2014	02	00	000	101	30	3N2W13-AD-10100	2013	4365	180000	05/17/2013	102	4565	0.15
112	2014	01	30	000	101	30	4N1W08-BA-02200	2013	4418	240000	05/20/2013	75	13100	0.16
113	2014	01	00	000	101	33	4N1W03-BC-12000	2013	4439	130000	05/20/2013	75	9715	0.21
114	2014	01	00	000	101	30	5N1W33-DC-06600	2013	4440	111640	05/20/2013	98	13492	0.11
115	2014	01	00	000	101	33	4N1W06-DD-06200	2013	4513	170500	05/20/2013	90	12932	0.13
116	2014	01	01	000	101	30	5N1W28-AC-02805	2013	4453	140000	05/21/2013	95	14405	0.11
117	2014	01	00	000	101	33	4N1W05-BD-02800	2013	4532	177000	05/21/2013	93	11939	0.20
118	2014	03	38	000	109	30	4N4W05-AA-00315	2013	4447	144500	05/21/2013	107	23135	0.47
119	2014	02	00	000	101	30	3N2W11-AA-00141	2013	4462	243500	05/22/2013	98	3080	0.35
120	2014	02	00	000	101	30	3N2W12-DD-07800	2013	4533	271000	05/22/2013	86	4040	0.49
121	2014	03	03	000	100	30	4N4W04-BD-05300	2013	4446	8500	05/22/2013	114	22946	0.09
122	2014	01	01	000	101	30	5N1W28-AB-03200	2013	4530	132000	05/24/2013	95	14339	0.23
123	2014	01	00	000	101	30	4N1W05-BD-05300	2013	4678	159000	05/24/2013	104	11961	0.13
124	2014	02	33	000	101	30	3N2W12-AD-03126	2013	4486	167000	05/24/2013	113	429923	0.10
125	2014	04	00	000	101	30	7N2W16-DB-09500	2013	4535	148000	05/24/2013	73	18217	0.15
126	2014	05	00	000	101	33	7N4W09-CA-00108	2013	6220	225000	05/24/2013	86	432375	0.24
127	2014	01	01	000	101	33	5N1W28-CA-01100	2013	4625	183500	05/28/2013	90	14563	0.23
128	2014	02	00	000	101	30	3N1W18-BB-00600	2013	4682	265000	05/28/2013	83	2893	0.17
129	2014	03	00	000	101	30	4N4W05-DA-03407	2013	4710	150000	05/30/2013	105	23409	0.13
130	2014	01	00	000	101	30	4N1W04-CB-08600	2013	4697	123400	05/31/2013	63	10855	0.12
131	2014	01	00	000	101	30	4N1W08-BB-01101	2013	4876	159999	06/03/2013	92	13124	0.11
132	2014	02	00	000	101	30	3N2W12-DC-02513	2013	4908	171000	06/03/2013	106	433115	0.08
133	2014	01	00	000	101	30	4N1W06-DC-07100	2013	4945	174000	06/04/2013	100	12872	0.16
134	2014	01	00	000	101	30	5N1W34-CB-01509	2013	4868	150000	06/05/2013	95	13759	0.19
135	2014	02	00	000	101	33	3N2W12-DB-03300	2013	4919	219000	06/05/2013	73	4082	0.23

	Ratio	MA	SA	NH	RMV	Rej	Map	Book	Page	Adj Sale	Sales Date	Ratio	Acct No	Total Land
	Year				Class	Code	#			Price			No	Size
136	2014	05	00	000	101	30	7N4W09-CB-00702	2013	4940	142000	06/06/2013	95	26237	0.21
137	2014	03	39	000	101	30	4N4W03-BA-01015	2013	5096	239900	06/07/2013	97	22309	0.43
138	2014	03	00	000	101	30	4N4W05-AD-10900	2013	5120	192000	06/07/2013	100	23332	0.17
139	2014	05	00	000	101	33	7N4W08-DA-03400	2013	4942	137500	06/07/2013	89	26065	0.25
140	2014	05	00	000	101	30	7N4W17-BA-02400	2013	5061	94500	06/10/2013	89	26321	0.24
141	2014	02	00	000	101	30	3N2W13-CD-02200	2013	5107	197000	06/11/2013	102	433506	0.17
142	2014	01	00	000	101	30	4N1W05-DB-02106	2013	5155	155000	06/12/2013	105	12462	0.12
143	2014	02	00	000	101	30	3N2W11-AA-01022	2013	5109	435000	06/12/2013	140	3121	0.17
144	2014	03	00	000	101	30	4N4W05-AC-01501	2013	5238	143500	06/13/2013	92	23178	0.23
145	2014	03	00	000	101	33	4N4W05-AD-08800	2013	5248	185000	06/13/2013	87	23311	0.11
146	2014	05	00	000	101	30	7N4W08-BC-03200	2013	5240	175000	06/17/2013	108	25724	0.18
147	2014	01	43	000	101	33	4N1W03-BB-05000	2013	5327	107000	06/20/2013	99	9516	0.07
148	2014	01	00	000	101	30	4N1W05-AB-04207	2013	5340	198000	06/20/2013	104	11569	0.16
149	2014	01	00	000	101	30	5N1W33-AD-02500	2013	5508	314000	06/21/2013	109	31126	0.33
150	2014	01	00	000	101	30	4N1W04-CA-20000	2013	5456	87000	06/24/2013	85	10752	0.11
151	2014	01	00	000	101	33	4N1W04-BD-05700	2013	5442	126500	06/25/2013	94	10472	0.11
152	2014	01	00	000	101	30	4N1W04-DB-12100	2013	5477	148000	06/25/2013	78	11082	0.13
153	2014	01	01	000	101	30	5N1W28-AD-05201	2013	5482	121000	06/25/2013	81	14473	0.12
154	2014	01	00	000	101	30	4N1W04-CA-20200	2013	5518	150000	06/25/2013	85	10754	0.18
155	2014	01	44	000	101	30	5N1W28-DD-04100	2013	5646	142500	06/25/2013	99	14789	0.09
156	2014	02	00	000	101	30	3N2W13-AC-00200	2013	5474	164000	06/25/2013	121	4414	0.14
157	2014	01	00	000	101	30	5N1W34-CC-02800	2013	5480	321310	06/26/2013	70	13876	0.15
158	2014	01	21	000	101	30	5N1W21-CA-02000	2013	5522	180000	06/26/2013	97	14066	0.24
159	2014	03	00	000	101	30	4N4W04-AC-04100	2013	5576	105000	06/28/2013	76	22649	0.17
160	2014	04	00	000	101	30	7N2W16-CC-00800	2013	5651	177500	07/01/2013	95	18076	0.21
161	2014	03	39	000	101	30	4N4W03-BA-01017	2013	5760	136000	07/02/2013	113	22311	0.22
162	2014	02	00	000	101	30	3N2W13-AC-03306	2013	5809	158200	07/05/2013	119	4450	0.15
163	2014	01	21	000	101	30	5N1W21-BD-02000	2013	5826	260000	07/08/2013	86	14033	0.25
164	2014	01	01	000	101	33	5N1W28-DA-00400	2013	5830	300000	07/09/2013	71	14598	0.23
165	2014	02	79	000	101	30	3N2W11-DA-02503	2013	5848	290000	07/09/2013	94	3217	0.25
166	2014	01	01	000	101	33	5N1W28-DA-01100	2013	5851	325000	07/10/2013	75	14605	0.28
167	2014	02	00	000	101	30	3N2W12-DB-02700	2013	6031	195000	07/10/2013	87	4074	0.18
168	2014	02	79	000	101	30	3N2W11-DA-02606	2013	6055	390000	07/10/2013	78	3227	0.38
169	2014	04	00	000	101	30	7N2W16-DB-04900	2013	5892	168000	07/11/2013	75	22139	0.48
170	2014	01	00	000	101	30	4N1W04-BA-00308	2013	5955	170000	07/12/2013	90	10256	0.20
171	2014	02	80	000	101	33	3N2W12-BC-00244	2013	6071	352000	07/12/2013	82	3610	0.17
172	2014	01	00	000	101	30	4N1W05-AC-04200	2013	6107	185000	07/15/2013	63	11658	0.27
173	2014	01	00	000	101	30	4N1W05-DA-04000	2013	6153	120000	07/16/2013	82	12420	0.18
174	2014	02	00	000	101	33	3N2W12-AC-04300	2013	6188	97000	07/16/2013	116	3393	0.23
175	2014	01	21	000	101	30	5N1W21-CB-05100	2013	6136	249900	07/17/2013	81	14161	0.32
176	2014	02	00	000	101	30	3N2W11-AA-00129	2013	6127	223000	07/17/2013	97	3068	0.25
177	2014	02	80	000	101	30	3N2W12-BC-00239	2013	6129	365000	07/17/2013	82	3605	0.17
178	2014	03	00	000	101	33	4N4W04-AD-01801	2013	6111	144000	07/17/2013	99	22691	0.21
179	2014	01	21	000	101	30	5N1W21-CB-04800	2013	6362	180000	07/18/2013	90	14158	0.27
180	2014	01	00	000	101	33	4N1W05-BD-05900	2013	6216	180000	07/22/2013	86	11967	0.12
181	2014	02	00	000	101	30	3N2W12-CC-01204	2013	6422	205000	07/22/2013	92	3867	0.19
182	2014	02	00	000	101	30	3N2W12-AB-00111	2013	6425	185000	07/22/2013	105	3283	0.14
183	2014	01	21	000	101	30	5N1W21-BD-02800	2013	6262	190000	07/23/2013	115	14039	0.28
184	2014	01	00	000	101	30	4N1W05-DC-03107	2013	6312	245900	07/24/2013	76	12577	0.26
185	2014	02	00	000	101	30	3N2W13-CD-00300	2013	6314	220000	07/24/2013	94	433487	0.14
186	2014	02	79	000	101	30	3N2W11-DA-02403	2013	6324	280000	07/24/2013	91	3210	0.68
187	2014	04	00	000	101	30	7N2W17-DB-01500	2013	6259	185000	07/24/2013	88	18596	0.93
188	2014	04	47	000	101	30	7N2W16-BB-00900	2013	6345	150000	07/24/2013	114	22036	0.08
189	2014	01	00	000	101	33	4N1W04-DD-04800	2013	6377	172500	07/25/2013	78	11295	0.13
190	2014	01	00	000	101	30	4N1W04-AD-00700	2013	6338	152000	07/26/2013	64	10144	0.24
191	2014	01	00	000	101	30	5N1W34-CB-01612	2013	6347	209900	07/26/2013	89	29086	0.11
192	2014	02	33	000	101	33	3N2W12-DC-02502	2013	6313	166000	07/26/2013	110	433102	0.06
193	2014	01	00	000	101	30	4N1W04-CB-10000	2013	6372	174000	07/30/2013	69	10870	0.24
194	2014	01	00	000	101	30	4N1W03-BB-06201	2013	6777	140000	07/30/2013	81	9532	0.13
195	2014	01	00	000	101	30	4N1W04-CD-01000	2013	7423	117000	08/01/2013	87	10729	0.15
196	2014	02	00	000	101	30	3N1W07-CA-00108	2013	6575	215000	08/02/2013	90	2757	0.17
197	2014	01	00	000	101	30	4N1W04-DC-01900	2013	6603	127900	08/05/2013	80	11158	0.13
198	2014	01	00	000	101	33	4N1W05-CB-00121	2013	6622	245000	08/05/2013	90	12087	0.19
199	2014	03	00	000	101	30	4N4W04-AC-05200	2013	6709	94500	08/05/2013	103	22660	0.18
200	2014	02	00	000	100	33	3N2W02-DD-00612	2013	6786	75000	08/06/2013	70	3003	0.23
201	2014	03	00	000	101	33	4N4W05-AD-10800	2013	6620	140000	08/06/2013	76	23331	0.23
202	2014	03	00	000	101	30	4N4W05-AD-01801	2013	7672	118000	08/06/2013	94	434398	0.12

Ratio	Year	MA	SA	NH	RMV Class	Rej Code	Map #	Book	Page	Adj Sale Price	Sales Date	Ratio	Acct No	Total Land Size
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204	2014	02	82	000	101	30	3N2W13-AA-04900	2013	6732	205000	08/07/2013	101	4393	0.17
205	2014	03	00	000	101	33	4N4W05-AC-01703	2013	6924	177500	08/10/2013	91	432445	0.11
206	2014	01	00	000	101	30	4N1W06-DD-06000	2013	6963	137800	08/12/2013	109	12930	0.12
207	2014	01	00	000	101	30	4N1W05-BA-03937	2013	7180	207500	08/12/2013	91	431946	0.13
208	2014	01	21	000	101	30	5N1W21-CA-02500	2013	6950	215000	08/13/2013	77	14070	0.23
209	2014	01	01	000	101	33	5N1W28-DD-03500	2013	6979	177500	08/13/2013	98	14785	0.18
210	2014	01	00	000	101	30	4N1W06-DC-06000	2013	7010	185000	08/13/2013	88	12861	0.14
211	2014	01	00	000	101	30	5N1W21-DC-00115	2013	7012	225000	08/13/2013	80	14261	0.24
212	2014	04	00	000	109	30	7N2W17-DC-00103	2013	6977	91000	08/13/2013	121	18623	0.32
213	2014	02	80	000	101	30	3N2W12-BC-00210	2013	7143	382200	08/16/2013	80	3576	0.19
214	2014	01	00	000	101	30	4N1W05-CB-06900	2013	7182	211000	08/19/2013	86	12186	0.12
215	2014	02	00	000	101	30	3N2W12-CC-02100	2013	7131	150000	08/20/2013	112	3895	0.20
216	2014	02	00	000	101	30	3N2W01-CC-00700	2013	7187	245000	08/21/2013	106	2953	0.21
217	2014	01	15	000	101	30	5N1W28-AA-02100	2013	7189	375000	08/22/2013	89	14297	0.24
218	2014	01	00	000	101	30	4N1W05-AC-00400	2013	7191	165000	08/22/2013	83	11584	0.18
219	2014	01	21	000	101	30	5N1W21-BC-02500	2013	7346	205000	08/26/2013	98	31148	0.24
220	2014	01	00	000	101	30	4N1W06-DA-07400	2013	7353	199900	08/26/2013	81	12785	0.17
221	2014	03	00	000	101	33	4N4W04-AC-02900	2013	7240	97000	08/26/2013	90	22637	0.24
222	2014	01	00	000	101	30	4N1W05-AC-00700	2013	7322	164000	08/27/2013	78	11587	0.18
223	2014	01	00	000	101	30	4N1W04-DD-00200	2013	7343	139900	08/27/2013	84	11228	0.13
224	2014	01	00	000	101	33	4N1W05-DD-01300	2013	7472	160000	08/29/2013	61	12663	0.13
225	2014	02	00	000	101	30	3N2W11-AA-01012	2013	7504	285900	08/30/2013	81	3111	0.26
226	2014	02	00	000	101	33	3N2W01-CC-02004	2013	7660	200000	09/05/2013	93	2961	0.14
227	2014	02	00	000	100	30	3N2W13-CD-02900	2013	8327	234995	09/05/2013	93	433513	0.14
228	2014	02	00	000	100	30	3N2W13-CD-03000	2013	8481	247121	09/05/2013	92	433514	0.14
229	2014	02	00	000	100	33	3N2W13-CD-03600	2013	9327	240183	09/05/2013	89	433520	0.15
230	2014	02	00	000	100	30	3N2W13-CD-04200	2013	9517	256255	09/05/2013	91	433526	0.14
231	2014	02	00	000	101	30	3N2W12-AB-00208	2013	7600	154000	09/06/2013	109	3299	0.15
232	2014	02	00	000	101	30	3N2W13-BD-02300	2013	7605	220000	09/06/2013	89	4746	0.14
233	2014	05	00	000	101	30	7N4W08-CB-06500	2013	9671	152600	09/06/2013	88	25921	0.32
234	2014	02	33	000	101	30	3N2W12-AD-03120	2013	7791	172500	09/12/2013	110	429917	0.09
235	2014	04	00	000	101	30	7N2W17-AD-04700	2013	9562	91500	09/16/2013	94	18506	0.60
236	2014	01	00	000	101	33	4N1W06-DD-06900	2013	7976	174900	09/17/2013	88	12939	0.12
237	2014	02	33	000	101	33	3N2W12-AD-03123	2013	7873	154000	09/18/2013	119	429920	0.08
238	2014	03	03	000	101	30	4N4W03-BB-05300	2013	7827	60000	09/18/2013	95	22382	0.22
239	2014	04	00	000	101	30	7N2W17-DA-00411	2013	7837	178000	09/18/2013	107	18553	0.31
240	2014	01	00	000	101	30	4N1W04-DA-12000	2013	7871	124080	09/19/2013	78	11243	0.15
241	2014	02	00	000	101	30	3N2W11-AA-01007	2013	8016	252000	09/20/2013	85	3106	0.19
242	2014	03	03	000	101	30	4N4W04-CB-00800	2013	7983	125000	09/23/2013	101	23030	0.13
243	2014	03	00	000	109	30	4N4W04-AD-04702	2013	9110	104000	09/24/2013	127	22719	0.20
244	2014	05	00	000	101	30	7N4W08-CD-03600	2013	8007	164900	09/24/2013	65	25967	0.18
245	2014	01	01	000	101	30	5N1W28-AB-04000	2013	8041	159900	09/25/2013	78	14346	0.23
246	2014	01	00	000	101	30	4N1W03-BC-07400	2013	8043	179900	09/25/2013	73	9668	0.53
247	2014	01	00	000	101	30	4N1W05-AB-01035	2013	8061	190000	09/25/2013	93	11520	0.13
248	2014	02	00	000	100	30	3N2W13-CD-03900	2013	8483	232480	09/25/2013	91	433523	0.14
249	2014	01	00	000	101	30	4N1W03-CB-06600	2013	8097	124000	09/26/2013	77	11224	0.13
250	2014	01	00	000	101	33	4N1W05-BC-01300	2013	8111	197000	09/27/2013	97	11839	0.16
251	2014	04	00	000	101	30	7N2W16-DA-01800	2013	8101	117500	09/27/2013	76	18142	0.16
252	2014	05	00	000	101	30	7N4W09-CB-00602	2013	8123	140000	09/27/2013	90	434151	0.31
253	2014	02	00	000	101	33	3N2W12-AC-00601	2013	8121	152500	10/01/2013	78	3350	0.25
254	2014	02	00	000	101	30	3N2W01-CC-02001	2013	8187	119100	10/02/2013	90	2958	0.15
255	2014	02	00	000	100	30	3N2W12-CC-01103	2013	8215	80000	10/02/2013	89	3863	0.79
256	2014	03	00	000	101	30	4N4W04-BA-02900	2013	8175	192000	10/02/2013	93	22750	0.40
257	2014	04	00	000	101	30	7N2W16-CC-00307	2013	8163	154000	10/02/2013	86	18055	0.22
258	2014	05	00	000	101	30	7N4W08-AD-01300	2013	8198	152000	10/03/2013	93	25657	0.28
259	2014	02	00	000	100	30	3N2W13-CD-02600	2013	9034	262454	10/06/2013	88	433510	0.14
260	2014	02	00	000	100	30	3N2W13-CD-03500	2013	9329	264666	10/06/2013	87	433519	0.14
261	2014	01	00	000	101	30	4N1W06-DC-01200	2013	8329	230000	10/08/2013	92	12813	0.13
262	2014	01	01	000	101	33	5N1W28-DD-02500	2013	8378	305000	10/08/2013	97	14776	0.13
263	2014	01	00	000	101	30	5N1W34-CB-06400	2013	8425	144900	10/11/2013	55	13831	0.13
264	2014	01	00	000	109	30	4N1W05-AC-03200	2013	8623	160000	10/11/2013	106	11646	0.26
265	2014	02	00	000	101	30	3N2W12-CB-02000	2013	8487	373000	10/11/2013	118	3815	1.52
266	2014	01	15	000	101	30	5N1W28-AD-02000	2013	8405	299000	10/14/2013	112	14440	0.28
267	2014	01	00	000	101	33	5N1W32-DB-02300	2013	8492	225100	10/14/2013	85	433456	0.20
268	2014	01	00	000	101	30	4N1W05-AB-04203	2013	8504	184300	10/15/2013	105	11565	0.20
269	2014	02	00	000	100	33	3N2W01-CC-00103	2013	8532	46000	10/15/2013	122	2937	0.34
270	2014	03	03	000	109	30	4N4W03-CA-01100	2013	8730	158500	10/15/2013	98	22554	1.62

	Ratio Year	MA	SA	NH	RMV Class	Rej Code	Map #	Book	Page	Adj Sale Price	Sales Date	Ratio	Acct No	Total Land Size
271	2014	03	00	000	109	30	4N4W05-AC-03300	2013	9915	107000	10/15/2013	109	23194	0.21
272	2014	04	47	000	101	30	7N2W16-BB-02700	2013	8498	135000	10/15/2013	110	22054	0.06
273	2014	01	00	000	101	30	4N1W04-DA-03700	2013	8533	139319	10/16/2013	77	10913	0.13
274	2014	05	00	000	101	30	7N4W08-AD-00800	2013	8613	164900	10/21/2013	121	25652	0.54
275	2014	01	00	000	101	33	4N1W05-CB-00111	2013	8675	198500	10/23/2013	94	12079	0.13
276	2014	01	00	000	101	30	4N1W05-DC-05300	2013	8673	192500	10/24/2013	85	12598	0.22
277	2014	04	00	000	101	30	7N2W17-DB-02203	2013	8738	120000	10/24/2013	142	18606	0.91
278	2014	02	00	000	101	30	3N2W13-BA-04705	2013	8787	197500	10/25/2013	106	431963	0.14
279	2014	03	00	000	101	30	4N4W04-BB-00102	2013	8782	175000	10/25/2013	76	22774	0.46
280	2014	01	00	000	101	30	5N1W34-CC-08200	2013	8790	109000	10/28/2013	88	13930	0.13
281	2014	05	00	000	101	30	7N4W08-DA-03401	2013	8846	162500	10/29/2013	123	26066	0.71
282	2014	01	00	000	101	30	4N1W05-BD-08000	2013	9417	186000	10/30/2013	86	11987	0.12
283	2014	02	00	000	100	33	3N2W13-CD-03700	2013	9360	249995	10/30/2013	87	433521	0.15
284	2014	01	00	000	101	33	4N1W04-CA-11700	2013	8840	165000	10/31/2013	64	10662	0.12
285	2014	01	00	000	101	30	5N1W33-DA-03400	2013	8933	74200	10/31/2013	116	13582	0.13
286	2014	02	00	000	101	30	3N2W13-BD-00900	2013	8864	228000	10/31/2013	84	4733	0.14
287	2014	02	00	000	101	30	3N2W12-AD-06539	2013	9045	264710	10/31/2013	89	28533	0.14
288	2014	01	00	000	101	30	4N1W08-BA-00800	2013	8862	118750	11/01/2013	83	14994	0.29
289	2014	01	00	000	101	30	4N1W06-DA-06801	2013	8941	365000	11/01/2013	83	433563	0.16
290	2014	01	00	000	101	30	4N1W05-AC-02713	2013	9036	141900	11/01/2013	96	11619	0.21
291	2014	02	00	000	101	30	3N2W12-DD-07800	2013	8842	110000	11/01/2013	100	4041	0.48
292	2014	02	00	000	101	33	3N1W18-BB-00700	2013	8866	255000	11/01/2013	84	2894	0.20
293	2014	01	00	000	101	30	4N1W05-AB-01029	2013	9051	209900	11/05/2013	84	11514	0.17
294	2014	02	00	000	101	30	3N2W13-AD-09900	2013	8882	200000	11/05/2013	97	4563	0.14
295	2014	03	00	000	101	30	5N4W34-CD-00800	2013	9058	222500	11/05/2013	95	23525	0.30
296	2014	01	00	000	101	30	4N1W06-DD-04900	2013	9041	180000	11/06/2013	92	12919	0.12
297	2014	01	00	000	101	30	4N1W05-CA-01800	2013	9053	171500	11/06/2013	86	12043	0.15
298	2014	01	00	000	101	30	4N1W05-BC-00800	2013	9064	199900	11/06/2013	81	11832	0.16
299	2014	01	00	000	101	33	4N1W04-BA-01501	2013	9108	156000	11/06/2013	84	10278	0.13
300	2014	01	00	000	101	30	5N1W34-CC-09800	2013	9086	129900	11/07/2013	79	13946	0.20
301	2014	02	00	000	101	30	3N2W12-BA-01700	2013	9220	280000	11/07/2013	96	3491	0.52
302	2014	01	21	000	101	30	5N1W21-CD-07100	2013	8741	170000	11/09/2013	105	14251	0.24
303	2014	01	00	000	101	30	4N1W05-AD-11900	2013	9112	114000	11/11/2013	67	11794	0.13
304	2014	01	00	000	101	30	4N1W05-CA-00102	2013	9115	204000	11/11/2013	85	11990	0.13
305	2014	01	00	000	101	30	4N1W08-BA-01202	2013	9119	188000	11/11/2013	81	434610	0.11
306	2014	03	00	000	101	30	4N4W04-AC-06102	2013	9227	165500	11/11/2013	101	22671	0.22
307	2014	01	01	000	101	33	5N1W21-CD-00600	2013	9214	200000	11/12/2013	77	14183	0.28
308	2014	01	00	000	101	30	4N1W05-DA-07700	2013	9216	119900	11/12/2013	60	11812	0.11
309	2014	02	00	000	101	30	3N2W12-DB-11000	2013	9270	207500	11/12/2013	83	4172	0.23
310	2014	04	00	000	101	30	7N2W16-DB-04400	2013	9265	45000	11/12/2013	118	22135	0.05
311	2014	05	00	000	101	30	7N4W09-CB-01300	2013	9218	160000	11/13/2013	96	26243	0.45
312	2014	01	00	000	101	30	4N1W04-DD-09200	2013	9541	122000	11/14/2013	108	11345	0.13
313	2014	01	00	000	101	33	4N1W03-CB-05700	2013	9259	154600	11/15/2013	86	9865	0.27
314	2014	02	00	000	101	30	3N2W12-AC-00128	2013	9263	181400	11/15/2013	85	3331	0.23
315	2014	03	38	000	109	30	4N4W05-AA-00312	2013	9261	110000	11/15/2013	129	23132	0.35
316	2014	03	00	000	101	30	4N4W05-AD-08200	2013	9362	65000	11/15/2013	106	23305	0.11
317	2014	01	00	000	101	30	4N1W05-AD-03000	2013	9436	250000	11/20/2013	77	11706	0.85
318	2014	01	00	000	101	30	4N1W04-AB-01801	2013	9505	164000	11/20/2013	70	10010	0.45
319	2014	01	00	000	101	30	5N1W34-CC-03800	2013	9419	169500	11/22/2013	83	13887	0.13
320	2014	01	00	000	101	30	5N1W34-CB-08000	2013	9503	89000	11/25/2013	97	13849	0.15
321	2014	02	00	000	101	30	3N2W13-CD-04100	2013	9805	245691	11/25/2013	88	433525	0.14
322	2014	02	00	000	101	30	3N2W13-CD-04300	2013	9841	234750	11/25/2013	90	433527	0.14
323	2014	02	00	000	101	30	3N2W13-BD-05700	2013	9621	223000	11/27/2013	84	4785	0.17
324	2014	01	00	000	101	30	4N1W03-BD-02700	2013	9778	140000	12/02/2013	72	9747	0.09
325	2014	02	00	000	101	30	3N1W07-CB-03200	2013	9725	210000	12/02/2013	91	2859	0.14
326	2014	02	00	000	101	30	3N1W07-CB-02900	2013	9623	212600	12/03/2013	95	2856	0.14
327	2014	02	00	000	101	30	3N2W12-DC-02528	2013	9649	172500	12/03/2013	105	433130	0.06
328	2014	02	79	000	101	33	3N2W11-DB-01500	2013	9677	375000	12/03/2013	107	431988	0.17
329	2014	02	00	000	100	30	3N1W07-CC-01008	2013	9784	249900	12/03/2013	86	434073	0.14
330	2014	05	00	000	101	30	7N4W09-CA-00116	2013	9719	232000	12/03/2013	88	432383	0.26
331	2014	01	00	000	101	30	4N1W08-BB-08000	2013	9656	239450	12/04/2013	81	13167	0.18
332	2014	02	00	000	101	30	3N2W13-BD-09600	2013	9673	103500	12/04/2013	71	4821	0.07
333	2014	02	00	000	101	30	3N2W12-DB-05400	2013	9679	111500	12/04/2013	100	4107	0.21
334	2014	01	01	000	101	30	5N1W28-AB-01500	2013	9791	139900	12/05/2013	78	14323	0.11
335	2014	02	00	000	101	30	3N2W12-AB-00204	2013	9684	185000	12/06/2013	104	3295	0.20
336	2014	02	00	000	101	30	3N2W12-DB-09100	2013	9780	147000	12/06/2013	98	4144	0.21
337	2014	02	00	000	101	30	3N2W13-CD-03800	2013	9917	264995	12/09/2013	88	433522	0.14
338	2014	01	00	000	101	30	4N1W04-BB-00800	2013	9831	208000	12/10/2013	101	10304	0.21
339	2014	01	00	000	101	30	5N1W32-DC-00104	2013	9834	228000	12/10/2013	90	433465	0.17

	Ratio Year	MA	SA	NH	RMV Class	Rej Code	Map #	Book	Page	Adj Sale Price	Sales Date	Ratio	Acct No	Total Land Size
340	2014	02	00	000	101	30	3N2W13-CD-02500	2013	9799	246995	12/10/2013	93	433509	0.17
341	2014	02	00	000	101	33	3N2W13-CD-04000	2013	10074	246995	12/10/2013	92	433524	0.14
342	2014	02	00	000	101	33	3N2W13-CD-00100	2013	10196	255995	12/10/2013	90	433485	0.14
343	2014	03	00	000	101	30	5N4W34-CD-01800	2013	9828	205000	12/10/2013	95	23535	0.19
344	2014	01	00	000	101	30	4N1W04-DA-02500	2013	9836	123600	12/11/2013	69	10901	0.13
345	2014	02	00	000	101	30	3N2W13-AD-09800	2013	9892	190500	12/16/2013	95	4562	0.14
346	2014	03	00	000	101	30	4N4W04-AC-02600	2013	10064	99000	12/16/2013	85	22634	0.25
347	2014	01	00	000	101	30	5N1W32-DC-00105	2013	10118	234900	12/17/2013	90	433466	0.17
348	2014	01	00	000	101	30	5N1W34-CC-14100	2013	10184	147000	12/18/2013	104	9545	0.13
349	2014	02	00	000	101	33	3N2W12-AD-03900	2013	10113	220000	12/20/2013	96	3437	0.23
350	2014	05	00	000	101	30	7N4W09-CA-00113	2013	10119	170000	12/20/2013	113	432380	0.26
351	2014	03	00	000	100	30	5N4W34-CD-00500	2013	10191	30000	12/23/2013	87	23522	0.19
352	2014	01	30	000	101	33	5N1W33-DC-08500	2013	10301	175000	12/30/2013	115	13514	0.22
353	2014	01	00	000	101	30	5N1W32-DC-00122	2013	10304	243400	12/30/2013	90	433483	0.20

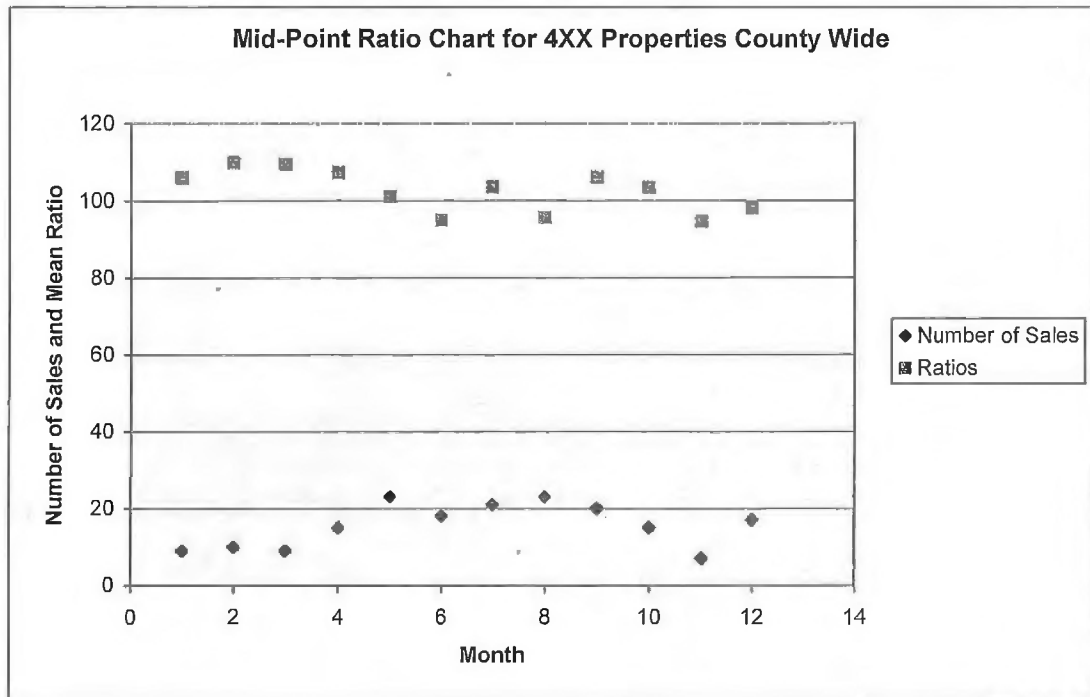
2014 4XX TIME STUDY Charts and Conclusion

BY QUARTER

Median 1	A Mean 1	G Mean 1	
105	108	107	28
Median 2	A Mean 2	G Mean 2	
100	101	99	56
Median 3	A Mean 3	G Mean 3	
100	101	99	64
Median 4	A Mean 4	G Mean 4	
97	99	98	39
Total Sales			187

BY MONTH

		Ratio for Month Mean	# Sales	Cumulativ eSales for month	Median	GeoMean
1	Jan	106	9	9	112	105
2	Feb	110	10	19	104	108
3	Mar	109	9	28	105	108
4	Apr	107	15	43	103	106
5	May	101	23	66	102	100
6	Jun	95	18	84	93	93
7	Jul	104	21	105	101	101
8	Aug	96	23	128	93	94
9	Sep	106	20	148	99	103
10	Oct	103	15	163	97	102
11	Nov	95	7	170	98	93
12	Dec	98	17	187	96	97
Total Sales			187			



Conclusion: The Mid-Point of the Sales is found to be in July (7th Month) with a corresponding Mean Ratio of 104. The End of Year Ratio is 98.
 $(104 - 98) / 98 = 061$ or 6%
 $(6) + 100 = 106$, The Time Adjustment for 2014

#	Ratio Year	MA	SA	NH	RMV Class	Rej Code	Map #	Acct No	Book	Page	Adj Sale Price	Sales Date	Ratio	Total Land Size
1	2014	05	51	000	401	30	7N3W22-C0-00500	21766	2013	111	160000	01/05/2013	118	5.02
2	2014	06	61	000	401	30	4N1W06-C0-03203	16682	2013	403	283000	01/08/2013	112	2.00
3	2014	02	22	000	401	30	4N3W13-D0-00800	5145	2013	236	247000	01/09/2013	118	9.54
4	2014	06	61	000	401	30	4N1W07-C0-02301	16910	2013	284	320000	01/09/2013	132	2.00
5	2014	06	61	000	401	30	4N1W06-B0-00300	16577	2013	405	282500	01/15/2013	81	2.05
6	2014	06	61	000	401	30	4N1W06-A0-00503	16558	2013	457	272500	01/15/2013	100	1.43
7	2014	05	51	000	401	33	7N3W16-C0-01100	20819	2013	470	223000	01/17/2013	88	2.31
8	2014	03	31	000	401	30	4N4W08-00-00203	24029	2013	659	264500	01/24/2013	90	2.44
9	2014	04	42	000	401	33	6N2W15-AB-00202	21226	2013	821	205000	01/29/2013	115	6.31
10	2014	03	36	000	401	30	6N5W06-BD-00600	25290	2013	880	127000	02/01/2013	130	0.26
11	2014	06	62	000	400	30	5N1W19-00-00401	434352	2013	1008	109900	02/06/2013	85	5.08
12	2014	05	51	000	401	30	7N3W16-C0-00400	20812	2013	1167	200000	02/08/2013	105	2.50
13	2014	02	22	000	409	30	4N2W21-BB-00300	7881	2013	1205	155500	02/12/2013	148	4.10
14	2014	04	42	000	401	33	6N2W04-C0-00800	19136	2013	1171	245000	02/13/2013	99	22.34
15	2014	03	37	000	409	30	5N5W25-CC-00100	24725	2013	1226	149900	02/13/2013	138	0.63
16	2014	03	31	000	401	30	5N4W23-D0-00100	24464	2013	8616	339900	02/13/2013	76	8.00
17	2014	02	63	000	401	30	3N2W24-BD-12300	7384	2013	1345	275000	02/15/2013	93	0.77
18	2014	05	55	000	401	33	8N5W36-D0-01200	27681	2013	1656	365700	02/21/2013	103	14.26
19	2014	06	61	000	401	33	4N1W08-CB-01300	17056	2013	1657	241900	02/26/2013	121	0.54
20	2014	05	51	000	401	30	7N4W22-00-00212	26617	2013	1807	157500	03/01/2013	90	2.13
21	2014	04	42	000	401	30	6N2W14-00-01400	21191	2013	1712	158500	03/04/2013	102	2.69
22	2014	03	31	000	400	30	5N5W32-00-00600	24765	2013	1893	35000	03/06/2013	114	1.64
23	2014	05	51	000	401	33	7N4W15-DB-02500	27149	2013	1897	315000	03/06/2013	101	2.30
24	2014	02	21	000	401	30	4N2W34-C0-01000	8338	2013	2026	205000	03/06/2013	114	7.29
25	2014	06	61	000	401	28	4N1W05-BB-01000	16516	2013	2286	292000	03/08/2013	100	2.76
26	2014	06	61	000	401	33	4N2W12-DD-00400	15416	2013	2079	200000	03/11/2013	105	2.00
27	2014	03	31	000	409	30	5N4W27-00-00600	24499	2013	2301	240000	03/22/2013	112	2.12
28	2014	05	51	000	401	30	8N4W33-D0-00800	28310	2013	2505	177000	03/26/2013	147	9.65
29	2014	02	21	000	401	30	4N2W25-D0-01611	8082	2013	2812	460000	04/01/2013	86	2.00
30	2014	06	61	000	401	30	4N1W07-AA-00700	16716	2013	2816	139900	04/02/2013	125	0.48
31	2014	02	22	000	401	33	4N2W16-00-03301	7602	2013	2948	279000	04/03/2013	103	2.56
32	2014	05	51	000	401	33	8N3W29-00-00300	27984	2013	3227	140000	04/12/2013	96	4.64
33	2014	06	61	000	401	30	4N1W17-B0-09900	17172	2013	3408	164000	04/17/2013	98	0.86
34	2014	06	61	000	401	30	4N2W01-00-02600	17302	2013	3607	179000	04/17/2013	109	0.75
35	2014	06	62	000	401	33	4N2W02-00-01805	17332	2013	3748	336000	04/17/2013	100	2.78
36	2014	05	55	000	401	33	7N5W06-00-00100	27422	2013	3740	320000	04/22/2013	125	106.01
37	2014	05	51	000	409	30	7N5W11-00-00216	27522	2013	3604	137000	04/24/2013	122	10.98
38	2014	02	21	000	401	30	4N2W25-D0-02100	8087	2013	3632	312000	04/24/2013	96	2.00
39	2014	03	31	000	401	30	6N4W30-A0-00302	25042	2013	3828	313000	04/24/2013	126	6.60
40	2014	03	31	000	401	30	5N4W33-00-01001	24619	2013	3917	199900	04/25/2013	86	0.68
41	2014	06	61	000	401	33	5N1W28-CA-04700	15653	2013	3793	487450	04/26/2013	124	2.00
42	2014	04	42	000	400	30	6N2W05-00-01400	19154	2013	3732	45000	04/29/2013	115	8.38
43	2014	03	31	000	409	30	6N4W28-00-01104	25002	2013	3744	255000	04/29/2013	96	4.45
44	2014	02	21	000	401	30	4N2W36-C0-00501	8461	2013	3843	260000	05/01/2013	90	2.00
45	2014	04	41	000	401	33	7N2W31-00-00300	20062	2013	4029	281000	05/06/2013	100	27.41
46	2014	06	61	000	401	30	4N2W12-DA-00601	15403	2013	3994	285000	05/07/2013	107	2.68
47	2014	03	31	000	401	30	4N4W08-C0-01001	29650	2013	4105	299000	05/09/2013	84	5.01
48	2014	02	21	000	401	30	4N2W35-CC-01300	8410	2013	4983	181800	05/10/2013	90	1.21
49	2014	05	51	000	401	30	7N3W08-A0-01400	20573	2013	4241	221500	05/16/2013	91	4.63
50	2014	04	42	000	401	33	6N3W25-00-00600	22014	2013	4243	242000	05/16/2013	103	2.04
51	2014	03	31	000	401	30	5N4W28-00-01300	24524	2013	4445	480000	05/17/2013	92	9.17
52	2014	03	31	000	400	33	4N5W12-00-02200	24310	2013	4343	54500	05/20/2013	107	4.57

#	Ratio Year	MA	SA	NH	RMV Class	Rej Code	Map #	Acct No	Book	Page	Adj Sale Price	Sales Date	Ratio	Total Land Size
53	2014	06	61	000	401	30	4N1W05-AB-00700	14871	2013	4416	165000	05/20/2013	108	0.52
54	2014	04	42	000	401	30	6N2W12-CA-01601	19404	2013	4496	140000	05/20/2013	80	0.40
55	2014	06	61	000	401	33	4N1W06-A0-00314	16542	2013	4386	250000	05/21/2013	81	1.31
56	2014	05	51	000	409	30	8N4W27-DA-00100	28218	2013	4455	180000	05/21/2013	116	2.53
57	2014	06	62	000	401	33	5N2W25-C0-00600	17471	2013	4429	306000	05/22/2013	98	8.00
58	2014	02	21	000	401	33	4N1W30-B0-02000	7484	2013	4656	250000	05/22/2013	80	1.16
59	2014	02	21	000	401	30	4N2W25-C0-00500	8036	2013	4488	288000	05/23/2013	110	2.64
60	2014	02	22	000	409	30	4N3W24-00-02800	5092	2013	4540	216210	05/23/2013	130	7.46
61	2014	02	63	000	401	30	3N2W24-BC-12800	7296	2013	4673	271900	05/23/2013	87	0.83
62	2014	06	64	000	401	33	5N2W09-00-00801	15918	2013	5151	259900	05/24/2013	117	6.03
63	2014	06	64	000	401	30	5N2W27-00-01801	16310	2013	4675	183490	05/29/2013	122	2.30
64	2014	05	55	000	400	33	8N5W36-00-00600	27664	2013	4680	43000	05/29/2013	112	12.69
65	2014	05	51	000	401	30	7N5W10-AA-00100	27472	2013	4636	145000	05/30/2013	118	1.00
66	2014	05	51	000	401	30	7N4W22-00-00208	26614	2013	4642	239000	05/30/2013	102	1.76
67	2014	06	64	000	401	30	5N3W01-A0-02100	17630	2013	4854	201395	06/04/2013	111	2.80
68	2014	02	21	000	401	30	3N2W02-00-03501	5518	2013	4885	273000	06/05/2013	110	1.88
69	2014	06	61	000	401	30	4N1W07-BA-00505	16820	2013	4914	332500	06/05/2013	91	1.00
70	2014	02	21	000	401	30	3N2W12-DA-00100	5702	2013	4917	150000	06/06/2013	129	1.00
71	2014	06	61	000	401	33	4N1W17-B0-10600	17206	2013	5072	296500	06/10/2013	92	1.07
72	2014	04	42	000	401	30	6N2W15-00-00300	21203	2013	5148	350000	06/12/2013	71	16.88
73	2014	04	42	000	409	33	6N2W03-00-01700	19075	2013	4870	275000	06/13/2013	116	16.35
74	2014	02	21	000	401	33	3N2W11-00-00501	5622	2013	5253	430000	06/14/2013	93	4.79
75	2014	06	64	000	401	30	5N2W21-00-00701	16122	2013	5288	232500	06/19/2013	90	4.00
76	2014	06	61	000	401	30	4N1W07-DD-00201	432437	2013	5315	159000	06/19/2013	108	1.00
77	2014	02	21	000	409	33	3N2W14-CB-03100	5849	2013	5393	250000	06/24/2013	94	0.82
78	2014	05	51	000	400	30	7N4W36-00-00900	26789	2013	5506	105000	06/24/2013	56	13.20
79	2014	06	62	000	409	30	5N2W35-AD-00800	17542	2013	5440	199999	06/25/2013	104	1.45
80	2014	05	51	000	401	33	7N4W27-00-00906	26723	2013	5502	290700	06/25/2013	92	4.86
81	2014	06	61	000	401	30	4N2W23-DB-01300	9051	2013	5511	495000	06/25/2013	89	2.13
82	2014	05	51	000	401	30	7N4W22-00-00217	26621	2013	5470	245000	06/26/2013	108	3.53
83	2014	06	64	000	401	30	5N2W27-B0-01000	16292	2013	5811	296500	06/27/2013	92	1.00
84	2014	05	55	000	401	30	8N4W23-A0-00800	28092	2014	17	215000	06/28/2013	64	7.12
85	2014	05	51	000	400	30	7N4W09-00-00300	26995	2013	5647	39000	07/01/2013	77	6.57
86	2014	05	51	000	400	33	7N4W17-00-01303	27229	2013	5715	42500	07/03/2013	91	4.42
87	2014	04	42	000	409	30	6N2W03-00-02202	19084	2013	5762	233000	07/05/2013	82	12.00
88	2014	06	62	000	409	30	5N2W25-00-00904	16216	2013	5784	155000	07/08/2013	109	0.99
89	2014	03	31	000	401	30	5N4W33-00-00600	24612	2013	5877	425000	07/10/2013	79	11.54
90	2014	05	51	000	409	33	7N4W03-D0-01001	434705	2013	6207	60000	07/15/2013	165	1.02
91	2014	06	63	000	401	30	5N2W03-00-00500	15871	2013	6029	190000	07/16/2013	115	10.04
92	2014	02	21	000	102	30	3N2W24-00-90004	7174	2013	6101	124000	07/16/2013	102	
93	2014	06	61	000	401	30	4N1W17-B0-11100	17225	2013	6131	132000	07/17/2013	172	2.22
94	2014	06	61	000	401	30	4N1W06-B0-02000	16602	2013	6260	310000	07/18/2013	80	2.00
95	2014	05	51	000	401	30	7N4W03-D0-01300	27770	2013	6309	188000	07/18/2013	118	2.51
96	2014	05	51	000	401	30	8N4W24-00-00900	28117	2013	6218	160000	07/19/2013	113	4.94
97	2014	05	51	000	401	30	7N3W17-D0-00300	20847	2013	6252	288000	07/24/2013	104	4.95
98	2014	04	41	000	401	30	7N2W19-A0-01000	19608	2013	6264	213000	07/24/2013	82	1.88
99	2014	06	61	000	401	30	4N2W24-C0-01001	9181	2013	6297	394900	07/24/2013	112	2.93
100	2014	03	31	000	401	30	5N5W34-00-01100	24802	2013	6745	399750	07/26/2013	71	15.44
101	2014	02	21	000	401	33	3N2W03-00-00703	5576	2013	6316	544500	07/29/2013	100	8.39
102	2014	06	61	000	401	30	4N1W05-BA-01200	14883	2013	6365	247500	07/29/2013	118	0.48
103	2014	06	61	000	401	33	4N2W24-AA-01900	9076	2013	7110	275000	07/29/2013	93	5.75
104	2014	06	62	000	401	33	5N2W24-00-01401	16182	2013	6374	186000	07/30/2013	101	0.80
105	2014	02	22	000	401	30	4N2W16-00-01702	7578	2013	6540	325000	07/31/2013	91	10.23
106	2014	02	21	000	409	30	3N2W02-00-03901	5528	2013	6553	249900	08/01/2013	119	2.50
107	2014	03	31	000	401	30	4N4W29-00-00202	24212	2013	6780	434000	08/06/2013	103	16.49

#	Ratio Year	MA	SA	NH	RMV Class	Rej Code	Map #	Acct No	Book	Page	Adj Sale Price	Sales Date	Ratio	Total Land Size
108	2014	06	61	000	401	30	4N2W24-AD-01004	9119	2013	6605	395000	08/06/2013	100	2.00
109	2014	02	22	000	409	30	4N2W18-D0-01002	7820	2013	6788	207000	08/07/2013	114	5.01
110	2014	03	31	000	401	33	5N4W32-00-01000	24580	2013	7159	348900	08/08/2013	74	24.00
111	2014	02	22	000	409	30	4N2W21-B0-00600	7873	2013	7205	216500	08/08/2013	105	2.05
112	2014	06	61	000	401	30	4N1W06-C0-01100	16636	2013	6952	273500	08/12/2013	78	5.15
113	2014	06	61	000	400	33	5N1W31-CC-00400	17462	2013	6958	180000	08/13/2013	68	4.14
114	2014	06	61	000	409	33	4N1W07-AB-03801	16768	2013	7199	265000	08/13/2013	106	1.75
115	2014	05	51	000	401	30	8N4W34-C0-00400	28354	2013	7060	165000	08/19/2013	76	1.27
116	2014	06	61	000	409	33	4N1W08-BD-04300	17010	2013	7082	230000	08/19/2013	119	1.69
117	2014	06	61	000	401	30	4N2W12-00-01913	17367	2013	7113	375000	08/19/2013	90	2.00
118	2014	02	21	000	401	30	3N2W11-AD-00100	5649	2013	7468	411000	08/19/2013	103	5.05
119	2014	02	63	000	401	30	3N2W24-BD-14100	7392	2013	7185	328000	08/22/2013	85	0.36
120	2014	06	61	000	409	33	4N1W07-DA-00100	16922	2013	7265	185000	08/22/2013	135	1.84
121	2014	06	61	000	401	30	4N1W06-AD-00200	16562	2013	7345	360800	08/22/2013	83	1.24
122	2014	06	61	000	401	30	4N1W06-B0-02900	16616	2013	7377	369900	08/22/2013	79	1.76
123	2014	05	51	000	401	30	7N4W28-00-00100	26738	2013	7296	213000	08/23/2013	84	7.76
124	2014	02	21	000	401	30	4N2W25-B0-01901	7983	2013	7334	439000	08/27/2013	88	4.39
125	2014	05	51	000	401	30	7N3W17-D0-00400	20846	2013	7373	220000	08/27/2013	113	3.52
126	2014	05	51	000	401	33	7N3W09-A0-00301	20587	2013	7375	155000	08/27/2013	109	5.07
127	2014	06	61	000	401	33	4N1W06-A0-00412	16555	2013	7348	375000	08/28/2013	74	1.00
128	2014	02	22	000	401	30	4N2W16-00-02701	7593	2013	7475	370000	08/28/2013	93	4.76
129	2014	04	41	000	401	30	7N2W18-00-00201	19523	2013	7514	210000	09/03/2013	79	1.81
130	2014	05	51	000	401	30	7N3W15-A0-00800	20742	2013	7631	249000	09/06/2013	86	3.55
131	2014	06	61	000	409	33	4N2W24-AB-00800	9090	2013	7659	139000	09/06/2013	105	2.47
132	2014	02	21	000	401	30	3N2W15-A0-00600	5875	2013	7684	315000	09/10/2013	113	5.00
133	2014	05	51	000	401	30	7N3W16-C0-02800	20835	2013	7746	237000	09/10/2013	96	4.23
134	2014	03	31	000	401	30	4N5W12-00-01902	24307	2013	7896	480000	09/13/2013	97	9.29
135	2014	06	61	000	401	30	4N1W19-CA-01800	8819	2013	7959	162500	09/17/2013	129	0.34
136	2014	05	51	000	409	30	7N3W05-D0-00600	20506	2013	8536	150000	09/17/2013	81	10.42
137	2014	05	51	000	401	30	7N4W21-00-00100	26569	2013	7899	140000	09/18/2013	88	2.77
138	2014	03	36	000	400	33	6N5W06-BD-00900	25293	2013	8018	7000	09/18/2013	222	0.21
139	2014	04	41	000	401	33	7N3W11-B0-00700	20181	2013	7867	390000	09/19/2013	103	15.55
140	2014	02	21	000	401	30	4N2W25-B0-01908	7990	2013	7875	389000	09/19/2013	101	2.00
141	2014	06	62	000	401	30	5N2W35-00-02900	17530	2013	8012	540000	09/19/2013	108	5.08
142	2014	06	61	000	401	33	4N2W13-00-02101	434757	2013	7952	280000	09/20/2013	97	5.00
143	2014	02	21	000	401	30	3N2W24-C0-03100	7433	2013	8009	252000	09/23/2013	95	0.86
144	2014	02	21	000	401	30	4N2W35-00-00300	8355	2013	8045	338500	09/24/2013	89	5.14
145	2014	04	41	000	409	30	7N2W19-A0-01200	19605	2013	8055	195000	09/27/2013	94	3.48
146	2014	05	51	000	409	30	7N3W30-A0-01800	26489	2013	8091	175000	09/27/2013	106	2.50
147	2014	04	42	000	401	30	6N2W15-AC-00900	21241	2013	8603	237000	09/27/2013	101	5.64
148	2014	06	64	000	409	33	5N2W08-00-00805	17773	2013	8190	130000	09/30/2013	131	3.84
149	2014	06	64	000	401	30	5N2W26-C0-00900	16254	2013	8165	325000	10/02/2013	119	6.52
150	2014	02	21	000	409	30	4N2W25-B0-03700	8018	2013	8309	255000	10/04/2013	108	3.05
151	2014	02	21	000	401	30	3N2W09-00-00600	5590	2013	8376	370000	10/08/2013	95	9.56
152	2014	06	61	000	401	30	4N2W23-A0-00603	8982	2013	8350	650000	10/08/2013	115	20.32
153	2014	02	21	000	401	30	4N1W30-B0-01200	7476	2013	8403	225000	10/10/2013	93	2.28
154	2014	04	42	000	409	30	6N2W21-D0-01100	21428	2013	8545	157500	10/18/2013	125	2.35
155	2014	03	31	000	401	30	4N4W07-00-00500	23971	2013	8677	315000	10/22/2013	86	11.35
156	2014	06	61	000	401	33	4N1W05-BA-01900	14887	2013	8663	367500	10/23/2013	108	0.56
157	2014	03	31	000	401	33	4N4W05-DD-00400	23950	2013	8798	160000	10/23/2013	85	0.49
158	2014	06	61	000	401	30	4N1W19-AA-02400	8666	2013	8733	169000	10/28/2013	130	2.12
159	2014	06	61	000	401	30	4N2W24-D0-02100	9253	2013	8757	249000	10/28/2013	89	2.00
160	2014	05	51	000	401	30	7N3W31-00-01100	26520	2013	8794	145000	10/28/2013	92	9.94
161	2014	03	31	000	401	30	4N5W13-00-01700	24333	2013	8816	330000	10/29/2013	119	16.69
162	2014	05	51	000	401	30	7N4W04-B0-00100	27812	2013	8824	232000	10/29/2013	97	18.45
163	2014	05	51	000	401	30	7N4W18-AB-01000	27276	2013	8796	185000	10/30/2013	90	0.57
164	2014	02	21	000	409	30	3N1W07-CB-02100	5260	2013	8860	215000	11/02/2013	108	1.00
165	2014	03	31	000	400	30	4N4W08-AA-00700	24056	2013	8858	22500	11/04/2013	78	1.01
166	2014	03	31	000	401	30	5N4W32-00-00600	24577	2013	9230	80000	11/12/2013	99	3.71

	Ratio Year	MA	SA	NH	RMV Class	Rej Code	Map #	Acct No	Book	Page	Adj Sale Price	Sales Date	Ratio	Total Land Size
167	2014	02	21	000	400	30	3N2W24-00-00901	428914	2013	9470	195000	11/21/2013	61	5.28
168	2014	06	61	000	401	30	4N2W23-A0-00405	8977	2013	9521	368000	11/21/2013	93	4.20
169	2014	04	42	000	409	33	6N2W31-00-00602	21579	2013	9408	250000	11/22/2013	98	10.12
170	2014	06	61	000	400	33	5N1W31-D0-00200	15741	2013	9530	77000	11/25/2013	125	2.20
171	2014	06	61	000	401	30	4N2W12-DD-00500	15423	2013	9626	230000	12/02/2013	88	0.51
172	2014	06	62	000	409	30	5N2W25-00-00902	16214	2013	9654	172900	12/03/2013	111	1.45
173	2014	03	31	000	401	30	4N4W05-DA-10800	23945	2013	9669	104404	12/03/2013	96	0.33
174	2014	02	21	000	401	30	4N2W27-CB-00401	8195	2013	9721	210000	12/05/2013	124	0.90
175	2014	04	42	000	401	30	6N2W22-00-00402	21437	2013	10061	200000	12/11/2013	100	2.65
176	2014	06	61	000	401	30	4N2W24-D0-00600	9226	2013	9885	220000	12/13/2013	102	2.93
177	2014	04	41	000	401	33	7N2W23-C0-00400	19839	2013	9883	525000	12/16/2013	113	4.35
178	2014	06	61	000	401	30	4N1W19-CA-04400	8846	2013	10057	190000	12/17/2013	111	0.35
179	2014	04	42	000	401	30	7N2W32-00-00600	20073	2013	10083	218750	12/18/2013	88	9.40
180	2014	02	22	000	409	30	4N2W20-00-00605	8564	2013	10299	155000	12/20/2013	89	0.60
181	2014	05	51	000	401	30	7N4W03-D0-01000	27764	2013	10201	131369	12/24/2013	92	4.29
182	2014	02	21	000	401	30	4N2W25-A0-03400	7921	2013	10227	355000	12/24/2013	83	1.98
183	2014	05	55	000	401	30	7N4W06-00-00400	26909	2013	10232	192000	12/26/2013	92	8.45
184	2014	06	64	000	409	30	5N2W08-00-00803	17771	2013	10303	149900	12/26/2013	119	3.95
185	2014	02	21	000	102	30	3N2W24-00-90003	7173	2013	10265	117500	12/27/2013	102	
186	2014	02	21	000	400	30	4N2W25-D0-00600	8061	2013	10309	145000	12/30/2013	73	3.28
187	2014	06	63	000	401	33	5N2W10-A0-00308	434128	2014	14	357500	12/31/2013	84	5.01

2014 RATIO STUDY

GROUPING ANALYSIS

GROUPING ANALYSIS

Throughout the Maintenance Areas, some Study Areas and/or Property Classes were found to have moved in such a similar manner in the market that they were combined in the individual Ratio Studies. Other Study Areas and/or Property Classes may have been combined to improve the sale samples in order to arrive at a more reliable conclusion. If the data indicated that an individual Study Areas and/or Property Classes had sufficient data to arrive at a reliable conclusion and that the sales in those Study Areas and/or Property Classes indicated that it would not be reasonable to combine them with another Study Areas and/or Property Classes, they were analyzed separately. If Study Areas and/or Property Classes are combined, they are identified in the individual Ratio Study.

2014 RATIO STUDY

STUDY AREAS

LIST

Study Areas/SUB-SA# BY AREA

Sub-SA's are used for sales analysis purposes only.

AREA 1 - St. Helens (sh) and Columbia City (cc)

00 Undefined (sh)	30 Duplex, Triplex, Fourplex (sh)	44 TwnHouse, Row House and	73 Downtown Commercial (sh)
01 Undefined (cc)	31 Duplex, Triplex, Fourplex (cc)	Common Wall Houses (cc)	74 Spot Commercial (sh/cc)
15 River Front (sh & cc)	43 TwnHouse, Row House and	60 Island (Columbia River)	78 "Large" Industrials
21 McBride Meadows, Sophie Park (cc)	Common Wall Houses (sh)	71 Hiway Commercial (sh)	95 Floating Homes & Combos
		72 Uptown Commercial (sh)	97 Boathouses & Misc. imps

AREA 2 - Scappoose and rural vicinity (South Warren-Chapman-Dutch Canyon)

00 Undefined	21 Value Zone 1 (100%)	41 Sauvie Island (NH 21 values)	79 Keys Landing, Keys Crest
06 Forest Value Zone	22 Value Zone 2 (70-85%)	45 Sauvie Island Dike Land	80 Columbia River View Estates
11 Comm - Havlik Rd area (city)	23 Value Zone 3 (50-60%)	60 Island (Columbia River)	85 Meersburg PC
12 Comm - SW central Hwy (city)	25 Scappoose Dike Land	62 Freeman Road	95 Floating Homes & Combos
13 Comm - NW Hwy (city)	28 City Duplex, Triplex, 4plex	63 Columbia Acres	97 Boathouses & Misc. imps
14 Comm - East of Hwy (city)	33 TwnHouse, Row House and	64 Hillcrest	
15 Spot Comm (city/county)	Common Wall Houses		

NOTE : The following Study Areas have been combined into Study Area 00 for 2014: 71 (Westview, Johnson Estates); 72 (Kingsbrook, Green Meadows); 73 (Wheeler Street); 74 (Steinfeld Acres); 75 (Harmony Park); 76 (Cascade Meadows); 70 (Westcliff, Bella Vista, Scappoose Hts, Scappoose Hts #2(Mtn. View)); 82 (Seven Oaks, pt of Rolling Hills, Charlies Acres.) Springlake Meadows); 83 (Meadowbrook Estates, Norfolk, Snyder Ct.); 84 (Havlick Estates 1 &2); 87 Heron Meadows, Sunset Estates, Kingfisher Glen); 88 (Elm Crossing, The Willows)

NOTE : The following Study Areas have been combined into Study Area 21 for 2014: 56 (Stonebrook, Mazour Acres); 61 (Scott Acres)

NOTE : The following Study Area has been combined into Study Area 22 for 2014: 57 (Healey Road)

NOTE : Rural Duplexes, Tri-Plexes and 4-Plexes previously identified as Study Area 29 are now combined into the Study area (21, 22,23) in which they are located.

AREA 3 - Vernonia and rural vicinity (Keasey-Pittsburg-Natal-Mist-Birkenfeld-Fishhawk)

00 Undefined	06 Forest Value Zone	36 Fishhawk Lake Estates	39 Heather Park
03 Properties Located in Flood Impacted Area within City	31 Value Zone 1	37 Berndt's Creek Subd	40 City Duplex, Triplex, 4plex
	35 UGB - Vernonia City Values	38 Roseview Heights	

AREA 4 - Rainier and rural vicinity (Shiloh Basin-Goble-Prescott-Lindberg-APIARY-Fern Hill)

00 Undefined	41 Value Zone 1	45 Dike Land	60 Island (Columbia River)
06 Forest Value Zone	42 Value Zone 2	46 Riverview Drive & Maple Drive	95 Floating Homes & Combos
35 UGB - Rainier City Values	44 Prescott	47 Rainier Riverfront Estates	97 Boathouses & Misc. imps

AREA 5 - Clatskanie and rural vicinity (Swedetown-Alston-Delena-Mayger-Marshland-Woodson)

00 Undefined	51 Rural Value Zone	95 Floating Homes & Combos
06 Forest Value Zone	55 Dike Land	97 Boathouses & Misc. imps
35 UGB - Clatskanie City Values	60 Island (Columbia River)	

AREA 6 - Rural St. Helens and Columbia City (Warren-Yankton-Trenholm-Deer Island-Canaan)

00 Undefined	61 Value Zone 1	64 Value Zone 4	78 "Large" Industrials
06 Forest Value Zone	62 Value Zone 2	65 Dike Land	95 Floating Homes & Combos
60 Island (Columbia River)	63 Value Zone 3	71 Hiway Comm. - S. St. Helens	97 Boathouses & Misc. imps

AREA 7 - Personal Property Manufactured Homes

01 PP MS Within MA 1 Except those in Crestwood Village (SA 27) and Columbia City Estates (SA 28)	05 PP MS Within MA 5
02 PP MS Within MA 2 Except those in Springlake Park (SA 30) and Crown Park (SA 31)	06 PP MS Within MA 6 Except those in Deer Island Heights (SA 56)
03 PP MS within MA 3	
04 PP MS Within MA 4	

2014 RATIO STUDY

SUPPLEMENTAL NOTES

The Summary of Ratio Indications lists a number of RMV Property Classes that have no active accounts, but are displayed in the summary. This is due to an internal linking of property classes within the software program. The RMV Property Classes MA and SA displayed with no Active Accounts are:

S:\D.A\SALES\Ratio\Ratio 14\14 Supp Notes 2014.xls

RMV CLASS	MA	SA	NH	RMV CLASS	MA	SA	NH
109	01	14	000	200	01	03	000
109	01	28	000	200	01	14	000
109	01	33	000	200	01	29	000
109	01	43	000	200	01	43	000
109	01	44	000	200	01	44	000
109	01	71	000	200	01	60	000
109	01	72	000	200	01	74	000
109	01	78	000	200	01	78	000
109	02	12	000				
109	02	15	000	201	01	03	000
109	02	21	000	201	01	04	000
109	02	22	000	201	01	05	000
109	02	23	000	201	01	14	000
109	02	25	000	201	01	32	000
109	02	29	000	201	01	43	000
109	02	45	000	201	01	44	000
109	02	62	000	201	01	99	000
109	03	31	000				
109	03	34	000				
109	03	37	000	207	01	43	000
109	04	41	000	207	01	44	000
109	04	42	000	207	03	03	000
109	04	43	000				
109	04	45	000	221	01	43	000
109	04	47	000	221	02	25	000
109	05	55	000				
109	05	58	000	300	01	43	000
109	06	00	000	300	01	44	000
109	06	56	000	300	03	03	000
109	06	61	000				
109	06	62	000	301	01	43	000
109	06	63	000	301	03	03	000
109	06	64	000	301	03	90	000
109	06	65	000				
				303	06	00	000
111	01	00	000				
111	01	01	000	333	01	00	000
111	01	14	000	333	01	01	000
111	01	44	000	333	01	43	000
111	01	73	000	333	01	44	000
111	02	25	000	333	01	78	000
111	04	00	000	333	02	00	000
111	04	41	000	333	02	22	000
111	04	42	000	333	03	03	000
111	05	51	000	333	05	00	000
111	05	55	000	333	05	55	000
111	05	60	000	333	06	78	000
111	06	00	000				

RMV CLASS	MA	SA	NH	RMV CLASS	MA	SA	NH
400	02	56	000				
400	03	03	000				
400	06	52	000				
400	06	54	000				
401	02	29	000				
401	02	56	000				
401	02	57	000				
401	02	61	000				
401	03	32	000				
401	03	34	000				
401	04	43	000				
401	07	05	000				
409	03	34	000				
409	04	43	000				
700	02	00	000				
701	01	43	000				
960	01	71	000				
960	04	00	000				
960	05	00	000				
960	05	55	000				
960	05	60	000				

SUPPLEMENTAL NOTES TO THE 2014 RATIO STUDY

Manufactured Home Parks: These properties, countywide, have been appraised based on income.

Re-Appraisal of Maintenance Area 2 : City of Scappoose and Rural Scappoose. At the time of this report, a re-appraisal of the residential properties in Maintenance Area 2 is in process. The sales used in the Ratio Study have been re-appraised.

2014 RATIO STUDY

SUMMARY OF RATIO INDICATIONS

Summary of Ratio Indications

2014 Ratio Study

YEAR	RMV CLASS	MA	SA	NH	STAT CLASS	LAND%	OSD%	IMPR%	OVERALL%	COD	PRD	RE CALC
2014	003	01	00	000	0	100	100	100	100			☐
2014	003	01	01	000	0	100	100	100	100			☐
2014	003	02	00	000	0	100	100	100	100			☐
2014	003	03	00	000	0	100	100	100	100			☐
2014	003	04	00	000	0	100	100	100	100			☐
2014	003	04	41	000	0	100	100	100	100			☐
2014	003	05	00	000	0	100	100	100	100			☐
2014	003	06	00	000	0	100	100	100	100			☐
2014	010	01	00	000	000	100	100	100	100			☒
2014	010	01	01	000	000	100	100	100	100			☒
2014	010	01	43	000	000	100	100	100	100			☐
2014	010	01	44	000	000	100	100	100	100			☐
2014	010	02	00	000	000	100	100	100	100			☒
2014	010	03	00	000	000	100	100	100	100			☒
2014	010	03	03	000	000	100	100	100	100			☒
2014	010	04	00	000	000	100	100	100	100			☒
2014	010	05	00	000	000	100	100	100	100			☒
2014	019	01	00	000	000	100	100	100	100			☐
2014	019	01	01	000	000	100	100	100	100			☐
2014	019	01	27	000	000	100	100	100	100			☐
2014	019	01	28	000	000	100	100	100	100			☐
2014	019	01	30	000	000	100	100	100	100			☐
2014	019	01	43	000	000	100	100	100	100			☐
2014	019	01	44	000	000	100	100	100	100			☐
2014	019	01	90	000	000	100	100	100	100			☐
2014	019	02	00	000	000	100	100	100	100			☐
2014	019	02	21	000	000	100	100	100	100			☐
2014	019	02	22	000	000	100	100	100	100			☐
2014	019	02	23	000	000	100	100	100	100			☐
2014	019	02	30	000	000	100	100	100	100			☐
2014	019	02	31	000	000	100	100	100	100			☐
2014	019	02	76	000	000	100	100	100	100			☐
2014	019	03	00	000	000	100	100	100	100			☐
2014	019	03	03	000	000	100	100	100	100			☐
2014	019	03	31	000	000	100	100	100	100			☐
2014	019	03	37	000	000	100	100	100	100			☐
2014	019	03	38	000	000	100	100	100	100			☐
2014	019	04	00	000	000	100	100	100	100			☐
2014	019	04	41	000	000	100	100	100	100			☐
2014	019	04	42	000	000	100	100	100	100			☐
2014	019	04	43	000	000	100	100	100	100			☐
2014	019	05	00	000	000	100	100	100	100			☐
2014	019	05	51	000	000	100	100	100	100			☐
2014	019	05	55	000	000	100	100	100	100			☐
2014	019	06	00	000	000	100	100	100	100			☐

Summary of Ratio Indications

2014 Ratio Study

YEAR	RMV CLASS	MA	SA	NH	STAT CLASS	LAND%	OSD%	IMPR%	OVERALL%	COD	PRD	RE CALC
2014	019	06	56	000	000	100	100	100	100			☐
2014	019	06	61	000	000	100	100	100	100			☐
2014	019	06	62	000	000	100	100	100	100			☐
2014	019	06	63	000	000	100	100	100	100			☐
2014	019	06	64	000	000	100	100	100	100			☐
2014	019	06	65	000	000	100	100	100	100			☐
2014	019	07	01	000	000	100	100	100	100			☐
2014	019	07	02	000	000	100	100	105	105			☒
2014	019	07	03	000	000	100	100	105	105			☒
2014	019	07	04	000	000	100	100	105	105			☒
2014	019	07	05	000	000	100	100	105	105			☒
2014	019	07	06	000	000	100	100	105	105			☒
2014	019	07	27	000	000	100	100	112	112			☒
2014	019	07	28	000	000	100	100	132	132			☒
2014	019	07	30	000	000	100	100	137	137			☒
2014	019	07	31	000	000	100	100	137	137			☒
2014	019	07	56	000	000	100	100	100	100			☐
2014	020	01	00	000	000	100	100	100	100			☐
2014	020	01	43	000	000	100	100	100	100			☐
2014	020	01	73	000	000	100	100	100	100			☐
2014	020	02	00	000	000	100	100	100	100			☐
2014	020	02	11	000	000	100	100	100	100			☐
2014	020	03	00	000	000	100	100	100	100			☐
2014	020	03	03	000	000	100	100	100	100			☐
2014	020	04	00	000	000	100	100	100	100			☐
2014	020	05	00	000	000	100	100	100	100			☐
2014	030	01	00	000	000	100	100	100	100			☐
2014	030	01	43	000	000	100	100	100	100			☐
2014	030	01	44	000	000	100	100	100	100			☐
2014	030	02	00	000	000	100	100	100	100			☐
2014	030	03	00	000	000	100	100	100	100			☐
2014	030	03	03	000	000	100	100	100	100			☐
2014	030	04	00	000	000	100	100	100	100			☐
2014	030	05	00	000	000	100	100	100	100			☐
2014	030	06	00	000	000	100	100	100	100			☐
2014	040	02	00	000	000	100	100	100	100			☐
2014	040	02	21	000	000	100	100	100	100			☐
2014	040	03	00	000	000	100	100	100	100			☐
2014	040	03	03	000	000	100	100	100	100			☐
2014	040	04	00	000	000	100	100	100	100			☐
2014	040	04	41	000	000	100	100	100	100			☐
2014	040	04	42	000	000	100	100	100	100			☐
2014	040	04	44	000	000	100	100	100	100			☐
2014	040	05	00	000	000	100	100	100	100			☐
2014	040	06	00	000	000	100	100	100	100			☐

Summary of Ratio Indications

2014 Ratio Study

YEAR	RMV CLASS	MA	SA	NH	STAT CLASS	LAND%	OSD%	IMPR%	OVERALL%	COD	PRD	RE CALC
2014	040	06	61	000	000	100	100	100	100			☐
2014	040	06	62	000	000	100	100	100	100			☐
2014	100	01	00	000	000	115	100	100	115	.00	1.00	☒
2014	100	01	01	000	000	112	100	100	112			☒
2014	100	01	04	000	000	100	100	100	100			☐
2014	100	01	12	000	000	100	100	100	100			☐
2014	100	01	14	000	000	100	100	100	100			☐
2014	100	01	15	000	000	100	100	100	100	11.50	1.01	☒
2014	100	01	23	000	000	100	100	100	100			☐
2014	100	01	25	000	000	100	100	100	100			☐
2014	100	01	32	000	000	100	100	100	100			☐
2014	100	01	37	000	000	100	100	100	100			☐
2014	100	01	42	000	000	100	100	100	100			☐
2014	100	01	43	000	000	100	100	100	100			☐
2014	100	01	44	000	000	100	100	100	100			☐
2014	100	02	00	000	000	109	100	100	109	20.28	1.03	☐
2014	100	02	28	000	000	109	100	100	109	20.28	1.03	☐
2014	100	02	33	000	000	100	100	100	100			☐
2014	100	02	70	000	000	100	100	100	100			☐
2014	100	02	72	000	000	100	100	100	100			☐
2014	100	02	79	000	000	103	100	100	103			☐
2014	100	02	80	000	000	122	100	100	122			☐
2014	100	02	82	000	000	100	100	100	100			☐
2014	100	03	00	000	000	109	100	100	109	.00	1.00	☒
2014	100	03	03	000	000	93	93	93	93	12.81	1.06	☒
2014	100	03	38	000	000	109	100	100	100			☒
2014	100	04	00	000	000	104	100	100	104			☒
2014	100	04	46	000	000	104	100	100	104			☒
2014	100	04	47	000	000	89	89	89	89	1.79	.99	☒
2014	100	05	00	000	000	110	100	100	110			☒
2014	100	06	00	000	000	100	100	100	100			☐
2014	101	01	00	000	000	115	115	115	115	12.31	1.00	☒
2014	101	01	01	000	000	112	112	112	112	12.30	1.01	☒
2014	101	01	03	000	000	100	100	100	100			☐
2014	101	01	04	000	000	100	100	100	100			☐
2014	101	01	05	000	000	100	100	100	100			☐
2014	101	01	06	000	000	100	100	100	100			☐
2014	101	01	07	000	000	100	100	100	100			☐
2014	101	01	08	000	000	100	100	100	100			☐
2014	101	01	09	000	000	100	100	100	100			☐
2014	101	01	10	000	000	100	100	100	100			☐
2014	101	01	11	000	000	100	100	100	100			☐
2014	101	01	12	000	000	100	100	100	100			☐
2014	101	01	13	000	000	100	100	100	100			☐
2014	101	01	14	000	000	100	100	100	100			☐

Summary of Ratio Indications

2014 Ratio Study

YEAR	RMV CLASS	MA	SA	NH	STAT CLASS	LAND%	OSD%	IMPR%	OVERALL%	COD	PRD	RE CALC
2014	101	01	15	000	000	100	100	100	100	11.50	1.01	☒
2014	101	01	18	000	000	100	100	100	100			☐
2014	101	01	19	000	000	100	100	100	100			☐
2014	101	01	21	000	000	105	105	105	105	10.58	1.02	☒
2014	101	01	23	000	000	100	100	100	100			☐
2014	101	01	24	000	000	100	100	100	100			☐
2014	101	01	25	000	000	100	100	100	100			☐
2014	101	01	26	000	000	100	100	100	100			☐
2014	101	01	29	000	000	100	100	100	100			☐
2014	101	01	30	000	000	115	115	115	115	12.31	1.00	☒
2014	101	01	31	000	000	112	112	112	112	12.30	1.01	☒
2014	101	01	32	000	000	100	100	100	100			☐
2014	101	01	33	000	000	100	100	100	100			☐
2014	101	01	34	000	000	100	100	100	100			☐
2014	101	01	35	000	000	100	100	100	100			☐
2014	101	01	36	000	000	100	100	100	100			☐
2014	101	01	37	000	000	100	100	100	100			☐
2014	101	01	38	000	000	100	100	100	100			☐
2014	101	01	40	000	000	100	100	100	100			☐
2014	101	01	41	000	000	100	100	100	100			☐
2014	101	01	42	000	000	100	100	100	100			☐
2014	101	01	43	000	000	103	103	103	103	9.00	1.00	☒
2014	101	01	44	000	000	103	103	103	103	9.00	1.00	☒
2014	101	02	00	000	000	109	109	109	109	10.06	1.00	☐
2014	101	02	28	000	000	109	109	109	109	10.06	1.00	☐
2014	101	02	33	000	000	89	89	89	89	2.68	1.00	☐
2014	101	02	70	000	000	100	100	100	100			☐
2014	101	02	71	000	000	100	100	100	100			☐
2014	101	02	72	000	000	100	100	100	100			☐
2014	101	02	73	000	000	100	100	100	100			☐
2014	101	02	74	000	000	100	100	100	100			☐
2014	101	02	75	000	000	100	100	100	100			☐
2014	101	02	76	000	000	100	100	100	100			☐
2014	101	02	79	000	000	103	103	103	103	10.14	.99	☐
2014	101	02	80	000	000	122	122	122	122	1.22	1.00	☐
2014	101	02	82	000	000	100	100	100	100			☐
2014	101	02	83	000	000	100	100	100	100			☐
2014	101	02	84	000	000	100	100	100	100			☐
2014	101	02	87	000	000	100	100	100	100			☐
2014	101	02	88	000	000	100	100	100	100			☐
2014	101	03	00	000	000	109	109	109	109	9.67	1.01	☒
2014	101	03	03	000	000	93	93	93	93	12.81	1.06	☒
2014	101	03	39	000	000	109	109	109	109	9.67	1.01	☒
2014	101	03	40	000	000	109	109	109	109	9.67	1.01	☒
2014	101	04	00	000	000	104	104	104	104	14.46	1.01	☒

Summary of Ratio Indications

2014 Ratio Study

YEAR	RMV CLASS	MA	SA	NH	STAT CLASS	LAND%	OSD%	IMPR%	OVERALL%	COD	PRD	RE CALC
2014	101	04	46	000	000	104	104	104	104	14.46	1.01	☒
2014	101	04	47	000	000	89	89	89	89	1.79	.99	☒
2014	101	05	00	000	000	110	110	110	110	12.14	1.00	☒
2014	101	06	00	000	000	100	100	100	100			☐
2014	102	01	00	000	000	100	100	103	103			☒
2014	102	01	39	000	000	100	100	100	100			☐
2014	102	01	43	000	000	100	100	100	100			☐
2014	102	02	00	000	000	100	100	103	103			☐
2014	102	02	21	000	000	100	100	100	100	2.00	1.00	☐
2014	102	04	00	000	000	100	100	103	103			☒
2014	109	01	00	000	000	115	115	115	115	12.31	1.00	☒
2014	109	01	01	000	000	112	112	112	112	12.30	1.01	☒
2014	109	01	14	000	000	100	100	100	100			☐
2014	109	01	15	000	000	100	100	100	100	11.50	1.01	☒
2014	109	01	28	000	000	100	100	100	100			☐
2014	109	01	33	000	000	100	100	100	100			☐
2014	109	01	43	000	000	100	100	100	100			☐
2014	109	01	44	000	000	100	100	100	100			☐
2014	109	01	71	000	000	100	100	100	100			☐
2014	109	01	72	000	000	100	100	100	100			☐
2014	109	01	78	000	000	100	100	100	100			☐
2014	109	02	00	000	000	109	109	109	109	10.06	1.00	☐
2014	109	02	12	000	000	100	100	100	100			☐
2014	109	02	15	000	000	100	100	100	100			☐
2014	109	02	21	000	000	100	100	100	100			☐
2014	109	02	22	000	000	100	100	100	100			☐
2014	109	02	23	000	000	100	100	100	100			☐
2014	109	02	25	000	000	100	100	100	100			☐
2014	109	02	29	000	000	100	100	100	100			☐
2014	109	02	45	000	000	100	100	100	100			☐
2014	109	02	62	000	000	100	100	100	100			☐
2014	109	03	00	000	000	109	109	109	109	9.67	1.01	☒
2014	109	03	03	000	000	93	93	93	93	12.81	1.06	☒
2014	109	03	31	000	000	100	100	100	100			☐
2014	109	03	34	000	000	100	100	100	100			☐
2014	109	03	37	000	000	100	100	100	100			☐
2014	109	03	38	000	000	109	109	70	88	9.32	1.02	☒
2014	109	04	00	000	000	104	104	104	104	14.46	1.01	☒
2014	109	04	41	000	000	100	100	100	100			☐
2014	109	04	42	000	000	100	100	100	100			☐
2014	109	04	43	000	000	100	100	100	100			☐
2014	109	04	45	000	000	100	100	100	100			☐
2014	109	04	47	000	000	100	100	100	100			☐
2014	109	05	00	000	000	110	110	110	110	12.14	1.00	☒
2014	109	05	55	000	000	100	100	100	100			☐

Summary of Ratio Indications

2014 Ratio Study

YEAR	RMV CLASS	MA	SA	NH	STAT CLASS	LAND%	OSD%	IMPR%	OVERALL%	COD	PRD	RE CALC
2014	109	05	58	000	000	100	100	100	100			☐
2014	109	06	00	000	000	100	100	100	100			☐
2014	109	06	56	000	000	100	100	100	100			☐
2014	109	06	61	000	000	100	100	100	100			☐
2014	109	06	62	000	000	100	100	100	100			☐
2014	109	06	63	000	000	100	100	100	100			☐
2014	109	06	64	000	000	100	100	100	100			☐
2014	109	06	65	000	000	100	100	100	100			☐
2014	111	01	00	000	000	100	100	100	100			☐
2014	111	01	01	000	000	100	100	100	100			☐
2014	111	01	14	000	000	100	100	100	100			☐
2014	111	01	44	000	000	100	100	100	100			☐
2014	111	01	73	000	000	100	100	100	100			☐
2014	111	01	95	000	000	100	100	95	95			☐
2014	111	01	97	000	000	100	100	95	95			☐
2014	111	02	25	000	000	100	100	100	100			☐
2014	111	02	95	000	000	100	100	95	95			☐
2014	111	02	97	000	000	100	100	95	95			☐
2014	111	04	00	000	000	100	100	100	100			☐
2014	111	04	41	000	000	100	100	100	100			☐
2014	111	04	42	000	000	100	100	100	100			☐
2014	111	04	95	000	000	100	100	95	95			☐
2014	111	04	97	000	000	100	100	95	95			☐
2014	111	05	51	000	000	100	100	100	100			☐
2014	111	05	55	000	000	100	100	100	100			☐
2014	111	05	60	000	000	100	100	100	100			☐
2014	111	05	95	000	000	100	100	95	95			☐
2014	111	05	97	000	000	100	100	95	95			☐
2014	111	06	00	000	000	100	100	100	100			☐
2014	111	06	95	000	000	100	100	95	95			☐
2014	111	06	97	000	000	100	100	95	95			☐
2014	200	01	00	000	000	110	100	100	110	.00	1.00	☐
2014	200	01	01	000	000	110	100	100	110	.00	1.00	☐
2014	200	01	03	000	000	100	100	100	100			☐
2014	200	01	14	000	000	100	100	100	100			☐
2014	200	01	29	000	000	100	100	100	100			☐
2014	200	01	43	000	000	100	100	100	100			☐
2014	200	01	44	000	000	100	100	100	100			☐
2014	200	01	60	000	000	100	100	100	100			☐
2014	200	01	71	000	000	110	100	100	110	.00	1.00	☐
2014	200	01	72	000	000	110	100	100	110	.00	1.00	☐
2014	200	01	73	000	000	110	100	100	110	.00	1.00	☐
2014	200	01	74	000	000	100	100	100	100			☐
2014	200	01	78	000	000	100	100	100	100			☐
2014	200	02	00	000	000	110	100	100	110	.00	1.00	☐

Summary of Ratio Indications

2014 Ratio Study

YEAR	RMV CLASS	MA	SA	NH	STAT CLASS	LAND%	OSD%	IMPR%	OVERALL%	COD	PRD	RE CALC
2014	200	02	11	000	000	110	100	100	110	.00	1.00	☐
2014	200	02	12	000	000	110	100	100	110	.00	1.00	☐
2014	200	02	14	000	000	110	100	100	110	.00	1.00	☐
2014	200	02	15	000	000	110	100	100	110	.00	1.00	☐
2014	200	02	21	000	000	110	100	100	110	.00	1.00	☐
2014	200	02	22	000	000	110	100	100	110	.00	1.00	☐
2014	200	02	41	000	000	110	100	100	110	.00	1.00	☐
2014	200	02	72	000	000	110	100	100	110	.00	1.00	☐
2014	200	03	00	000	000	110	100	100	110	.00	1.00	☐
2014	200	03	03	000	000	110	100	100	110	.00	1.00	☐
2014	200	03	31	000	000	110	100	100	110	.00	1.00	☐
2014	200	04	00	000	000	110	100	100	110	.00	1.00	☐
2014	200	04	41	000	000	110	100	100	110	.00	1.00	☐
2014	200	04	42	000	000	110	100	100	110	.00	1.00	☐
2014	200	04	44	000	000	110	100	100	110	.00	1.00	☐
2014	200	04	45	000	000	110	100	100	110	.00	1.00	☐
2014	200	04	60	000	000	100	100	100	100			☐
2014	200	05	00	000	000	110	100	100	110	.00	1.00	☐
2014	200	05	51	000	000	110	100	100	110	.00	1.00	☐
2014	200	05	55	000	000	110	100	100	110	.00	1.00	☐
2014	200	05	60	000	000	100	100	100	100			☐
2014	200	06	00	000	000	110	100	100	110	.00	1.00	☐
2014	200	06	61	000	000	110	100	100	110	.00	1.00	☐
2014	200	06	62	000	000	110	100	100	110	.00	1.00	☐
2014	200	06	63	000	000	110	100	100	110	.00	1.00	☐
2014	200	06	64	000	000	110	100	100	110	.00	1.00	☐
2014	200	06	65	000	000	110	100	100	110	.00	1.00	☐
2014	200	06	71	000	000	110	100	100	110	.00	1.00	☐
2014	201	01	00	000	000	110	100	110	110	15.07	1.02	☐
2014	201	01	01	000	000	110	100	110	110	15.07	1.02	☐
2014	201	01	03	000	000	100	100	100	100			☐
2014	201	01	04	000	000	100	100	100	100			☐
2014	201	01	05	000	000	100	100	100	100			☐
2014	201	01	14	000	000	100	100	100	100			☐
2014	201	01	15	000	000	110	100	110	110	15.07	1.02	☐
2014	201	01	32	000	000	100	100	100	100			☐
2014	201	01	43	000	000	100	100	100	100			☐
2014	201	01	44	000	000	100	100	100	100			☐
2014	201	01	71	000	000	110	100	110	110	15.07	1.02	☐
2014	201	01	72	000	000	110	100	110	110	15.07	1.02	☐
2014	201	01	73	000	000	110	100	110	110	15.07	1.02	☐
2014	201	01	74	000	000	110	100	110	110	15.07	1.02	☐
2014	201	01	99	000	000	100	100	100	100			☐
2014	201	02	00	000	000	110	100	110	110	15.07	1.02	☐
2014	201	02	11	000	000	110	100	110	110	15.07	1.02	☐

Summary of Ratio Indications

2014 Ratio Study

YEAR	RMV CLASS	MA	SA	NH	STAT CLASS	LAND%	OSD%	IMPR%	OVERALL%	COD	PRD	RE CALC
2014	201	02	12	000	000	110	100	110	110	15.07	1.02	☐
2014	201	02	13	000	000	110	100	110	110	15.07	1.02	☐
2014	201	02	14	000	000	110	100	110	110	15.07	1.02	☐
2014	201	02	15	000	000	110	100	110	110	15.07	1.02	☐
2014	201	02	21	000	000	110	100	110	110	15.07	1.02	☐
2014	201	02	22	000	000	110	100	110	110	15.07	1.02	☐
2014	201	02	25	000	000	110	100	110	110	15.07	1.02	☐
2014	201	02	72	000	000	110	100	110	110	15.07	1.02	☐
2014	201	03	00	000	000	110	100	110	110	15.07	1.02	☐
2014	201	03	03	000	000	100	100	100	100			☐
2014	201	03	31	000	000	110	100	110	110	15.07	1.02	☐
2014	201	04	00	000	000	110	100	110	110	15.07	1.02	☐
2014	201	04	41	000	000	110	100	110	110	15.07	1.02	☐
2014	201	04	42	000	000	110	100	110	110	15.07	1.02	☐
2014	201	04	44	000	000	110	100	110	110	15.07	1.02	☐
2014	201	05	00	000	000	110	100	110	110	15.07	1.02	☐
2014	201	05	51	000	000	110	100	110	110	15.07	1.02	☐
2014	201	06	00	000	000	110	100	110	110	15.07	1.02	☐
2014	201	06	61	000	000	110	100	110	110	15.07	1.02	☐
2014	201	06	63	000	000	110	100	110	110	15.07	1.02	☐
2014	201	06	64	000	000	110	100	110	110	15.07	1.02	☐
2014	201	06	71	000	000	110	100	110	110	15.07	1.02	☐
2014	207	01	00	000	000	100	100	100	100			☐
2014	207	01	01	000	000	100	100	100	100			☐
2014	207	01	43	000	000	100	100	100	100			☐
2014	207	01	44	000	000	100	100	100	100			☐
2014	207	02	00	000	000	100	100	100	100			☐
2014	207	03	00	000	000	100	100	100	100			☐
2014	207	03	03	000	000	100	100	100	100			☐
2014	207	04	00	000	000	100	100	100	100			☐
2014	207	05	00	000	000	100	100	100	100			☐
2014	207	06	00	000	000	100	100	100	100			☐
2014	207	06	56	000	000	100	100	100	100			☐
2014	221	01	00	000	000	100	100	100	100			☐
2014	221	01	43	000	000	100	100	100	100			☐
2014	221	02	00	000	000	100	100	100	100			☐
2014	221	02	25	000	000	100	100	100	100			☐
2014	221	04	00	000	000	100	100	100	100			☐
2014	221	05	00	000	000	100	100	100	100			☐
2014	221	06	00	000	000	100	100	100	100			☐
2014	300	01	00	000	000	100	100	100	100			☐
2014	300	01	01	000	000	100	100	100	100			☐
2014	300	01	43	000	000	100	100	100	100			☐
2014	300	01	44	000	000	100	100	100	100			☐
2014	300	01	78	000	000	100	100	100	100			☐

Summary of Ratio Indications

2014 Ratio Study

YEAR	RMV CLASS	MA	SA	NH	STAT CLASS	LAND%	OSD%	IMPR%	OVERALL%	COD	PRD	RE CALC
2014	300	02	00	000	000	100	100	100	100			☐
2014	300	03	00	000	000	100	100	100	100			☐
2014	300	03	03	000	000	100	100	100	100			☐
2014	300	04	00	000	000	100	100	100	100			☐
2014	300	04	41	000	000	100	100	100	100			☐
2014	300	05	00	000	000	100	100	100	100			☐
2014	300	06	00	000	000	100	100	100	100			☐
2014	300	06	78	000	000	100	100	100	100			☐
2014	301	01	00	000	000	100	100	100	100			☐
2014	301	01	43	000	000	100	100	100	100			☐
2014	301	01	78	000	000	100	100	100	100			☐
2014	301	01	90	000	000	100	100	100	100			☐
2014	301	02	00	000	000	100	100	100	100			☐
2014	301	02	90	000	000	100	100	100	100			☐
2014	301	03	00	000	000	100	100	100	100			☐
2014	301	03	03	000	000	100	100	100	100			☐
2014	301	03	90	000	000	100	100	100	100			☐
2014	301	04	00	000	000	100	100	100	100			☐
2014	301	04	41	000	000	100	100	100	100			☐
2014	301	04	90	000	000	100	100	100	100			☐
2014	301	05	00	000	000	100	100	100	100			☐
2014	301	05	90	000	000	100	100	100	100			☐
2014	301	06	00	000	000	100	100	100	100			☐
2014	301	06	61	000	000	100	100	100	100			☐
2014	301	06	78	000	000	100	100	100	100			☐
2014	301	06	90	000	000	100	100	100	100			☐
2014	303	01	00	000	000	100	100	100	100			☐
2014	303	01	78	000	000	100	100	100	100			☐
2014	303	02	00	000	000	100	100	100	100			☐
2014	303	03	00	000	000	100	100	100	100			☐
2014	303	04	00	000	000	100	100	100	100			☐
2014	303	05	00	000	000	100	100	100	100			☐
2014	303	06	00	000	000	100	100	100	100			☐
2014	303	06	78	000	000	100	100	100	100			☐
2014	308	01	00	000	000	100	100	100	100			☐
2014	308	02	00	000	000	100	100	100	100			☐
2014	308	03	00	000	000	100	100	100	100			☐
2014	308	04	00	000	000	100	100	100	100			☐
2014	308	05	00	000	000	100	100	100	100			☐
2014	308	06	00	000	000	100	100	100	100			☐
2014	333	01	00	000	000	100	100	100	100			☐
2014	333	01	01	000	000	100	100	100	100			☐
2014	333	01	43	000	000	100	100	100	100			☐
2014	333	01	44	000	000	100	100	100	100			☐
2014	333	01	78	000	000	100	100	100	100			☐

Summary of Ratio Indications

2014 Ratio Study

YEAR	RMV CLASS	MA	SA	NH	STAT CLASS	LAND%	OSD%	IMPR%	OVERALL%	COD	PRD	RE CALC
2014	333	02	00	000	000	100	100	100	100			☐
2014	333	02	22	000	000	100	100	100	100			☐
2014	333	03	03	000	000	100	100	100	100			☐
2014	333	05	00	000	000	100	100	100	100			☐
2014	333	05	55	000	000	100	100	100	100			☐
2014	333	06	78	000	000	100	100	100	100			☐
2014	400	02	21	000	000	99	100	100	99	8.96	1.02	☐
2014	400	02	22	000	000	99	100	100	99	8.96	1.02	☐
2014	400	02	23	000	000	99	100	100	99	8.96	1.02	☐
2014	400	02	25	000	000	99	100	100	99	8.96	1.02	☐
2014	400	02	41	000	000	99	100	100	99	8.96	1.02	☐
2014	400	02	45	000	000	99	100	100	99	8.96	1.02	☐
2014	400	02	56	000	000	100	100	100	100			☐
2014	400	02	60	000	000	100	100	100	100			☐
2014	400	02	62	000	000	99	100	100	99	8.96	1.02	☐
2014	400	02	63	000	000	99	100	100	99	8.96	1.02	☐
2014	400	02	64	000	000	99	100	100	99	8.96	1.02	☐
2014	400	03	00	000	000	104	104	100	104	13.40	.97	☒
2014	400	03	03	000	000	100	100	100	100			☐
2014	400	03	31	000	000	104	104	100	104	13.40	.97	☒
2014	400	03	36	000	000	100	100	100	100	26.14	1.30	☒
2014	400	03	37	000	000	100	100	100	100	.00	1.00	☒
2014	400	04	41	000	000	94	100	100	94	.00	1.00	☒
2014	400	04	42	000	000	94	100	100	94	.00	1.00	☒
2014	400	04	44	000	000	94	100	100	94	.00	1.00	☒
2014	400	04	45	000	000	94	100	100	94	.00	1.00	☒
2014	400	04	60	000	000	100	100	100	100			☐
2014	400	05	51	000	000	93	93	100	93	20.83	1.09	☒
2014	400	05	55	000	000	93	93	100	93	20.83	1.09	☒
2014	400	05	60	000	000	100	100	100	100			☐
2014	400	06	52	000	000	100	100	100	100			☐
2014	400	06	54	000	000	100	100	100	100			☐
2014	400	06	56	000	000	89	100	100	89	20.26	1.05	☒
2014	400	06	61	000	000	89	100	100	89	20.26	1.05	☒
2014	400	06	62	000	000	89	100	100	89	20.26	1.05	☒
2014	400	06	63	000	000	89	100	100	89	20.26	1.05	☒
2014	400	06	64	000	000	89	100	100	89	20.26	1.05	☒
2014	400	06	65	000	000	89	100	100	89	20.26	1.05	☒
2014	401	02	21	000	000	99	99	99	99	10.38	1.01	☐
2014	401	02	22	000	000	99	99	99	99	10.38	1.01	☐
2014	401	02	23	000	000	99	99	99	99	10.38	1.01	☐
2014	401	02	25	000	000	99	99	99	99	10.38	1.01	☐
2014	401	02	29	000	000	100	100	100	100			☐
2014	401	02	41	000	000	99	99	99	99	10.38	1.01	☐
2014	401	02	45	000	000	99	99	99	99	10.38	1.01	☐

Summary of Ratio Indications

2014 Ratio Study

YEAR	RMV CLASS	MA	SA	NH	STAT CLASS	LAND%	OSD%	IMPR%	OVERALL%	COD	PRD	RE CALC
2014	401	02	56	000	000	100	100	100	100			☐
2014	401	02	57	000	000	100	100	100	100			☐
2014	401	02	61	000	000	100	100	100	100			☐
2014	401	02	62	000	000	99	99	99	99	10.38	1.01	☐
2014	401	02	63	000	000	99	99	99	99	10.38	1.01	☐
2014	401	02	64	000	000	99	99	99	99	10.38	1.01	☐
2014	401	03	31	000	000	104	104	104	104	12.88	1.01	☒
2014	401	03	32	000	000	100	100	100	100			☐
2014	401	03	34	000	000	100	100	100	100			☐
2014	401	03	36	000	000	100	100	100	100	26.14	1.30	☒
2014	401	03	37	000	000	100	100	100	100	.00	1.00	☒
2014	401	03	40	000	000	104	104	104	104	12.88	1.01	☒
2014	401	04	41	000	000	94	94	94	94	11.26	.99	☒
2014	401	04	42	000	000	94	94	94	94	11.26	.99	☒
2014	401	04	43	000	000	100	100	100	100			☐
2014	401	04	44	000	000	94	94	94	94	11.26	.99	☒
2014	401	04	45	000	000	94	94	94	94	11.26	.99	☒
2014	401	05	51	000	000	93	93	93	93	14.17	1.02	☒
2014	401	05	55	000	000	93	93	93	93	14.17	1.02	☒
2014	401	06	61	000	000	89	89	89	89	13.58	1.02	☒
2014	401	06	62	000	000	89	89	89	89	13.58	1.02	☒
2014	401	06	63	000	000	89	89	89	89	13.58	1.02	☒
2014	401	06	64	000	000	89	89	89	89	13.58	1.02	☒
2014	401	06	65	000	000	89	89	89	89	13.58	1.02	☒
2014	401	07	05	000	000	100	100	100	100			☐
2014	409	02	21	000	000	99	99	36	79	13.45	1.02	☐
2014	409	02	22	000	000	99	99	36	79	13.45	1.02	☐
2014	409	02	23	000	000	99	99	36	79	13.45	1.02	☐
2014	409	02	25	000	000	99	99	36	79	13.45	1.02	☐
2014	409	02	41	000	000	99	99	36	79	13.45	1.02	☐
2014	409	02	45	000	000	99	99	36	79	13.45	1.02	☐
2014	409	02	62	000	000	99	99	36	79	13.45	1.02	☐
2014	409	02	64	000	000	99	99	36	79	13.45	1.02	☐
2014	409	03	31	000	000	104	104	104	104	12.88	1.01	☒
2014	409	03	34	000	000	100	100	100	100			☐
2014	409	03	37	000	000	100	100	100	100	.00	1.00	☒
2014	409	04	41	000	000	94	94	94	94	11.26	.99	☒
2014	409	04	42	000	000	94	94	94	94	11.26	.99	☒
2014	409	04	43	000	000	100	100	100	100			☐
2014	409	04	44	000	000	94	94	94	94	11.26	.99	☒
2014	409	04	45	000	000	94	94	94	94	11.26	.99	☒
2014	409	05	51	000	000	93	93	93	93	14.17	1.02	☒
2014	409	05	55	000	000	93	93	93	93	14.17	1.02	☒
2014	409	06	56	000	000	89	89	89	89	13.58	1.02	☒
2014	409	06	61	000	000	89	89	89	89	13.58	1.02	☒

Summary of Ratio Indications

2014 Ratio Study

YEAR	RMV CLASS	MA	SA	NH	STAT CLASS	LAND%	OSD%	IMPR%	OVERALL%	COD	PRD	RE CALC
2014	409	06	62	000	000	89	89	89	89	13.58	1.02	☒
2014	409	06	63	000	000	89	89	89	89	13.58	1.02	☒
2014	409	06	64	000	000	89	89	89	89	13.58	1.02	☒
2014	409	06	65	000	000	89	89	89	89	13.58	1.02	☒
2014	600	02	06	000	000	100	100	100	100			☒
2014	600	03	06	000	000	100	100	100	100			☒
2014	600	04	06	000	000	100	100	100	100			☒
2014	600	05	06	000	000	100	100	100	100			☒
2014	600	06	06	000	000	100	100	100	100			☒
2014	700	02	00	000	000	100	100	100	100			☐
2014	701	01	00	000	000	100	100	100	100			☐
2014	701	01	43	000	000	100	100	100	100			☐
2014	701	02	00	000	000	100	100	100	100			☐
2014	701	04	00	000	000	100	100	100	100			☐
2014	701	05	00	000	000	100	100	100	100			☐
2014	701	06	00	000	000	100	100	100	100			☐
2014	800	02	63	000	000	100	100	100	100			☐
2014	800	02	64	000	000	100	100	100	100			☐
2014	800	04	60	000	000	100	100	100	100			☐
2014	800	05	60	000	000	100	100	100	100			☐
2014	801	03	31	000	000	100	100	100	100			☒
2014	890	02	63	000	000	100	100	100	100			☐
2014	890	02	64	000	000	100	100	100	100			☐
2014	960	01	71	000	000	100	100	100	100			☐
2014	960	04	00	000	000	100	100	100	100			☐
2014	960	05	00	000	000	100	100	100	100			☐
2014	960	05	55	000	000	100	100	100	100			☐
2014	960	05	60	000	000	100	100	100	100			☐

2014 RATIO STUDY

MAINTENANCE AREA 1

RESIDENTIAL

COLUMBIA County 2014 Ratio Study

RMV	App	# of			RMV	App	# of			Location	
Class	MA	SA	NH	Year	Sales	Class	MASA	NH	Year	Sales	
100	01	00	000		1						St Helens

Adjustment Calculation Summary

Sample - Number of Sales	1	RECALCULATED			
Population - Number of Accounts	269				
Sales as a percentage of the Population	0.37 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn	
Prior Year Population Values					
Land RMV	11,720,510	100.00 %	13,478,587	100.00 %	
OSD RMV	0	0.00 %	0	0.00 %	
Residential Improvement RMV	0	0.00 %	0	0.00 %	
Farm Improvement RMV	0	0.00 %	0	0.00 %	
SelectedRatioFromSales	87				
RMV Adjustment	100				
Before Ratio	87				
Overall Adjustment Factor	115				
Land Adjustment Factor	115				
OSD Adjustment Factor	100				
Residential Adjustment Factor	100				
Farm Improvement Factor	100				
After Ratio	100				
Selected Ratio	87	2014	Adjustment	115	

Explanation

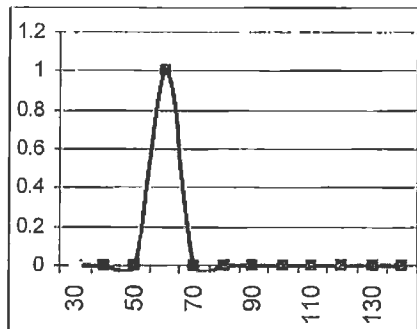
There was one sale during the Study Period of Undeveloped Residential Property. Because of this small sample, which is deemed unreliable, the conclusion from the Improved Properties in this Study Area (Adjusted Ratio of 87, Overall Adjustment of 115) is considered the best data available and is applied here.

Performance History

	2014	2013	2012	2011	2010
COD	0.00	-	-	0.00	1.33
PRD	1.00	-	-	1.00	1.01

COLUMBIA County 2014 Ratio Study

Frequency

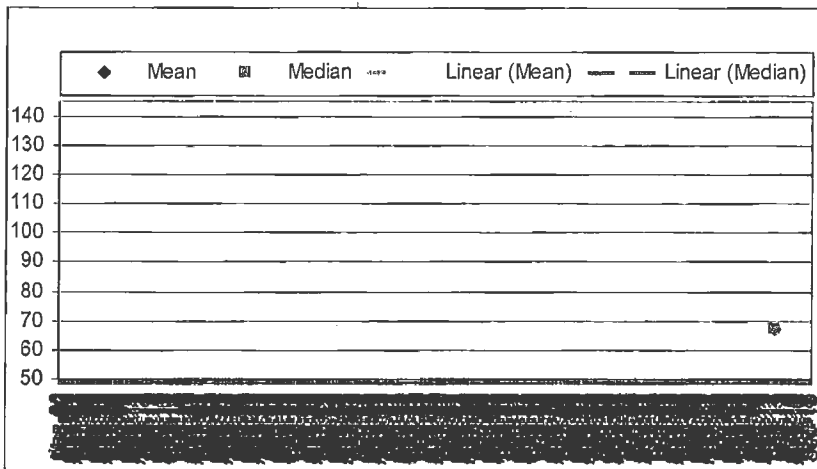


30	0
40	0
50	0
60	1
70	0
80	0
90	0
100	0
110	0
120	0
130	0
140	0

Median	67	Wtd Mean	67
AD	0.00	GeoMean	67
COD	0.00	PRD	1.00
Mean	67	95% Confidence	1.96
SD	1.00		
COV	1.49		

Number Of Sales 1

Central Tendencies



Month	Mean	Median	Sales
Feb-13	67	67	1

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
01	00	000	100		33	5N1W33-DC-09202	2013	1555	0.11	23,490	0	23,490	35,000	Feb-13	1	67

COLUMBIA County 2014 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
101	01	00	000	1995	130	St Helens	101	01	30	000	1995	4	St Helens
109	01	00	000		1	St Helens							

Adjustment Calculation Summary

Sample - Number of Sales	135	RECALCULATED		
Population - Number of Accounts	4,078			
Sales as a percentage of the Population	3.31 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	120,539,370	21.68 %	138,620,276	21.68 %
OSD RMV	79,943,250	14.38 %	91,934,738	14.38 %
Residential Improvement RMV	352,964,030	63.47 %	405,908,635	63.47 %
Farm Improvement RMV	2,621,340	0.47 %	3,014,541	0.47 %
SelectedRatioFromSales	87			
RMV Adjustment	100			
Before Ratio	87			
Overall Adjustment Factor	115			
Land Adjustment Factor	115			
OSD Adjustment Factor	115			
Residential Adjustment Factor	115			
Farm Improvement Factor	115			
After Ratio	100			
Selected Ratio	87	2014	Adjustment	115

Explanation

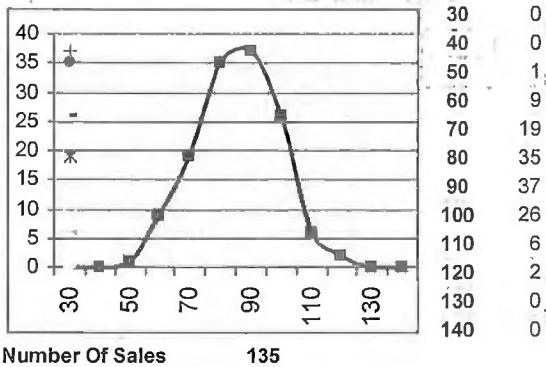
The Mean, Median and Weighted Mean have returned identical Ratio Indications of 90, and the GeoMean indicates a Ratio of 89. The Median Ratio of 90 has been selected for this grouping of properties. The Ratio indication of 90 is adjusted by the results of the Time Study for 1XX Class properties (97) for an Adjusted Ratio of 87. An Overall Adjustment of 115 is calculated, and has been applied to all components of the Improved Properties in this grouping.

Performance History

	2014	2013	2012	2011	2010
COD	12.31	10.19	10.99	11.97	12.04
PRD	1.00	1.01	1.02	1.00	1.01

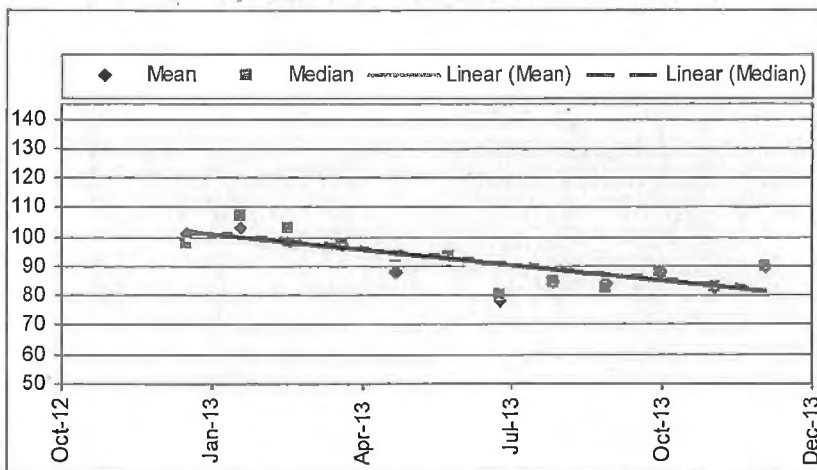
COLUMBIA County 2014 Ratio Study

Frequency



Median	90	Wtd Mean	90
AD	11.08	GeoMean	89
COD	12.31	PRD	1.00
Mean	90	95% Confidence	2.32
SD	13.78		
COV	15.31		

Central Tendencies



Month	Mean	Median	Sales
Jan-13	101	98	7
Feb-13	103	107	8
Mar-13	98	103	12
Apr-13	97	97	15
May-13	88	93	12
Jun-13	92	93	11
Jul-13	78	80	10
Aug-13	85	85	14
Sep-13	84	83	6
Oct-13	88	88	12
Nov-13	83	83	19
Dec-13	90	90	9

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
01	00	000	101	133	30	5N1W34-CB-06400	2013	8425	0.13	44,780	34,240	79,020	144,900	Oct-13	1	55
01	00	000	101	131	30	4N1W05-DA-07700	2013	9216	0.11	42,910	29,120	72,030	119,900	Nov-13	2	60
01	00	000	101	133	33	4N1W05-DD-01300	2013	7472	0.13	44,110	53,330	97,440	160,000	Aug-13	3	61
01	00	000	101	135	30	4N1W04-CB-08600	2013	4697	0.12	39,170	38,940	78,110	123,400	May-13	4	63
01	00	000	101	143	30	4N1W05-AC-04200	2013	6107	0.27	53,400	63,570	116,970	185,000	Jul-13	5	63
01	00	000	101	131	30	4N1W04-AD-00700	2013	6338	0.24	42,360	55,350	97,710	152,000	Jul-13	6	64
01	00	000	101	131	33	4N1W04-CA-11700	2013	8840	0.12	43,660	61,770	105,430	165,000	Oct-13	7	64
01	00	000	101	131	30	4N1W05-AD-11900	2013	9112	0.13	44,170	32,500	76,670	114,000	Nov-13	8	67
01	00	000	101	131	30	4N1W04-CB-10000	2013	6372	0.24	48,320	71,940	120,260	174,000	Jul-13	9	69
01	00	000	101	131	30	4N1W04-DA-02500	2013	9836	0.13	44,780	40,980	85,760	123,600	Dec-13	10	69
01	00	000	101	144	30	5N1W34-CC-02800	2013	5480	0.15	46,620	179,190	225,810	321,310	Jun-13	11	70
01	00	000	101	131	30	4N1W04-AB-01801	2013	9505	0.45	50,630	63,930	114,560	164,000	Nov-13	12	70
01	00	000	101	131	30	4N1W04-DA-09800	2013	3151	0.13	44,110	56,940	101,050	140,000	Apr-13	13	72
01	00	000	101	135	30	4N1W03-BD-02700	2013	9778	0.09	46,140	54,690	100,830	140,000	Dec-13	14	72
01	30	000	101	232	30	5N1W33-DD-09601	2013	4358	0.13	52,280	34,410	86,690	118,000	May-13	15	73
01	00	000	101	133	30	4N1W03-BC-07400	2013	8043	0.53	51,890	79,660	131,550	179,900	Sep-13	16	73
01	00	000	101	132	30	4N1W04-AD-04700	2013	4195	0.13	44,780	52,170	96,950	130,000	May-13	17	75
01	00	000	101	131	33	4N1W03-BC-12000	2013	4439	0.21	45,770	52,010	97,780	130,000	May-13	18	75
01	30	000	101	242	30	4N1W08-BA-02200	2013	4418	0.16	54,420	125,360	179,780	240,000	May-13	19	75

COLUMBIA County 2014 Ratio Study

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
01	00	000	101	135	30	4N1W04-CA-02500	2013	2507	0.23	51,200	66,970	118,170	154,900	Mar-13	20	76
01	00	000	101	141	30	4N1W05-DC-03107	2013	6312	0.26	52,820	134,910	187,730	245,900	Jul-13	21	76
01	00	000	101	131	30	4N1W03-CB-06600	2013	8097	0.13	40,930	54,200	95,130	124,000	Sep-13	22	77
01	00	000	101	131	30	4N1W04-DA-03700	2013	8533	0.13	44,780	62,800	107,580	139,319	Oct-13	23	77
01	00	000	101	151	30	4N1W05-AD-03000	2013	9436	0.85	76,190	117,130	193,320	250,000	Nov-13	24	77
01	00	000	101	131	30	4N1W04-DB-12100	2013	5477	0.13	44,780	70,460	115,240	148,000	Jun-13	25	78
01	00	000	101	142	33	4N1W04-DD-04800	2013	6377	0.13	37,200	96,680	133,880	172,500	Jul-13	26	78
01	00	000	101	141	30	4N1W05-AC-00700	2013	7322	0.18	47,820	79,850	127,670	164,000	Aug-13	27	78
01	00	000	101	131	30	4N1W04-DA-12000	2013	7871	0.15	42,620	54,440	97,060	124,080	Sep-13	28	78
01	00	000	101	131	30	5N1W34-CC-09800	2013	9066	0.20	48,990	53,880	102,870	129,900	Nov-13	29	79
01	00	000	101	131	30	4N1W04-DC-01900	2013	6603	0.13	44,780	57,020	101,800	127,900	Aug-13	30	80
01	00	000	101	143	30	5N1W21-DC-00115	2013	7012	0.24	51,890	127,820	179,710	225,000	Aug-13	31	80
01	00	000	101	143	30	4N1W08-BC-04500	2013	8343	0.20	49,140	149,410	198,550	244,930	Apr-13	32	81
01	00	000	101	141	30	4N1W03-BB-06201	2013	6777	0.13	44,780	68,320	113,100	140,000	Jul-13	33	81
01	00	000	101	141	30	4N1W06-DA-07400	2013	7353	0.17	47,530	113,980	161,510	199,900	Aug-13	34	81
01	00	000	101	141	30	4N1W05-BC-00600	2013	9064	0.16	47,090	115,020	162,110	199,900	Nov-13	35	81
01	00	000	101	141	30	4N1W08-BA-01202	2013	9119	0.11	42,160	93,220	135,380	168,000	Nov-13	36	81
01	00	000	101	143	30	4N1W08-BB-08000	2013	9656	0.18	47,660	146,030	193,690	239,450	Dec-13	37	81
01	00	000	101	141	30	4N1W05-AA-07700	2013	2218	0.18	48,080	71,490	119,570	146,000	Mar-13	38	82
01	00	000	101	134	30	4N1W05-DA-04000	2013	6153	0.18	47,780	50,950	98,730	120,000	Jul-13	39	82
01	00	000	101	141	30	4N1W05-AC-00400	2013	7191	0.18	47,820	89,160	136,980	165,000	Aug-13	40	83
01	00	000	101	131	30	4N1W08-BA-00800	2013	8862	0.29	54,190	44,830	99,020	118,750	Nov-13	41	83
01	00	000	101	144	30	4N1W06-DA-06801	2013	8941	0.16	46,930	255,060	301,990	365,000	Nov-13	42	83
01	00	000	101	134	30	5N1W34-CC-03800	2013	9419	0.13	44,780	96,350	141,130	169,500	Nov-13	43	83
01	00	000	101	131	30	4N1W04-DD-00200	2013	7343	0.13	44,780	72,530	117,310	139,900	Aug-13	44	84
01	00	000	101	143	30	4N1W05-AB-01029	2013	9051	0.17	47,190	129,140	176,330	209,900	Nov-13	45	84
01	00	000	101	131	33	4N1W04-BA-01501	2013	9108	0.13	44,780	85,600	130,380	156,000	Nov-13	46	84
01	00	000	101	131	30	4N1W04-CA-11300	2013	2466	0.24	51,930	46,040	97,970	115,000	Mar-13	47	85
01	00	000	101	131	30	4N1W04-CA-20000	2013	5456	0.11	42,870	31,060	73,930	87,000	Jun-13	48	85
01	00	000	101	131	30	4N1W04-CA-20200	2013	5518	0.18	48,100	78,820	126,920	150,000	Jun-13	49	85
01	00	000	101	141	30	4N1W05-DC-05300	2013	8673	0.22	50,140	112,990	163,130	192,500	Oct-13	50	85
01	00	000	101	141	33	5N1W32-DB-02300	2013	8492	0.20	58,030	134,360	192,390	225,100	Oct-13	51	85
01	00	000	101	143	30	4N1W05-CA-00102	2013	9115	0.13	44,110	129,070	173,180	204,000	Nov-13	52	85
01	00	000	101	141	33	4N1W05-CC-01102	2013	3120	0.18	47,970	98,010	145,980	170,000	Apr-13	53	86
01	00	000	101	141	33	4N1W05-BD-05900	2013	6216	0.12	43,030	111,100	154,130	180,000	Jul-13	54	86
01	00	000	101	143	30	4N1W05-CB-06900	2013	7182	0.12	43,940	137,590	181,530	211,000	Aug-13	55	86
01	00	000	101	141	30	4N1W05-BD-08000	2013	9417	0.12	43,030	117,270	160,300	186,000	Oct-13	56	86
01	00	000	101	141	30	4N1W05-CA-01800	2013	9053	0.15	46,390	101,830	148,220	171,500	Nov-13	57	86
01	00	000	101	141	33	4N1W03-CB-05700	2013	9259	0.27	49,280	83,600	132,880	154,600	Nov-13	58	86
01	00	000	101	131	30	4N1W04-CD-01000	2013	7423	0.15	46,350	55,690	102,040	117,000	Aug-13	59	87
01	00	000	101	141	30	4N1W06-DC-06000	2013	7010	0.14	45,430	117,740	163,170	185,000	Aug-13	60	88
01	00	000	101	143	33	4N1W06-DD-06900	2013	7976	0.12	43,100	110,330	153,430	174,900	Sep-13	61	88
01	00	000	101	131	30	5N1W34-CC-08200	2013	8790	0.13	44,780	51,470	96,250	109,000	Oct-13	62	88
01	00	000	101	121	30	4N1W05-DA-11400	2013	713	0.11	42,130	20,340	62,470	70,000	Jan-13	63	89
01	00	000	101	143	30	5N1W34-CB-01612	2013	6347	0.11	42,990	144,580	187,570	209,900	Jul-13	64	89
01	00	000	101	141	30	4N1W05-AB-03000	2013	1033	0.20	48,820	85,430	134,250	148,450	Feb-13	65	90

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AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE RATIO NO	RATIO
01	00	000	101	143	30	4N1W08-BB-05700	2013	3464	0.16	47,080	114,280	161,360	180,000	Apr-13	66	90
01	00	000	101	143	33	4N1W06-DD-06200	2013	4513	0.13	44,560	108,700	153,260	170,500	May-13	67	90
01	00	000	101	143	30	4N1W04-BA-00308	2013	5955	0.20	45,030	108,510	153,540	170,000	Jul-13	68	90
01	00	000	101	143	33	4N1W05-CB-00121	2013	6622	0.19	48,570	171,310	219,880	245,000	Aug-13	69	90
01	00	000	101	141	30	5N1W32-DC-00104	2013	9834	0.17	55,920	149,590	205,510	228,000	Dec-13	70	90
01	00	000	101	143	30	5N1W32-DC-00105	2013	10116	0.17	55,920	155,360	211,280	234,900	Dec-13	71	90
01	00	000	101	143	30	5N1W32-DC-00122	2013	10304	0.20	58,030	160,050	218,080	243,400	Dec-13	72	90
01	00	000	101	143	30	4N1W05-BA-03937	2013	7180	0.13	44,460	144,950	189,410	207,500	Aug-13	73	91
01	00	000	101	141	33	5N1W34-CB-01611	2013	2278	0.11	42,990	102,600	145,590	158,000	Mar-13	74	92
01	00	000	101	141	30	4N1W05-CA-00506	2013	3847	0.16	46,730	95,960	142,690	155,000	Apr-13	75	92
01	00	000	101	141	30	4N1W08-BB-01101	2013	4876	0.11	42,310	104,310	146,620	159,999	Jun-13	76	92
01	00	000	101	143	30	4N1W06-DC-01200	2013	8329	0.13	44,770	165,860	210,630	230,000	Oct-13	77	92
01	00	000	101	143	30	4N1W06-DD-04900	2013	9041	0.12	43,900	122,470	166,370	180,000	Nov-13	78	92
01	00	000	101	143	30	4N1W08-BB-05800	2013	2510	0.20	48,860	151,040	199,900	215,000	Feb-13	79	93
01	00	000	101	121	30	5N1W34-CB-06300	2013	2972	0.13	44,780	26,410	71,190	76,500	Apr-13	80	93
01	00	000	101	141	33	4N1W05-BD-02800	2013	4532	0.20	49,000	116,310	165,310	177,000	May-13	81	93
01	30	000	101	232	30	5N1W34-CC-14500	2013	6775	0.20	56,490	92,140	148,630	160,000	Aug-13	82	93
01	00	000	101	143	30	4N1W05-AB-01035	2013	8061	0.13	44,860	132,350	177,210	190,000	Sep-13	83	93
01	00	000	101	135	33	4N1W04-BD-05700	2013	5442	0.11	42,990	75,570	118,560	126,500	Jun-13	84	94
01	00	000	101	145	33	4N1W05-CB-00111	2013	8675	0.13	44,440	142,810	187,250	198,500	Oct-13	85	94
01	00	000	101	132	30	5N1W33-DD-10000	2013	990	0.13	44,780	95,940	140,720	148,500	Feb-13	86	95
01	00	000	101	143	30	4N1W05-BC-06100	2013	2504	0.12	43,070	125,510	168,580	177,000	Mar-13	87	95
01	00	000	101	141	30	5N1W34-CB-01509	2013	4868	0.19	48,400	94,830	143,230	150,000	Jun-13	88	95
01	00	000	101	131	33	4N1W04-DB-06600	2013	770	0.13	44,780	60,460	105,240	109,900	Jan-13	89	96
01	00	000	101	141	30	4N1W05-AC-02713	2013	9036	0.21	49,750	85,800	135,550	141,900	Nov-13	90	96
01	00	000	101	141	30	4N1W05-DD-00602	2013	646	0.16	46,980	120,730	167,710	173,000	Jan-13	91	97
01	00	000	101	144	30	5N1W34-CC-03000	2013	3197	0.13	44,780	110,340	155,120	159,900	Apr-13	92	97
01	00	000	101	135	30	4N1W05-AD-09900	2013	3845	0.25	52,590	49,920	102,510	106,000	Apr-13	93	97
01	00	000	101	143	30	4N1W06-DC-03600	2013	3928	0.20	48,940	151,110	200,050	206,850	May-13	94	97
01	00	000	101	141	33	4N1W05-BC-01300	2013	8111	0.16	46,960	143,570	190,530	197,000	Sep-13	95	97
01	00	000	101	122	30	5N1W34-CB-08000	2013	9503	0.15	46,620	39,750	86,370	89,000	Nov-13	96	97
01	00	000	101	131	30	5N1W33-DC-06600	2013	4440	0.11	42,990	66,520	109,510	111,640	May-13	97	98
01	00	000	101	141	30	4N1W06-DA-08200	2013	520	0.17	47,160	119,300	166,460	168,900	Jan-13	98	99
01	00	000	101	143	30	4N1W08-BB-05000	2013	1812	0.25	52,400	129,140	181,540	184,000	Mar-13	99	99
01	00	000	101	133	30	4N1W05-CD-00902	2013	3319	0.16	46,930	92,850	139,780	141,000	Apr-13	100	99
01	00	000	101	141	33	4N1W07-AB-03107	2013	4921	0.15	46,370	121,570	167,940	170,000	May-13	101	99
01	00	000	101	143	30	4N1W05-DC-08201	2013	3189	0.17	47,970	141,450	189,420	189,000	Apr-13	102	100
01	00	000	101	143	30	4N1W06-DC-07100	2013	4945	0.16	46,740	126,750	173,490	174,000	Jun-13	103	100
01	00	000	101	143	30	4N1W04-BB-00800	2013	9831	0.21	46,840	162,230	209,070	208,000	Dec-13	104	101
01	00	000	101	142	33	4N1W05-CA-00504	2013	3834	0.17	47,280	101,520	148,800	145,900	Apr-13	105	102
01	00	000	101	134	30	4N1W07-AB-03300	2013	1942	0.25	52,570	85,960	138,530	134,000	Mar-13	106	103
01	00	000	101	143	30	4N1W05-BA-03925	2013	2949	0.15	46,420	145,330	191,750	186,955	Apr-13	107	103
01	00	000	101	143	30	4N1W08-BA-02500	2013	2283	0.14	45,230	95,190	140,420	134,900	Mar-13	108	104
01	00	000	101	141	30	4N1W05-BD-05300	2013	4678	0.13	44,490	120,180	164,670	159,000	May-13	109	104
01	00	000	101	143	30	4N1W05-AB-04207	2013	5340	0.16	47,120	158,500	205,620	198,000	Jun-13	110	104
01	00	000	101	142	30	5N1W34-CC-14100	2013	10184	0.13	44,780	107,580	152,360	147,000	Dec-13	111	104

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AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
01	00	000	101	143	30	4N1W07-AB-03173	2013	1901	0.13	44,260	123,200	167,460	159,000	Feb-13	112	105
01	00	000	101	143	30	4N1W05-DB-02106	2013	5155	0.12	43,110	120,320	163,430	155,000	Jun-13	113	105
01	00	000	101	143	30	4N1W05-AB-04203	2013	8504	0.20	48,670	144,150	192,820	184,300	Oct-13	114	105
01	00	000	109	463	30	4N1W05-AC-03200	2013	8623	0.26	53,080	117,200	170,280	160,000	Oct-13	115	106
01	00	000	101	143	30	4N1W05-CD-00906	2013	185	0.24	51,670	150,110	201,780	189,000	Jan-13	116	107
01	00	000	101	143	30	4N1W05-BD-07400	2013	1733	0.16	46,800	148,190	194,990	182,000	Feb-13	117	107
01	00	000	101	143	30	4N1W07-AB-03164	2013	3222	0.14	45,830	122,930	168,760	158,000	Mar-13	118	107
01	00	000	101	136	30	4N1W04-BC-01500	2013	2974	0.28	49,860	69,150	119,010	111,500	Apr-13	119	107
01	00	000	101	143	30	4N1W05-CB-10600	2013	114	0.22	50,380	127,110	177,490	164,000	Jan-13	120	108
01	00	000	101	143	30	4N1W06-DC-06200	2013	2157	0.24	52,070	152,830	204,900	190,600	Mar-13	121	108
01	00	000	101	143	30	4N1W07-AB-03110	2013	2954	0.14	49,220	123,160	172,380	160,000	Mar-13	122	108
01	00	000	101	131	30	4N1W04-BA-00600	2013	4236	0.18	47,850	52,950	100,800	93,730	May-13	123	108
01	00	000	101	141	30	4N1W04-DD-09200	2013	9541	0.13	44,780	86,790	131,570	122,000	Nov-13	124	108
01	00	000	101	143	30	4N1W07-AB-03134	2013	3186	0.11	42,990	114,360	157,350	145,000	Apr-13	125	109
01	00	000	101	152	30	5N1W33-AD-02500	2013	5508	0.33	81,110	260,090	341,200	314,000	Jun-13	126	109
01	00	000	101	143	30	4N1W06-DD-06000	2013	6963	0.12	43,500	106,190	149,690	137,800	Aug-13	127	109
01	00	000	101	141	33	4N1W05-DB-03600	2013	801	0.49	64,450	133,980	198,430	180,000	Jan-13	128	110
01	00	000	101	133	30	4N1W03-BC-10700	2013	1163	0.13	44,780	65,090	109,870	99,900	Feb-13	129	110
01	00	000	101	143	30	4N1W05-CA-00115	2013	1512	0.14	45,030	137,010	182,040	163,000	Feb-13	130	112
01	00	000	101	132	30	4N1W03-BC-07500	2013	1602	0.24	51,640	51,720	103,360	92,500	Feb-13	131	112
01	30	000	101	232	33	5N1W33-DC-08500	2013	10301	0.22	101,560	100,020	201,580	175,000	Dec-13	132	115
01	00	000	101	131	30	5N1W33-DA-03400	2013	8933	0.13	44,780	41,190	85,970	74,200	Oct-13	133	116
01	00	000	101	143	30	4N1W05-BC-02700	2013	2309	0.19	48,300	170,260	218,560	180,200	Mar-13	134	121
01	00	000	101	131	30	4N1W04-AD-02501	2013	3492	0.20	48,990	63,820	112,810	89,900	Apr-13	135	125

COLUMBIA County 2014 Ratio Study

RMV	Class	MA	SA	NH	Year	App # of Sales	Location
101	01	43	000	1995	2		St Helens

RMV	Class	MA	SA	NH	Year	App # of Sales	Location
101	01	44	000	1995	1		Columbia City

Adjustment Calculation Summary

Sample - Number of Sales	3	RECALCULATED			
Population - Number of Accounts	99				
Sales as a percentage of the Population	3.03 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn	
Prior Year Population Values					
Land RMV	1,064,440	8.61 %	1,096,373	8.61 %	
OSD RMV	1,981,500	16.02 %	2,040,945	16.02 %	
Residential Improvement RMV	9,323,640	75.38 %	9,603,349	75.38 %	
Farm Improvement RMV	0	0.00 %	0	0.00 %	
SelectedRatioFromSales	97				
RMV Adjustment	100				
Before Ratio	97				
Overall Adjustment Factor	103				
Land Adjustment Factor	103				
OSD Adjustment Factor	103				
Residential Adjustment Factor	103				
Farm Improvement Factor	103				
After Ratio	100				
Selected Ratio	97	2014	Adjustment	103	

Explanation

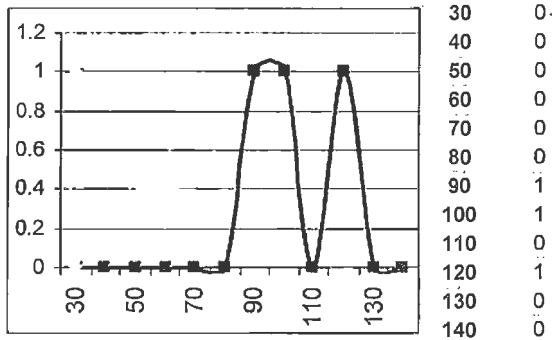
There were three usable sales of homes identified as Common Wall, Row Houses or Town Homes in Maintenance Area 1 during the Study Year. These three sales have returned Ratio Indications of 100 for the Median, 106 for the Mean, Weighted Mean and Geo Mean. The Ratio of 100 from the Median has been selected for this grouping and this Ratio Indication has been adjusted by the conclusion from the Time Study (97) for an adjusted Ratio of 97. The calculated Overall Adjustment from the Adjusted Ratio is 103.

Performance History

	2014	2013	2012	2011	2010
COD	9.00	10.72	-	8.89	-
PRD	1.00	1.03	-	1.00	-

COLUMBIA County 2014 Ratio Study

Frequency

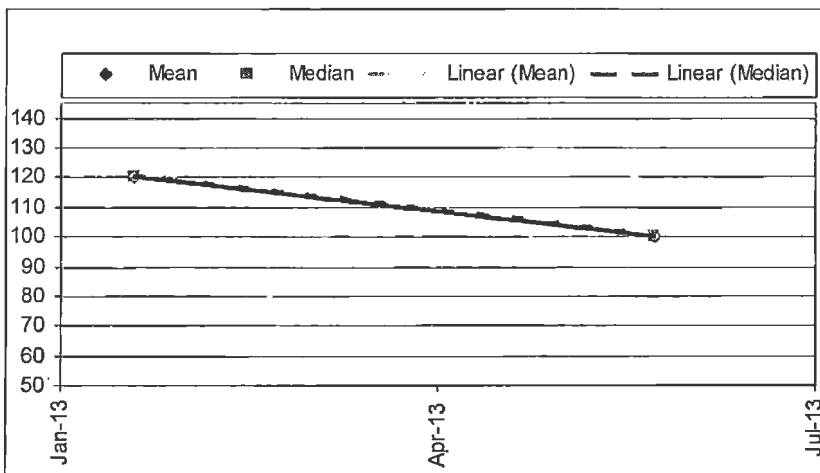


Number Of Sales

3

Median	100	Wtd Mean	106
AD	9.00	GeoMean	106
COD	9.00	PRD	1.00
Mean	106	95% Confidence	13.41
SD	11.85		
COV	11.18		

Central Tendencies



Month	Mean	Median	Sales
Feb-13	120	120	1
Jun-13	100	100	2

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
01	44	000	101	141	30	5N1W28-DD-04100	2013	5646	0.09	59,000	82,110	141,110	142,500	Jun-13	1	99
01	43	000	101	133	33	4N1W03-BB-05000	2013	5327	0.07	28,330	78,390	106,720	107,000	Jun-13	2	100
01	43	000	101	143	30	4N1W05-BD-01119	2013	1902	0.09	31,070	99,670	130,740	109,000	Feb-13	3	120

COLUMBIA County 2014 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
102	01	00	000		0	St Helens							

Adjustment Calculation Summary

Sample - Number of Sales	0	RECALCULATED		
Population - Number of Accounts	23			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	0	0.00 %	0	0.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	2,348,870	100.00 %	2,419,336	100.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	97			
RMV Adjustment	100			
Before Ratio	97			
Overall Adjustment Factor	103			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Residential Adjustment Factor	103			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	97	2014	Adjustment	103

Explanation

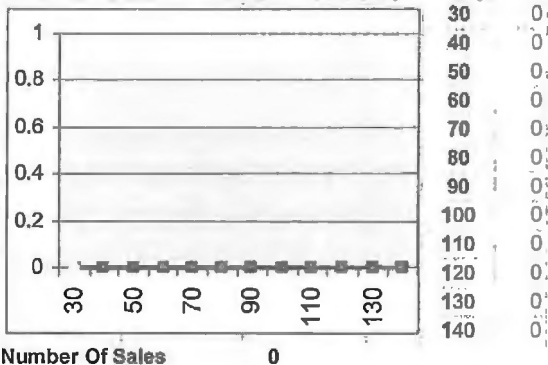
With no usable sales available for analysis in this property group, it was determined that the set-up value for the current year would be appropriate for the current year. It was also determined that the conclusion from the Time Study (97) be applied for the current year. The displayed "Selected Ratio" is the conclusion from the Time Study, and results in an Overall Calculated Adjustment of 103,

Performance History

	2014	2013	2012	2011	2010
COD		10.19	10.99	11.97	12.04
PRD		1.01	1.02	1.00	1.01

COLUMBIA County 2014 Ratio Study

Frequency



Number Of Sales

0

Median

Wtd Mean

AD

GeoMean

COD

PRD

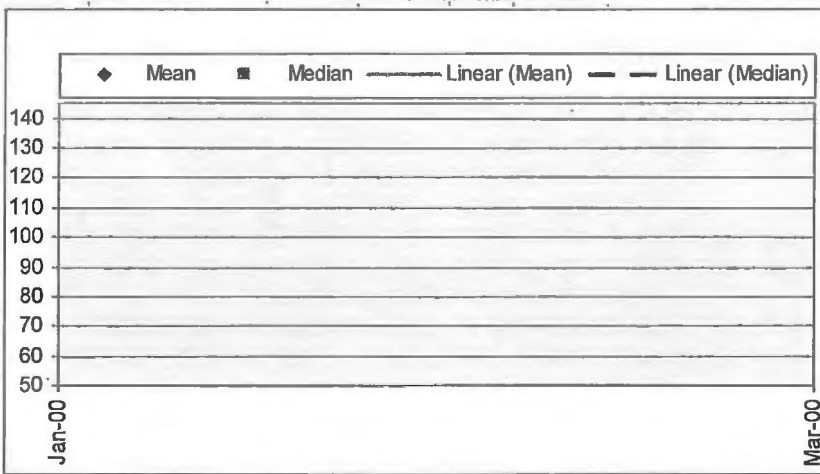
Mean

SD

95%
Confidence

COV

Central Tendencies



Month Mean Median Sales

AP	SA	NH	PRP	BLD	RJ	MAP NO.	BOOK	PAGE	ACRES	RMV	RMV	TOTAL	SALES	SALE	SALE	RATIO
AR			CLS	CLS	CD					LAND	IMP	VALUE	PRICE	DATE		NO
AP	SA	NH	PR	BLD	RJ	ACCOUNT NO	BOOK	PAGE	AC	RMV	RMV	TOTAL	SALES	SALE	SALE	RATIO
AR			P	CLS	CD					LAND	IMP	VALUE	PRICE	DATE		NO
			CLS													

COLUMBIA County 2014 Ratio Study

RMV	App	# of				RMV	App	# of			
Class	MA	SA	NH	Year	Sales	Class	MA	SA	NH	Year	Sales
100	01	01	000		0						
											Location
											Columbia City

Adjustment Calculation Summary

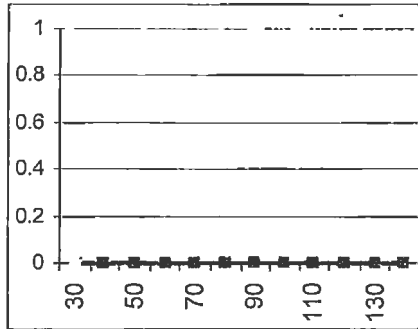
Sample - Number of Sales	0	RECALCULATED		
Population - Number of Accounts	40			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdown	Post Trend Values	Post Trend Brkdown
Prior Year Population Values				
Land RMV	2,643,780	100.00 %	2,961,034	100.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	0	0.00 %	0	0.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	89			
RMV Adjustment	100			
Before Ratio	89			
Overall Adjustment Factor	112			
Land Adjustment Factor	112			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	89	2014	Adjustment	112
Explanation				

Performance History

	2014	2013	2012	2011	2010
COD		0.00	0.00	-	-
PRD		1.00	1.00	-	-

COLUMBIA County 2014 Ratio Study

Frequency



Number Of Sales 0

Median

Wtd Mean

AD

GeoMean

COD

PRD

Mean

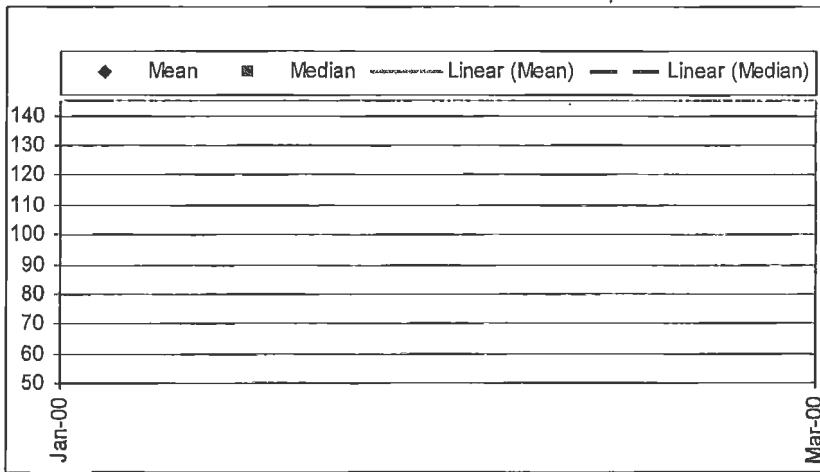
SD

95%

COV

Confidence

Central Tendencies



Month: Mean Median Sales

AP	SA	NH	PRP	BLD	RJ	MAP NO.	BOOK	PAGE	ACRES	RMV	RMV	TOTAL	SALES	SALE	SALE
AR			CLS	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	RATIO
AP	SA	NH	PR	BLD	RJ	ACCOUNT NO	BOOK	PAGE	AC	RMV	RMV	TOTAL	SALES	SALE	SALE
AR			P	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	RATIO
			CLS												NO

COLUMBIA County 2014 Ratio Study

RMV	Class	MA	SA	NH	Year	App # of Sales	Location
101	01	01	000	1995	16		Columbia City
109	01	01	000		0		Columbia City

RMV	Class	MAS	NH	Year	App # of Sales	Location
101	01	31	000	1995	0	Columbia City

Adjustment Calculation Summary

Sample - Number of Sales	16	RECALCULATED		
Population - Number of Accounts	514			
Sales as a percentage of the Population	3.11 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	21,873,310	22.32 %	24,498,107	22.32 %
OSD RMV	14,055,000	14.34 %	15,741,600	14.34 %
Residential Improvement RMV	61,741,760	62.99 %	69,150,771	62.99 %
Farm Improvement RMV	340,790	0.35 %	381,685	0.35 %
SelectedRatioFromSales	89			
RMV Adjustment	100			
Before Ratio	89			
Overall Adjustment Factor	112			
Land Adjustment Factor	112			
OSD Adjustment Factor	112			
Residential Adjustment Factor	112			
Farm Improvement Factor	112			
After Ratio	100			
Selected Ratio	89	2014	Adjustment	112

Explanation

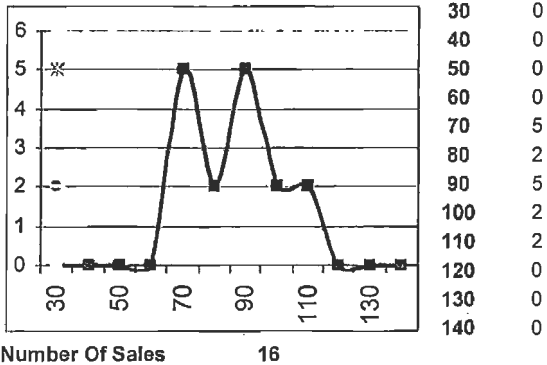
The Ratio Indications from the Median with a Ratio Indication of 92 is considered to be the most reliable. The Mean with a Ratio Indication of 91, and the Weighted Mean and Geo Mean with Ratio Indications of 90 supports this conclusion. The conclusion from the Time Study (97) is applied to the Median Ratio for an Adjusted Ratio of 89, and the calculated Overall Adjustment is 112.

Performance History

	2014	2013	2012	2011	2010
COD	12.30	8.39	9.28	9.68	7.56
PRD	1.01	1.01	1.01	1.02	0.99

COLUMBIA County 2014 Ratio Study

Frequency

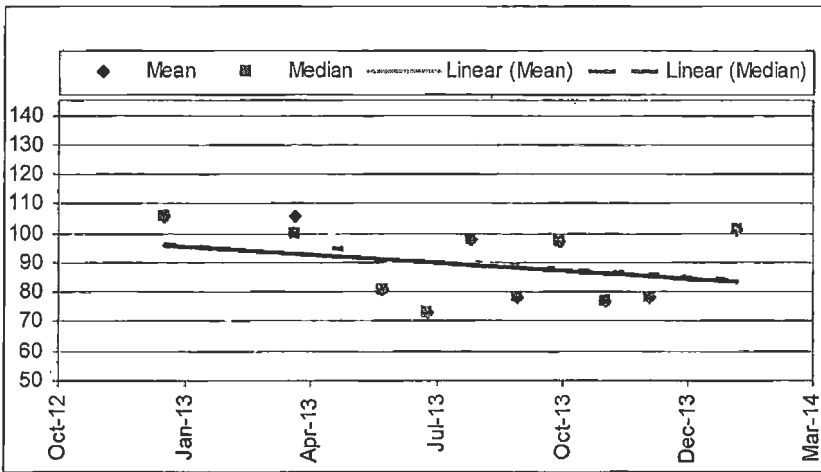


Number Of Sales

16

Median	92	Wtd Mean	90
AD	11.31	GeoMean	90
COD	12.30	PRD	1.01
Mean	91	95% Confidence	6.71
SD	13.69		
COV	15.05		

Central Tendencies



Month	Mean	Median	Sales
Jan-13	106	106	1
Apr-13	106	100	3
May-13	93	93	3
Jun-13	81	81	1
Jul-13	73	73	2
Aug-13	98	98	1
Sep-13	78	78	1
Oct-13	97	97	1
Nov-13	77	77	1
Dec-13	78	78	1
Feb-14	101	101	1

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
01	01	000	101	142	33	5N1W28-DA-00400	2013	5830	0.23	85,030	127,560	212,590	300,000	Jul-13	1	71
01	01	000	101	142	33	5N1W28-DA-01100	2013	5851	0.28	100,570	144,220	244,790	325,000	Jul-13	2	75
01	01	000	101	141	33	5N1W21-CD-00600	2013	9214	0.28	69,570	83,670	153,240	200,000	Nov-13	3	77
01	01	000	101	131	30	5N1W28-AB-04000	2013	8041	0.23	66,460	57,920	124,380	159,900	Sep-13	4	78
01	01	000	101	131	30	5N1W28-AB-01500	2013	9791	0.11	55,390	53,750	109,140	139,900	Dec-13	5	78
01	01	000	101	131	30	5N1W28-AD-05201	2013	5482	0.12	67,760	30,150	97,910	121,000	Jun-13	6	81
01	01	000	101	141	30	5N1W28-DB-04600	2013	3249	0.23	66,740	85,100	151,840	169,900	Apr-13	7	89
01	01	000	101	141	33	5N1W28-CA-01100	2013	4625	0.23	73,610	92,440	166,050	183,500	May-13	8	90
01	01	000	101	131	30	5N1W28-AC-02805	2013	4453	0.11	55,390	77,700	133,090	140,000	May-13	9	95
01	01	000	101	131	30	5N1W28-AB-03200	2013	4530	0.23	67,040	57,980	125,020	132,000	May-13	10	95
01	01	000	101	154	33	5N1W28-DD-02500	2013	8378	0.13	75,200	222,100	297,300	305,000	Oct-13	11	97
01	01	000	101	141	33	5N1W28-DD-03500	2013	6979	0.18	66,880	106,880	173,760	177,500	Aug-13	12	98
01	01	000	101	141	33	5N1W28-DA-00800	2014	1206	0.15	77,160	94,010	171,170	170,000	Feb-14	13	101
01	01	000	101	141	33	5N1W28-DD-03900	2013	461	0.19	74,550	108,010	182,560	172,500	Jan-13	14	106
01	01	000	101	141	30	5N1W28-AB-05200	2013	3412	0.26	68,210	96,520	164,730	149,000	Apr-13	15	111
01	01	000	101	153	33	5N1W21-CD-00201	2013	3099	0.11	55,390	206,990	262,380	225,000	Apr-13	16	117

COLUMBIA County 2014 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
101	01	21	000	1995	11	Columbia City							

Adjustment Calculation Summary

Sample - Number of Sales	11	RECALCULATED		
Population - Number of Accounts	213			
Sales as a percentage of the Population	5.16 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	7,663,620	19.06 %	8,046,801	19.06 %
OSD RMV	5,964,000	14.83 %	6,262,200	14.83 %
Residential Improvement RMV	26,498,250	65.89 %	27,823,163	65.89 %
Farm Improvement RMV	90,910	0.23 %	95,456	0.23 %
SelectedRatioFromSales	95			
RMV Adjustment	100			
Before Ratio	95			
Overall Adjustment Factor	105			
Land Adjustment Factor	105			
OSD Adjustment Factor	105			
Residential Adjustment Factor	105			
Farm Improvement Factor	105			
After Ratio	100			
Selected Ratio	95	2014	Adjustment	105

Explanation

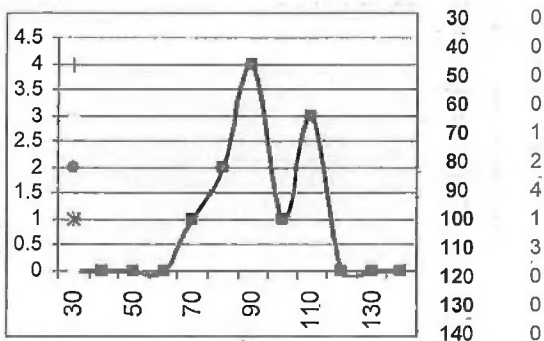
It was concluded that the improved residential properties in this Study Area, a relatively new area of Columbia City, reacted in the market differently than other developed residential properties in Columbia City. The Ratio indication returned by the Median and Mean of 98 was selected as the most reliable for these properties, and this selection is supported closely by the Weighted Mean (96) and the GeoMean (97). The selected Ratio of 98 is adjusted by the conclusion from the Time Study (97) for an Adjusted Ratio of 95 and an Overall Adjustment of 105 has been calculated.

Performance History

	2014	2013	2012	2011	2010
COD	10.58	8.39	9.28	6.36	7.56
PRD	1.02	1.01	1.01	1.00	0.99

COLUMBIA County 2014 Ratio Study

Frequency

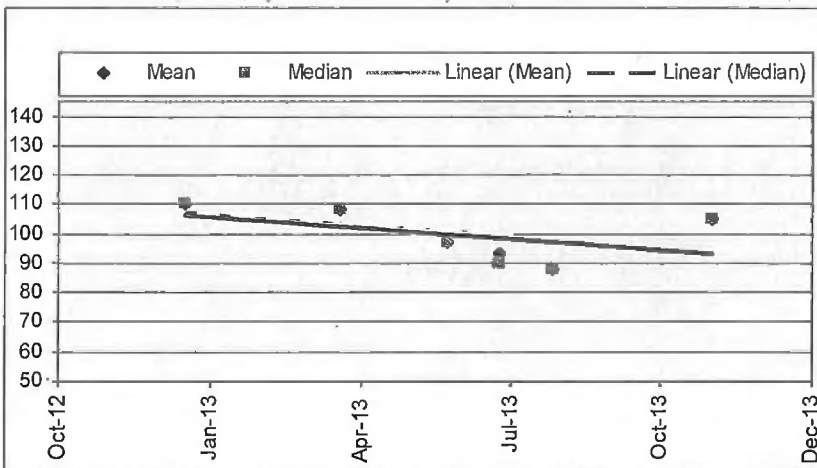


Number Of Sales

11

Median	98	Wtd Mean	96
AD	10.36	GeoMean	97
COD	10.58	PRD	1.02
Mean	98		
SD	13.35	95% Confidence	7.89
COV	13.62		

Central Tendencies



Month	Mean	Median	Sales
Jan-13	110	110	1
Apr-13	108	108	2
Jun-13	97	97	1
Jul-13	93	90	4
Aug-13	88	88	2
Nov-13	105	105	1

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
01	21	000	101	141	30	5N1W21-CA-02500	2013	6950	0.23	62,610	103,290	165,900	215,000	Aug-13	1	77
01	21	000	101	143	30	5N1W21-CB-05100	2013	6136	0.32	66,930	135,740	202,670	249,900	Jul-13	2	81
01	21	000	101	143	30	5N1W21-BD-02000	2013	5826	0.25	64,220	158,250	222,470	260,000	Jul-13	3	86
01	21	000	101	141	30	5N1W21-CB-04800	2013	6362	0.27	65,510	96,160	161,670	180,000	Jul-13	4	90
01	21	000	101	141	30	5N1W21-CA-02000	2013	5522	0.24	63,660	110,750	174,410	180,000	Jun-13	5	97
01	21	000	101	141	33	5N1W21-BD-01400	2013	3097	0.25	63,770	115,320	179,090	182,000	Apr-13	6	98
01	21	000	101	141	30	5N1W21-BC-02500	2013	7346	0.24	63,130	137,900	201,030	205,000	Aug-13	7	98
01	21	000	101	143	30	5N1W21-CD-07100	2013	8741	0.24	63,510	115,370	178,880	170,000	Nov-13	8	105
01	21	000	101	141	30	5N1W21-CD-03700	2013	553	0.30	65,830	93,390	159,220	144,900	Jan-13	9	110
01	21	000	101	141	30	5N1W21-BD-02800	2013	6262	0.28	65,600	152,270	217,870	190,000	Jul-13	10	115
01	21	000	101	143	30	5N1W21-CA-04800	2013	3432	0.31	66,820	179,200	246,020	210,000	Apr-13	11	117

COLUMBIA County 2014 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
100	01	15	000		0	St Helens	109	01	15	000		0	St Helens
101	01	15	000	1995	2	St Helens							

Adjustment Calculation Summary

Sample - Number of Sales	2	RECALCULATED		
Population - Number of Accounts	71			
Sales as a percentage of the Population	2.82 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	14,816,920	52.22 %	14,816,920	52.22 %
OSD RMV	951,000	3.35 %	951,000	3.35 %
Residential Improvement RMV	12,577,140	44.33 %	12,577,140	44.33 %
Farm Improvement RMV	28,510	0.10 %	28,510	0.10 %
SelectedRatioFromSales	100			
RMV Adjustment	100			
Before Ratio	100			
Overall Adjustment Factor	100			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	100	2014	Adjustment	100

Explanation

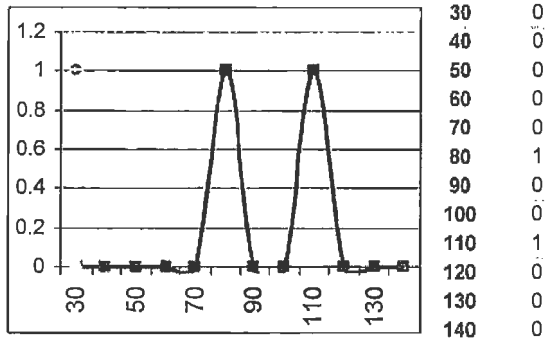
With only two usable sales during the Study Year and those with widely varying Ratios of 89 and 112, it is recommended that NO ADJUSTMENT be made to properties, developed or not, in this Study Area for the current year.

Performance History

	2014	2013	2012	2011	2010
COD	11.50	-	-	-	0.00
PRD	1.01	-	-	-	1.00

COLUMBIA County 2014 Ratio Study

Frequency

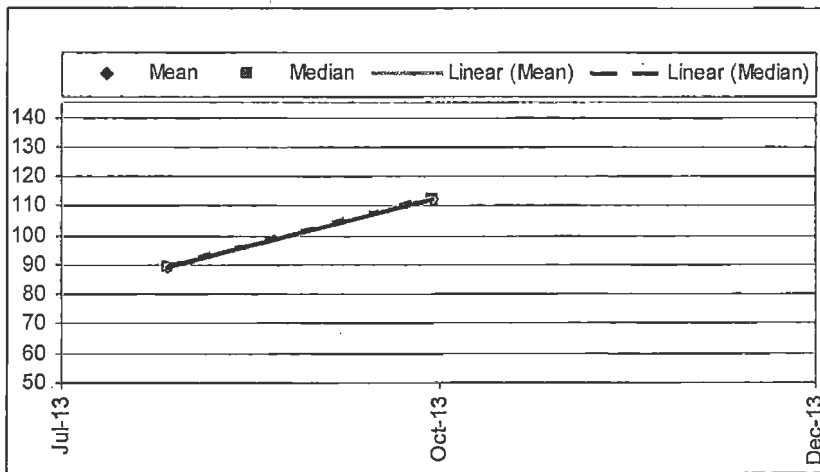


Number Of Sales

2

Median	100	Wtd Mean	99
AD	11.50	GeoMean	99
COD	11.50	PRD	1.01
Mean	100	95% Confidence	22.56
SD	16.28		
COV	16.28		

Central Tendencies



Month	Mean	Median	Sales
Aug-13	89	89	1
Oct-13	112	112	1

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
01	15	000	101	142	30	5N1W28-AA-02100	2013	7189	0.24	225,880	106,490	332,370	375,000	Aug-13	1	89
01	15	000	101	131	30	5N1W28-AD-02000	2013	8405	0.28	278,040	55,470	333,510	299,000	Oct-13	2	112

2014 RATIO STUDY

MAINTENANCE AREA 2

RESIDENTIAL

COLUMBIA County 2014 Ratio Study

RMV	Class	MA	SA	NH	App Year	# of Sales	Location
100	02	00	000			4	Scappoose

RMV	Class	MA	SA	NH	App Year	# of Sales	Location
100	02	28	000			0	Scappoose

Adjustment Calculation Summary

Sample - Number of Sales	4			
Population - Number of Accounts	111			
Sales as a percentage of the Population	3.60 %	Pre-Trend Brkdown	Post Trend Values	Post Trend Brkdown
Prior Year Population Values				
Land RMV	10,174,390	100.00 %	11,090,085	100.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	0	0.00 %	0	0.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	92			
RMV Adjustment	100			
Before Ratio	92			
Overall Adjustment Factor	109			
Land Adjustment Factor	109			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	92	2014	Adjustment	109

Explanation

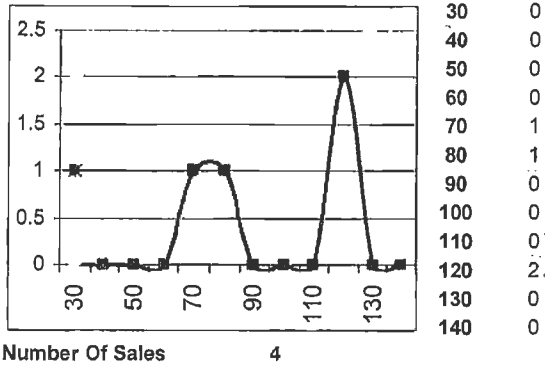
There were four usable sales of undeveloped properties in this grouping of Study Areas. It was determined that the conclusion from the Developed Residential Properties in this grouping (Adjusted Ratio of 92 and an Overall Adjustment of 109) would be more reliable because of the larger number of sales and sample size. The conclusion from that analysis applied here.

Performance History

	2014	2013	2012	2011	2010
COD	20.28	0.00	0.00	1.82	-
PRD	1.03	1.00	1.00	1.00	-

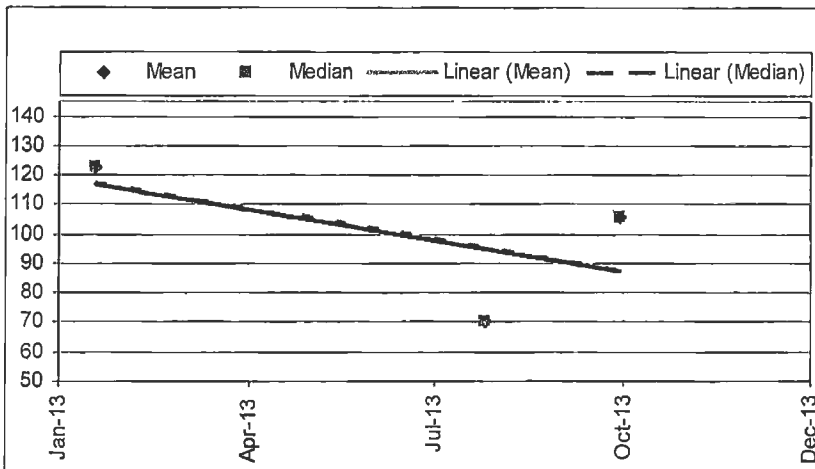
COLUMBIA County 2014 Ratio Study

Frequency



Median	106	Wtd Mean	98
AD	21.50	GeoMean	98
COD	20.28	PRD	1.03
Mean	101	95% Confidence	25.49
SD	26.01		
COV	25.76		

Central Tendencies



Month	Mean	Median	Sales
Feb-13	123	123	1
Aug-13	70	70	1
Oct-13	106	106	2

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
02	00	000	100		33	3N2W02-DD-006	12	6786	0.23	52,130	0	52,130	75,000	Aug-13	1	70
02	00	000	100		30	3N2W12-CC-011	03	8215	0.79	70,950	0	70,950	80,000	Oct-13	2	89
02	00	000	100		33	3N2W01-CC-001	03	8532	0.34	56,200	0	56,200	46,000	Oct-13	3	122
02	00	000	100		30	3N2W02-DD-006	22	1477	0.18	80,220	0	80,220	65,000	Feb-13	4	123

COLUMBIA County 2014 Ratio Study

RMV Class	MA	SA	NH	Year	App # of Sales	Location	RMV Class	MA	SA	NH	Year	App # of Sales	Location
101	02	00	000		91	Scappoose	101	02	28	000		1	Scappoose
109	02	00	000		1	Scappoose							

Adjustment Calculation Summary

Sample - Number of Sales	93			
Population - Number of Accounts	2,057			
Sales as a percentage of the Population	4.52 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	115,580,856	28.41 %	125,983,133	28.41 %
OSD RMV	50,673,750	12.45 %	55,234,388	12.45 %
Residential Improvement RMV	238,430,810	58.60 %	259,889,583	58.60 %
Farm Improvement RMV	2,195,520	0.54 %	2,393,117	0.54 %
SelectedRatioFromSales	92			
RMV Adjustment	100			
Before Ratio	92			
Overall Adjustment Factor	109			
Land Adjustment Factor	109			
OSD Adjustment Factor	109			
Residential Adjustment Factor	109			
Farm Improvement Factor	109			
After Ratio	100			
Selected Ratio	92	2014	Adjustment	109

Explanation

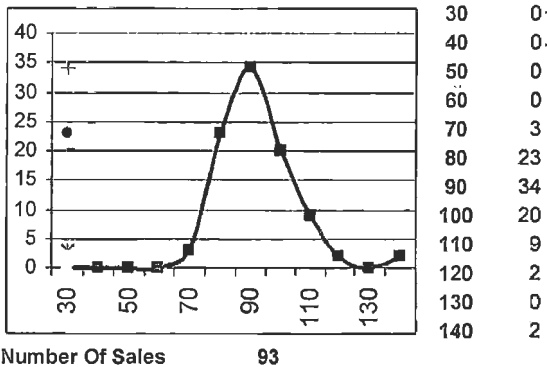
The Indicators of Central Tendency have returned the following Ratios: Median 95; Mean 97; Weighted Mean 97; and the GeoMean 96. The Ratio indicated by the Median of 95 has been selected for this grouping of residential properties and this Ratio is adjusted by the conclusion from the Time Study (97) for an Adjusted Ratio of 92. The calculated Overall Adjustment is 109. NOTE: These areas are currently undergoing Re-Appraisal and the populations and values will change. All properties included in the Sales Analysis have been Re-Appraised.

Performance History

	2014	2013	2012	2011	2010
COD	10.06	7.54	9.18	10.91	-
PRD	1.00	1.01	1.02	1.00	-

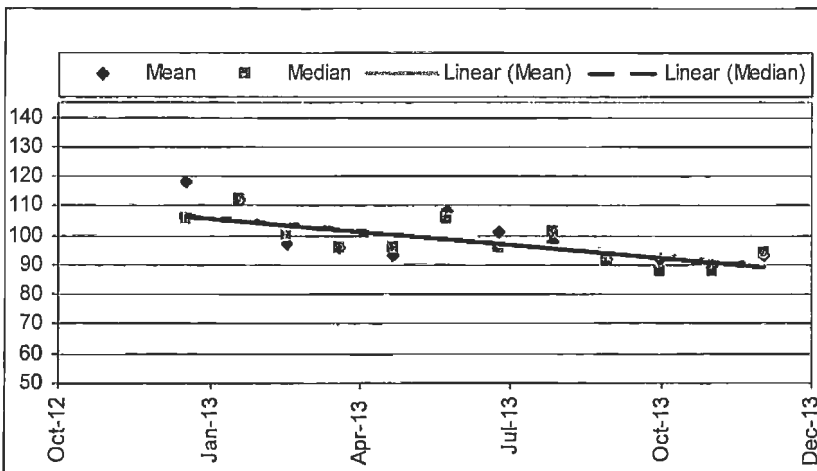
COLUMBIA County 2014 Ratio Study

Frequency



Median	95	Wtd Mean	97
AD	9.56	GeoMean	96
COD	10.06	PRD	1.00
Mean	97	95% Confidence	2.57
SD	12.64		
COV	13.03		

Central Tendencies



Month	Mean	Median	Sales
Jan-13	118	106	3
Feb-13	112	112	7
Mar-13	97	100	8
Apr-13	96	96	9
May-13	93	96	8
Jun-13	108	106	5
Jul-13	101	96	7
Aug-13	98	101	5
Sep-13	92	91	9
Oct-13	92	88	9
Nov-13	90	88	9
Dec-13	93	94	14

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE RATIO NO
02	00	000	101	121	30	3N2W13-BD-09600	2013	9673	0.07	54,770	18,880	73,650	103,500	Dec-13	1 71
02	00	000	101	141	33	3N2W12-DB-03300	2013	4919	0.23	77,130	83,210	160,340	219,000	Jun-13	2 73
02	00	000	101	132	33	3N2W12-AC-00601	2013	8121	0.25	77,920	41,450	119,370	152,500	Oct-13	3 78
02	00	000	101	144	30	3N2W11-AA-01012	2013	7504	0.26	78,240	154,100	232,340	285,900	Aug-13	4 81
02	00	000	101	154	30	3N2W01-CC-00112	2013	4267	0.19	75,630	147,200	222,830	269,500	May-13	5 83
02	00	000	101	143	30	3N1W18-BB-00600	2013	4682	0.17	74,700	145,980	220,680	265,000	May-13	6 83
02	00	000	101	146	30	3N2W12-DB-11000	2013	9270	0.23	77,130	95,610	172,740	207,500	Nov-13	7 83
02	00	000	101	141	30	3N2W13-BD-00900	2013	8864	0.14	72,180	118,260	190,440	228,000	Oct-13	8 84
02	00	000	101	143	33	3N1W18-BB-00700	2013	8866	0.20	76,090	137,410	213,500	255,000	Nov-13	9 84
02	00	000	101	143	30	3N2W13-BD-05700	2013	9621	0.17	74,520	113,310	187,830	223,000	Nov-13	10 84
02	00	000	101	133	30	3N2W12-AB-00102	2013	1920	0.14	72,150	38,410	110,560	130,000	Mar-13	11 85
02	00	000	101	131	30	3N2W12-DA-01501	2013	2560	0.18	75,100	74,050	149,150	175,000	Mar-13	12 85
02	00	000	101	143	30	3N2W11-AA-01007	2013	8016	0.19	75,530	139,740	215,270	252,000	Sep-13	13 85
02	00	000	101	131	30	3N2W12-AC-00128	2013	9263	0.23	77,130	77,330	154,460	181,400	Nov-13	14 85
02	00	000	101	131	30	3N2W12-DB-01100	2013	2970	0.13	71,450	52,370	123,820	144,800	Apr-13	15 86
02	00	000	101	142	30	3N2W12-DD-07800	2013	4533	0.49	85,800	147,120	232,920	271,000	May-13	16 86
02	00	000	101	143	30	3N1W07-CC-01008	2013	9784	0.14	72,690	142,780	215,470	249,900	Dec-13	17 86
02	00	000	101	141	30	3N2W12-DB-02700	2013	6031	0.18	75,100	95,010	170,110	195,000	Jul-13	18 87
02	00	000	101	143	30	3N2W13-CD-03500	2013	9329	0.14	72,600	158,720	231,320	264,666	Oct-13	19 87

COLUMBIA County 2014 Ratio Study

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
02	00	000	101	141	33	3N2W13-CD-03700	2013	9360	0.15	73,260	143,450	216,710	249,995	Oct-13	20	87
02	00	000	101	143	30	3N2W13-CD-02600	2013	9034	0.14	72,480	158,720	231,200	262,454	Oct-13	21	88
02	00	000	101	141	30	3N2W13-CD-04100	2013	9805	0.14	72,150	143,450	215,600	245,691	Nov-13	22	88
02	00	000	101	143	30	3N2W13-CD-03800	2013	9917	0.14	72,150	159,970	232,120	264,995	Dec-13	23	88
02	00	000	101	141	30	3N2W13-BD-02300	2013	7605	0.14	72,710	122,110	194,820	220,000	Sep-13	24	89
02	00	000	101	141	33	3N2W13-CD-03600	2013	9327	0.15	73,080	139,980	213,060	240,183	Sep-13	25	89
02	00	000	101	153	30	3N2W12-AD-06539	2013	9045	0.14	72,150	163,480	235,630	264,710	Oct-13	26	89
02	00	000	101	143	30	3N2W12-DC-00123	2013	2110	0.16	73,680	169,980	243,660	269,900	Mar-13	27	90
02	00	000	101	143	30	3N2W02-DD-00628	2013	3690	0.18	75,020	132,810	207,830	232,000	Apr-13	28	90
02	00	000	101	143	30	3N1W07-CA-00108	2013	6575	0.17	74,650	118,860	193,510	215,000	Aug-13	29	90
02	00	000	101	131	30	3N2W01-CC-02001	2013	8187	0.15	73,480	33,270	106,750	119,100	Oct-13	30	90
02	00	000	101	141	30	3N2W13-CD-04300	2013	9841	0.14	72,150	139,980	212,130	234,750	Nov-13	31	90
02	00	000	101	143	33	3N2W13-CD-00100	2013	10196	0.14	72,510	158,720	231,230	255,995	Dec-13	32	90
02	00	000	101	141	30	3N2W13-CD-03900	2013	8483	0.14	72,150	139,980	212,130	232,480	Sep-13	33	91
02	00	000	101	143	30	3N2W13-CD-04200	2013	9517	0.14	72,150	159,970	232,120	256,255	Sep-13	34	91
02	00	000	101	141	30	3N1W07-CB-03200	2013	9725	0.14	72,590	118,110	190,700	210,000	Dec-13	35	91
02	00	000	101	143	30	3N1W07-CA-00114	2013	3746	0.17	74,630	111,380	186,010	203,000	Apr-13	36	92
02	00	000	101	143	30	3N2W12-CC-01204	2013	6422	0.19	75,510	113,470	188,980	205,000	Jul-13	37	92
02	00	000	101	143	30	3N2W13-CD-03000	2013	8481	0.14	72,160	154,500	226,660	247,121	Sep-13	38	92
02	00	000	101	143	33	3N2W13-CD-04000	2013	10074	0.14	72,150	154,500	226,650	246,995	Dec-13	39	92
02	00	000	101	143	33	3N1W18-BC-02807	2013	4202	0.15	73,000	130,510	203,510	220,000	May-13	40	93
02	00	000	101	141	33	3N2W01-CC-02004	2013	7660	0.14	72,620	113,740	186,360	200,000	Sep-13	41	93
02	00	000	101	143	30	3N2W13-CD-02900	2013	8327	0.14	72,830	146,850	219,680	234,995	Sep-13	42	93
02	00	000	101	143	30	3N2W13-CD-02500	2013	9799	0.17	74,280	154,500	228,780	246,995	Dec-13	43	93
02	00	000	101	143	30	3N2W13-CD-00300	2013	6314	0.14	72,810	134,680	207,490	220,000	Jul-13	44	94
02	00	000	101	131	30	3N2W12-CA-05100	2013	2356	0.12	70,540	66,840	137,380	145,000	Mar-13	45	95
02	00	000	101	141	30	3N2W12-CA-03500	2013	3589	0.23	77,040	98,960	176,000	185,000	Apr-13	46	95
02	00	000	101	141	30	3N1W07-CB-02900	2013	9623	0.14	72,580	129,520	202,100	212,600	Dec-13	47	95
02	00	000	101	143	30	3N2W13-AD-09800	2013	9892	0.14	72,570	109,320	181,890	190,500	Dec-13	48	95
02	00	000	101	153	30	3N2W12-AA-00500	2013	3750	0.19	75,570	207,810	283,380	293,800	Apr-13	49	96
02	00	000	101	141	30	3N2W12-DA-06600	2013	4032	0.14	72,670	114,310	186,980	194,800	May-13	50	96
02	00	000	101	141	30	3N2W12-BA-01700	2013	9220	0.52	86,870	181,920	268,790	280,000	Nov-13	51	96
02	00	000	101	141	33	3N2W12-AD-03900	2013	10113	0.23	77,130	133,120	210,250	220,000	Dec-13	52	96
02	28	000	101	121	30	3N2W12-BD-01800	2013	1101	0.12	70,370	36,800	107,170	110,000	Feb-13	53	97
02	00	000	101	131	33	3N2W12-CA-06200	2013	3149	0.20	76,300	60,050	136,350	139,900	Apr-13	54	97
02	00	000	101	141	30	3N2W13-AA-06100	2013	3471	0.15	73,390	100,700	174,090	179,900	Apr-13	55	97
02	00	000	101	142	30	3N2W11-AA-00129	2013	6127	0.25	100,290	115,870	216,160	223,000	Jul-13	56	97
02	00	000	101	143	30	3N2W13-AD-09900	2013	8982	0.14	72,380	121,480	193,860	200,000	Nov-13	57	97
02	00	000	101	141	30	3N2W11-AA-00141	2013	4462	0.35	89,070	150,390	239,460	243,500	May-13	58	98
02	00	000	101	131	30	3N2W12-DB-09100	2013	9780	0.21	76,340	67,480	143,820	147,000	Dec-13	59	98
02	00	000	101	143	30	3N1W07-CA-00137	2013	317	0.20	76,030	126,020	202,050	205,000	Jan-13	60	99
02	00	000	101	153	30	3N2W12-AD-06505	2013	2280	0.16	74,180	201,640	275,820	276,000	Mar-13	61	100
02	00	000	101	131	30	3N2W12-DD-07600	2013	8842	0.48	85,980	24,350	110,330	110,000	Nov-13	62	100
02	00	000	101	135	30	3N2W12-DB-05400	2013	9679	0.21	76,380	35,420	111,800	111,500	Dec-13	63	100
02	00	000	101	142	33	3N2W11-DD-01500	2013	3095	0.23	99,790	142,470	242,260	240,000	Apr-13	64	101
02	00	000	101	141	30	3N2W13-AA-04900	2013	6732	0.17	74,790	133,270	208,060	205,000	Aug-13	65	101

COLUMBIA County 2014 Ratio Study

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
02	00	000	101	143	30	3N2W13-AD-10100	2013	4365	0.15	72,930	111,360	184,290	180,000	May-13	66	102
02	00	000	101	143	30	3N2W13-CD-02200	2013	5107	0.17	74,460	126,680	201,140	197,000	Jun-13	67	102
02	00	000	101	143	30	3N2W12-CA-08001	2013	2568	0.16	73,970	139,150	213,120	207,500	Mar-13	68	103
02	00	000	101	121	30	3N2W12-BD-01900	2013	1173	0.09	64,860	13,230	78,090	75,000	Feb-13	69	104
02	00	000	101	143	30	3N2W12-AB-00204	2013	9684	0.20	76,150	115,890	192,040	185,000	Dec-13	70	104
02	00	000	109	462	30	3N2W12-AD-06100	2013	4011	1.00	102,970	57,120	160,090	152,500	May-13	71	105
02	00	000	101	143	30	3N2W12-AB-00111	2013	6425	0.14	72,420	122,260	194,680	185,000	Jul-13	72	105
02	00	000	101	143	30	3N2W12-DC-02528	2013	9649	0.06	49,690	132,260	181,950	172,500	Dec-13	73	105
02	00	000	101	131	33	3N2W12-DD-09000	2013	3383	0.14	72,150	59,730	131,880	124,000	Apr-13	74	106
02	00	000	101	143	30	3N2W12-DC-02513	2013	4908	0.06	50,560	130,640	181,200	171,000	Jun-13	75	106
02	00	000	101	142	30	3N2W01-CC-00700	2013	7187	0.21	84,040	176,240	260,280	245,000	Aug-13	76	106
02	00	000	101	143	30	3N2W13-BA-04705	2013	8787	0.14	72,180	137,450	209,630	197,500	Oct-13	77	106
02	00	000	101	143	30	3N2W12-DC-02514	2013	1485	0.06	50,560	129,630	180,190	169,000	Feb-13	78	107
02	00	000	101	152	30	3N2W11-DB-00600	2013	2363	0.23	77,270	216,540	293,810	275,000	Mar-13	79	107
02	00	000	101	141	30	3N2W12-AB-00208	2013	7600	0.15	73,440	94,000	167,440	154,000	Sep-13	80	109
02	00	000	101	141	30	3N2W12-DD-03500	2013	816	0.28	78,630	88,940	167,570	150,000	Jan-13	81	112
02	00	000	101	141	30	3N2W12-CC-02100	2013	7131	0.20	76,240	91,050	167,290	150,000	Aug-13	82	112
02	00	000	101	143	30	3N2W12-DC-02524	2013	3191	0.06	49,690	131,220	180,910	160,000	Mar-13	83	113
02	00	000	101	121	33	3N2W12-AC-04300	2013	6188	0.23	77,130	34,990	112,120	97,000	Jul-13	84	116
02	00	000	101	141	33	3N2W12-CA-08700	2013	1053	0.66	147,540	102,570	250,110	213,120	Feb-13	85	117
02	00	000	101	142	30	3N2W11-AA-00112	2013	1627	0.19	98,550	128,000	226,550	192,100	Feb-13	86	118
02	00	000	101	142	30	3N2W13-BA-00620	2013	1647	0.18	74,820	138,180	213,000	180,000	Feb-13	87	118
02	00	000	101	152	30	3N2W12-CB-02000	2013	8487	1.52	127,410	312,430	439,840	373,000	Oct-13	88	118
02	00	000	101	143	30	3N2W13-AC-03306	2013	5809	0.15	73,190	115,460	188,650	158,200	Jul-13	89	119
02	00	000	101	143	30	3N2W13-AC-00200	2013	5474	0.14	72,250	126,510	198,760	164,000	Jun-13	90	121
02	00	000	101	141	30	3N2W12-DB-03501	2013	1200	0.17	74,730	96,450	171,180	140,000	Feb-13	91	122
02	00	000	101	152	30	3N2W11-AA-01022	2013	5109	0.17	97,300	511,330	608,630	435,000	Jun-13	92	140
02	00	000	101	132	33	3N2W12-AC-00500	2013	224	0.23	77,130	99,410	176,540	124,000	Jan-13	93	142

COLUMBIA County 2014 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
102	02	00	000		0	Scappoose							

Adjustment Calculation Summary

Sample - Number of Sales	0			
Population - Number of Accounts	8			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	0	0.00 %	0	0.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	1,233,190	100.00 %	1,270,186	100.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	97			
RMV Adjustment	100			
Before Ratio	97			
Overall Adjustment Factor	103			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Residential Adjustment Factor	103			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	97	2014	Adjustment	103

Explanation

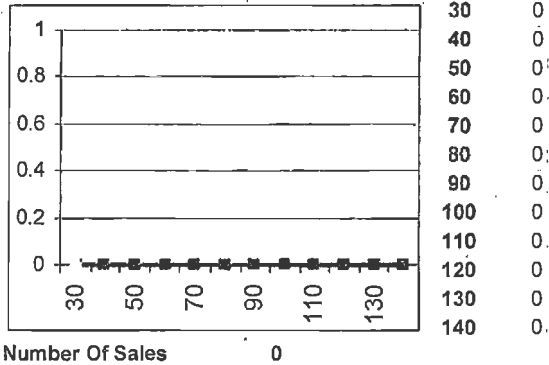
With no usable sales available for analysis in this property group, it was determined that the set-up value for the current year would be appropriate for the current year. It was also determined that the conclusion from the Time Study (97) be applied for the current year. The displayed "Selected Ratio" is the conclusion from the Time Study, and results in an Overall Calculated Adjustment of 103,

Performance History

	2014	2013	2012	2011	2010
COD		7.54	9.18	10.91	9.36
PRD		1.01	1.02	1.00	1.02

COLUMBIA County 2014 Ratio Study

Frequency



Median

Wtd Mean

AD

GeoMean

COD

PRD

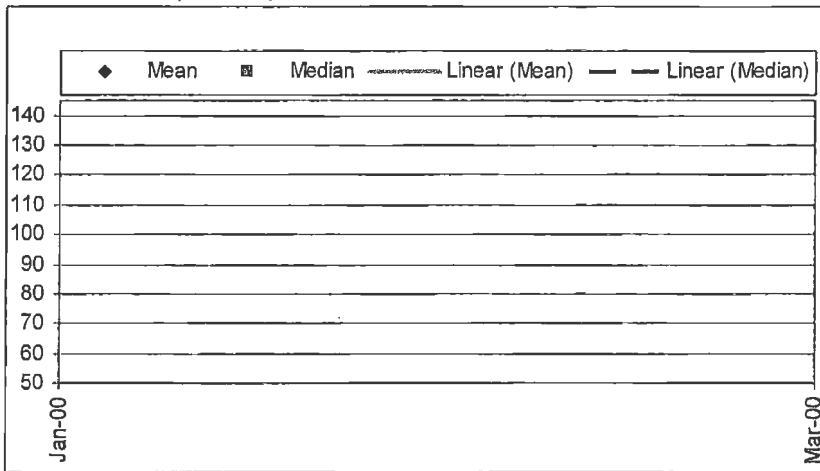
Mean

SD

95% Confidence

COV

Central Tendencies



Month, Mean Median Sales

AP	SA	NH	PRP	BLD	RJ	MAP NO.	BOOK	PAGE	ACRES	RMV	RMV	TOTAL	SALES	SALE	SALE	RATIO
AR			CLS	CLS	CD					LAND	IMP	VALUE	PRICE	DATE		NO
AP	SA	NH	PR	BLD	RJ	ACCOUNT NO	BOOK	PAGE	AC	RMV	RMV	TOTAL	SALES	SALE	SALE	RATIO
AR			P	CLS	CD					LAND	IMP	VALUE	PRICE	DATE		NO
			CLS													

COLUMBIA County 2014 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
100	02	79	000		0	Scappoose							

Adjustment Calculation Summary

Sample - Number of Sales	0			
Population - Number of Accounts	13			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	693,810	100.00 %	714,624	100.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	0	0.00 %	0	0.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	97			
RMV Adjustment	100			
Before Ratio	97			
Overall Adjustment Factor	103			
Land Adjustment Factor	103			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	97	2014	Adjustment	103

Explanation

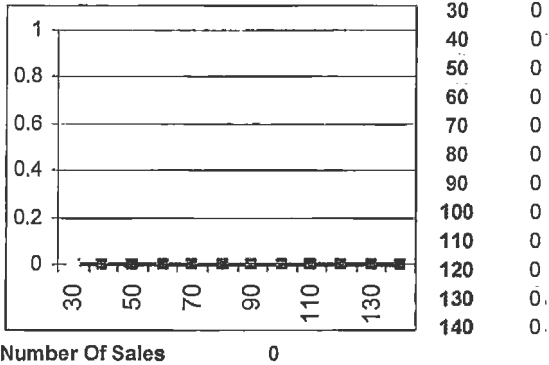
With no usable sales of Undeveloped Properties available for analysis from this Study Area, the conclusion from the Improved Properties in Study Area 79 (97 Ratio, 103 Overall adjustment) has been deemed the best data available and is applied here.

Performance History

	2014	2013	2012	2011	2010
COD	-	-	-	-	-
PRD	-	-	-	-	-

COLUMBIA County 2014 Ratio Study

Frequency



Median

Wtd Mean

AD

GeoMean

COD

PRD

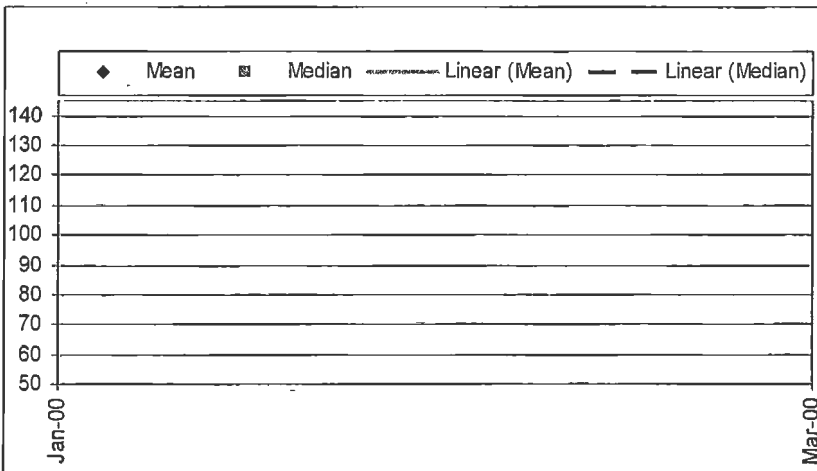
Mean

SD

95%
Confidence

COV

Central Tendencies



Month Mean Median Sales

AP	SA	NH	PRP	BLD	RJ	MAP NO.	BOOK	PAGE	ACRES	RMV	RMV	TOTAL	SALES	SALE	SALE	RATIO
AR			CLS	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	NO	NO
AP	SA	NH	PR	BLD	RJ	ACCOUNT NO	BOOK	PAGE	AC	RMV	RMV	TOTAL	SALES	SALE	SALE	RATIO
AR			P	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	NO	NO
			CLS													

COLUMBIA County 2014 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
101	02	79	000		7	Scappoose							

Adjustment Calculation Summary

Sample - Number of Sales	7			
Population - Number of Accounts	43			
Sales as a percentage of the Population	16.28 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	2,325,750	15.92 %	2,395,523	15.92 %
OSD RMV	1,075,000	7.36 %	1,107,250	7.36 %
Residential Improvement RMV	11,209,570	76.72 %	11,545,857	76.72 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	97			
RMV Adjustment	100			
Before Ratio	97			
Overall Adjustment Factor	103			
Land Adjustment Factor	103			
OSD Adjustment Factor	103			
Residential Adjustment Factor	103			
Farm Improvement Factor	103			
After Ratio	100			
Selected Ratio	97	2014	Adjustment	103

Explanation

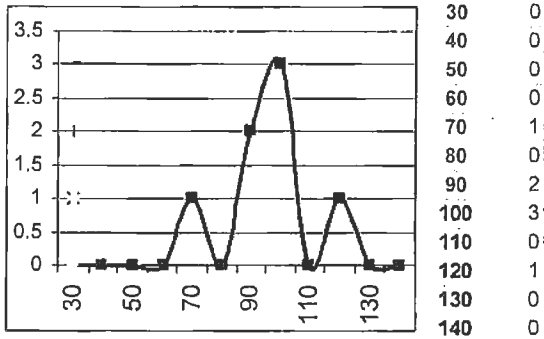
The Indicators of Central Tendency have returned Ratios that are closely grouped, with the Median and Weighted Mean at 100 and the Mean and Geo Mean at 99. The Ratio indication from the Median and Weighted Mean of 100 has been selected and this Ratio is adjusted by the conclusion from the Time Study (97). An Adjusted Ratio of 97, and an Overall Adjustment of 103 have been calculated. This Overall Adjustment is applied to all components of these properties.

Performance History

	2014	2013	2012	2011	2010
COD	10.14	4.04	10.63	4.85	6.25
PRD	0.99	1.01	1.01	1.00	1.00

COLUMBIA County 2014 Ratio Study

Frequency

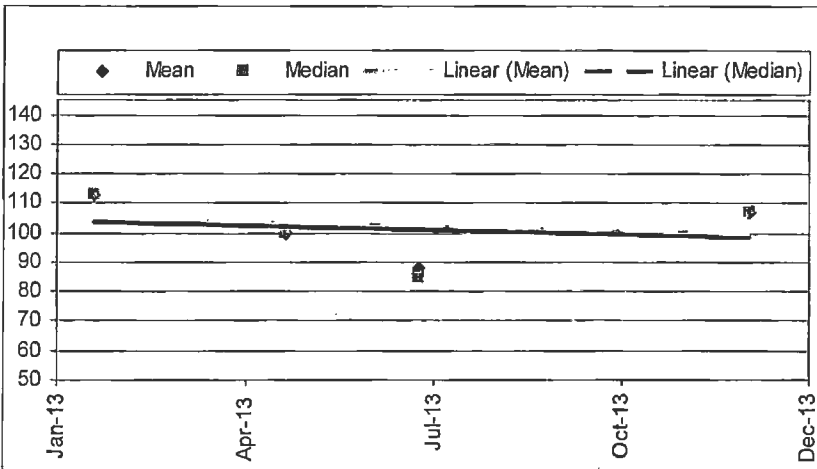


Number Of Sales

7

Median	100	Wtd Mean	100
AD	10.14	GeoMean	99
COD	10.14	PRD	0.99
Mean	99	95% Confidence	10.25
SD	13.84		
COV	13.98		

Central Tendencies



Month	Mean	Median	Sales
Feb-13	113	113	2
May-13	100	100	1
Jul-13	88	85	3
Dec-13	107	107	1

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
02	79	000	101	154	30	3N2W11-DA-02606	2013	6055	0.38	82,460	222,740	305,200	390,000	Jul-13	1	78
02	79	000	101	141	30	3N2W11-DA-02403	2013	6324	0.68	92,070	164,100	256,170	280,000	Jul-13	2	91
02	79	000	101	153	30	3N2W11-DA-02503	2013	5848	0.25	77,780	193,710	271,490	290,000	Jul-13	3	94
02	79	000	101	153	30	3N2W11-DA-02608	2013	4239	0.40	83,100	214,620	297,720	298,500	May-13	4	100
02	79	000	101	151	30	3N2W11-DB-01600	2013	1466	0.17	74,650	334,560	409,210	392,435	Feb-13	5	104
02	79	000	101	151	33	3N2W11-DB-01500	2013	9677	0.17	74,650	327,830	402,480	375,000	Dec-13	6	107
02	79	000	101	153	30	3N2W11-DB-01700	2013	1198	0.17	74,650	345,900	420,550	345,000	Feb-13	7	122

COLUMBIA County 2014 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
100	02	80	000		0	Scappoose							

Adjustment Calculation Summary

Sample - Number of Sales	0			
Population - Number of Accounts	1			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	50,140	100.00 %	61,171	100.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	0	0.00 %	0	0.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	82			
RMV Adjustment	100			
Before Ratio	82			
Overall Adjustment Factor	122			
Land Adjustment Factor	122			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	82	2014	Adjustment	122

Explanation

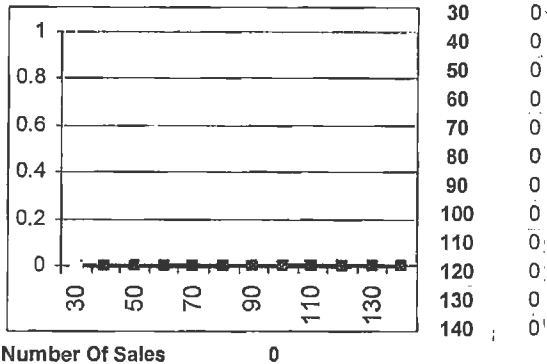
There is only one Undeveloped Property in this Study Area. With no sales for analysis the conclusion from the Improved Property analysis for this Study Area (82 Ratio, 122 Overall Adjustment) is deemed the most reliable and is applied here.

Performance History

	2014	2013	2012	2011	2010
COD	-	-	-	-	-
PRD	-	-	-	-	-

COLUMBIA County 2014 Ratio Study

Frequency



Median

Wtd Mean

AD

GeoMean

COD

PRD

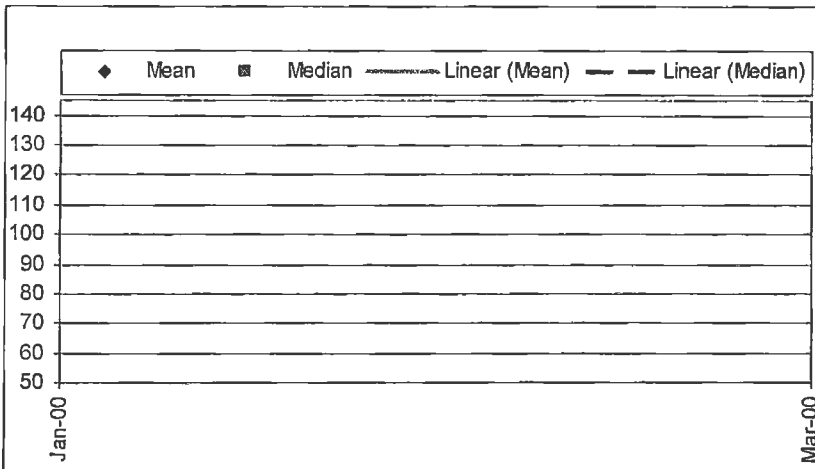
Mean

SD

95%
Confidence

COV

Central Tendencies



Month Mean Median Sales

AP	SA	NH	PRP	BLD	RJ	MAP NO.	BOOK	PAGE	ACRES	RMV	RMV	TOTAL	SALES	SALE	SALE	RATIO
AR			CLS	CLS	CD					LAND	IMP	VALUE	PRICE	DATE		NO
AP	SA	NH	PR	BLD	RJ	ACCOUNT NO	BOOK	PAGE	AC	RMV	RMV IMP	TOTAL	SALES	SALE	SALE	RATIO
AR			P	CLS	CD					LAND		VALUE	PRICE	DATE		NO
			CLS													

COLUMBIA County 2014 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
101	02	80	000		3	Scappoose							

Adjustment Calculation Summary

Sample - Number of Sales	3			
Population - Number of Accounts	44			
Sales as a percentage of the Population	6.82 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	2,645,770	18.89 %	3,227,839	18.89 %
OSD RMV	1,100,000	7.85 %	1,342,000	7.85 %
Residential Improvement RMV	10,261,910	73.26 %	12,519,530	73.26 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	82			
RMV Adjustment	100			
Before Ratio	82			
Overall Adjustment Factor	122			
Land Adjustment Factor	122			
OSD Adjustment Factor	122			
Residential Adjustment Factor	122			
Farm Improvement Factor	122			
After Ratio	100			
Selected Ratio	82	2014	Adjustment	122

Explanation

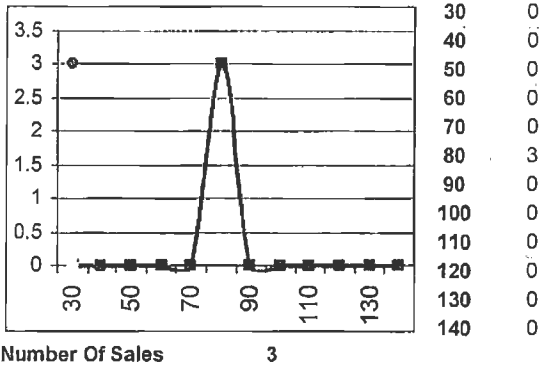
Three of the four indicators of Central Tendency in this Study Area are identical with Ratio Indications of 81 (the Mean, Weighted Mean and the GeoMean) and the Median has a Ratio Indication of 82. The Median indication of 82 is selected. All three sales occurred after the Mid -Point of the year, therefore it was deemed inappropriate to apply the conclusion from the Time Study to these sales. The Overall Adjustment Factor is 122 and this adjustment has been applied to all components of the Residential Properties in this Study Area.

Performance History

	2014	2013	2012	2011	2010
COD	1.22	4.04	10.63	4.85	6.25
PRD	1.00	1.01	1.01	1.00	1.00

COLUMBIA County 2014 Ratio Study

Frequency

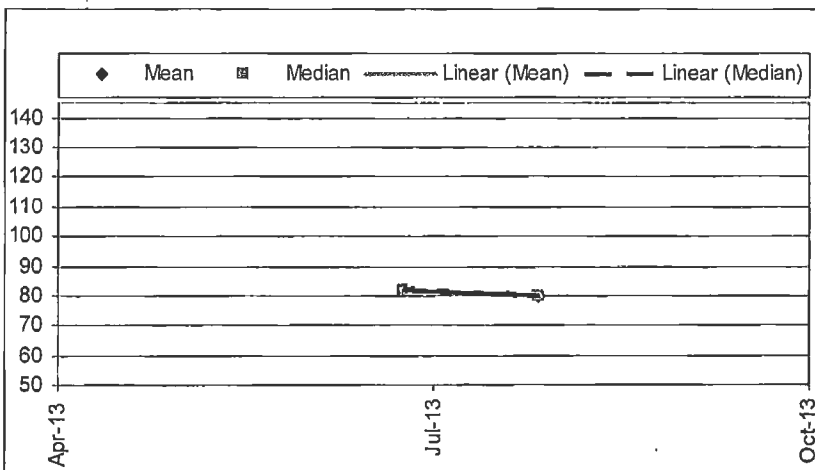


Median	82	Wtd Mean	81
AD	1.00	GeoMean	81
COD	1.22	PRD	1.00
Mean	81	95% Confidence	1.39
SD	1.22		
COV	1.51		

Number Of Sales

3

Central Tendencies



Month	Mean	Median	Sales
Jul-13	82	82	2
Aug-13	80	80	1

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
02	80	000	101	153	30	3N2W12-BC-00210	2013	7143	0.19	75,440	228,750	304,190	382,200	Aug-13	1	80
02	80	000	101	154	33	3N2W12-BC-00244	2013	6071	0.17	74,780	213,520	288,300	352,000	Jul-13	2	82
02	80	000	101	153	30	3N2W12-BC-00239	2013	6129	0.17	74,650	225,170	299,820	365,000	Jul-13	3	82

COLUMBIA County 2014 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
101	02	33	000		4	Scappoose							

Adjustment Calculation Summary

Sample - Number of Sales	4			
Population - Number of Accounts	91			
Sales as a percentage of the Population	4.40 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	3,239,070	19.73 %	2,882,772	19.73 %
OSD RMV	2,275,000	13.86 %	2,024,750	13.86 %
Residential Improvement RMV	10,896,470	66.37 %	9,697,858	66.37 %
Farm Improvement RMV	8,070	0.05 %	7,182	0.05 %
SelectedRatioFromSales	112			
RMV Adjustment	100			
Before Ratio	112			
Overall Adjustment Factor	89			
Land Adjustment Factor	89			
OSD Adjustment Factor	89			
Residential Adjustment Factor	89			
Farm Improvement Factor	89			
After Ratio	100			
Selected Ratio	112	2014	Adjustment	89

Explanation

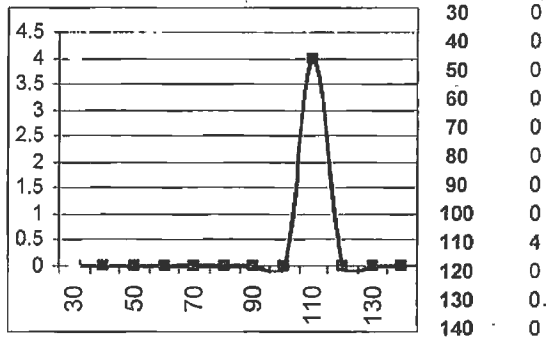
The Median with a Ratio Indication of 112 has been selected for this Study Area. The Mean, Weighted Mean and Geo Mean Ratio Indications of 113 support this conclusion. Since three of the four sales occurred after the Mid Point of the Sales Year it was determined inappropriate to apply the Time Adjustment from the Time Study in this analysis. Therefore the Ratio conclusion of 112 is applied, with the calculated Overall Adjustment of 89 applied to all components of the Improved Properties in this Study Area.

Performance History

	2014	2013	2012	2011	2010
COD	2.68	7.54	1.29	10.91	-
PRD	1.00	1.01	1.00	1.00	-

COLUMBIA County 2014 Ratio Study

Frequency

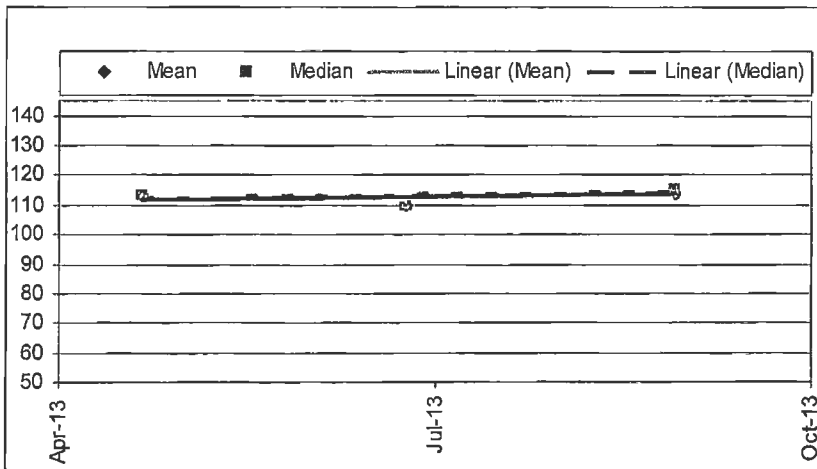


Number Of Sales

4

Median	112	Wtd Mean	113
AD	3.00	GeoMean	113
COD	2.68	PRD	1.00
Mean	113	95% Confidence	4.16
SD	4.24		
COV	3.75		

Central Tendencies



Month	Mean	Median	Sales
May-13	113	113	1
Jul-13	110	110	1
Sep-13	114	115	2

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
02	33	000	101	143	33	3N2W12-DC-02502	2013	6313	0.06	48,830	134,200	183,030	166,000	Jul-13	1	110
02	33	000	101	143	30	3N2W12-AD-03120	2013	7791	0.09	63,480	126,880	190,360	172,500	Sep-13	2	110
02	33	000	101	143	30	3N2W12-AD-03126	2013	4486	0.10	65,720	123,400	189,120	167,000	May-13	3	113
02	33	000	101	143	33	3N2W12-AD-03123	2013	7873	0.08	59,820	123,360	183,180	154,000	Sep-13	4	119

COLUMBIA County 2014 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
400	02	21	000		2	Scappoose	400	02	45	000		0	Sauvies Island
400	02	22	000		0	Scappoose	400	02	62	000		0	Scappoose
400	02	23	000		0	Scappoose	400	02	63	000		0	Scappoose
400	02	25	000		0	Scappoose	400	02	64	000		0	Scappoose
400	02	41	000		0	Sauvies Island							

Adjustment Calculation Summary

Sample - Number of Sales	2			
Population - Number of Accounts	453			
Sales as a percentage of the Population	0.44 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	62,981,120	100.00 %	62,351,309	100.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	0	0.00 %	0	0.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	101			
RMV Adjustment	100			
Before Ratio	101			
Overall Adjustment Factor	99			
Land Adjustment Factor	99			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	101	2014	Adjustment	99

Explanation

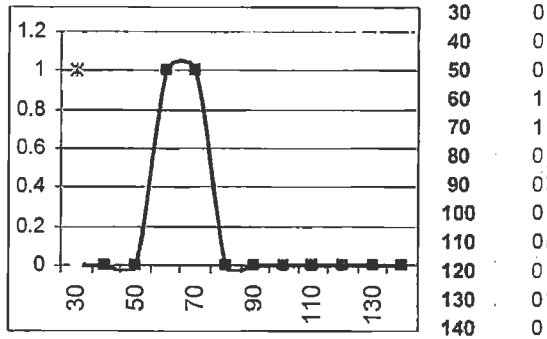
With only two usable sales of unimproved properties in the Rural Scappoose area during the Study Period, it was determined that the conclusion from the analysis of the RMV Class 401 from this grouping of properties for the land would be the best data available. That conclusion (101 Adjusted Ratio, 99 Overall Adjustment) has been applied in this analysis.

Performance History

	2014	2013	2012	2011	2010
COD	8.96	-	-	-	-
PRD	1.02	-	-	-	-

COLUMBIA County 2014 Ratio Study

Frequency

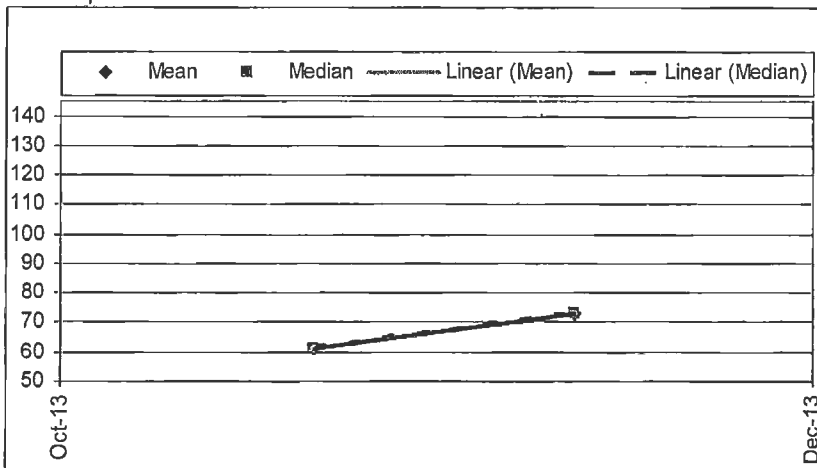


Number Of Sales

2

Median	67	Wtd Mean	66
AD	6.00	GeoMean	66
COD	8.96	PRD	1.02
Mean	67	95% Confidence	11.76
SD	8.49		
COV	12.66		

Central Tendencies



Month	Mean	Median	Sales
Nov-13	61	61	1
Dec-13	73	73	1

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
02	21	000	400		30	3N2W24-00-00901	2013	9470	5.28	118,170	0	118,170	195,000	Nov-13	1	61
02	21	000	400		30	4N2W25-D0-00600	2013	10309	3.28	105,150	0	105,150	145,000	Dec-13	2	73

COLUMBIA County 2014 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
401	02	21	000		22	Scappoose	401	02	45	000		0	Sauvies Island
401	02	22	000		4	Scappoose	401	02	62	000		0	Scappoose
401	02	23	000		0	Scappoose	401	02	63	000		3	Scappoose
401	02	25	000		0	Scappoose	401	02	64	000		0	Scappoose
401	02	41	000		0	Sauvies Island							

Adjustment Calculation Summary

Sample - Number of Sales	29			
Population - Number of Accounts	1,572			
Sales as a percentage of the Population	1.84 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	186,865,010	41.69 %	184,996,360	41.69 %
OSD RMV	36,041,760	8.04 %	35,681,342	8.04 %
Residential Improvement RMV	202,180,840	45.10 %	200,159,032	45.10 %
Farm Improvement RMV	23,188,080	5.17 %	22,956,199	5.17 %

SelectedRatioFromSales	101
RMV Adjustment	100
Before Ratio	101
Overall Adjustment Factor	99
Land Adjustment Factor	99
OSD Adjustment Factor	99
Residential Adjustment Factor	99
Farm Improvement Factor	99
After Ratio	100

Selected Ratio	101	2014	Adjustment	99
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Explanation

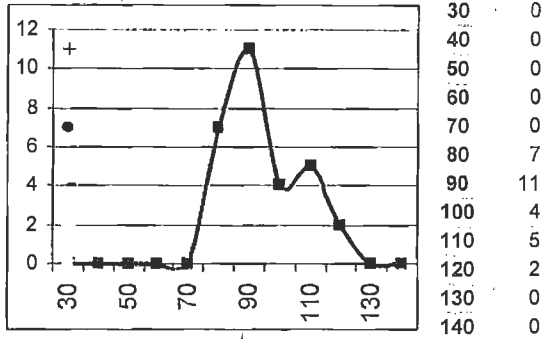
The Sales of Properties in these Study Areas have returned Ratio Indications of 95 for the Median, 98 for the Mean, 97 for the Weighted Mean and 98 for the Geo Mean. The Median is deemed to be the best indicator and has been selected. This Ratio is adjusted by the conclusion of the Time Study for Rural Properties (106) and an Adjusted Ratio of 101 is calculated. The Calculated Overall adjustment is 99 and this adjustment is applied to all components of the properties in this grouping.

Performance History

	2014	2013	2012	2011	2010
COD	10.38	10.38	10.71	-	-
PRD	1.01	1.03	1.02	-	-

COLUMBIA County 2014 Ratio Study

Frequency

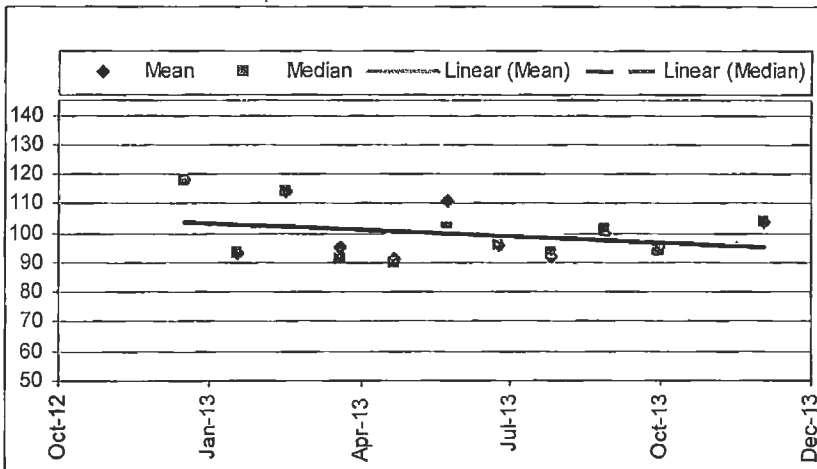


Number Of Sales

29

Median	95	Wtd Mean	97
AD	9.86	GeoMean	98
COD	10.38	PRD	1.01
Mean	98	95% Confidence	4.53
SD	12.44		
COV	12.69		

Central Tendencies



Month	Mean	Median	Sales
Jan-13	118	118	1
Feb-13	93	93	1
Mar-13	114	114	1
Apr-13	95	91	3
May-13	91	90	5
Jun-13	111	102	3
Jul-13	96	96	2
Aug-13	92	93	4
Sep-13	100	101	4
Oct-13	95	94	3
Dec-13	104	104	2

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
02	21	000	401	134	33	4N1W30-B0-02000	2013	4656	1.16	102,720	96,700	199,420	250,000	May-13	1	80
02	21	000	401	142	30	4N2W25-A0-03400	2013	10227	1.98	150,060	143,920	293,980	355,000	Dec-13	2	83
02	63	000	401	143	30	3N2W24-BD-14100	2013	7185	0.36	103,810	174,380	278,190	328,000	Aug-13	3	85
02	21	000	401	153	30	4N2W25-D0-01611	2013	2812	2.00	141,980	252,510	394,490	460,000	Apr-13	4	86
02	63	000	401	142	30	3N2W24-BC-12800	2013	4673	0.83	116,270	121,180	237,450	271,900	May-13	5	87
02	21	000	401	143	30	4N2W25-B0-01901	2013	7334	4.39	161,760	224,780	386,540	439,000	Aug-13	6	88
02	21	000	401	153	30	4N2W35-00-00300	2013	8045	5.14	166,030	134,080	300,110	338,500	Sep-13	7	89
02	21	000	401	141	30	4N2W36-C0-00501	2013	3843	2.00	141,980	92,730	234,710	260,000	May-13	8	90
02	21	000	401	131	30	4N2W35-CC-01300	2013	4983	1.21	105,060	59,040	164,100	181,800	May-13	9	90
02	22	000	401	143	30	4N2W16-00-01702	2013	6540	10.23	182,740	112,230	294,970	325,000	Jul-13	10	91
02	63	000	401	142	30	3N2W24-BD-12300	2013	1345	0.77	110,040	146,380	256,420	275,000	Feb-13	11	93
02	21	000	401	142	33	3N2W11-00-00501	2013	5253	4.79	196,300	201,950	398,250	430,000	Jun-13	12	93
02	22	000	401	153	30	4N2W16-00-02701	2013	7475	4.76	158,170	186,150	344,320	370,000	Aug-13	13	93
02	21	000	401	132	30	4N1W30-B0-01200	2013	8403	2.28	144,690	64,910	209,600	225,000	Oct-13	14	93
02	21	000	401	152	30	3N2W24-C0-03100	2013	8009	0.86	125,280	113,560	238,840	252,000	Sep-13	15	95
02	21	000	401	133	30	3N2W09-00-00600	2013	8376	9.56	186,840	165,070	351,910	370,000	Oct-13	16	95
02	21	000	401	142	30	4N2W25-D0-02100	2013	3632	2.00	141,980	158,630	300,610	312,000	Apr-13	17	96
02	21	000	401	153	30	3N2W11-AD-00101	2013	8779	5.01	130,340	255,890	386,230	395,000	Oct-13	18	98
02	21	000	401	153	33	3N2W03-00-00703	2013	6316	8.39	213,710	328,140	541,850	544,500	Jul-13	19	100

COLUMBIA County 2014 Ratio Study

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
02	21	000	401	141	30	4N2W25-B0-01908	2013	7875	2.00	141,980	249,140	391,120	389,000	Sep-13	20	101
02	22	000	401	143	33	4N2W16-00-03301	2013	2948	2.56	142,320	145,920	288,240	279,000	Apr-13	21	103
02	21	000	401	155	30	3N2W11-AD-00100	2013	7468	5.05	162,910	260,540	423,450	411,000	Aug-13	22	103
02	21	000	401	142	30	4N2W25-C0-00500	2013	4488	2.64	148,020	167,960	315,980	288,000	May-13	23	110
02	21	000	401	141	30	3N2W02-00-03501	2013	4885	1.88	136,370	164,300	300,670	273,000	Jun-13	24	110
02	21	000	401	143	30	3N2W15-A0-00600	2013	7684	5.00	165,350	190,550	355,900	315,000	Sep-13	25	113
02	21	000	401	132	30	4N2W34-C0-01000	2013	2026	7.29	163,500	69,590	233,090	205,000	Mar-13	26	114
02	22	000	401	141	30	4N3W13-D0-00800	2013	236	9.54	166,730	124,650	291,380	247,000	Jan-13	27	118
02	21	000	401	142	30	4N2W27-CB-00401	2013	9721	0.90	116,270	145,170	261,440	210,000	Dec-13	28	124
02	21	000	401	131	30	3N2W12-DA-00100	2013	4917	1.00	116,270	76,490	192,760	150,000	Jun-13	29	129

COLUMBIA County 2014 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
409	02	21	000		4	Scappoose	409	02	41	000		0	Sauvies Island
409	02	22	000		5	Scappoose	409	02	45	000		0	Sauvies Island
409	02	23	000		0	Scappoose	409	02	62	000		0	Scappoose
409	02	25	000		0	Scappoose	409	02	64	000		0	Scappoose

Adjustment Calculation Summary

Sample - Number of Sales	9			
Population - Number of Accounts	349			
Sales as a percentage of the Population	2.58 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	38,389,890	49.87 %	38,005,991	62.46 %
OSD RMV	8,963,840	11.65 %	8,874,202	14.58 %
Residential Improvement RMV	24,376,730	31.67 %	8,775,623	14.42 %
Farm Improvement RMV	5,242,950	6.81 %	5,190,521	8.53 %
SelectedRatioFromSales	126			
RMV Adjustment	100			
Before Ratio	126			
Overall Adjustment Factor	79			
Land Adjustment Factor	99			
OSD Adjustment Factor	99			
Residential Adjustment Factor	36			
Farm Improvement Factor	99			
After Ratio	100			
Selected Ratio	126	2014	Adjustment	79

Explanation

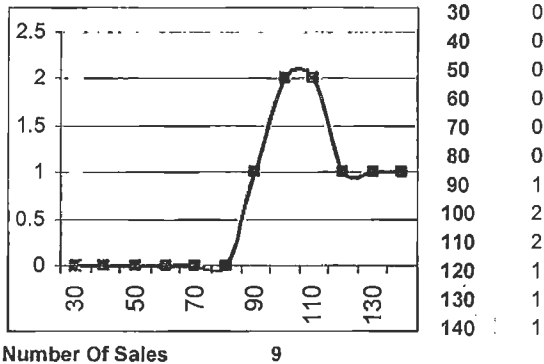
It was determined that properties in the Rural Scappoose Area (MA2, RMV Class 409) had sufficient sales to analyze them separately. These sales returned Ratio Indications of 119 for the Median, 122 for the Mean, 120 for the Weighted Mean and 121 for the Geo Mean. The median has been selected and is adjusted by the conclusion from the Time Study (106) for an adjusted Ratio of 126. The Overall Adjustment for these properties is calculated at 79. It was determined that the conclusion from the MA2 RMV Class 401 analysis would be the best indicator for the Land, OSD and Farm Improvements for the properties in this analysis, and the Manufactured Structure components are therefore adjusted by a factor of 36. This large adjustment for the Manufactured Structures is not unexpected as it reflects the strength of value and market desire for "Site Built" structures in the areas analyzed.

Performance History

	2014	2013	2012	2011	2010
COD	13.45	10.38	10.71	-	-
PRD	1.02	1.03	1.02	-	-

COLUMBIA County 2014 Ratio Study

Frequency

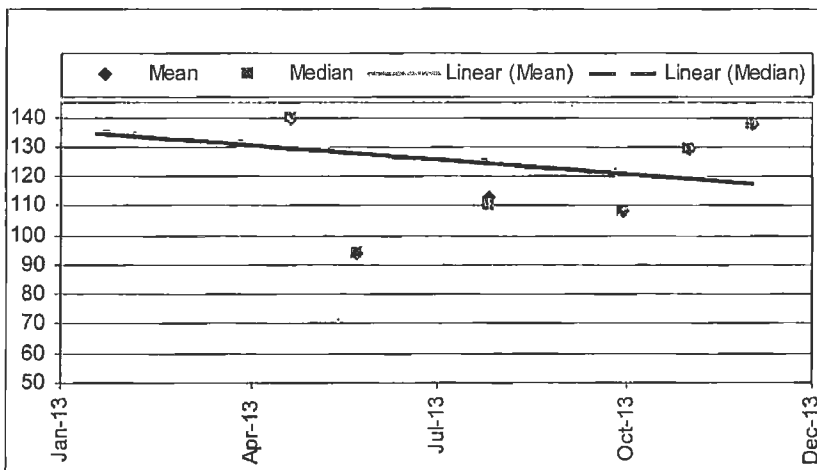


Number Of Sales

9

Median	119	Wtd Mean	120
AD	16.00	GeoMean	121
COD	13.45	PRD	1.02
Mean	122	95% Confidence	12.78
SD	19.56		
COV	16.03		

Central Tendencies



Month	Mean	Median	Sales
Feb-13	155	155	1
May-13	140	140	1
Jun-13	94	94	1
Aug-13	113	110	3
Oct-13	108	108	1
Nov-13	129	129	1
Dec-13	138	138	1

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
02	21	000	409	462	33	3N2W14-CB-03100	2013	5393	0.82	116,270	117,760	234,030	250,000	Jun-13	1	94
02	22	000	409	462	30	4N2W21-B0-00600	2013	7205	2.05	137,860	90,200	228,060	216,500	Aug-13	2	105
02	21	000	409	462	30	4N2W25-B0-03700	2013	8309	3.05	151,810	124,230	276,040	255,000	Oct-13	3	108
02	22	000	409	462	30	4N2W18-D0-01002	2013	6788	5.01	159,570	75,440	235,010	207,000	Aug-13	4	114
02	21	000	409	453	30	3N2W02-00-03901	2013	6553	2.50	146,720	151,110	297,830	249,900	Aug-13	5	119
02	21	000	409	462	30	3N1W07-CB-02100	2013	8860	1.00	116,270	160,970	277,240	215,000	Nov-13	6	129
02	22	000	409	452	30	4N2W20-00-00605	2013	10299	0.60	101,040	113,200	214,240	155,000	Dec-13	7	138
02	22	000	409	462	30	4N3W24-00-02800	2013	4540	7.46	170,590	132,070	302,660	216,210	May-13	8	140
02	22	000	409	462	30	4N2W21-BB-00300	2013	1205	4.10	154,490	87,110	241,600	155,500	Feb-13	9	155

COLUMBIA County 2014 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
102	02	21	000		2	Scappoose							

Adjustment Calculation Summary

Sample - Number of Sales	2			
Population - Number of Accounts	4			
Sales as a percentage of the Population	50.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	0	0.00 %	0	0.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	481,380	100.00 %	481,380	100.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	100			
RMV Adjustment	100			
Before Ratio	100			
Overall Adjustment Factor	100			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	100	2014	Adjustment	100

Explanation

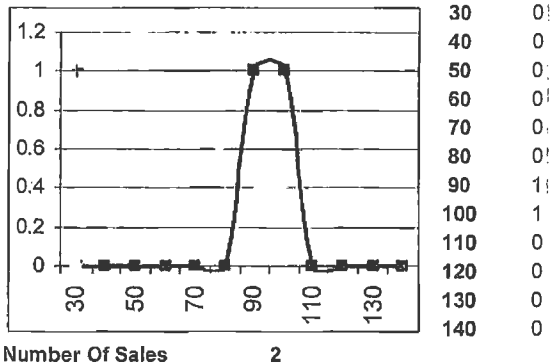
The properties in this analysis consists of a small condominium project with 4 Units located in a Rural Area of Scappoose.. During the Sales Period two of the units sold, The Ratio Indication from all four Indicators of Central Tendency returned identical Ratios of 100. Both of the sales in this project occurred in the last half of the year, therefore no adjustment for time is warranted, and the selected Ratio of 100 is applied with no adjustment.

Performance History

	2014	2013	2012	2011	2010
COD	2.00	10.38	10.71	16.83	15.38
PRD	1.00	1.03	1.02	1.04	1.05

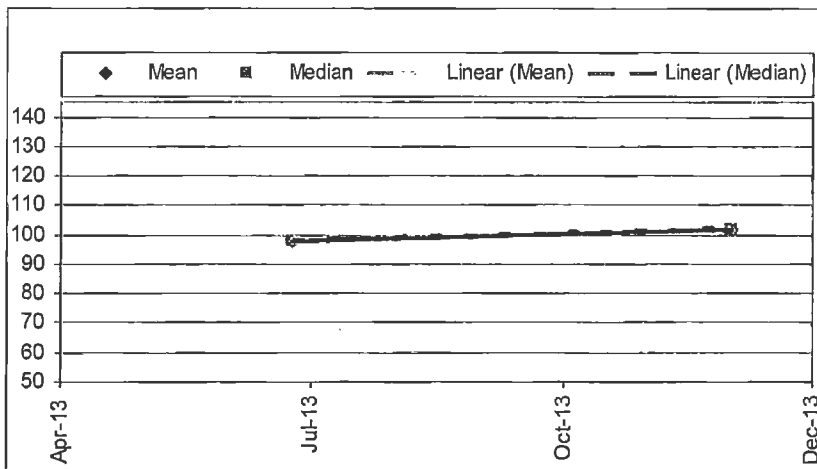
COLUMBIA County 2014 Ratio Study

Frequency



Median	100	Wtd Mean	100
AD	2.00	GeoMean	100
COD	2.00	PRD	1.00
Mean	100	95% Confidence	3.92
SD	2.83		
COV	2.83		

Central Tendencies



Month	Mean	Median	Sales
Jul-13	98	98	1
Dec-13	102	102	1

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
02	21	000	102	143	30	3N2W24-00-90004	2013	6101	0	0	121,200	121,200	124,000	Jul-13	1	98
02	21	000	102	143	30	3N2W24-00-90003	2013	10265	0	0	119,490	119,490	117,500	Dec-13	2	102

COLUMBIA County 2014 Ratio Study

RMV	MA	SA	NH	App	# of	
Class	MA	SA	NH	Year	Sales	Location
800	02	63	000		0	Scappoose

RMV	MA	SA	NH	App	# of	
Class	MA	SA	NH	Year	Sales	Location
800	02	64	000		0	Scappoose

Adjustment Calculation Summary

Sample - Number of Sales	0			
Population - Number of Accounts	149			
Sales as a percentage of the Population	0.00 %	Pre-Trend	Post Trend	Post Trend
Prior Year Population Values		Brkdwn	Values	Brkdwn
Land RMV	206,000	100.00 %	206,000	100.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	0	0.00 %	0	0.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	100			
RMV Adjustment	100			
Before Ratio	100			
Overall Adjustment Factor	100			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	100	2014	Adjustment	100

Explanation

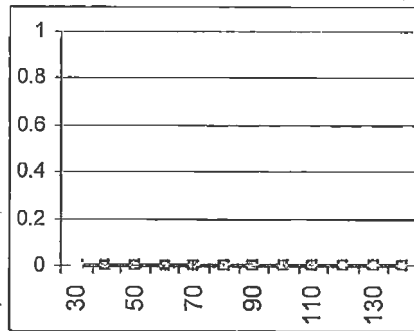
There were no usable sales with 800 Real Market Class in these Study Areas during the Sales Year. These properties are generally too small for development on their own and are valued at minimal value. Development is only possible on these properties when either combined or Irrevocably Bound, at which time the Property Class designation is changed to 4XX. It is recommended that no adjustment be made to these properties at this time.

Performance History

	2014	2013	2012	2011	2010
COD	-	-	-	-	-
PRD	-	-	-	-	-

COLUMBIA County 2014 Ratio Study

Frequency



Number Of Sales

0

30 0
40 0
50 0
60 0
70 0
80 0
90 0
100 0
110 0
120 0
130 0
140 0

Median

Wtd Mean

AD

GeoMean

COD

PRD

Mean

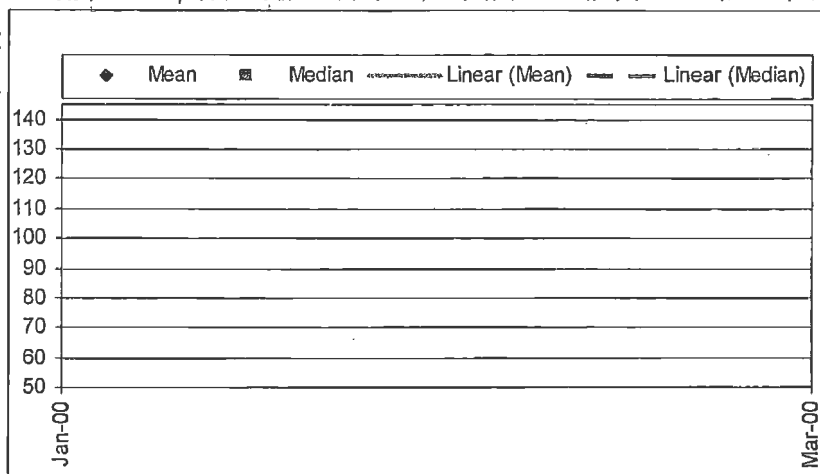
95%

SD

Confidence

COV

Central Tendencies



Month Mean Median Sales

AP	SA	NH	PRP	BLD	RJ	MAP NO.	BOOK	PAGE	ACRES	RMV	RMV	TOTAL	SALES	SALE	SALE	RATIO
AR			CLS	CLS	CD					LAND	IMP	VALUE	PRICE	DATE		NO
AP	SA	NH	PR	BLD	RJ	ACCOUNT NO	BOOK	PAGE	AC	RMV	RMV	TOTAL	SALES	SALE	SALE	RATIO
AR			P	CLS	CD					LAND	IMP	VALUE	PRICE	DATE		NO
			CLS													

2014 RATIO STUDY

MAINTENANCE AREA 3

RESIDENTIAL

COLUMBIA County 2014 Ratio Study

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

Adjustment Calculation Summary

Sample - Number of Sales	1	RECALCULATED		
Population - Number of Accounts	157			
Sales as a percentage of the Population	0.64 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	5,903,500	100.00 %	6,434,815	100.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	0	0.00 %	0	0.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	92			
RMV Adjustment	100			
Before Ratio	92			
Overall Adjustment Factor	109			
Land Adjustment Factor	109			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	92	2014	Adjustment	109

Explanation

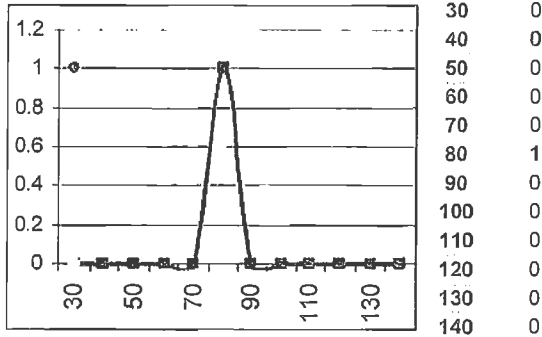
With only one usable sale of undeveloped properties in the General Vernonia Study Area (SA 00) it was determined that the conclusion from the Improved Properties in this area returns the best data. Therefore the conclusion from that analysis (92 Adjusted Ratio and an Overall Adjustment of 109) would be appropriate.

Performance History

	2014	2013	2012	2011	2010
COD	0.00	-	0.00	4.58	-
PRD	1.00	-	1.00	1.01	-

COLUMBIA County 2014 Ratio Study

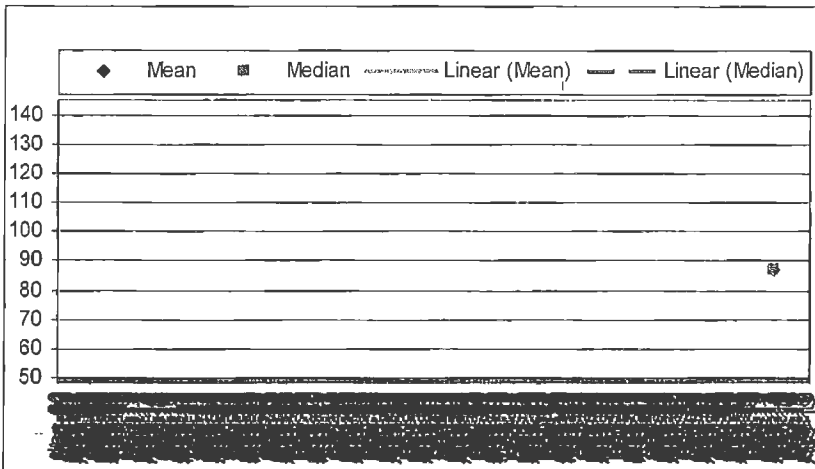
Frequency



Number Of Sales 1

Median	87	Wtd Mean	87
AD	0.00	GeoMean	87
COD	0.00	PRD	1.00
Mean	87	95% Confidence	1.96
SD	1.00		
COV	1.15		

Central Tendencies



Month	Mean	Median	Sales
Dec-13	87	87	1

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
03	00	000	100		30	5N4W34-CD-00500	2013	10191	0.19	26,110	0	26,110	30,000	Dec-13	1	87

COLUMBIA County 2014 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
101	03	00	000		18	Vernonia	101	03	39	000		2	Vernonia
101	03	40	000		0	Vernonia	109	03	00	000		2	Vernonia

Adjustment Calculation Summary

Sample - Number of Sales	22	RECALCULATED		
Population - Number of Accounts	595			
Sales as a percentage of the Population	3.70 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	17,542,940	25.83 %	19,121,805	25.83 %
OSD RMV	14,712,000	21.67 %	16,036,080	21.67 %
Residential Improvement RMV	34,505,400	50.81 %	37,610,886	50.81 %
Farm Improvement RMV	1,145,290	1.69 %	1,248,366	1.69 %
SelectedRatioFromSales	92			
RMV Adjustment	100			
Before Ratio	92			
Overall Adjustment Factor	109			
Land Adjustment Factor	109			
OSD Adjustment Factor	109			
Residential Adjustment Factor	109			
Farm Improvement Factor	109			
After Ratio	100			
Selected Ratio	92	2014	Adjustment	109

Explanation

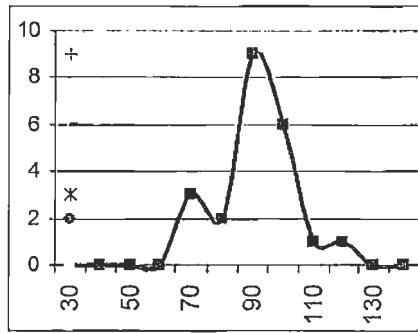
The Selected Indicator of Central Tendency is the Median with a Ratio Indication of 95 which is closely supported by the Mean (96) and the Weighted Mean and Geo Mean with identical ratios of 95. The selected Ratio is adjusted by the conclusion from the Time Study (97) for an adjusted Ratio of 92 and a Calculated Overall adjustment of 109.

Performance History

	2014	2013	2012	2011	2010
COD	9.67	17.73	15.51	14.69	16.21
PRD	1.01	1.06	1.04	1.01	1.04

COLUMBIA County 2014 Ratio Study

Frequency

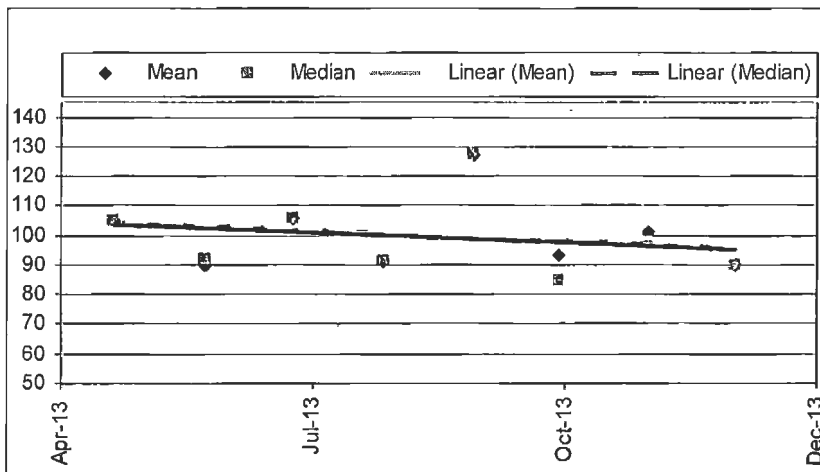


Number Of Sales

22

Median	95	Wtd Mean	95
AD	9.18	GeoMean	95
COD	9.67	PRD	1.01
Mean	96	95% Confidence	5.15
SD	12.33		
COV	12.85		

Central Tendencies



Month	Mean	Median	Sales
May-13	105	105	1
Jun-13	90	92	5
Jul-13	106	106	2
Aug-13	91	91	5
Sep-13	127	127	1
Oct-13	93	85	3
Nov-13	101	98	3
Dec-13	90	90	2

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
03	00	000	101	131	30	4N4W04-AC-04100	2013	5576	0.17	51,700	28,120	79,820	105,000	Jun-13	1	76
03	00	000	101	143	33	4N4W05-AD-10800	2013	6620	0.23	55,500	51,280	106,780	140,000	Aug-13	2	76
03	00	000	101	133	30	4N4W04-BB-00102	2013	8782	0.46	66,390	67,190	133,580	175,000	Oct-13	3	76
03	00	000	101	131	30	4N4W04-AC-02600	2013	10064	0.25	56,870	27,170	84,040	99,000	Dec-13	4	85
03	00	000	101	143	33	4N4W05-AD-08800	2013	5248	0.11	48,120	113,670	161,790	185,000	Jun-13	5	87
03	00	000	101	131	33	4N4W04-AC-02900	2013	7240	0.24	56,280	31,160	87,440	97,000	Aug-13	6	90
03	00	000	101	142	33	4N4W05-AC-01703	2013	6924	0.11	48,120	112,800	160,920	177,500	Aug-13	7	91
03	00	000	101	135	30	4N4W05-AC-01501	2013	5238	0.23	55,500	76,400	131,900	143,500	Jun-13	8	92
03	00	000	101	141	30	4N4W04-BA-02900	2013	8175	0.40	64,120	114,370	178,490	192,000	Oct-13	9	93
03	00	000	101	131	30	4N4W05-AD-01801	2013	7672	0.12	48,150	62,980	111,130	118,000	Aug-13	10	94
03	00	000	101	141	30	5N4W34-CD-00800	2013	9058	0.30	59,400	152,940	212,340	222,500	Nov-13	11	95
03	00	000	101	141	30	5N4W34-CD-01800	2013	9828	0.19	52,950	142,720	195,670	205,000	Dec-13	12	95
03	39	000	101	142	30	4N4W03-BA-01015	2013	5096	0.43	65,300	166,750	232,050	239,900	Jun-13	13	97
03	00	000	101	141	33	4N4W04-AD-01801	2013	6111	0.21	54,040	89,010	143,050	144,000	Jul-13	14	99
03	00	000	101	143	30	4N4W05-AD-10900	2013	5120	0.17	51,830	140,690	192,520	192,000	Jun-13	15	100
03	00	000	101	142	30	4N4W04-AC-06102	2013	9227	0.22	54,950	111,980	166,930	165,500	Nov-13	16	101
03	00	000	101	131	30	4N4W04-AC-05200	2013	6709	0.18	52,630	44,510	97,140	94,500	Aug-13	17	103
03	00	000	101	143	30	4N4W05-DA-03407	2013	4710	0.13	48,880	108,300	157,180	150,000	May-13	18	105
03	00	000	101	121	30	4N4W05-AD-08200	2013	9362	0.11	48,120	20,920	69,040	65,000	Nov-13	19	106

COLUMBIA County 2014 Ratio Study

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
03	00	000	109	452	30	4N4W05-AC-03300	2013	9915	0.21	54,280	61,930	116,210	107,000	Oct-13	20	109
03	39	000	101	141	30	4N4W03-BA-01017	2013	5760	0.22	54,920	98,770	153,690	136,000	Jul-13	21	113
03	00	000	109	452	30	4N4W04-AD-04702	2013	9110	0.20	53,710	77,920	131,630	104,000	Sep-13	22	127

COLUMBIA County 2014 Ratio Study

RMV	App	# of			Location	RMV	App	# of			Location
Class	MA	SA	NH	Year	Sales	Class	MA	SA	NH	Year	Sales
100	03	38	000		0						
					Vernonia						

Adjustment Calculation Summary

Sample - Number of Sales	0	RECALCULATED		
Population - Number of Accounts	2			
Sales as a percentage of the Population	0.00 %	Pre-Trend	Post Trend	Post Trend
Prior Year Population Values		Brkdwn	Values	Brkdwn
Land RMV	69,960	100.00 %	64,363	100.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	0	0.00 %	0	0.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	100			
RMV Adjustment	100			
Before Ratio	100			
Overall Adjustment Factor	100			
Land Adjustment Factor	109			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	100	2014	Adjustment	100

Explanation

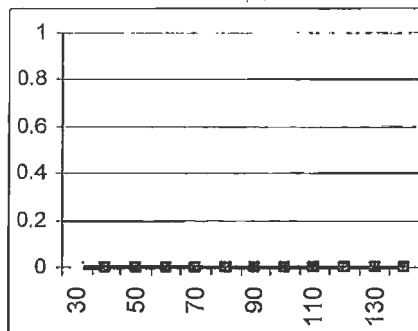
There were no usable sales in this Study Area of Unimproved Properties. The Land Adjustment for this Study Area used in the Improved Analysis was obtained from the General Residential analysis for Maintenance Area 3 Study Area 00, and this conclusion (109 Land Adjustment) is considered the best data available, and is applied here.

Performance History

	2014	2013	2012	2011	2010
COD	-	-	0.00	4.58	-
PRD	-	-	1.00	1.01	-

COLUMBIA County 2014 Ratio Study

Frequency



Number Of Sales 0

Median

Wtd Mean

AD

GeoMean

COD

PRD

Mean

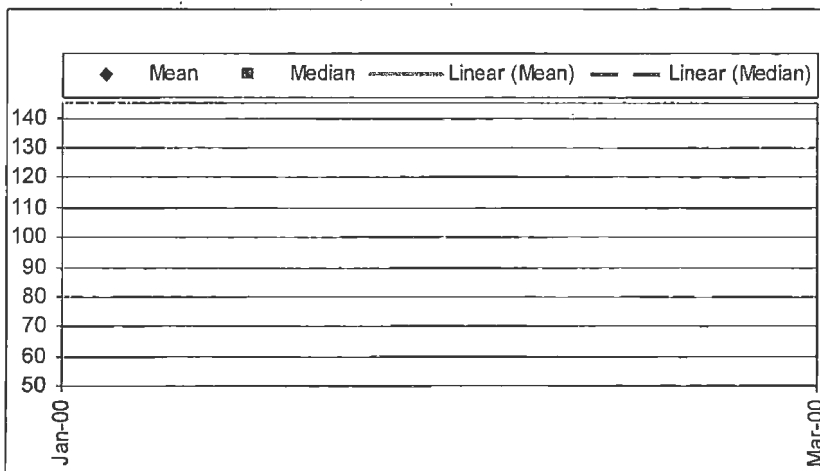
SD

95%

COV

Confidence

Central Tendencies



Month Mean Median Sales

AP	SA	NH	PRP	BLD	RJ	MAP NO.	BOOK	PAGE	ACRES	RMV	RMV	TOTAL	SALES	SALE	SALE	RATIO
AR			CLS	CLS	CD					LAND	IMP	VALUE	PRICE	DATE		NO
AP	SA	NH	PR	BLD	RJ	ACCOUNT NO	BOOK	PAGE	AC	RMV	RMV	TOTAL	SALES	SALE	SALE	RATIO
AR			P	CLS	CD					LAND	IMP	VALUE	PRICE	DATE		NO
			CLS													

COLUMBIA County 2014 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
109	03	38	000		2	Vernonia							

Adjustment Calculation Summary

Sample - Number of Sales	2	RECALCULATED		
Population - Number of Accounts	21			
Sales as a percentage of the Population	9.52 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	814,400	27.14 %	887,696	33.63 %
OSD RMV	567,000	18.90 %	618,030	23.41 %
Residential Improvement RMV	1,617,300	53.90 %	1,132,110	42.88 %
Farm Improvement RMV	1,960	0.07 %	2,136	0.08 %
SelectedRatioFromSales	114			
RMV Adjustment	100			
Before Ratio	114			
Overall Adjustment Factor	88			
Land Adjustment Factor	109			
OSD Adjustment Factor	109			
Residential Adjustment Factor	70			
Farm Improvement Factor	109			
After Ratio	100			
Selected Ratio	114	2014	Adjustment	88

Explanation

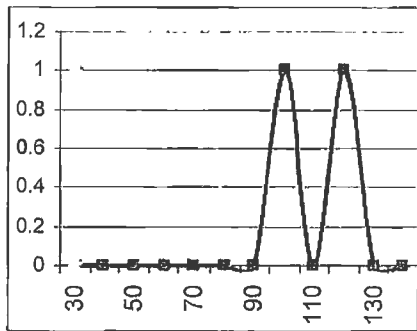
This Study Area consists of a small sub-division within the City Limits of Vernonia which is developed with Manufactured Structures and support structures (Outbuildings). It was determined by analysis that these properties are generally viewed by the market differently than the General Vernonia properties. It is recommended that the Land Values, OSD and Outbuildings (Farm Improvements) be adjusted by the conclusion from the General Vernonia Study Area (SA 00). The Ratio Conclusion from the Median of 118 is selected for these properties, and the Mean, Weighted Mean and Geo Mean closely support this conclusion. This Ratio indication is adjusted by the conclusion from the Time Study (97) for an Adjusted Ratio of 114 and an Overall Adjustment of 88. Applying the Adjustment for Land, OSD and Outbuildings from the General Vernonia Study Area of 109, an adjustment to the Manufactured Structures of 70 is calculated. These Adjustments brings the Overall Adjustment to 88 and the After Ratio to 100.

Performance History

	2014	2013	2012	2011	2010
COD	9.32	17.73	15.51	14.69	16.21
PRD	1.02	1.06	1.04	1.01	1.04

COLUMBIA County 2014 Ratio Study

Frequency

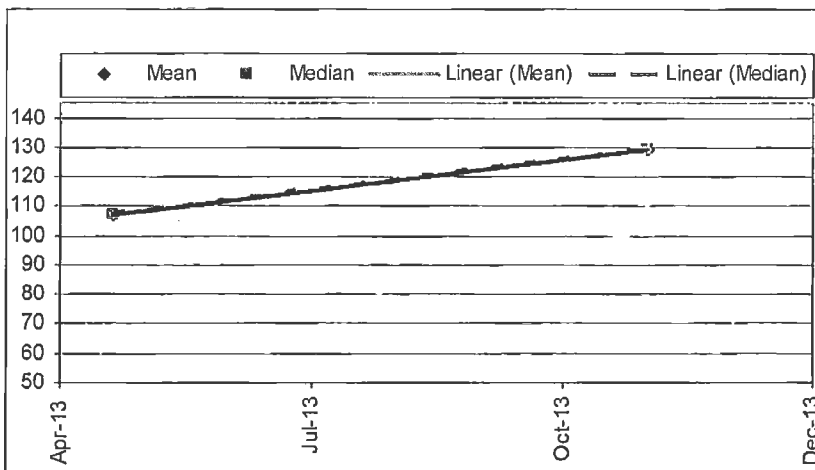


Number Of Sales

2

Median	118	Wtd Mean	116
AD	11.00	GeoMean	117
COD	9.32	PRD	1.02
Mean	118	95% Confidence	21.56
SD	15.56		
COV	13.18		

Central Tendencies



Month	Mean	Median	Sales
May-13	107	107	1
Nov-13	129	129	1

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
03	38	000	109	462	30	4N4W05-AA-00315	2013	4447	0.47	66,750	87,740	154,490	144,500	May-13	1	107
03	38	000	109	462	30	4N4W05-AA-00312	2013	9261	0.35	61,760	80,110	141,870	110,000	Nov-13	2	129

COLUMBIA County 2014 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
100	03	03	000		1	Vernonia	109	03	03	000		1	Vernonia
101	03	03	000		4	Vernonia							

Adjustment Calculation Summary

Sample - Number of Sales	6	RECALCULATED		
Population - Number of Accounts	429			
Sales as a percentage of the Population	1.40 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	5,865,730	19.50 %	5,455,129	19.50 %
OSD RMV	7,470,600	24.84 %	6,947,658	24.84 %
Residential Improvement RMV	15,897,410	52.85 %	14,784,591	52.85 %
Farm Improvement RMV	844,750	2.81 %	785,618	2.81 %
SelectedRatioFromSales	108			
RMV Adjustment	100			
Before Ratio	108			
Overall Adjustment Factor	93			
Land Adjustment Factor	93			
OSD Adjustment Factor	93			
Residential Adjustment Factor	93			
Farm Improvement Factor	93			
After Ratio	100			
Selected Ratio	108	2014	Adjustment	93

Explanation

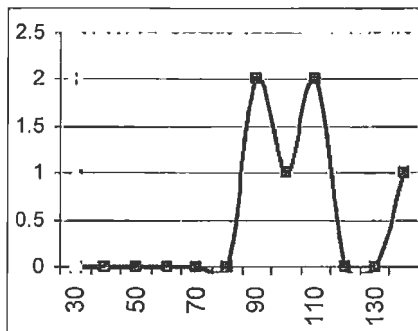
This Study Area within the City of Vernonia identifies those properties impacted by flooding in the latter part of 2007. The Market Values for these properties have been recognized by the Market as decidedly different than those in the General Vernonia Area that were NOT impacted by the Flood. Because of the impact of the market influence on these properties it is not unexpected to have widely divergent sales prices for physically similar properties. The Median for this Study Area (108) is considered the best Ratio Indicator, with the Mean (112), the Weighted Mean (106) and the Geo Mean (110) supporting this conclusion. Due to the unique nature of this Study Area it was not included in the Time Study and the conclusion from the Time Study is not applied here. The Selected Ratio provides a calculated overall adjustment of 93.

Performance History

	2014	2013	2012	2011	2010
COD	12.81	-	-	-	-
PRD	1.06	-	-	-	-

COLUMBIA County 2014 Ratio Study

Frequency

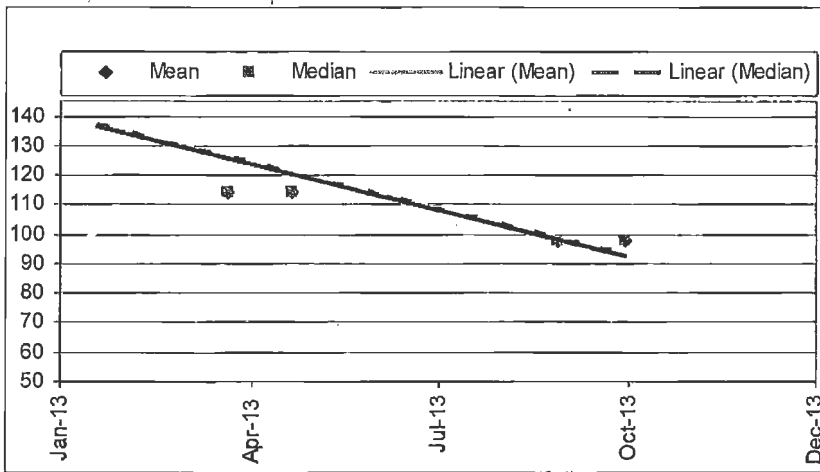


Number Of Sales

6

Median	108	Wtd Mean	106
AD	13.83	GeoMean	110
COD	12.81	PRD	1.06
Mean	112	95% Confidence	15.94
SD	19.91		
COV	17.78		

Central Tendencies



Month	Mean	Median	Sales
Feb-13	149	149	1
Apr-13	114	114	1
May-13	114	114	1
Sep-13	98	98	2
Oct-13	98	98	1

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
03	03	000	101	131	30	4N4W03-BB-05300	2013	7827	0.22	42,080	14,690	56,770	60,000	Sep-13	1	95
03	03	000	109	462	30	4N4W03-CA-01100	2013	8730	1.62	61,380	91,390	152,770	156,500	Oct-13	2	98
03	03	000	101	135	30	4N4W04-CB-00800	2013	7983	0.13	38,550	87,400	125,950	125,000	Sep-13	3	101
03	03	000	101	141	30	4N4W03-BB-04900	2013	3267	0.15	39,310	83,440	122,750	108,000	Apr-13	4	114
03	03	000	100		30	4N4W04-BD-05300	2013	4446	0.09	9,660	0	9,660	8,500	May-13	5	114
03	03	000	101	135	33	4N4W04-BD-10900	2013	1823	0.11	38,180	25,940	64,120	43,000	Feb-13	6	149

COLUMBIA County 2014 Ratio Study

RMV	MA	SA	NH	App	# of	
Class				Year	Sales	Location
400	03	00	000		0	Vernonia

RMV	MA	SA	NH	App	# of	
Class				Year	Sales	Location
400	03	31	000		3	Vernonia

Adjustment Calculation Summary

Sample - Number of Sales	3	RECALCULATED		
Population - Number of Accounts	584			
Sales as a percentage of the Population	0.51 %	Pre-Trend	Post Trend	Post Trend
Prior Year Population Values		Brkdwn	Values	Brkdwn
Land RMV	100,232,390	99.95 %	104,241,686	99.95 %
OSD RMV	49,500	0.05 %	51,480	0.05 %
Residential Improvement RMV	0	0.00 %	0	0.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	96			
RMV Adjustment	100			
Before Ratio	96			
Overall Adjustment Factor	104			
Land Adjustment Factor	104			
OSD Adjustment Factor	104			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	96	2014	Adjustment	104

Explanation

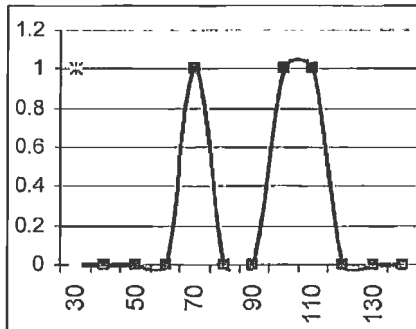
There were only 3 sales during the Sale Study Period, which has returned an unreliable sample for analysis. Because of this small sample it was determined that the results of the analysis of Improved properties in this grouping of Study Areas would be the best data available. Therefore the selected Ratio from the analysis of Improved Properties is applied here (96 Time Adjusted Ratio, 104 Overall Adjustment). There is a single account that has had the Improvements removed, but still has a viable OSD associated with it.

Performance History

	2014	2013	2012	2011	2010
COD	13.40	-	52.50	0.00	0.00
PRD	0.97	-	1.43	1.00	1.00

COLUMBIA County 2014 Ratio Study

Frequency



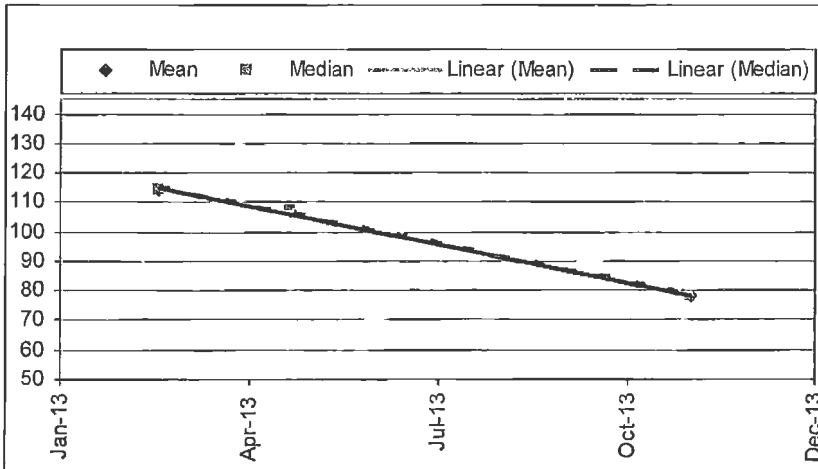
Number Of Sales

3

30	0
40	0
50	0
60	0
70	1
80	0
90	0
100	1
110	1
120	0
130	0
140	0

Median	107	Wtd Mean	103
AD	14.33	GeoMean	98
COD	13.40	PRD	0.97
Mean	100	95% Confidence	21.60
SD	19.09		
COV	19.09		

Central Tendencies



Month	Mean	Median	Sales
Mar-13	114	114	1
May-13	107	107	1
Nov-13	78	78	1

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
03	31	000	400		30	4N4W08-AA-00700	2013	8858	1.01	17,550	0	17,550	22,500	Nov-13	1	78
03	31	000	400		33	4N5W12-00-02200	2013	4343	4.57	58,200	0	58,200	54,500	May-13	2	107
03	31	000	400		30	5N5W32-00-00600	2013	1893	1.64	39,990	0	39,990	35,000	Mar-13	3	114

COLUMBIA County 2014 Ratio Study

RMV	Class	MA	SA	NH	App Year	# of Sales	Location	RMV	Class	MA	SA	NH	App Year	# of Sales	Location
	401	03	31	000		16	Vernonia		401	03	40	000		0	Vernonia
	409	03	31	000		2	Vernonia								

Adjustment Calculation Summary

Sample - Number of Sales	18	RECALCULATED			
Population - Number of Accounts	882				
Sales as a percentage of the Population	2.04 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn	
Prior Year Population Values					
Land RMV	65,332,140	36.16 %	67,945,426	36.16 %	
OSD RMV	33,245,340	18.40 %	34,575,154	18.40 %	
Residential Improvement RMV	66,314,080	36.70 %	68,966,643	36.70 %	
Farm Improvement RMV	15,781,000	8.73 %	16,412,240	8.73 %	
SelectedRatioFromSales	96				
RMV Adjustment	100				
Before Ratio	96				
Overall Adjustment Factor	104				
Land Adjustment Factor	104				
OSD Adjustment Factor	104				
Residential Adjustment Factor	104				
Farm Improvement Factor	104				
After Ratio	100				
Selected Ratio	96	2014	Adjustment	104	

Explanation

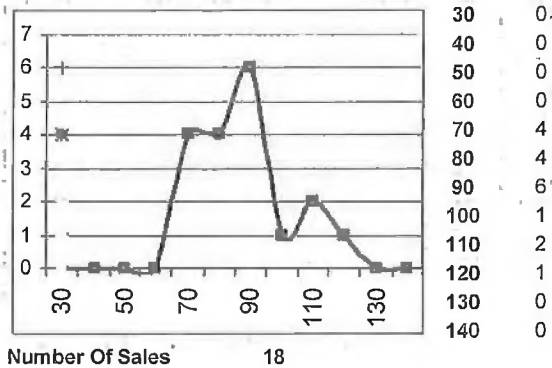
The Median has been selected from the Array of Indicators of Central Tendency with a Ratio indication of 91. This selection is supported by the Mean (93), the Weighted Mean (92) and the Geo Mean (92). The selected Ratio of 91 is adjusted by the conclusion from the Time Study for Rural Properties (106) for an Adjusted Ratio of 96 and an Overall Adjustment of 104, which is applied to all components of these properties.

Performance History

	2014	2013	2012	2011	2010
COD	12.88	13.10	17.53	10.19	12.77
PRD	1.01	1.01	1.06	1.00	0.99

COLUMBIA County 2014 Ratio Study

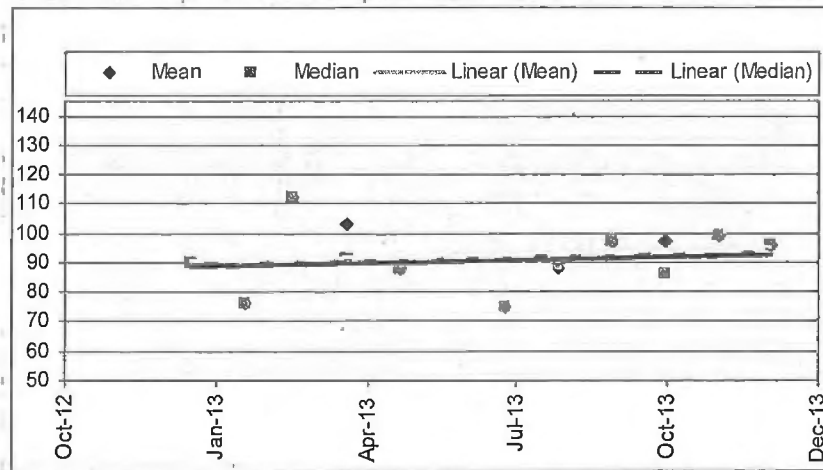
Frequency



Number Of Sales 18

Median	91	Wtd Mean	92
AD	11.72	GeoMean	92
COD	12.88	PRD	1.01
Mean	93	95% Confidence	6.98
SD	15.11		
COV	16.24		

Central Tendencies



Month	Mean	Median	Sales
Jan-13	90	90	1
Feb-13	76	76	1
Mar-13	112	112	1
Apr-13	103	91	3
May-13	88	88	2
Jul-13	75	75	2
Aug-13	88	89	2
Sep-13	97	97	1
Oct-13	97	86	3
Nov-13	99	99	1
Dec-13	96	96	1

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
03	31	000	401	135	30	5N5W34-00-01100	2013	6745	15.44	139,830	145,760	285,590	399,750	Jul-13	1	71
03	31	000	401	131	33	5N4W32-00-01000	2013	7159	24.00	163,160	94,670	257,830	348,900	Aug-13	2	74
03	31	000	401	145	30	5N4W23-D0-00100	2013	8616	8.00	124,300	133,910	258,210	339,900	Feb-13	3	76
03	31	000	401	141	30	5N4W33-00-00600	2013	5877	11.54	132,820	202,480	335,300	425,000	Jul-13	4	79
03	31	000	401	141	30	4N4W08-C0-01001	2013	4105	5.01	114,690	136,330	251,020	299,000	May-13	5	84
03	31	000	401	135	33	4N4W05-DD-00400	2013	8798	0.49	62,870	72,560	135,430	160,000	Oct-13	6	85
03	31	000	401	131	30	5N4W33-00-01001	2013	3917	0.68	64,210	108,040	172,250	199,900	Apr-13	7	86
03	31	000	401	143	30	4N4W07-00-00500	2013	8677	11.35	132,430	140,010	272,440	315,000	Oct-13	8	86
03	31	000	401	143	30	4N4W08-00-00203	2013	659	2.44	91,010	146,680	237,690	264,500	Jan-13	9	90
03	31	000	401	155	30	5N4W28-00-01300	2013	4445	9.17	128,060	311,650	439,710	480,000	May-13	10	92
03	31	000	409	463	30	6N4W28-00-01104	2013	3744	4.45	120,060	125,410	245,470	255,000	Apr-13	11	96
03	31	000	401	132	30	4N4W05-DA-10800	2013	9669	0.33	62,870	37,780	100,650	104,404	Dec-13	12	96
03	31	000	401	151	30	4N5W12-00-01902	2013	7896	9.29	148,350	318,960	467,310	480,000	Sep-13	13	97
03	31	000	401	190	30	5N4W32-00-00600	2013	9230	3.71	78,240	590	78,830	80,000	Nov-13	14	99
03	31	000	401	300	30	4N4W29-00-00202	2013	6780	16.49	141,710	307,350	449,060	434,000	Aug-13	15	103
03	31	000	409	463	30	5N4W27-00-00600	2013	2301	2.12	86,090	183,150	269,240	240,000	Mar-13	16	112
03	31	000	401	153	30	4N5W13-00-01700	2013	8816	16.69	146,350	245,420	391,770	330,000	Oct-13	17	119
03	31	000	401	153	30	6N4W30-A0-00302	2013	3828	6.60	105,010	289,540	394,550	313,000	Apr-13	18	126

COLUMBIA County 2014 Ratio Study

RMV	App	# of		Location	RMV	App	# of		Location	
Class	MA	SA	NH	Year	Sales	Class	MA	SA	NH	
401	03	36	000		1	Vernonia	400	03	36	000
					1	Vernonia				

Adjustment Calculation Summary

Sample - Number of Sales	2	RECALCULATED		
Population - Number of Accounts	86			
Sales as a percentage of the Population	2.33 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	2,623,920	26.24 %	2,623,920	26.24 %
OSD RMV	1,904,000	19.04 %	1,904,000	19.04 %
Residential Improvement RMV	5,421,070	54.21 %	5,421,070	54.21 %
Farm Improvement RMV	50,480	0.50 %	50,480	0.50 %
SelectedRatioFromSales	100			
RMV Adjustment	100			
Before Ratio	100			
Overall Adjustment Factor	100			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	100	2014	Adjustment	100

Explanation

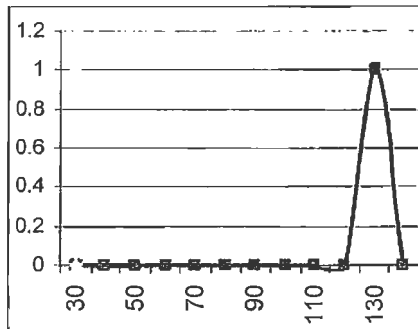
There were only two usable sales in this Study Area during the Study Period, one an undeveloped lot purchased by the Home Owners Association for future development and one developed property. The two sales referenced do not provide a reliable basis for adjustment of values in this Study Area. Because of the unique nature of these properties (Recreational Lake Properties, Vacation or Second Home) the results of the General Rural Vernonia Area also would not be applicable. Therefore it is recommended that no adjustment to the RMV conclusion based on the current years set-up values be made. It is also recommended that this area receive attention as a "Hot Spot" in the next years set-up, including a possible re-appraisal of all properties due to the high ratios evidenced by the two sales referenced.

Performance History

	2014	2013	2012	2011	2010
COD	26.14	0.00	12.50	-	22.78
PRD	1.30	1.00	0.98	-	1.01

COLUMBIA County 2014 Ratio Study

Frequency

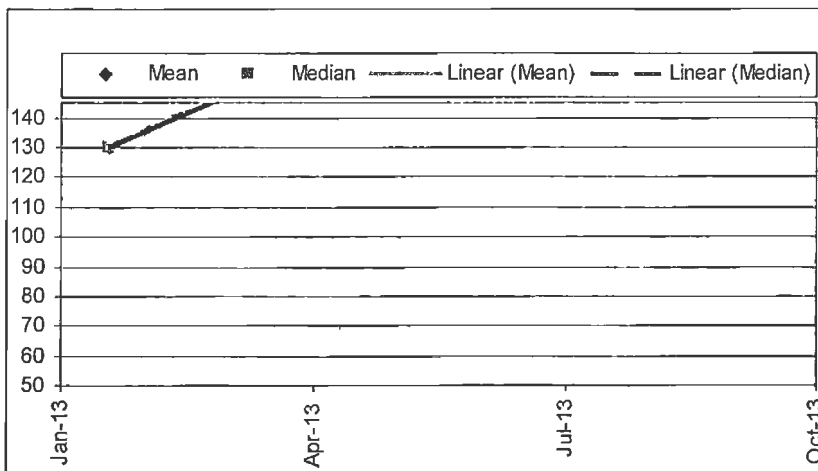


Number Of Sales

2

Median	176	Wtd Mean	135
AD	46.00	GeoMean	170
COD	26.14	PRD	1.30
Mean	176	95% Confidence	90.16
SD	65.05		
COV	36.96		

Central Tendencies



Month	Mean	Median	Sales
Feb-13	130	130	1
Sep-13	222	222	1

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
03	36	000	401	141	30	6N5W06-BD-00600	2013	880	0.26	49,560	115,330	164,890	127,000	Feb-13	1	130
03	36	000	400		33	6N5W06-BD-00900	2013	8018	0.21	15,560	0	15,560	7,000	Sep-13	2	222

COLUMBIA County 2014 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
400	03	37	000		0	Vernonia	409	03	37	000		1	Vernonia
401	03	37	000		0	Vernonia							

Adjustment Calculation Summary

Sample - Number of Sales	1	RECALCULATED		
Population - Number of Accounts	26			
Sales as a percentage of the Population	3.85 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	1,483,930	35.21 %	1,483,930	35.21 %
OSD RMV	891,000	21.14 %	891,000	21.14 %
Residential Improvement RMV	1,765,980	41.90 %	1,765,980	41.90 %
Farm Improvement RMV	74,050	1.76 %	74,050	1.76 %
SelectedRatioFromSales	100			
RMV Adjustment	100			
Before Ratio	100			
Overall Adjustment Factor	100			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	100	2014	Adjustment	100

Explanation

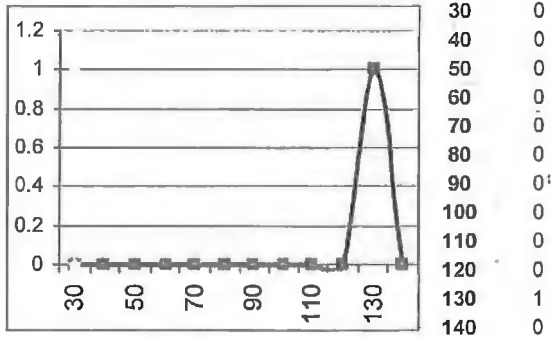
There was one usable sale in this small Study Area during the Study Period. This single sale does not support by itself adequate data to justify adjustments to the properties in this Study Area, therefore no adjustment is recommended for the current year from the RMV of these properties derived from the current set-up values.

Performance History

	2014	2013	2012	2011	2010
COD	0.00	-	-	-	-
PRD	1.00	-	-	-	-

COLUMBIA County 2014 Ratio Study

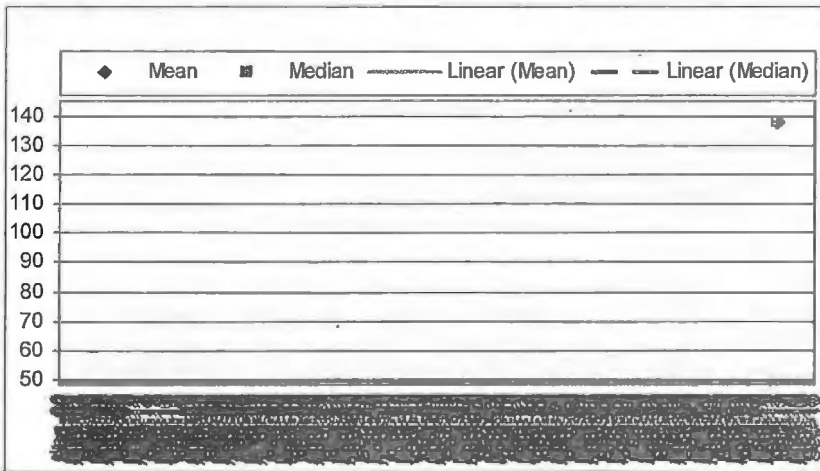
Frequency



Number Of Sales 1

Median	138	Wtd Mean	138
AD	0.00	GeoMean	138
COD	0.00	PRD	1.00
Mean	138	95% Confidence	1.96
SD	1.00		
COV	0.72		

Central Tendencies



Month	Mean	Median	Sales
Feb-13	138	138	1

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
03	37	000	409	452	30	5N5W25-CC-00100	2013	1226	0.63	115,960	90,700	206,660	149,900	Feb-13	1	138

COLUMBIA County 2014 Ratio Study

RMV	MA	SA	NH	App	# of		
Class				Year	Sales	Location	
801	03	31	000		0	Vernonia	

RMV	MA	SA	NH	App	# of		
Class				Year	Sales	Location	

Adjustment Calculation Summary

Sample - Number of Sales	0	RECALCULATED			
Population - Number of Accounts	1				
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn	
Prior Year Population Values					
Land RMV	500	100.00 %	500	100.00 %	
OSD RMV	0	0.00 %	0	0.00 %	
Residential Improvement RMV	0	0.00 %	0	0.00 %	
Farm Improvement RMV	0	0.00 %	0	0.00 %	
SelectedRatioFromSales	100				
RMV Adjustment	100				
Before Ratio	100				
Overall Adjustment Factor	100				
Land Adjustment Factor	100				
OSD Adjustment Factor	100				
Residential Adjustment Factor	100				
Farm Improvement Factor	100				
After Ratio	100				
Selected Ratio	100	2014	Adjustment	100	

Explanation

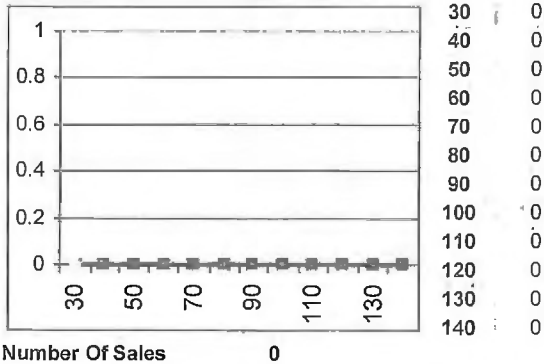
This Account is the only RMV Class 801 account in the County. It is owned by Fishhawk Lake Recreation Club. It is a minimum value account and it is recommended that no adjustment be made to it's value for this year.

Performance History

	2014	2013	2012	2011	2010
COD	-	-	-	-	12.77
PRD	-	-	-	-	0.99

COLUMBIA County 2014 Ratio Study

Frequency



Median

Wtd Mean

AD

GeoMean

COD

PRD

Mean

SD

95%

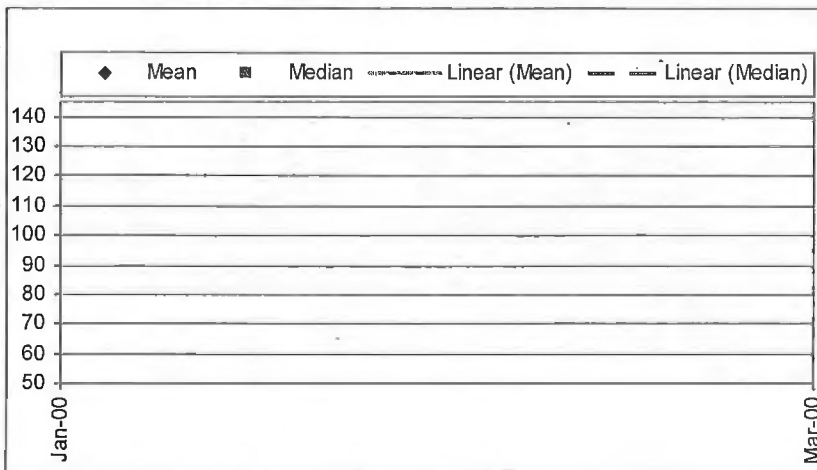
COV

Confidence

Number Of Sales

0

Central Tendencies



Month Mean Median Sales

AP	SA	NH	PRP	BLD	RJ	MAP NO.	BOOK	PAGE	ACRES	RMV	RMV	TOTAL	SALES	SALE	SALE	RATIO
AR			CLS	CLS	CD					LAND	IMP	VALUE	PRICE	DATE		NO
AP	SA	NH	PR	BLD	RJ	ACCOUNT NO	BOOK	PAGE	AC	RMV	RMV	TOTAL	SALES	SALE	SALE	RATIO
AR			P	CLS	CD					LAND	IMP	VALUE	PRICE	DATE		NO
			CLS													

2014 RATIO STUDY

MAINTENANCE AREA 4

RESIDENTIAL

COLUMBIA County 2014 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location
100	04	00	000		0	Rainier

RMV Class	MAS	A	NH	App Year	# of Sales	Location
100	04	46	000		0	Rainier

Adjustment Calculation Summary

Sample - Number of Sales	0	RECALCULATED		
Population - Number of Accounts	167			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	5,935,220	100.00 %	6,172,629	100.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	0	0.00 %	0	0.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	96			
RMV Adjustment	100			
Before Ratio	96			
Overall Adjustment Factor	104			
Land Adjustment Factor	104			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	96	2014	Adjustment	104

Explanation

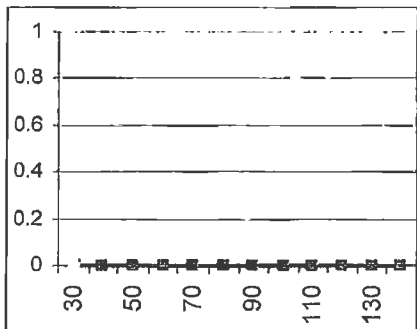
With no usable sales in this grouping, the conclusion from the analysis of the Improved Properties for this Study Area grouping (96 Adjusted Ratio, 104 Overall Adjustment) is determined to be the best data available and is applied here to the Unimproved Residential Properties in this grouping.

Performance History

	2014	2013	2012	2011	2010
COD	-	-	0.00	-	0.00
PRD	-	-	1.00	-	1.00

COLUMBIA County 2014 Ratio Study

Frequency



Number Of Sales 0

30	0
40	0
50	0
60	0
70	0
80	0
90	0
100	0
110	0
120	0
130	0
140	0

Median

Wtd Mean

AD

GeoMean

COD

PRD

Mean

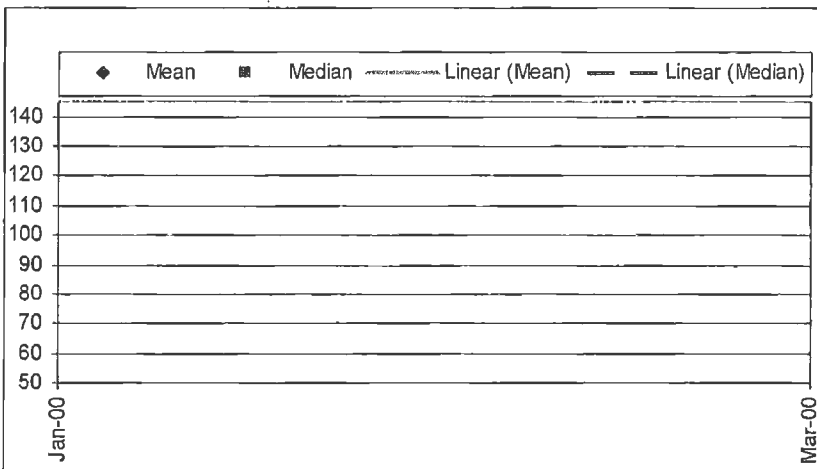
SD

95%

COV

Confidence

Central Tendencies



Month: Mean Median: Sales

AP	SA	NH	PRP	BLD	RJ	MAP NO.	BOOK	PAGE	ACRES	RMV	RMV	TOTAL	SALES	SALE	SALE	RATIO
AR			CLS	CLS	CD					LAND	IMP	VALUE	PRICE	DATE		NO
AP	SA	NH	PR	BLD	RJ	ACCOUNT NO	BOOK	PAGE	AC	RMV	RMV	TOTAL	SALES	SALE	SALE	RATIO
AR			P	CLS	CD					LAND	IMP	VALUE	PRICE	DATE		NO
			CLS													

COLUMBIA County 2014 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
101	04	00	000		16	Rainier	101	04	46	000		1	Rainier
109	04	00	000		2	Rainier							

Adjustment Calculation Summary

Sample - Number of Sales	19	RECALCULATED		
Population - Number of Accounts	762			
Sales as a percentage of the Population	2.49 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	18,781,190	21.63 %	19,532,438	21.63 %
OSD RMV	10,061,500	11.59 %	10,463,960	11.59 %
Residential Improvement RMV	57,414,800	66.11 %	59,711,392	66.11 %
Farm Improvement RMV	587,420	0.68 %	610,917	0.68 %
SelectedRatioFromSales	96			
RMV Adjustment	100			
Before Ratio	96			
Overall Adjustment Factor	104			
Land Adjustment Factor	104			
OSD Adjustment Factor	104			
Residential Adjustment Factor	104			
Farm Improvement Factor	104			
After Ratio	100			
Selected Ratio	96	2014	Adjustment	104

Explanation

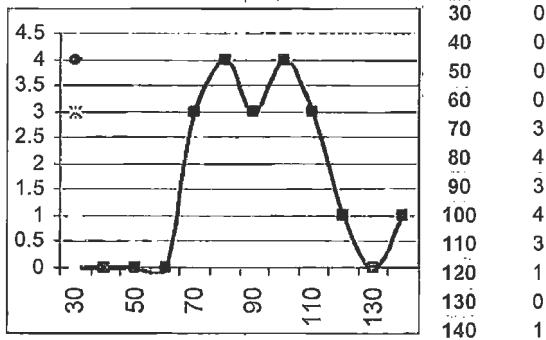
The Indicators of Central Tendency are closely grouped with the Median and the Mean at 99, and the Weighted Mean and GeoMean returning identical Ratios of 98. The Median Ratio of 99 has been selected and this Ratio is adjusted by the conclusion of the Time Study (97) for an Adjusted Ratio of 96. The calculated Overall Adjustment of 104 has been applied to all components of the properties in this grouping of residential properties in the City of Rainier.

Performance History

	2014	2013	2012	2011	2010
COD	14.46	14.01	12.32	15.11	21.02
PRD	1.01	1.01	1.03	1.00	1.02

COLUMBIA County 2014 Ratio Study

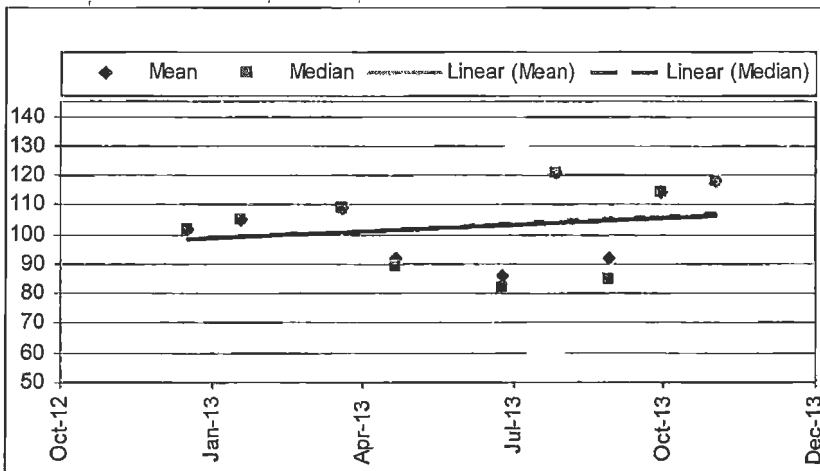
Frequency



Number Of Sales 19

Median	99	Wtd Mean	98
AD	14.32	GeoMean	98
COD	14.46	PRD	1.01
Mean	99	95% Confidence	8.13
SD	18.07		
COV	18.25		

Central Tendencies



Month	Mean	Median	Sales
Jan-13	102	102	1
Feb-13	105	105	1
Apr-13	109	109	2
May-13	92	89	5
Jul-13	86	82	3
Aug-13	121	121	1
Sep-13	92	85	3
Oct-13	114	114	2
Nov-13	118	118	1

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
04	00	000	101	134	30	7N2W16-DB-09500	2013	4535	0.15	49,680	57,930	107,610	148,000	May-13	1	73
04	00	000	101	233	30	7N2W16-DB-04900	2013	5892	0.48	59,410	66,840	126,250	168,000	Jul-13	2	75
04	00	000	101	133	30	7N2W16-DA-01800	2013	8101	0.16	40,330	49,090	89,420	117,500	Sep-13	3	76
04	00	000	101	146	30	7N2W16-DD-03100	2013	4198	0.33	47,020	67,260	114,280	140,000	May-13	4	82
04	00	000	101	141	30	7N2W16-CC-00307	2013	8163	0.22	36,410	96,000	132,410	154,000	Oct-13	5	86
04	00	000	101	141	30	7N2W17-DB-01500	2013	6259	0.93	69,060	93,480	162,540	185,000	Jul-13	6	88
04	00	000	101	232	33	7N2W16-CC-00812	2013	5074	0.33	45,290	114,460	159,750	180,000	May-13	7	89
04	00	000	101	134	30	7N2W17-AD-04700	2013	9562	0.60	42,080	43,680	85,760	91,500	Sep-13	8	94
04	00	000	101	143	30	7N2W16-CC-00800	2013	5651	0.21	36,170	131,850	168,020	177,500	Jul-13	9	95
04	00	000	109	452	30	7N2W17-C0-01400	2013	3796	1.80	52,900	72,810	125,710	127,500	May-13	10	99
04	46	000	101	142	30	7N2W16-CB-02405	2013	79	0.24	50,560	112,230	162,790	160,000	Jan-13	11	102
04	00	000	101	135	30	7N2W17-BD-04200	2013	3386	0.73	50,070	63,890	113,960	110,000	Apr-13	12	104
04	00	000	101	142	30	7N2W16-CD-03902	2013	1611	0.20	35,720	189,250	224,970	213,500	Feb-13	13	105
04	00	000	101	142	30	7N2W17-DA-00411	2013	7837	0.31	39,590	151,010	190,600	178,000	Sep-13	14	107
04	00	000	101	141	30	7N2W21-A0-00302	2013	2952	0.59	46,450	141,630	188,080	165,000	Apr-13	15	114
04	00	000	101	145	30	7N2W16-DC-05802	2013	4014	0.09	26,520	107,770	134,290	115,000	May-13	16	117
04	00	000	101	125	30	7N2W16-DB-04400	2013	9265	0.05	28,880	24,270	53,150	45,000	Nov-13	17	118
04	00	000	109	442	30	7N2W17-DC-00103	2013	6977	0.32	39,990	70,430	110,420	91,000	Aug-13	18	121
04	00	000	101	143	30	7N2W17-DB-02203	2013	8738	0.91	52,560	118,020	170,580	120,000	Oct-13	19	142

COLUMBIA County 2014 Ratio Study

RMV	App	# of					RMV	App	# of							
Class	MA	SA	NH	Year	Sales	Location	Class	MA	SA	NH	Year	Sales	Location			
102	04	00	000		0	Rainier										

Adjustment Calculation Summary

Sample - Number of Sales	0	RECALCULATED			
Population - Number of Accounts	4				
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn	
Prior Year Population Values					
Land RMV	0	0.00 %	0	0.00 %	
OSD RMV	0	0.00 %	0	0.00 %	
Residential Improvement RMV	784,760	100.00 %	808,303	100.00 %	
Farm Improvement RMV	0	0.00 %	0	0.00 %	
SelectedRatioFromSales	97				
RMV Adjustment	100				
Before Ratio	97				
Overall Adjustment Factor	103				
Land Adjustment Factor	100				
OSD Adjustment Factor	100				
Residential Adjustment Factor	103				
Farm Improvement Factor	100				
After Ratio	100				
Selected Ratio	97	2014	Adjustment	103	

Explanation

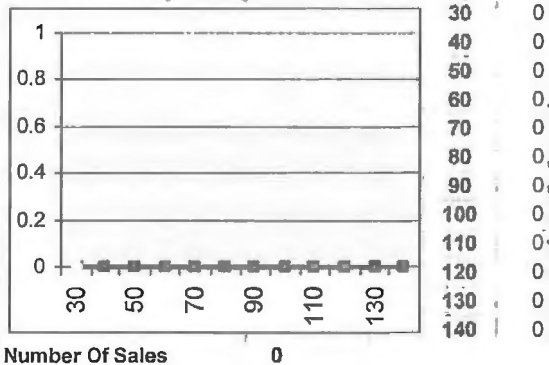
With no usable sales available for analysis in this property group, it was determined that the set-up value for the current year would be appropriate for the current year. It was also determined that the conclusion from the Time Study (97) be applied for the current year. The displayed "Selected Ratio" is the conclusion from the Time Study, and results in an Overall Calculated Adjustment of 103,

Performance History

	2014	2013	2012	2011	2010
COD		14.01	12.32	15.11	21.02
PRD		1.01	1.03	1.00	1.02

COLUMBIA County 2014 Ratio Study

Frequency



Median

Wtd Mean

AD

GeoMean

COD

PRD

Mean

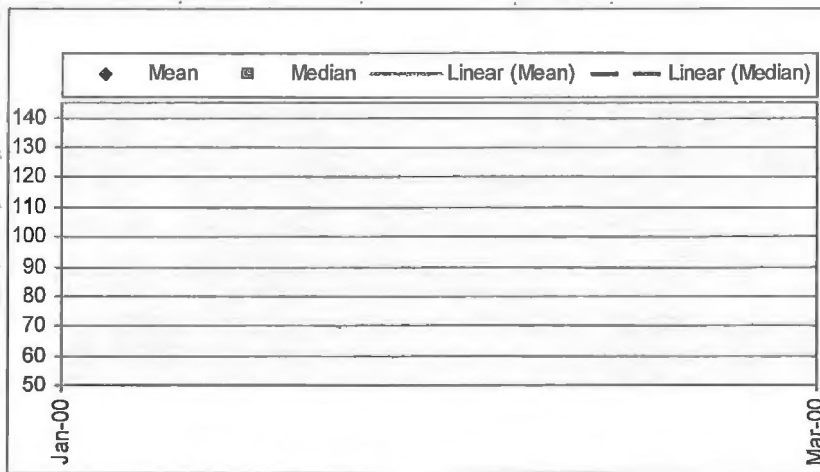
SD

95%

COV

Confidence

Central Tendencies



Month Mean Median Sales

AP	SA	NH	PRP	BLD	RJ	MAP NO.	BOOK	PAGE	ACRES	RMV	RMV	TOTAL	SALES	SALE	SALE
AR			CLS	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	RATIO
AP	SA	NH	PR	BLD	RJ	ACCOUNT NO	BOOK	PAGE	AC	RMV	RMV	TOTAL	SALES	SALE	SALE
AR			P	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	RATIO
			CLS												NO

COLUMBIA County 2014 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location
100	04	47	000		0	Rainier

RMV Class	MA	SA	NH	App Year	# of Sales	Location
101	04	47	000		2	Rainier

Adjustment Calculation Summary

Sample - Number of Sales	2	RECALCULATED		
Population - Number of Accounts	52			
Sales as a percentage of the Population	3.85 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	818,810	13.03 %	728,741	13.03 %
OSD RMV	600,000	9.55 %	534,000	9.55 %
Residential Improvement RMV	4,863,370	77.42 %	4,328,399	77.42 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	112			
RMV Adjustment	100			
Before Ratio	112			
Overall Adjustment Factor	89			
Land Adjustment Factor	89			
OSD Adjustment Factor	89			
Residential Adjustment Factor	89			
Farm Improvement Factor	89			
After Ratio	100			
Selected Ratio	112	2014	Adjustment	89

Explanation

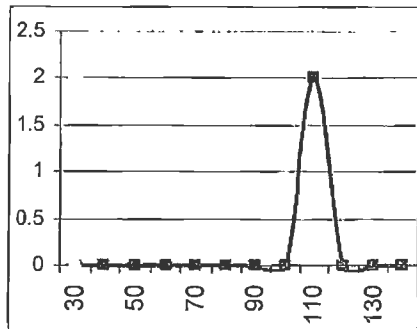
The two usable sales of Improved properties in this Study Area, a newer development in the City of Rainier consisting of Single Family dwellings, have returned Ratio Indications of 112 for the Median, Mean and Geo Mean, and the Weighted Mean indicates 113. The median has been selected and this Ratio is not adjusted by the conclusion of the Time Study as both sales occurred after the Mid-Point of the Sales Year. This Ratio returns an Overall Adjustment of 89 which is applied to all components of the Improved Properties and the Unimproved properties in this Study Area.

Performance History

	2014	2013	2012	2011	2010
COD	1.79	-	-	-	-
PRD	0.99	-	-	-	-

COLUMBIA County 2014 Ratio Study

Frequency

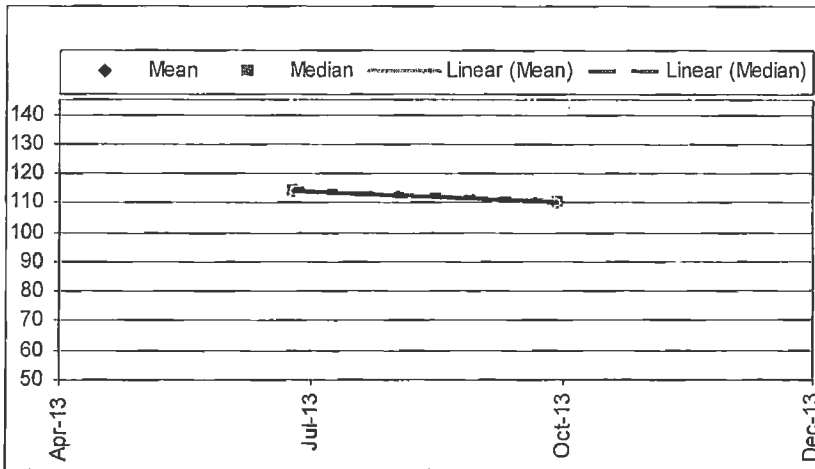


Number Of Sales

2

Median	112	Wtd Mean	113
AD	2.00	GeoMean	112
COD	1.79	PRD	0.99
Mean	112	95% Confidence	3.92
SD	2.83		
COV	2.53		

Central Tendencies



Month	Mean	Median	Sales
Jul-13	114	114	1
Oct-13	110	110	1

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
04	47	000	101	143	30	7N2W16-BB-02700	2013	8498	0.06	22,030	126,990	149,020	135,000	Oct-13	1	110
04	47	000	101	143	30	7N2W16-BB-00900	2013	6345	0.08	43,050	128,630	171,680	150,000	Jul-13	2	114

COLUMBIA County 2014 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
400	04	41	000		0	Rainier	400	04	44	000		0	Rainier
400	04	42	000		1	Rainier	400	04	45	000		0	Rainier

Adjustment Calculation Summary

Sample - Number of Sales	1	RECALCULATED		
Population - Number of Accounts	641			
Sales as a percentage of the Population	0.16 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	54,395,210	99.85 %	51,131,497	99.85 %
OSD RMV	63,840	0.12 %	63,840	0.12 %
Residential Improvement RMV	0	0.00 %	0	0.00 %
Farm Improvement RMV	15,510	0.03 %	15,510	0.03 %
SelectedRatioFromSales	106			
RMV Adjustment	100			
Before Ratio	106			
Overall Adjustment Factor	94			
Land Adjustment Factor	94			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	106	2014	Adjustment	94

Explanation

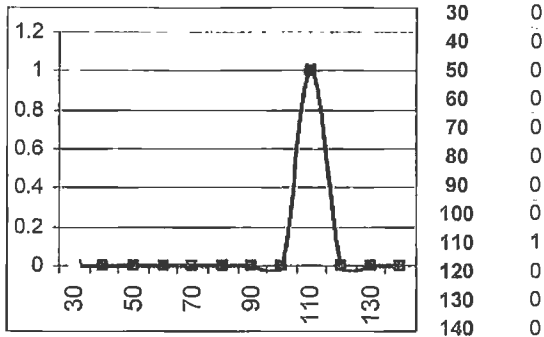
The conclusion from the Improved Property analysis (106 Adjusted Ratio, 94 Overall Adjustment) for this grouping of Unimproved Properties is deemed most reliable as there was only a single Land Sale during the Sales Period.

Performance History

	2014	2013	2012	2011	2010
COD	0.00	18.50	-	-	14.85
PRD	1.00	1.02	-	-	0.93

COLUMBIA County 2014 Ratio Study

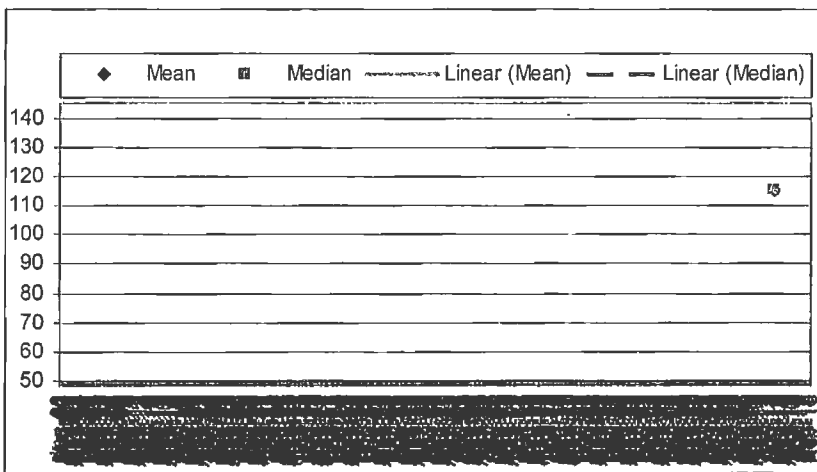
Frequency



Number Of Sales 1

Median	115	Wtd Mean	115
AD	0.00	GeoMean	115
COD	0.00	PRD	1.00
Mean	115	95% Confidence	1.96
SD	1.00		
COV	0.87		

Central Tendencies



Month	Mean	Median	Sales
Apr-13	115	115	1

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
04	42	000	400		30	6N2W05-00-01400	2013	3732	8.38	51,640	0	51,640	45,000	Apr-13	1	115

COLUMBIA County 2014 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
401	04	41	000		5	Rainier	409	04	41	000		1	Rainier
401	04	42	000		9	Rainier	409	04	42	000		4	Rainier
401	04	44	000		0	Rainier	409	04	44	000		0	Rainier
401	04	45	000		0	Rainier	409	04	45	000		0	Rainier

Adjustment Calculation Summary

Sample - Number of Sales	19	RECALCULATED		
Population - Number of Accounts	1,706			
Sales as a percentage of the Population	1.11 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	89,190,330	29.56 %	83,838,910	29.56 %
OSD RMV	65,037,240	21.56 %	61,135,006	21.56 %
Residential Improvement RMV	123,020,830	40.78 %	115,639,580	40.78 %
Farm Improvement RMV	24,449,720	8.10 %	22,982,737	8.10 %
SelectedRatioFromSales	106			
RMV Adjustment	100			
Before Ratio	106			
Overall Adjustment Factor	94			
Land Adjustment Factor	94			
OSD Adjustment Factor	94			
Residential Adjustment Factor	94			
Farm Improvement Factor	94			
After Ratio	100			
Selected Ratio	106	2014	Adjustment	94

Explanation

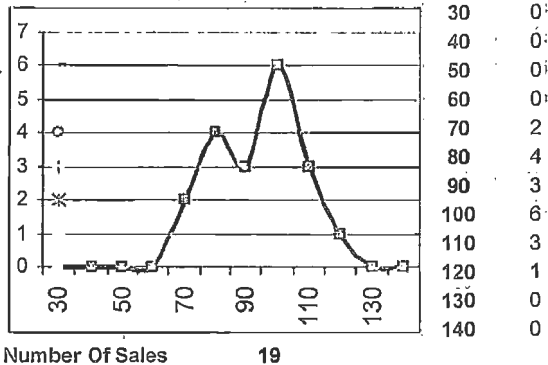
The Median with a Ratio Indication of 100 has been selected for this grouping of properties in the Rural Rainier Area. This Ratio Indication is supported by the Mean (97), the Weighted Mean (98) and the Geo Mean (96). The Selected Ratio of 100 is adjusted by the conclusion of the Time Study for Rural properties of 106 for an Adjusted Ratio of 106 and an Overall Adjustment of 94.

Performance History

	2014	2013	2012	2011	2010
COD	11.26	6.25	14.81	-	16.98
PRD	0.99	1.02	1.01	-	1.04

COLUMBIA County 2014 Ratio Study

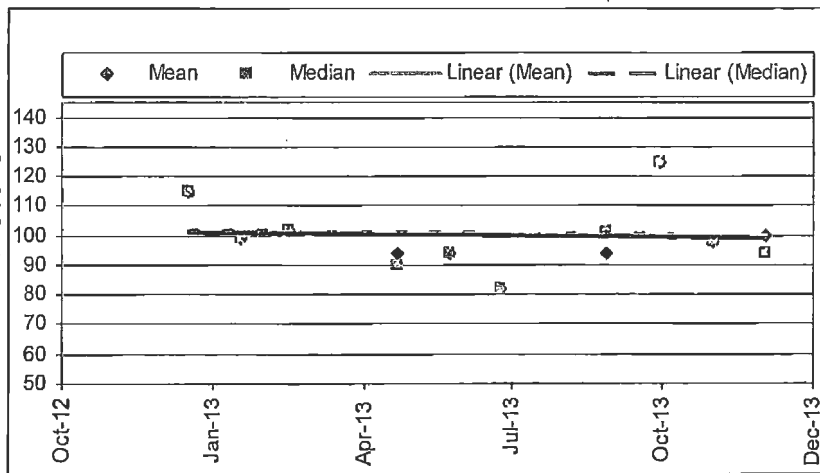
Frequency



Number Of Sales 19

Median	100	Wtd Mean	98
AD	11.26	GeoMean	96
COD	11.26	PRD	0.99
Mean	97	95% Confidence	6.44
SD	14.32		
COV	14.76		

Central Tendencies



Month	Mean	Median	Sales
Jan-13	115	115	1
Feb-13	99	99	1
Mar-13	102	102	1
May-13	94	90	3
Jun-13	94	94	2
Jul-13	82	82	2
Sep-13	94	101	4
Oct-13	125	125	1
Nov-13	98	98	1
Dec-13	100	94	3

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
04	42	000	401	144	30	6N2W15-00-00300	2013	5148	16.88	122,440	126,930	249,370	350,000	Jun-13	1	71
04	41	000	401	131	30	7N2W18-00-00201	2013	7514	1.81	79,580	87,100	166,680	210,000	Sep-13	2	79
04	42	000	401	131	30	6N2W12-CA-01601	2013	4496	0.40	75,640	35,860	111,500	140,000	May-13	3	80
04	41	000	401	142	30	7N2W19-A0-01000	2013	6264	1.88	80,810	94,230	175,040	213,000	Jul-13	4	82
04	42	000	409	463	30	6N2W03-00-02202	2013	5762	12.00	114,120	76,520	190,640	233,000	Jul-13	5	82
04	42	000	401	133	30	7N2W32-00-00600	2013	10083	9.40	107,430	83,980	191,410	218,750	Dec-13	6	88
04	41	000	409	452	30	7N2W19-A0-01200	2013	8055	3.48	91,180	92,520	183,700	195,000	Sep-13	7	94
04	42	000	409	472	33	6N2W31-00-00602	2013	9408	10.12	109,420	136,180	245,600	250,000	Nov-13	8	98
04	42	000	401	134	33	6N2W04-C0-00800	2013	1171	22.34	132,500	110,610	243,110	245,000	Feb-13	9	99
04	41	000	401	141	33	7N2W31-00-00300	2013	4029	27.41	154,750	126,950	281,700	281,000	May-13	10	100
04	42	000	401	144	30	6N2W22-00-00402	2013	10061	2.65	82,030	118,930	200,960	200,000	Dec-13	11	100
04	42	000	401	141	30	6N2W15-AC-00900	2013	8603	5.64	97,340	142,190	239,530	237,000	Sep-13	12	101
04	42	000	401	132	30	6N2W14-00-01400	2013	1712	2.69	82,210	79,490	161,700	158,500	Mar-13	13	102
04	42	000	401	141	33	6N3W25-00-00600	2013	4243	2.04	79,280	169,090	248,370	242,000	May-13	14	103
04	41	000	401	152	33	7N3W11-B0-00700	2013	7867	15.55	132,850	267,660	400,510	390,000	Sep-13	15	103
04	41	000	401	171	33	7N2W23-C0-00400	2013	9883	4.35	104,680	490,010	594,690	525,000	Dec-13	16	113
04	42	000	401	142	33	6N2W15-AB-00202	2013	821	6.31	100,180	136,260	236,440	205,000	Jan-13	17	115
04	42	000	409	473	33	6N2W03-00-01700	2013	4870	16.35	125,550	194,030	319,580	275,000	Jun-13	18	116
04	42	000	409	452	30	6N2W21-D0-01100	2013	8545	2.35	80,670	116,920	197,590	157,500	Oct-13	19	125

2014 RATIO STUDY

MAINTENANCE AREA 5

RESIDENTIAL

COLUMBIA County 2014 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
100	05	00	000		0	Clatskanie							

Adjustment Calculation Summary

Sample - Number of Sales	0	RECALCULATED		
Population - Number of Accounts	109			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	6,608,000	100.00 %	7,268,800	100.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	0	0.00 %	0	0.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	91			
RMV Adjustment	100			
Before Ratio	91			
Overall Adjustment Factor	110			
Land Adjustment Factor	110			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	91	2014	Adjustment	110

Explanation

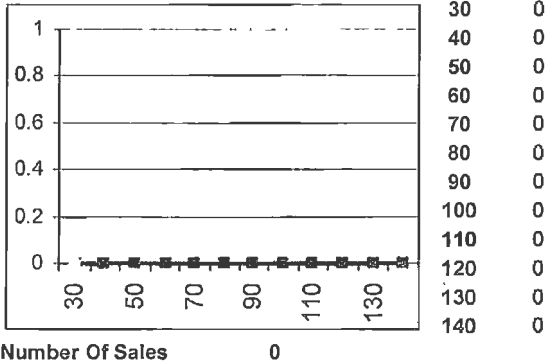
With no usable sales available for analysis of Unimproved Properties in this Study Area for the current Ratio Year, it was concluded that the results of the analysis of the Improved Properties in this Study Area (91 Adjusted Ratio, 110 Overall Adjustment) provides the best data available.

Performance History

	2014	2013	2012	2011	2010
COD	-	-	-	-	-
PRD	-	-	-	-	-

COLUMBIA County 2014 Ratio Study

Frequency



Number Of Sales

0

Median

Wtd Mean

AD

GeoMean

COD

PRD

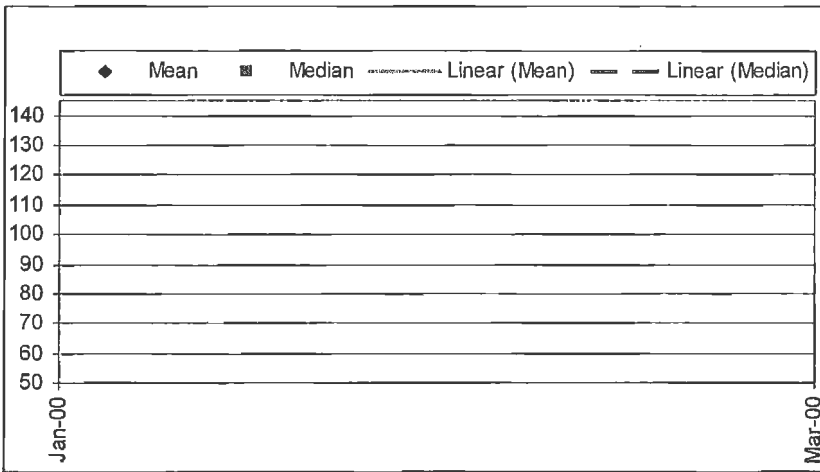
Mean

SD

95%
Confidence

COV

Central Tendencies



Month Mean Median Sales

AP	SA	NH	PRP	BLD	RJ	MAP NO.	BOOK	PAGE	ACRES	RMV	RMV	TOTAL	SALES	SALE	SALE	RATIO
AR			CLS	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	NO	NO
AP	SA	NH	PR	BLD	RJ	ACCOUNT NO	BOOK	PAGE	AC	RMV	RMV	TOTAL	SALES	SALE	SALE	RATIO
AR			P	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	NO	NO
			CLS													

COLUMBIA County 2014 Ratio Study

RMV	Class	MA	SA	NH	App	# of	Location
101	05	00	000		Year	Sales	Clatskanie
						21	

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

Adjustment Calculation Summary

Sample - Number of Sales	22	RECALCULATED		
Population - Number of Accounts	584			
Sales as a percentage of the Population	3.77 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	18,991,200	25.46 %	20,890,320	25.46 %
OSD RMV	8,518,500	11.42 %	9,370,350	11.42 %
Residential Improvement RMV	46,311,140	62.09 %	50,942,254	62.09 %
Farm Improvement RMV	764,100	1.02 %	840,510	1.02 %
SelectedRatioFromSales	91			
RMV Adjustment	100			
Before Ratio	91			
Overall Adjustment Factor	110			
Land Adjustment Factor	110			
OSD Adjustment Factor	110			
Residential Adjustment Factor	110			
Farm Improvement Factor	110			
After Ratio	100			
Selected Ratio	91	2014	Adjustment	110

Explanation

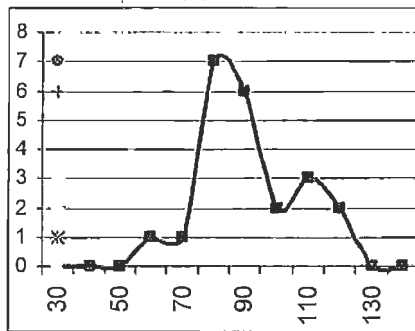
The Indicators of Central Tendency are closely grouped with the following Ratios: Median (94), the Mean and the Weighted Mean (96) and the Geo Mean (95). The Median with a Ratio of 94 has been selected and is adjusted by the conclusion from the Time Study (97) for an Adjusted Ratio of 91. The calculated Overall Adjustment is 110 which is applied to all properties and components in this grouping.

Performance History

	2014	2013	2012	2011	2010
COD	12.14	6.57	11.72	11.08	11.36
PRD	1.00	1.00	1.02	1.03	1.00

COLUMBIA County 2014 Ratio Study

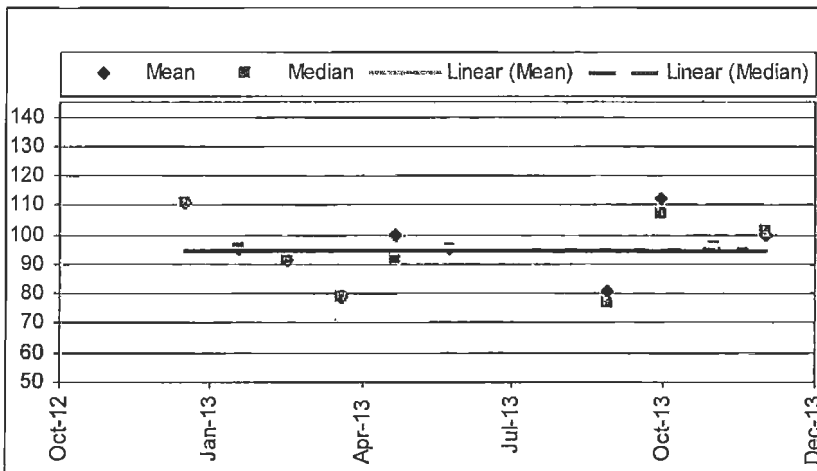
Frequency



Number Of Sales 22

Median	94	Wtd Mean	96
AD	11.41	GeoMean	95
COD	12.14	PRD	1.00
Mean	96	95% Confidence	6.08
SD	14.55		
COV	15.15		

Central Tendencies



Month	Mean	Median	Sales
Jan-13	111	111	1
Feb-13	95	95	2
Mar-13	91	91	2
Apr-13	79	79	1
May-13	100	92	3
Jun-13	95	95	4
Sep-13	81	77	3
Oct-13	112	107	3
Nov-13	96	96	1
Dec-13	100	101	2

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
05	00	000	101	143	30	7N4W08-CD-03600	2013	8007	0.18	44,220	63,280	107,500	164,900	Sep-13	1	65
05	00	000	101	232	30	7N4W08-CD-01800	2013	3778	0.11	42,320	69,480	111,800	142,000	Apr-13	2	79
05	00	000	101	131	30	7N4W08-CB-02500	2013	1256	0.21	46,200	60,220	106,420	126,000	Feb-13	3	84
05	00	000	101	141	33	7N4W08-CD-01700	2013	1956	0.11	38,820	79,250	118,070	139,500	Mar-13	4	85
05	00	000	101	145	33	7N4W09-CA-00108	2013	6220	0.24	48,470	144,990	193,460	225,000	May-13	5	86
05	00	000	101	131	30	7N4W08-CB-06500	2013	9671	0.32	51,060	82,510	133,570	152,600	Sep-13	6	88
05	00	000	101	141	30	7N4W09-CA-00116	2013	9719	0.26	49,180	153,960	203,140	232,000	Dec-13	7	88
05	00	000	101	131	33	7N4W08-DA-03400	2013	4942	0.25	48,780	74,000	122,780	137,500	Jun-13	8	89
05	00	000	101	135	30	7N4W17-BA-02400	2013	5061	0.24	48,120	35,970	84,090	94,500	Jun-13	9	89
05	00	000	101	452	30	7N4W09-CB-00602	2013	8123	0.31	50,680	75,910	126,590	140,000	Sep-13	10	90
05	00	000	101	141	30	7N4W08-AD-01300	2013	8198	0.28	49,840	91,390	141,230	152,000	Oct-13	11	93
05	00	000	101	142	30	7N4W09-CB-00702	2013	4940	0.21	45,930	88,650	134,580	142,000	Jun-13	12	95
05	00	000	101	141	30	7N4W09-CB-01300	2013	9218	0.45	53,090	100,520	153,610	160,000	Nov-13	13	96
05	00	000	109	442	33	7N4W08-CD-08500	2013	2120	0.12	39,410	42,960	82,370	85,000	Mar-13	14	97
05	00	000	101	141	30	7N4W09-CB-00600	2013	4049	0.36	51,810	143,940	195,750	199,900	May-13	15	98
05	00	000	101	141	30	7N4W08-AD-01700	2013	879	0.28	49,840	98,450	148,290	140,000	Feb-13	16	106
05	00	000	101	142	30	7N4W08-BC-03200	2013	5240	0.18	44,050	144,170	188,220	175,000	Jun-13	17	108
05	00	000	101	142	30	7N4W08-BC-01200	2013	876	0.23	47,600	139,290	186,890	168,000	Jan-13	18	111
05	00	000	101	141	30	7N4W09-CA-00113	2013	10119	0.26	49,200	142,750	191,950	170,000	Dec-13	19	113

COLUMBIA County 2014 Ratio Study

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
05	00	000	101	132	30	7N4W08-CB-05400	2013	4037	0.24	48,590	56,780	105,370	90,000	May-13	20	117
05	00	000	101	143	30	7N4W08-AD-00800	2013	8613	0.54	55,360	143,920	199,280	164,900	Oct-13	21	121
05	00	000	101	143	30	7N4W08-DA-03401	2013	8846	0.71	60,240	139,520	199,760	162,500	Oct-13	22	123

COLUMBIA County 2014 Ratio Study

RMV	App	# of				RMV	App	# of				Location
Class	MA	SA	NH	Year	Sales	Class	MA	SA	NH	Year	Sales	Location
400	05	51	000		3	400	05	55	000		1	Clatskanie

Adjustment Calculation Summary

Sample - Number of Sales	4	RECALCULATED			
Population - Number of Accounts	810				
Sales as a percentage of the Population	0.49 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn	
Prior Year Population Values					
Land RMV	84,436,380	99.95 %	78,525,833	99.95 %	
OSD RMV	45,000	0.05 %	41,850	0.05 %	
Residential Improvement RMV	0	0.00 %	0	0.00 %	
Farm Improvement RMV	0	0.00 %	0	0.00 %	
SelectedRatioFromSales	107				
RMV Adjustment	100				
Before Ratio	107				
Overall Adjustment Factor	93				
Land Adjustment Factor	93				
OSD Adjustment Factor	93				
Residential Adjustment Factor	100				
Farm Improvement Factor	100				
After Ratio	100				
Selected Ratio	107	2014	Adjustment	93	

Explanation

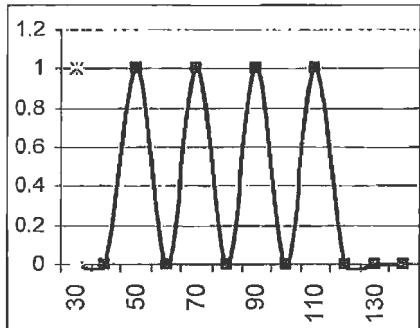
The data from the four sales of Undeveloped Properties in this grouping is inconclusive because of the small sample. Therefore the conclusion from the Improved Properties (107 Adjusted Ratio and 93 Overall Adjustment) in these Study Areas is considered more reliable and is applied here. There is a single account in MA 5 SA51 that has had a Manufactured Structure removed but the On Site Development (OSD) is still viable.

Performance History

	2014	2013	2012	2011	2010
COD	20.83	0.00	17.86	-	-
PRD	1.09	1.00	0.95	-	-

COLUMBIA County 2014 Ratio Study

Frequency

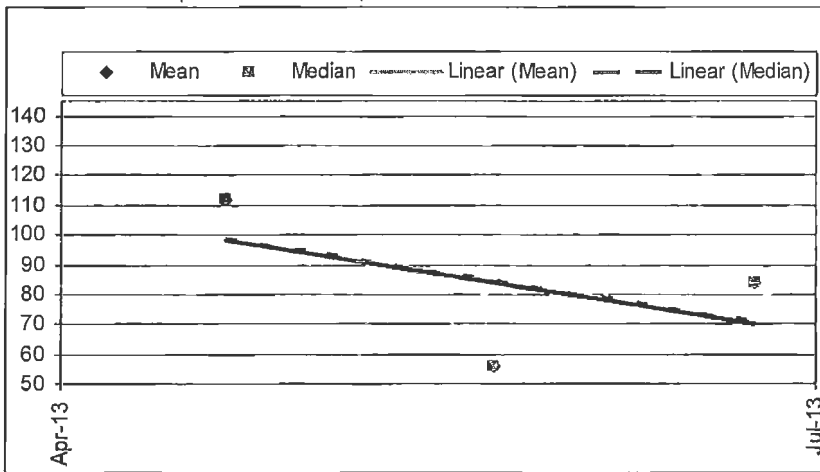


Number Of Sales

4

Median	84	Wtd Mean	77
AD	17.50	GeoMean	82
COD	20.83	PRD	1.09
Mean	84	95% Confidence	23.09
SD	23.57		
COV	28.05		

Central Tendencies



Month	Mean	Median	Sales
May-13	112	112	1
Jun-13	56	56	1
Jul-13	84	84	2

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
05	51	000	400		30	7N4W36-00-00900	2013	5506	13.20	59,320	0	59,320	105,000	Jun-13	1	56
05	51	000	400		30	7N4W09-00-00300	2013	5647	6.57	30,030	0	30,030	39,000	Jul-13	2	77
05	51	000	400		33	7N4W17-00-01303	2013	5715	4.42	38,550	0	38,550	42,500	Jul-13	3	91
05	55	000	400		33	8N5W36-00-00600	2013	4680	12.69	48,140	0	48,140	43,000	May-13	4	112

COLUMBIA County 2014 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
401	05	51	000		26	Clatskanie	401	05	55	000		4	Clatskanie
409	05	51	000		5	Clatskanie	409	05	55	000		0	Clatskanie

Adjustment Calculation Summary

Sample - Number of Sales	35	RECALCULATED		
Population - Number of Accounts	2,034			
Sales as a percentage of the Population	1.72 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	97,726,120	27.32 %	90,885,292	27.32 %
OSD RMV	78,070,670	21.83 %	72,605,723	21.83 %
Residential Improvement RMV	148,578,180	41.54 %	138,177,707	41.54 %
Farm Improvement RMV	33,278,670	9.30 %	30,949,163	9.30 %
SelectedRatioFromSales	107			
RMV Adjustment	100			
Before Ratio	107			
Overall Adjustment Factor	93			
Land Adjustment Factor	93			
OSD Adjustment Factor	93			
Residential Adjustment Factor	93			
Farm Improvement Factor	93			
After Ratio	100			
Selected Ratio	107	2014	Adjustment	93

Explanation

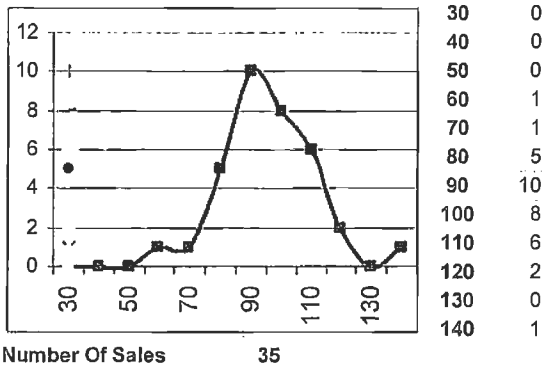
The Median Ratio Indication (101) has been selected for this grouping of Improved Properties. The Mean (103), and the Weighted Mean and Geo Mean (101) support this conclusion. The Selected Ratio is adjusted by the results of the Time Study (106) for an Adjusted Ratio of 107 and an Overall Adjustment of 93. The Overall Adjustment is applied to all components of the Improved Properties in this grouping.

Performance History

	2014	2013	2012	2011	2010
COD	14.17	14.40	15.38	-	16.39
PRD	1.02	1.01	1.04	-	0.99

COLUMBIA County 2014 Ratio Study

Frequency

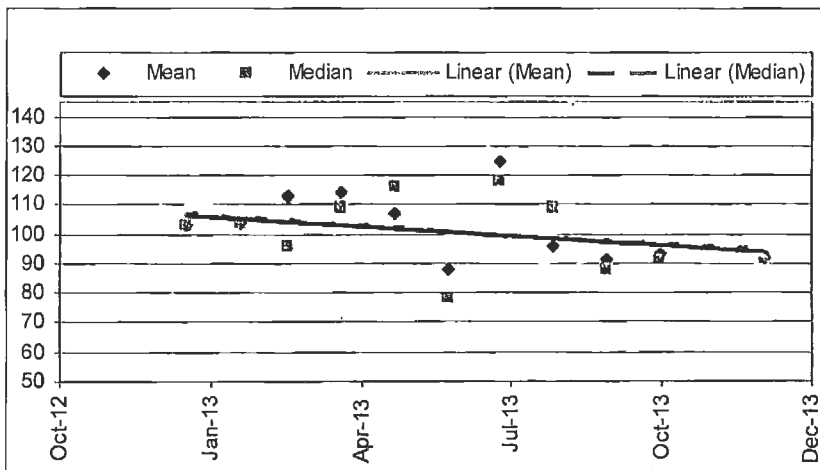


Median	101	Wtd Mean	101
AD	14.31	GeoMean	101
COD	14.17	PRD	1.02
Mean	103	95% Confidence	6.40
SD	19.31		
COV	18.75		

Number Of Sales

35

Central Tendencies



Month	Mean	Median	Sales
Jan-13	103	103	2
Feb-13	104	104	2
Mar-13	113	96	3
Apr-13	114	109	3
May-13	107	116	4
Jun-13	88	78	3
Jul-13	125	118	4
Aug-13	96	109	4
Sep-13	91	88	5
Oct-13	93	91	3
Dec-13	92	92	2

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
05	55	000	401	136	30	8N4W23-A0-00800	2014	17	7.12	94,920	42,020	136,940	215,000	Jun-13	1	64
05	51	000	401	131	30	8N4W34-C0-00400	2013	7060	1.27	62,650	62,700	125,350	165,000	Aug-13	2	76
05	51	000	409	462	30	7N3W05-D0-00600	2013	8536	10.42	96,990	23,800	120,790	150,000	Sep-13	3	81
05	51	000	401	135	30	7N4W28-00-00100	2013	7296	7.76	90,710	88,710	179,420	213,000	Aug-13	4	84
05	51	000	401	141	30	7N3W15-A0-00800	2013	7631	3.55	80,430	133,890	214,320	249,000	Sep-13	5	86
05	51	000	401	141	33	7N3W16-C0-01100	2013	470	2.31	74,550	121,780	196,330	223,000	Jan-13	6	88
05	51	000	401	135	30	7N4W21-00-00100	2013	7899	2.77	73,900	49,750	123,650	140,000	Sep-13	7	88
05	51	000	401	141	30	7N4W22-00-00212	2013	1807	2.13	70,700	70,670	141,370	157,500	Mar-13	8	90
05	51	000	401	131	30	7N4W18-AB-01000	2013	8796	0.57	61,220	105,310	166,530	185,000	Oct-13	9	90
05	51	000	401	141	30	7N3W08-A0-01400	2013	4241	4.63	84,270	117,160	201,430	221,500	May-13	10	91
05	51	000	401	143	33	7N4W27-00-00906	2013	5502	4.86	85,060	183,800	268,860	290,700	Jun-13	11	92
05	51	000	401	135	30	7N3W31-00-01100	2013	8794	9.94	95,810	37,830	133,640	145,000	Oct-13	12	92
05	51	000	401	126	30	7N4W03-D0-01000	2013	10201	4.29	83,090	37,430	120,520	131,369	Dec-13	13	92
05	55	000	401	135	30	7N4W06-00-00400	2013	10232	8.45	84,280	92,630	176,910	192,000	Dec-13	14	92
05	51	000	401	131	33	8N3W29-00-00300	2013	3227	4.64	84,300	50,110	134,410	140,000	Apr-13	15	96
05	51	000	401	141	30	7N3W16-C0-02800	2013	7746	4.23	82,890	145,650	228,540	237,000	Sep-13	16	96
05	51	000	401	136	30	7N4W04-B0-00100	2013	8824	18.45	116,610	109,300	225,910	232,000	Oct-13	17	97
05	51	000	401	142	33	7N4W15-DB-02500	2013	1897	2.30	74,490	242,430	316,920	315,000	Mar-13	18	101
05	51	000	401	144	30	7N4W22-00-00208	2013	4642	1.76	69,460	175,310	244,770	239,000	May-13	19	102

COLUMBIA County 2014 Ratio Study

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
05	55	000	401	146	33	8N5W36-D0-01200	2013	1656	14.26	96,940	278,420	375,360	365,700	Feb-13	20	103
05	51	000	401	141	30	7N3W17-D0-00300	2013	6252	4.95	85,390	215,280	300,670	288,000	Jul-13	21	104
05	51	000	401	141	30	7N3W16-C0-00400	2013	1167	2.50	75,610	135,240	210,850	200,000	Feb-13	22	105
05	51	000	409	442	30	7N3W30-A0-01800	2013	8091	2.50	75,610	110,270	185,880	175,000	Sep-13	23	106
05	51	000	401	153	30	7N4W22-00-00217	2013	5470	3.53	80,360	184,160	264,520	245,000	Jun-13	24	108
05	51	000	401	136	33	7N3W09-A0-00301	2013	7375	5.07	85,650	83,760	169,410	155,000	Aug-13	25	109
05	51	000	401	136	30	8N4W24-00-00900	2013	6218	4.94	93,210	88,080	181,290	160,000	Jul-13	26	113
05	51	000	401	142	30	7N3W17-D0-00400	2013	7373	3.52	80,310	168,470	248,780	220,000	Aug-13	27	113
05	51	000	409	462	30	8N4W27-DA-00100	2013	4455	2.53	75,770	132,710	208,480	180,000	May-13	28	116
05	51	000	401	141	30	7N3W22-C0-00500	2013	111	5.02	85,580	103,040	188,620	160,000	Jan-13	29	118
05	51	000	401	135	30	7N5W10-AA-00100	2013	4636	1.00	63,530	107,030	170,560	145,000	May-13	30	118
05	51	000	401	146	30	7N4W03-D0-01300	2013	6309	2.51	75,670	146,920	222,590	188,000	Jul-13	31	118
05	51	000	409	452	30	7N5W11-00-00216	2013	3604	10.98	98,300	68,310	166,610	137,000	Apr-13	32	122
05	55	000	401	133	33	7N5W06-00-00100	2013	3740	106.01	372,570	28,600	401,170	320,000	Apr-13	33	125
05	51	000	401	146	30	8N4W33-D0-00800	2013	2505	9.65	94,910	165,820	260,730	177,000	Mar-13	34	147
05	51	000	409	442	33	7N4W03-D0-01001	2013	6207	1.02	59,180	39,750	98,930	60,000	Jul-13	35	165

COLUMBIA County 2014 Ratio Study

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

RMV App # of
Class MASA NH Year Sales Location
400 05 55 000 1 Clatskanie

Adjustment Calculation Summary

Sample - Number of Sales	4	RECALCULATED		
Population - Number of Accounts	809			
Sales as a percentage of the Population	0.49 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	84,436,380	99.95 %	78,525,833	99.95 %
OSD RMV	45,000	0.05 %	41,850	0.05 %
Residential Improvement RMV	0	0.00 %	0	0.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	107			
RMV Adjustment	100			
Before Ratio	107			
Overall Adjustment Factor	93			
Land Adjustment Factor	93			
OSD Adjustment Factor	93			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	107	2014	Adjustment	93

Explanation

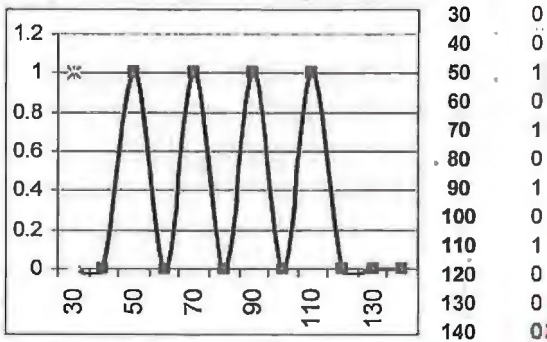
The data from the four sales of Undeveloped Properties in this grouping is inconclusive because of the small sample. Therefore the conclusion from the Improved Properties (107 Adjusted Ratio and 93 Overall Adjustment) in these Study Areas is considered more reliable and is applied here. There is a single account in MA 5 SA51 that has had a Manufactured Structure removed but the On Site Development (OSD) is still viable.

Performance History

	2014	2013	2012	2011	2010
COD	20.83	0.00	17.86	-	-
PRD	1.09	1.00	0.95	-	-

COLUMBIA County 2014 Ratio Study

Frequency

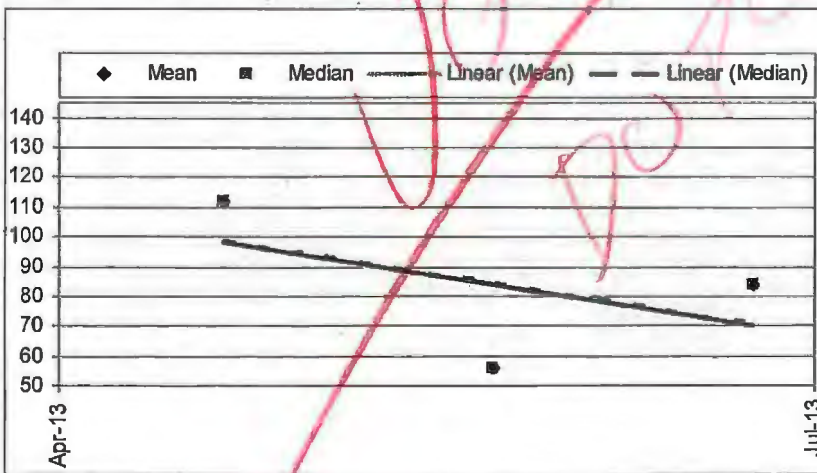


Number Of Sales

4

Median	84	Wtd Mean	77
AD	17.50	GeoMean	82
COD	20.83	PRD	1.09
Mean	84	95% Confidence	23.09
SD	23.57		
COV	28.05		

Central Tendencies



Month	Mean	Median	Sales
May-13	112	112	1
Jun-13	56	56	1
Jul-13	84	84	2

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
05	51	000	400		30	7N4W36-00-00900	2013	5506	13.20	59,320	0	59,320	105,000	Jun-13	1	56
05	51	000	400		30	7N4W09-00-00300	2013	5647	6.57	30,030	0	30,030	39,000	Jul-13	2	77
05	51	000	400		33	7N4W17-00-01303	2013	5715	4.42	38,550	0	38,550	42,500	Jul-13	3	91
05	55	000	400		33	8N5W36-00-00600	2013	4680	12.69	48,140	0	48,140	43,000	May-13	4	112

2014 RATIO STUDY

MAINTENANCE AREA 6

RESIDENTIAL

COLUMBIA County 2014 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
400	06	56	000		0	Rural St Helens	400	06	63	000		0	Rural St Helens
400	06	61	000		3	Rural St Helens	400	06	64	000		0	Rural St Helens
400	06	62	000		1	Rural St Helens	400	06	65	000		0	Rural St Helens

Adjustment Calculation Summary

Sample - Number of Sales	4	RECALCULATED		
Population - Number of Accounts	710			
Sales as a percentage of the Population	0.56 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	184,648,480	100.00 %	164,337,147	100.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	0	0.00 %	0	0.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	112			
RMV Adjustment	100			
Before Ratio	112			
Overall Adjustment Factor	89			
Land Adjustment Factor	89			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	112	2014	Adjustment	89

Explanation

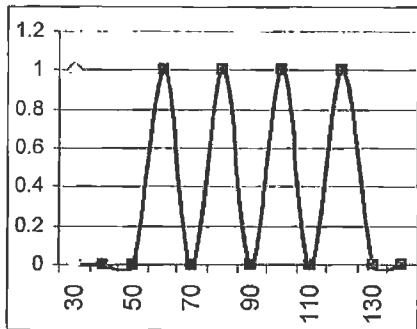
The four sales identified as usable in this grouping represent a small, unacceptable sample and an unreliable Ratio conclusion. Therefore, the conclusion from the Improved Property analysis in this grouping (112 Adjusted Ratio, 89 Overall Adjustment) is considered the best data available applied to the unimproved properties in this grouping.

Performance History

	2014	2013	2012	2011	2010
COD	20.26	4.05	-	23.71	26.28
PRD	1.05	1.00	-	1.02	1.00

COLUMBIA County 2014 Ratio Study

Frequency

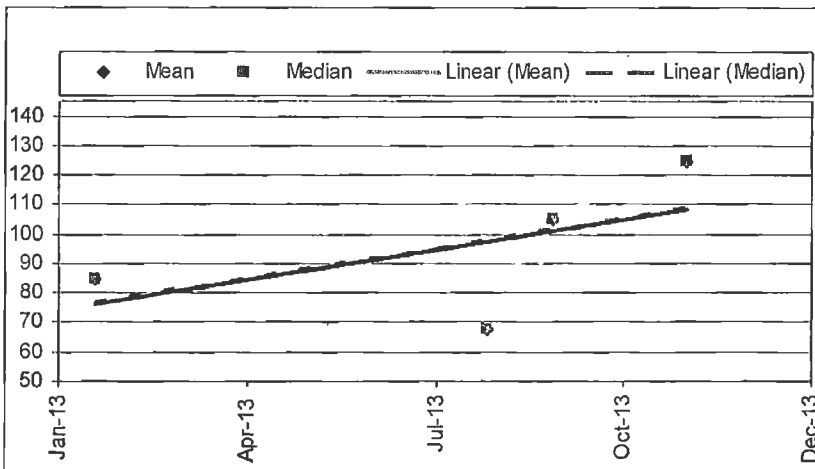


Number Of Sales

4

Median	95	Wtd Mean	91
AD	19.25	GeoMean	94
COD	20.26	PRD	1.05
Mean	96	95% Confidence	24.18
SD	24.68		
COV	25.71		

Central Tendencies



Month	Mean	Median	Sales
Feb-13	85	85	1
Aug-13	68	68	1
Sep-13	105	105	1
Nov-13	125	125	1

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
06	61	000	400		33	5N1W31-CC-00400	2013	6958	4.14	123,140	0	123,140	180,000	Aug-13	1	68
06	62	000	400		30	5N1W19-00-00401	2013	1008	5.08	93,810	0	93,810	109,900	Feb-13	2	85
06	61	000	400		33	4N2W24-AB-00800	2013	7659	2.47	146,030	0	146,030	139,000	Sep-13	3	105
06	61	000	400		33	5N1W31-D0-00200	2013	9530	2.20	96,240	0	96,240	77,000	Nov-13	4	125

COLUMBIA County 2014 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
409	06	56	000		0	Rural St Helens	409	06	63	000		0	Rural St Helens
401	06	61	000		39	Rural St Helens	401	06	64	000		6	Rural St Helens
409	06	61	000		4	Rural St Helens	409	06	64	000		2	Rural St Helens
401	06	62	000		4	Rural St Helens	401	06	65	000		0	Rural St Helens
409	06	62	000		3	Rural St Helens	409	06	65	000		0	Rural St Helens
401	06	63	000		2	Rural St Helens							

Adjustment Calculation Summary

Sample - Number of Sales	60	RECALCULATED		
Population - Number of Accounts	2,975			
Sales as a percentage of the Population	2.02 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	287,111,190	37.22 %	255,528,959	37.22 %
OSD RMV	128,431,260	16.65 %	114,303,821	16.65 %
Residential Improvement RMV	303,813,190	39.38 %	270,393,739	39.38 %
Farm Improvement RMV	52,052,170	6.75 %	46,326,431	6.75 %
SelectedRatioFromSales	112			
RMV Adjustment	100			
Before Ratio	112			
Overall Adjustment Factor	89			
Land Adjustment Factor	89			
OSD Adjustment Factor	89			
Residential Adjustment Factor	89			
Farm Improvement Factor	89			
After Ratio	100			
Selected Ratio	112	2014	Adjustment	89

Explanation

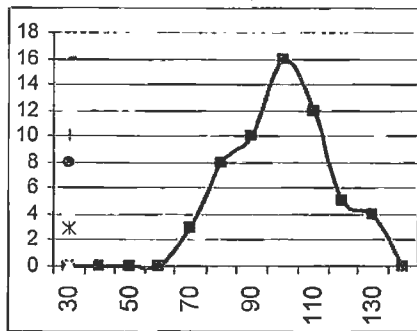
The Median with a Ratio of 106 has been selected for this grouping of properties. The Mean (106) the Weighted Mean (104) and the Geo Mean (105) support this conclusion. The selected Ratio is adjusted by the conclusion from the Time Study (106) for an Adjusted Ratio of 112, and an Overall Adjustment of 89. This conclusion is applied to all components of the Improved Properties in this grouping.

Performance History

	2014	2013	2012	2011	2010
COD	13.58	12.72	-	11.76	16.61
PRD	1.02	1.04	-	0.98	0.99

COLUMBIA County 2014 Ratio Study

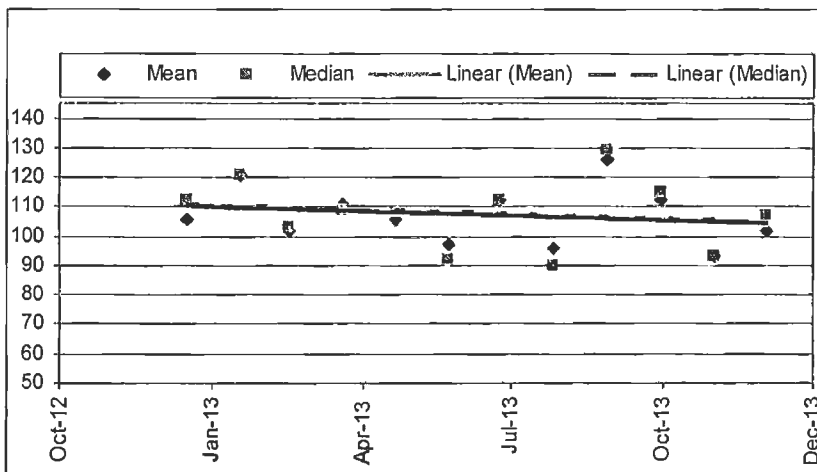
Frequency



Number Of Sales 60

Median	106	Wtd Mean	104
AD	14.40	GeoMean	105
COD	13.58	PRD	1.02
Mean	106	95% Confidence	4.84
SD	19.14		
COV	18.05		

Central Tendencies



Month	Mean	Median	Sales
Jan-13	106	112	4
Feb-13	121	121	1
Mar-13	102	103	2
Apr-13	111	109	5
May-13	106	108	6
Jun-13	97	92	8
Jul-13	112	112	8
Aug-13	96	90	9
Sep-13	126	129	5
Oct-13	112	115	5
Nov-13	93	93	1
Dec-13	102	107	6

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE RATIO NO
06	61	000	401	141	33	4N1W06-A0-00412	2013	7348	1.00	115,700	161,280	276,980	375,000	Aug-13	1 74
06	61	000	401	135	30	4N1W06-C0-01100	2013	6952	5.15	164,140	49,560	213,700	273,500	Aug-13	2 78
06	61	000	401	141	30	4N1W06-B0-02900	2013	7377	1.76	131,410	161,560	292,970	369,900	Aug-13	3 79
06	61	000	401	144	30	4N1W06-B0-02000	2013	6260	2.00	142,780	104,130	246,910	310,000	Jul-13	4 80
06	61	000	401	136	30	4N1W06-B0-00300	2013	405	2.05	143,240	86,340	229,580	282,500	Jan-13	5 81
06	61	000	401	135	33	4N1W06-A0-00314	2013	4386	1.31	136,420	65,760	202,180	250,000	May-13	6 81
06	61	000	401	151	30	4N1W06-AD-00200	2013	7345	1.24	118,500	179,780	298,280	360,800	Aug-13	7 83
06	63	000	401	141	33	5N2W10-A0-00308	2014	14	5.01	118,100	181,520	299,620	357,500	Dec-13	8 84
06	61	000	401	141	30	4N2W12-DD-00500	2013	9626	0.51	104,870	98,020	202,890	230,000	Dec-13	9 88
06	61	000	401	152	30	4N2W23-DB-01300	2013	5511	2.13	134,200	306,150	440,350	495,000	Jun-13	10 89
06	61	000	401	131	30	4N2W24-D0-02100	2013	8757	2.00	142,780	78,350	221,130	249,000	Oct-13	11 89
06	64	000	401	141	30	5N2W21-00-00701	2013	5288	4.00	113,920	95,440	209,360	232,500	Jun-13	12 90
06	61	000	401	142	30	4N2W12-00-01913	2013	7113	2.00	142,780	194,990	337,770	375,000	Aug-13	13 90
06	61	000	401	151	30	4N1W07-BA-00505	2013	4914	1.00	115,700	185,990	301,690	332,500	Jun-13	14 91
06	61	000	401	141	33	4N1W17-B0-10600	2013	5072	1.07	98,710	175,120	273,830	296,500	Jun-13	15 92
06	64	000	401	142	30	5N2W27-B0-01000	2013	5811	1.00	89,200	184,480	273,680	296,500	Jun-13	16 92
06	61	000	401	133	33	4N2W24-AA-01900	2013	7110	5.75	168,180	86,890	255,070	275,000	Jul-13	17 93
06	61	000	401	143	30	4N2W23-A0-00405	2013	9521	4.20	157,710	185,820	343,530	368,000	Nov-13	18 93
06	61	000	401	141	33	4N2W13-00-02101	2013	7952	5.00	151,600	118,920	270,520	280,000	Sep-13	19 97

COLUMBIA County 2014 Ratio Study

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
06	61	000	401	123	30	4N1W17-B0-09900	2013	3408	0.86	115,700	45,070	160,770	164,000	Apr-13	20	98
06	62	000	401	141	33	5N2W25-C0-00600	2013	4429	8.00	158,720	139,820	298,540	306,000	May-13	21	98
06	61	000	401	141	30	4N1W06-A0-00503	2013	457	1.43	115,770	156,650	272,420	272,500	Jan-13	22	100
06	61	000	401	144	28	4N1W05-BB-01000	2013	2286	2.76	141,750	148,870	290,620	292,000	Mar-13	23	100
06	62	000	401	153	33	4N2W02-00-01805	2013	3748	2.78	129,200	207,930	337,130	336,000	Apr-13	24	100
06	61	000	401	151	30	4N2W24-AD-01004	2013	6605	2.00	142,780	250,860	393,640	395,000	Aug-13	25	100
06	62	000	401	141	33	5N2W24-00-01401	2013	6374	0.80	98,540	89,790	188,330	186,000	Jul-13	26	101
06	61	000	401	131	30	4N2W24-D0-00600	2013	9885	2.93	149,080	74,490	223,570	220,000	Dec-13	27	102
06	62	000	409	442	30	5N2W35-AD-00800	2013	5440	1.45	103,750	104,710	208,460	199,999	Jun-13	28	104
06	61	000	401	141	33	4N2W12-DD-00400	2013	2079	2.00	142,780	67,830	210,610	200,000	Mar-13	29	105
06	61	000	409	452	33	4N1W07-AB-03801	2013	7199	1.75	173,100	108,940	282,040	265,000	Aug-13	30	106
06	61	000	401	141	30	4N2W12-DA-00601	2013	3994	2.68	147,430	156,750	304,180	285,000	May-13	31	107
06	61	000	401	132	30	4N1W05-AB-00700	2013	4416	0.52	109,570	68,770	178,340	165,000	May-13	32	108
06	61	000	401	300	30	4N1W07-DD-00201	2013	5315	1.00	115,700	56,160	171,860	159,000	Jun-13	33	108
06	62	000	401	161	30	5N2W35-00-02900	2013	8012	5.08	141,820	441,260	583,080	540,000	Sep-13	34	108
06	61	000	401	152	33	4N1W05-BA-01900	2013	8663	0.56	107,210	289,320	396,530	367,500	Oct-13	35	108
06	61	000	401	134	30	4N2W01-00-02600	2013	3607	0.75	110,290	84,650	194,940	179,000	Apr-13	36	109
06	62	000	409	442	30	5N2W25-00-00904	2013	5784	0.99	102,930	65,650	168,580	155,000	Jul-13	37	109
06	64	000	401	141	30	5N3W01-A0-02100	2013	4854	2.80	111,330	111,790	223,120	201,395	Jun-13	38	111
06	61	000	401	141	30	4N1W19-CA-04400	2013	10057	0.35	104,870	105,380	210,250	190,000	Dec-13	39	111
06	62	000	409	452	30	5N2W25-00-00902	2013	9654	1.45	103,750	88,700	192,450	172,900	Dec-13	40	111
06	61	000	401	143	30	4N1W06-C0-03203	2013	403	2.00	133,300	183,540	316,840	283,000	Jan-13	41	112
06	61	000	401	151	30	4N2W24-C0-01001	2013	6297	2.93	149,090	292,180	441,270	394,900	Jul-13	42	112
06	63	000	401	133	30	5N2W03-00-00500	2013	6029	10.04	138,770	79,960	218,730	190,000	Jul-13	43	115
06	61	000	401	153	30	4N2W23-A0-00603	2013	8350	20.32	372,500	374,790	747,290	650,000	Oct-13	44	115
06	64	000	401	143	33	5N2W09-00-00801	2013	5151	6.03	124,640	179,380	304,020	259,900	May-13	45	117
06	61	000	401	142	30	4N1W05-BA-01200	2013	6365	0.48	104,870	187,080	291,950	247,500	Jul-13	46	118
06	61	000	409	452	33	4N1W08-BD-04300	2013	7082	1.69	128,090	146,100	274,190	230,000	Aug-13	47	119
06	64	000	401	154	30	5N2W26-C0-00900	2013	8165	6.52	124,410	260,730	385,140	325,000	Oct-13	48	119
06	64	000	409	452	30	5N2W08-00-00803	2013	10303	3.95	113,720	63,930	177,650	149,900	Dec-13	49	119
06	61	000	401	141	33	4N1W08-CB-01300	2013	1657	0.54	104,870	187,200	292,070	241,900	Feb-13	50	121
06	64	000	401	131	30	5N2W27-00-01801	2013	4675	2.30	106,970	117,580	224,550	183,490	May-13	51	122
06	61	000	401	153	33	5N1W28-CA-04700	2013	3793	2.00	154,520	449,940	604,460	487,450	Apr-13	52	124
06	61	000	401	132	30	4N1W07-AA-00700	2013	2816	0.48	104,870	70,410	175,280	139,900	Apr-13	53	125
06	61	000	401	131	30	4N1W19-CA-01800	2013	7959	0.34	104,870	104,240	209,110	162,500	Sep-13	54	129
06	61	000	401	136	30	4N1W19-AA-02400	2013	8733	2.12	143,720	75,550	219,270	169,000	Oct-13	55	130
06	64	000	409	442	33	5N2W08-00-00805	2013	8190	3.84	113,280	56,630	169,910	130,000	Sep-13	56	131
06	61	000	401	152	30	4N1W07-C0-02301	2013	284	2.00	142,780	279,510	422,290	320,000	Jan-13	57	132
06	61	000	409	452	33	4N1W07-DA-00100	2013	7265	1.84	135,200	114,070	249,270	185,000	Aug-13	58	135
06	61	000	409		33	4N2W24-AB-00800	2013	7659	2.47	146,030	83,440	229,470	139,000	Sep-13	59	165
06	61	000	401	131	30	4N1W17-B0-11100	2013	6131	2.22	188,560	38,510	227,070	132,000	Jul-13	60	172

2014 RATIO STUDY

ALL MAINTENANCE AREAS

RMV CLASSES

010

020

030

040

ODD LOTS

COLUMBIA County 2014 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location
010	01	00	000		0	St Helens
010	02	00	000		0	Scappoose
010	03	00	000		0	Vernonia
010	04	00	000		0	Rainier

RMV Class	MA	SA	NH	App Year	# of Sales	Location
010	05	00	000		0	Clatskanie
010	01	01	000		0	Columbia City
010	03	03	000		0	Vernonia

Adjustment Calculation Summary

Sample - Number of Sales	0	RECALCULATED		
Population - Number of Accounts	171			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	135,260	91.90 %	135,260	91.90 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	11,920	8.10 %	11,920	8.10 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	100			
RMV Adjustment	100			
Before Ratio	100			
Overall Adjustment Factor	100			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	100	2014	Adjustment	100

Explanation

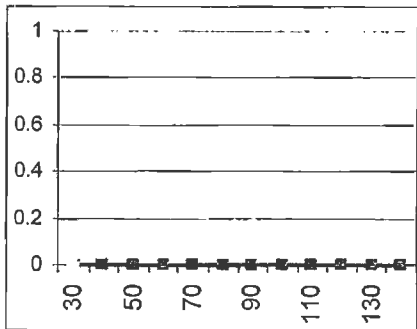
These properties are located within the Incorporated areas of Cloumbia County, and have been identified as having minimal value due to size and/or shape. Improvement Values displayed are for paving and are considered to be of little importance. No adjustment is recommended for these properties.

Performance History

	2014	2013	2012	2011	2010
COD	-	-	-	-	-
PRD	-	-	-	-	-

COLUMBIA County 2014 Ratio Study

Frequency



Number Of Sales 0

30	0
40	0
50	0
60	0
70	0
80	0
90	0
100	0
110	0
120	0
130	0
140	0

Median

Wtd Mean

AD

GeoMean

COD

PRD

Mean

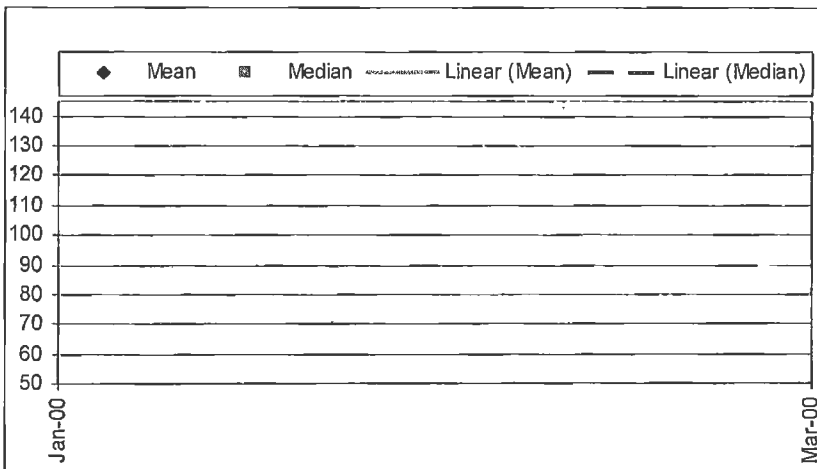
SD

95%

COV

Confidence

Central Tendencies



Month Mean Median Sales

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE RATIO NO
AP AR	SA	NH	PR P CLS	BLD CLS	RJ CD	ACCOUNT NO	BOOK	PAGE	AC	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE RATIO NO

COLUMBIA County 2014 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
020	01	00	000		0	St Helens	020	05	00	000		0	Clatskanie
020	02	00	000		0	Scappoose	020	02	11	000		0	Scappoose
020	03	00	000		0	Vernonia	020	01	73	000		0	St Helens
020	04	00	000		0	Rainier							

Adjustment Calculation Summary

Sample - Number of Sales	0			
Population - Number of Accounts	17			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	11,100	100.00 %	11,100	100.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	0	0.00 %	0	0.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	100			
RMV Adjustment	100			
Before Ratio	100			
Overall Adjustment Factor	100			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	100	2014	Adjustment	100

Explanation

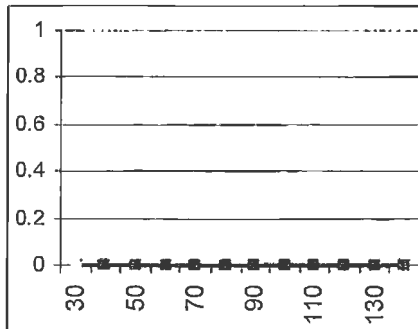
These properties are zoned commercial and are located throughout Columbia County. Due to size, location and or shape these properties are considered Odd Lots and have been given minimal value. It is recommended that no adjustment be made to these properties for the current year.

Performance History

	2014	2013	2012	2011	2010
COD	-	-	-	-	-
PRD	-	-	-	-	-

COLUMBIA County 2014 Ratio Study

Frequency



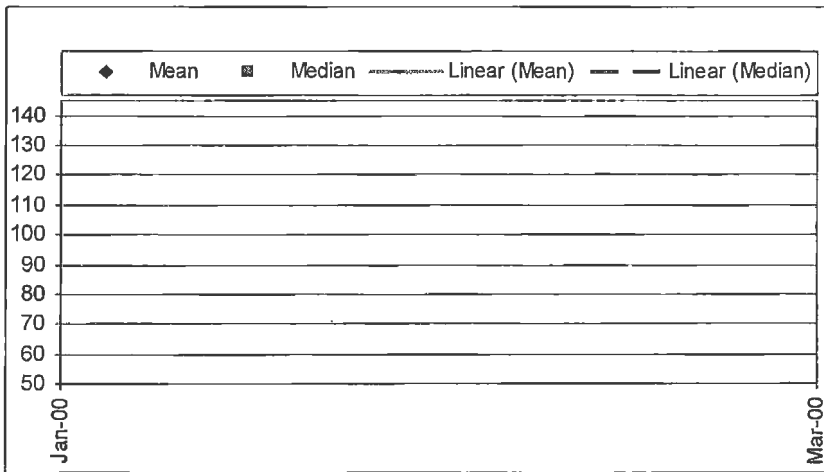
Number Of Sales 0

30	0
40	0
50	0
60	0
70	0
80	0
90	0
100	0
110	0
120	0
130	0
140	0

Median
AD
COD
Mean
SD
COV

Wtd Mean
GeoMean
PRD
95%
Confidence

Central Tendencies



Month Mean Median Sales

AP AR	SA NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE RATIO NO
AP AR	SA NH	PRP CLS	BLD CLS	RJ CD	ACCOUNT NO	BOOK PAGE	AC	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE RATIO NO

COLUMBIA County 2014 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location
030	01	00	000		0	St Helens
030	03	00	000		0	Vernonia
030	04	00	000		0	Rainier

RMV Class	MA	SA	NH	App Year	# of Sales	Location
030	05	00	000		0	Clatskanie
030	06	00	000		0	Rural St Helens

Adjustment Calculation Summary

Sample - Number of Sales	0			
Population - Number of Accounts	123			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	91,300	100.00 %	91,300	100.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	0	0.00 %	0	0.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	100			
RMV Adjustment	100			
Before Ratio	100			
Overall Adjustment Factor	100			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	100	2014	Adjustment	100

Explanation

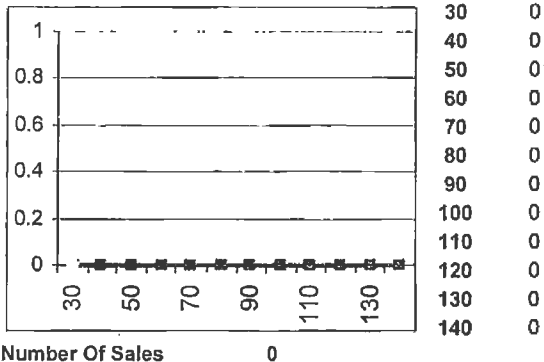
These properties are located throughout Columbia County and are zoned Industrial. These lots are of insufficient size for development but may provide access to other sites. These properties are given minimal value and no adjustment is recommended.

Performance History

	2014	2013	2012	2011	2010
COD	-	-	-	-	-
PRD	-	-	-	-	-

COLUMBIA County 2014 Ratio Study

Frequency



Number Of Sales

0

Median

Wtd Mean

AD

GeoMean

COD

PRD

Mean

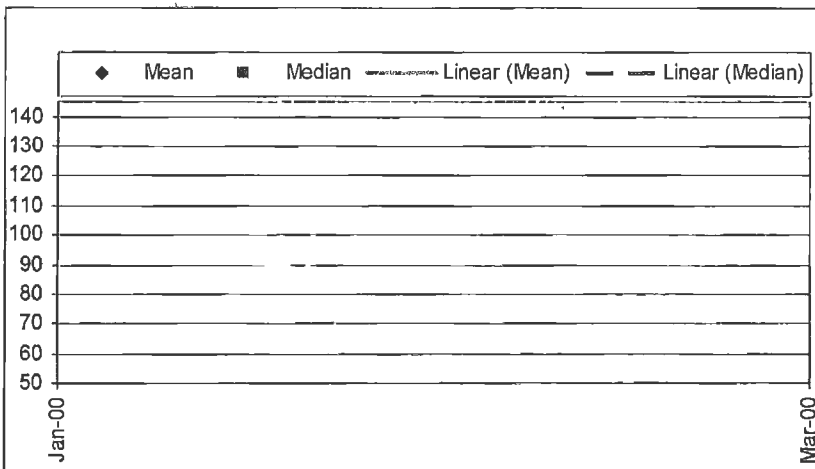
SD

95%

COV

Confidence

Central Tendencies



Month: Mean, Median Sales

AP	SA	NH	PRP	BLD	RJ	MAP NO.	BOOK	PAGE	ACRES	RMV	RMV	TOTAL	SALES	SALE	SALE	RATIO
AR			CLS	CLS	CD					LAND	IMP	VALUE	PRICE	DATE		NO
AP	SA	NH	PR	BLD	RJ	ACCOUNT NO	BOOK	PAGE	AC	RMV	RMV	TOTAL	SALES	SALE	SALE	RATIO
AR			P	CLS	CD					LAND	IMP	VALUE	PRICE	DATE		NO
			CLS													

COLUMBIA County 2014 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
040	02	00	000		0	Scappoose	040	02	21	000		0	Scappoose
040	03	00	000		0	Vernonia	040	04	41	000		0	Rainier
040	04	00	000		0	Rainier	040	04	42	000		0	Rainier
040	05	00	000		0	Clatskanie	040	04	44	000		0	Rainier
040	06	00	000		0	Rural St Helens	040	06	61	000		0	Rural St Helens
040	03	03	000		0	Vernonia	040	06	62	000		0	Rural St Helens

Adjustment Calculation Summary

Sample - Number of Sales	0			
Population - Number of Accounts	181			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	140,250	100.00 %	140,250	100.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	0	0.00 %	0	0.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	100			
RMV Adjustment	100			
Before Ratio	100			
Overall Adjustment Factor	100			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	100	2014	Adjustment	100

Explanation

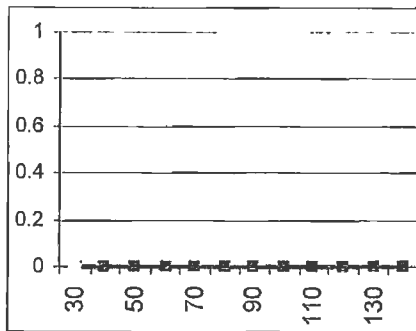
These properties are located in the Rural areas of Columbia County and due to their size, shape and/or location are considered to have minimal value. It is recommended that no adjustment be made to these properties for the current year.

Performance History

	2014	2013	2012	2011	2010
COD	-	-	-	-	-
PRD	-	-	-	-	-

COLUMBIA County 2014 Ratio Study

Frequency



Number Of Sales 0

30	0
40	0
50	0
60	0
70	0
80	0
90	0
100	0
110	0
120	0
130	0
140	0

Median

Wtd Mean

AD

GeoMean

COD

PRD

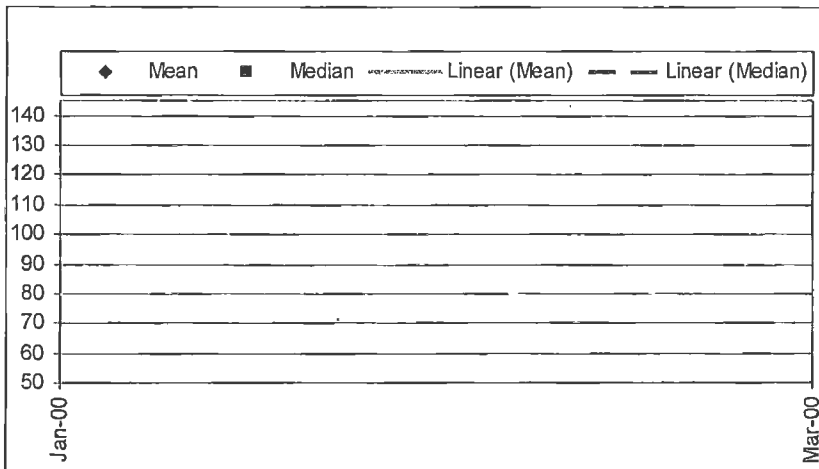
Mean

SD

95%
Confidence

COV

Central Tendencies



Month Mean Median Sales

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE RATIO NO
AP AR	SA	NH	PR P CLS	BLD CLS	RJ CD	ACCOUNT NO	BOOK	PAGE	AC	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE RATIO NO

2014 RATIO STUDY

ALL MAINTENANCE AREAS

PERSONAL PROPERTY

RMV CLASS 111

FLOATING HOMES

BOAT HOSES

COMBINATIONS

COLUMBIA County 2014 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
111	01	95	000		0	St. Helens	111	04	97	000		0	Rainier
111	01	97	000		0	St. Helens	111	05	95	000		0	Clatskanie
111	02	95	000		0	Scappoose	111	05	97	000		0	Clatskanie
111	02	97	000		0	St Helens	111	06	95	000		0	Rural St Helens
111	04	95	000		0	Rainier	111	06	97	000		0	Rural St Helens

Adjustment Calculation Summary

Sample - Number of Sales	0			
Population - Number of Accounts	287			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	0	0.00 %	0	0.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	17,240,670	100.00 %	16,378,637	100.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	105			
RMV Adjustment	100			
Before Ratio	105			
Overall Adjustment Factor	95			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Residential Adjustment Factor	95			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	105	2014	Adjustment	95

Explanation

This analysis has been done on an Excel Spreadsheet and the worksheet follows this page. There were 9 usable sale during the Salperiod for a Sample Size of 3.14 Percent. The Ratio Indications were widely varied ranging and are as follows: Median, 105; Mean, 123; Geo Mean, 117; and the Weighted Mean 115. The nature of these properties with varied uses from Recreational use, as Primary or Second Homes, or for semi-permanent boat storage complicates the analysis of these properties in a Ratio Report. An additional complication of analysis is the reporting of the sales of these properties which is obtained by research of Personal Property Returns for these properties. It has been determined that the Median Ratio of 105 would be the most reasonable selection for these properties and that an Overall Adjustment of 95 be applied for the current year.

Performance History

	2014	2013	2012	2011	2010
COD	-	-	-	-	-
PRD	-	-	-	-	-

FLOATING PROPERTY SALES (PERSONAL PROPERTY) 2014 RATIO STUDY

Sale #	Code/ Account #	Tax ID #	Marine Board #	Property Class	SALE DATE	ADJUSTED SALE PRICE	MA SA	Cond Code	RMV	RATIO
1	1-09 3130	432190	FH-2533	111	6/20/2013	95000	2 95	30	68730	72
2	1-09 3334	432251	FH-1441	111	4/25/2013	70000	2 95	30	59640	85
3	1-09 3386	432199	C-2511	111	11/30/2013	63000	2 95	30	57770	92
4	2-01 3418	432526	FH-2470	111	1/31/2013	24000	1 95	30	24490	102
5	1-09 3335	432229	FH-1379	111	8/21/2013	85000	2 95	30	89510	105
6	1-09 3377	432195	FH-1725	111	7/20/2013	145000	2 95	30	187800	130
7	1-09 3124	432191	FH-2250	111	8/30/2013	56536	2 95	30	87960	156
8	1-09 3442	433259	FH-1477	111	9/1/2013	62000	2 95	30	108700	175
9	1-09 3443	433264	FH-810	111	6/1/2013	5000	2 97	30	9660	193

Sum of
Sales Prices

\$605,536

Sum of
RMV

\$694,260

Population:	287 +/-	Median	105
Sales:	9	Mean	123
		GeoMean	117
Sample	3.14 Per Cent	Weighted Mean	115
		COD	32
		SD	43
		COV	35
		AAD	34
		PRD	1.08

2014 RATIO STUDY

MA 7

PERSONAL PROPERTY

**MANUFACTURED
STRUCTURES**

RMV CLASS 019

COLUMBIA County 2014 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
019	07	02	000		0	Maintenance Area 2	019	07	05	000		0	Maintenance Area 5
019	07	03	000		0	Maintenance Area 3	019	07	06	000		0	Maintenance Area 6
019	07	04	000		0	Maintenance Area 4							

Adjustment Calculation Summary

Sample - Number of Sales	0	RECALCULATED		
Population - Number of Accounts	4			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	0	0.00 %	0	0.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	1,340	14.30 %	1,407	14.30 %
Farm Improvement RMV	8,030	85.70 %	8,432	85.70 %
SelectedRatioFromSales	95			
RMV Adjustment	100			
Before Ratio	95			
Overall Adjustment Factor	105			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Residential Adjustment Factor	105			
Farm Improvement Factor	105			
After Ratio	100			
Selected Ratio	95	2014	Adjustment	105

Explanation

This grouping of Personal Property Manufactured Structures (PPMS) encompasses all areas of Columbia County EXCEPT those located in Springlake Park (MA 7 SA 30), Crestwood Village Park (MA7 SA 27), Columbia City Estates (MA 7 SA 28) and Crown Park (MA 7 SA 31). These Study Areas are analyzed separately. The analysis for these properties has been done on an Excel Spreadsheet which follows this page. The Median with a Ratio of 95 has been selected for this grouping with an Overall Adjustment of 105 calculated and applied to all components.

Performance History

	2014	2013	2012	2011	2010
COD	-	-	-	-	-
PRD	-	-	-	-	-

Manufactured Structures

All Areas Countywide Except SA 27, SA 28, SA 30 and SA 31

Sale #	MA	SA	Cond Code	ACCT #	SALE DATE	YEAR BUILT/ MANUFACTURER CLASS SIZE BD/BTH	ADJUSTED SALE PRICE	RMV	RATIO
1	7	02	30	323	1/22/2013	1973 Lamplighter 441 980 sf 2 / 1	\$10,000	\$5,460	55
2	7	02	30	434	1/29/2013	1982 Commodore 442 1152 sf 3 / 2	\$20,000	\$10,800	54
3	7	02	30	429	1/30/2013	1981 Fleetwood 452 1344 sf 3 / 2	\$4,500	\$6,920	154
4	7	02	30	434622	5/1/2013	2008 Palm Harbor 441 821 SF 2 / 1	\$38,500	\$36,730	95
5	7	02	33	518	5/16/2013	1996 Guerdon 451 840 SF 2 / 1	\$28,500	\$26,810	101
6	7	02	33	554	5/20/2013	1961 Shult 451 430 SF 1 / 1	\$3,500	\$4,020	115
7	7	02	30	440	5/29/2013	1980 Fleetwood 441 924 SF 3 / 2	\$7,250	\$6,680	92
8	7	02	30	298	9/12/2013	1958 ABC 441 460 SF 1 / 1	\$3,600	\$4,890	136
9	7	02	30	417	11/13/2013	1980 Ridgewood 441 700 SF 2 / 1	\$5,000	\$8,530	131
10	7	02	33	596	11/26/2013	1973 Kirkwood 441 576 sf 2 / 1	\$8,000	\$4,070	51
11	7	03	30	2328	4/30/2013	1977 Commador 442 1440 SF 3 / 2	\$6,000	\$8,060	134
12	7	04	30	1927	1/7/2013	1969 Safeway 441 624 SF 2 / 1	\$4,300	\$3,300	77
13	7	04	30	1948	2/26/2013	1965 Pacific Trailers 441 530 SF 2 / 1	\$2,500	\$1,740	70
14	7	04	33	1832	4/1/2013	1987 Skyline 441 924 SF 2 / 2	\$13,250	\$12,030	91
15	7	04	30	1824	6/5/2013	1976 Tilan 441 728 SF 2 / 1	\$4,000	\$3,750	94
16	7	04	30	33650	8/5/2013	1978 Barr 441 1074 SF 2 / 2	\$10,000	\$3,220	32
17	7	05	30	2015	1/7/2013	1978 Broadmore 451 924 SF 2 / 1	\$9,800	\$8,520	87
18	7	05	33	2536	3/20/2013	1996 Moduline 452 1680 SF 3 / 2	\$38,000	\$37,950	100
19	7	05	30	2527	4/8/2013	1997 Fuqua 442 1144 SF 3 / 1	\$27,000	\$27,560	102
20	7	05	30	2043	5/31/2013	1997 Fleetwood 452 1650 SF 3 / 2	\$35,000	\$27,490	79
21	7	05	33	2037	8/29/2013	1994 Marietta 462 1824 SF 3 / 2	\$47,500	\$50,360	106
22	7	05	33	30323	9/4/2013	1998 Fleetwood 452 1512 SF 4 / 2	\$40,000	\$57,110	143
23	7	06	33	434112	1/31/2013	2008 Fleetwood 461 843 SF 1 / 1	\$32,000	\$32,740	102
24	7	06	33	1427	3/1/2013	1986 Moduline 451 954 SF 2 / 1	\$16,000	\$13,210	83
25	7	06	30	805	4/9/2013	1976 Fleetwood 441 840 SF 2 / 1	\$6,000	\$7,590	127
26	7	08	33	1468	5/17/2013	1994 Moduline 452 1512 SF 3 / 2	\$50,000	\$56,900	114
27	7	06	33	1381	5/18/2013	1971 Freedom 441 672 SF 2 / 1	\$4,500	\$3,650	81
28	7	06	30	812	9/16/2013	1978 Fleetwood 441 728 SF 2 / 1	\$8,000	\$7,260	91
29	7	06	33	1412	9/29/2013	1979 Ridgewood 441 700 SF 2 / 1	\$3,500	\$4,000	114

MEAN	WTD MEAN
97	99
MEDIAN	COD
95	23
GEO MEAN	COV
92	30
PRD	AAD
0.98	22

Explanation: The Mean with a Ratio of 97 has been selected as the best fit for these properties. The calculated adjustment is 103.

COLUMBIA County 2014 Ratio Study

RMV	App	# of		
Class	MA	SA	NH	Year
019	07	27	000	0

Location
St. Helens

RMV	App	# of		
Class	MA	SA	NH	Year

Location

Adjustment Calculation Summary

Sample - Number of Sales	0	RECALCULATED		
Population - Number of Accounts				
Sales as a percentage of the Population	0 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV		0.00 %	0	0.00 %
OSD RMV		0.00 %	0	0.00 %
Residential Improvement RMV		0.00 %	0	0.00 %
Farm Improvement RMV		0.00 %	0	0.00 %
SelectedRatioFromSales	89			
RMV Adjustment	100			
Before Ratio	89			
Overall Adjustment Factor	112			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Residential Adjustment Factor	112			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	89	2014	Adjustment	112

Explanation

There were four usable sales identified of Personal Property Manufactured Structures in Crestwood Village during the Study Year. The four sales represent a sample of 3.6% of the population (111 Accounts). The analysis of this Study Area is done on an Excel Spreadsheet which follows this page. The Median with a Ratio Indication of 89 has been selected for this Study Area with an Overall Adjustment of 112 calculated.

Performance History

	2014	2013	2012	2011	2010
COD	-	-	-	-	-
PRD	-	-	-	-	-

Manufactured Structures

SA 27, Crestwood Village

Sale #	MA	SA	Cond Code	ACCT #	SALE DATE	YEAR BUILT/ MANUFACTURER CLASS SIZE BD/BTH	ADJUSTED SALE PRICE	RMV	RATIO
1	7	27	33	1066	8/16/2013	1995 Silvercrest 452 1512 SF 3 / 2	\$31,500	\$30,120	96
2	7	27	30	1063	9/10/2013	1995 Fuqua 443 1482 SF 3 / 2	\$34,000	\$28,160	83
3	7	27	33	1146	9/20/2013	1995 Fleetwood 442 1512 SF 3 / 2	\$35,000	\$21,000	60
4	7	27	30	1142	10/1/2013	1999 Golden West 442 1674 SF 3 / 2	\$39,400	\$38,870	99

MEAN	WTD MEAN
84	84
MEDIAN	COD
89	14
GEO MEAN	COV
83	20
PRD	AAD
1.00	13

Explanation: The Median with a Ratio of 89 has been selected as the best fit for these properties. The calculated adjustment is 112.

COLUMBIA County 2014 Ratio Study

RMV	Class	MA	SA	NH	App Year	# of Sales	Location	RMV	Class	MA	SA	NH	App Year	# of Sales	Location
	019	07	28	000		0	Columbia City								

Adjustment Calculation Summary

Sample - Number of Sales	0	RECALCULATED			
Population - Number of Accounts					
Sales as a percentage of the Population	0 %	Pre-Trend Brkdown	Post Trend Values	Post Trend Brkdown	
Prior Year Population Values					
Land RMV		0.00 %	0	0.00 %	
OSD RMV		0.00 %	0	0.00 %	
Residential Improvement RMV		0.00 %	0	0.00 %	
Farm Improvement RMV		0.00 %	0	0.00 %	
SelectedRatioFromSales	76				
RMV Adjustment	100				
Before Ratio	76				
Overall Adjustment Factor	132				
Land Adjustment Factor	100				
OSD Adjustment Factor	100				
Residential Adjustment Factor	132				
Farm Improvement Factor	100				
After Ratio	100				
Selected Ratio	76	2014	Adjustment	132	

Explanation

This grouping of Personal Property Manufactured Structures (PPMS) is comprised of those PPMS located in Columbia City Estates, a Manufactured Park located in the City of Columbia City. The five usable sales provides a sample of 12.9 % from a population of 42. The Median Ratio of 76 has been selected in this analysis and an Overall Adjustment of 132 is calculated. The Median Ratio is strongly supported by the other Indicators of Central Tendency.

Performance History

	2014	2013	2012	2011	2010
COD	-	-	-	-	-
PRD	-	-	-	-	-

Manufactured Structures

SA 28, Columbia City Estates

Sale #	MA	SA	Cond Code	ACCT #	SALE DATE	YEAR BUILT/ MANUFACTURER CLASS SIZE BD/BTH	ADJUSTED SALE PRICE	RMV	RATIO
1	7	28	30	1270	7/23/2013	1994 Skyline 452 1782 SF 3 / 2	\$41,000	\$37,030	90
2	7	28	30	1280	8/29/2013	1995 Marlette 452 1784 SF 3 / 2	\$45,200	\$34,220	76
3	7	28	30	1285	9/23/2013	1995 Fleetwood 442 1080 SF 2 / 2	\$35,500	\$31,430	89
4	7	28	30	1248	11/15/2013	1994 Fleetwood 452 1563 SF 3 / 2	\$42,700	\$29,250	69
5	7	28	33	1287	11/21/2013	1996 Palm Harbor 442 1624 SF 3 / 2	\$46,500	\$27,720	60

Explanation: The Median with a Ratio of 76 has been selected as the best fit for these properties. The calculated adjustment is 132.

MEAN	WTD MEAN
77	76
MEDIAN	COD
76	13
GEO MEAN	COV
76	17
PRD	AAD
1.01	10

COLUMBIA County 2014 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
019	07	30	000		0	Scappoose							

Adjustment Calculation Summary

Sample - Number of Sales	0	RECALCULATED		
Population - Number of Accounts	1			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	0	0.00 %	0	0.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	46,000	100.00 %	63,020	100.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	73			
RMV Adjustment	100			
Before Ratio	73			
Overall Adjustment Factor	137			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Residential Adjustment Factor	137			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	73	2014	Adjustment	137

Explanation

This grouping of Personal Property Manufactured Structures (PPMS) is comprised of those PPMS located in Springlake Park, a Manufactured Park located in the City of Scappoose. The eleven usable sales provides a sample of 7.59 % from a population of 145. The Median Ratio of 73 has been selected in this analysis and an Overall Adjustment of 137 is calculated. The Median Ratio is strongly supported by the other Indicators of Central Tendency.

Performance History

	2014	2013	2012	2011	2010
COD	-	-	-	-	-
PRD	-	-	-	-	-

Manufactured Structures

SA 30, Springlake Park

Sale #	MA	SA	Cond Code	ACCT #	SALE DATE	YEAR BUILT/ MANUFACTURER CLASS SIZE BD/BTH	ADJUSTED SALE PRICE	RMV	RATIO
1	7	30	30	138	1/15/2013	1995 Fleetwood 462 1526 SF 3 / 2	\$82,700	\$86,810	81
2	7	30	33	107	4/1/2013	1988 Redman 462 1296 SF 3 / 2	\$41,950	\$25,550	61
3	7	30	33	111	4/22/2013	1990 Goldenwest 452 1296 SF 3 / 2	\$29,000	\$27,360	94
4	7	30	33	93	5/30/2013	1986 Fleetwood 452 1512 SF 2 / 2	\$44,000	\$23,470	53
5	7	30	30	147	6/24/2013	1995 Goldenwest 442 1404 SF 3 / 2	\$99,000	\$82,960	64
7	7	30	30	160	8/9/2013	1996 Goldenwest 442 1404 SF 3 / 2	\$42,000	\$36,750	88
9	7	30	33	120	9/13/2013	1990 Goldenwest 462 1782 SF 3 / 2	\$52,000	\$37,700	73
10	7	30	30	149	9/18/2013	1995 Goldenwest 442 1512 SF 3 / 2	\$76,500	\$63,650	83
11	7	30	33	168	9/26/2013	1996 Goldenwest 452 1512 SF 3 / 2	\$74,000	\$47,360	64
12	7	30	30	131	10/31/2013	1991 Fleetwood 442 1378 SF 3 / 2	\$25,500	\$28,890	113
13	7	30	33	123	11/14/2013	1990 Fleetwood 452 1476 SF 3 / 2	\$54,000	\$31,310	58

MEAN	WTD MEAN
76	73
MEDIAN	COD
73	17
GEO MEAN	COV
74	22
PRD	AAD
1.04	12

Explanation: The Median with a Ratio of 73 has been selected as the best fit for these properties. The calculated adjustment is 137.

COLUMBIA County 2014 Ratio Study

RMV	Class	MA	SA	NH	Year	App # of Sales	Location
019	07	31	000			0	Scappoose

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

Sample - Number of Sales	0	RECALCULATED		
Population - Number of Accounts				
Sales as a percentage of the Population	0 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV		0.00 %	0	0.00 %
OSD RMV		0.00 %	0	0.00 %
Residential Improvement RMV		0.00 %	0	0.00 %
Farm Improvement RMV		0.00 %	0	0.00 %
SelectedRatioFromSales	73			
RMV Adjustment	100			
Before Ratio	73			
Overall Adjustment Factor	137			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Residential Adjustment Factor	137			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	73	2014	Adjustment	137

Explanation

This grouping of Personal Property Manufactured Structures (PPMS) is comprised of those PPMS located in Crown Park, a Manufactured Park located in the City of Scappoose. The two usable sales provides a sample of 8.7 % from a population of 23. The Median Ratio of 73 has been selected in this analysis and an Overall Adjustment of 137 is calculated. All Indicators of Central Tendency are identical.

Performance History

	2014	2013	2012	2011	2010
COD	-	-	-	-	-
PRD	-	-	-	-	-

Manufactured Structures

SA 31, Crown Park

Sale #	MA	SA	Cond Code	ACCT #	SALE DATE	YEAR BUILT/ MANUFACTURER CLASS SIZE BD/BTH	ADJUSTED SALE PRICE	RMV	RATIO
1	7	31	33	211	3/15/2013	1999 Marlette 442 1080 SF 3 / 2	\$39,000	\$28,120	72
2	7	31	33	162	3/22/2013	1996 Redman 452 1848 SF 3 / 2	\$50,700	\$37,800	75

Explanation: All indicators return the same Ratio of 73 which has been selected.
The calculated adjustment is 137.

MEAN	WTD MEAN
73	73
MEDIAN	COD
73	2
GEO MEAN	COV
73	2
PRD	AAD
1.00	1

2014 RATIO STUDY

ALL MAINTENANCE AREAS

STUDY AREA 60

ISLANDS

COLUMBIA County 2014 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
800	04	60	000		0	Rainier	400	05	60	000		0	Clatskanie
800	05	60	000		0	Clatskanie	200	04	60	000		0	Rainier
400	02	60	000		0	Scappoose	200	05	60	000		0	Clatskanie
400	04	60	000		0	Rainier							

Adjustment Calculation Summary

Sample - Number of Sales	0			
Population - Number of Accounts	26			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	1,179,570	100.00 %	1,179,570	100.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	0	0.00 %	0	0.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	100			
RMV Adjustment	100			
Before Ratio	100			
Overall Adjustment Factor	100			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	100	2014	Adjustment	100

Explanation

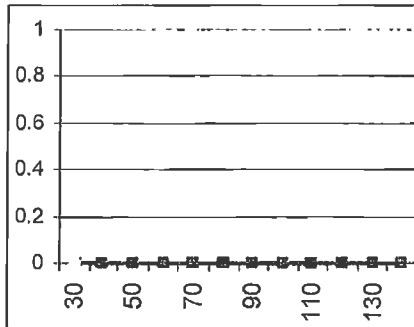
These properties are located on islands in the Columbia River and have little or no marketability due to access and development limitations. The majority of these properties are owned by governmental agencies and are non-assessable. It is recommended that no adjustment be made to the values on these properties at this time. The 200 Real Market Property Class properties identified in this analysis are Non-Assessable properties owned by State or Federal agencies.

Performance History

	2014	2013	2012	2011	2010
COD	-	-	-	-	-
PRD	-	-	-	-	-

COLUMBIA County 2014 Ratio Study

Frequency



Number Of Sales

0

30 0
40 0
50 0
60 0
70 0
80 0
90 0
100 0
110 0
120 0
130 0
140 0

Median

Wtd Mean

AD

GeoMean

COD

PRD

Mean

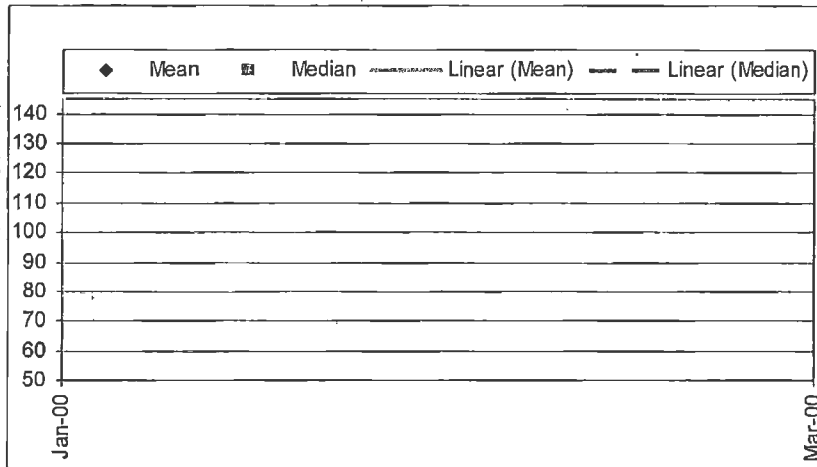
SD

95%

COV

Confidence

Central Tendencies



Month Mean Median Sales

AP	SA	NH	PRP	BLD	RJ	MAP NO.	BOOK	PAGE	ACRES	RMV	RMV	TOTAL	SALES	SALE	SALE	RATIO
AR			CLS	CLS	CD					LAND	IMP	VALUE	PRICE	DATE		NO
AP	SA	NH	PR	BLD	RJ	ACCOUNT NO	BOOK	PAGE	AC	RMV	RMV	TOTAL	SALES	SALE	SALE	RATIO
AR			P	CLS	CD					LAND	IMP	VALUE	PRICE	DATE		NO
			CLS													

2014 RATIO STUDY

ALL MAINTENANCE AREAS

RMV CLASS 600

STUDY AREA 06

**HIGHEST AND BEST USE
FOREST LANDS**

COLUMBIA County 2014 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
600	02	06	000		0	Scappoose	600	05	06	000		0	Clatskanie
600	03	06	000		0	Vernonia	600	06	06	000		0	Rural St Helens
600	04	06	000		0	Rainier							

Adjustment Calculation Summary

Sample - Number of Sales	0	RECALCULATED		
Population - Number of Accounts	593			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdown	Post Trend Values	Post Trend Brkdown
Prior Year Population Values				
Land RMV	92,429,390	100.00 %	92,429,390	100.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	0	0.00 %	0	0.00 %
Farm Improvement RMV	4,400	0.00 %	4,400	0.00 %
SelectedRatioFromSales	100			
RMV Adjustment	100			
Before Ratio	100			
Overall Adjustment Factor	100			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	100	2014	Adjustment	100

Explanation

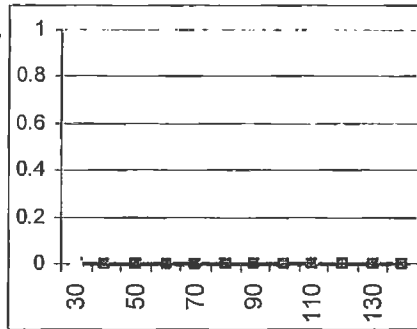
This grouping identifies properties that are Highest and Best Use timber lands that are located throughout Columbia County. They are typically large tracts of land located away from primary roads, often with topography and access limitations. Real Market Values for these properties are based on Designated Forest Land Values provided by the Department of Revenue annually and these values are implemented by this office for each Roll Year. Historically little sales activity is associated with these properties. No adjustment is recommended for these properties.

Performance History

	2014	2013	2012	2011	2010
COD	-	-	-	-	-
PRD	-	-	-	-	-

COLUMBIA County 2014 Ratio Study

Frequency



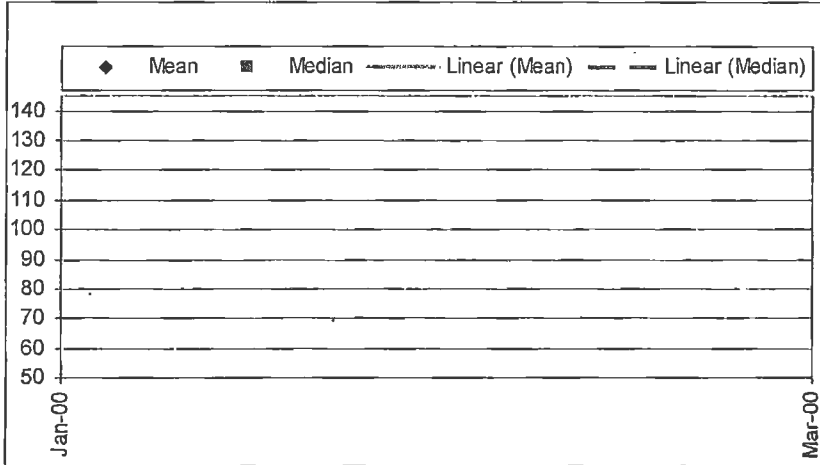
Number Of Sales 0

30 0
40 0
50 0
60 0
70 0
80 0
90 0
100 0
110 0
120 0
130 0
140 0

Median
AD
COD
Mean
SD
COV

Wtd Mean
GeoMean
PRD
95%
Confidence

Central Tendencies



Month Mean Median Sales

AP	SA	NH	PRP	BLD	RJ	MAP NO.	BOOK	PAGE	ACRES	RMV	RMV	TOTAL	SALES	SALE	SALE	RATIO
AR			CLS	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	NO	
AP	SA	NH	PR	BLD	RJ	ACCOUNT NO	BOOK	PAGE	AC	RMV	RMV	TOTAL	SALES	SALE	SALE	RATIO
AR			P	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	NO	
			CLS													

2014 RATIO STUDY

ALL MAINTENANCE AREAS

COMMERCIAL

AND

INDUSTRIAL

PROPERTIES

ALL 20X and 30X CLASSES

COLUMBIA County 2014 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
200	01	00	000		0	St Helens	200	03	31	000		0	Vernonia
200	01	01	000		0	Columbia City	200	04	00	000		1	Rainier
200	01	71	000		0	St Helens	200	04	41	000		0	Rainier
200	01	72	000		0	St Helens	200	04	42	000		0	Rainier
200	01	73	000		0	St Helens	200	04	44	000		0	Rainier
200	02	00	000		0	Scappoose	200	04	45	000		0	Rainier
200	02	11	000		0	Scappoose	200	05	00	000		0	Clatskanie
200	02	12	000		0	Scappoose	200	05	51	000		0	Clatskanie
200	02	14	000		0	Scappoose	200	05	55	000		0	Clatskanie
200	02	15	000		0	Scappoose	200	06	00	000		0	Rural St Helens
200	02	21	000		0	Scappoose	200	06	61	000		0	Rural St Helens
200	02	22	000		0	Scappoose	200	06	62	000		0	Rural St Helens
200	02	41	000		0	Sauvies Island	200	06	63	000		0	Rural St Helens
200	02	72	000		0	Scappoose	200	06	64	000		0	Rural St Helens
200	03	00	000		0	Vernonia	200	06	65	000		0	Rural St Helens
200	03	03	000		0	Vernonia	200	06	71	000		0	Rural St Helens

Adjustment Calculation Summary

Sample - Number of Sales	1			
Population - Number of Accounts	529			
Sales as a percentage of the Population	0.19 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	22,112,510	100.00 %	24,323,761	100.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	0	0.00 %	0	0.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	91			
RMV Adjustment	100			
Before Ratio	91			
Overall Adjustment Factor	110			
Land Adjustment Factor	110			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	91	2014	Adjustment	110

Explanation

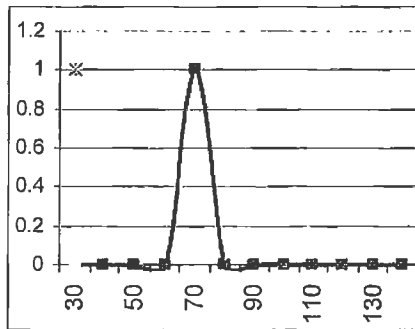
With only one usable sale identified in this grouping of all unimproved Commercial Properties in Columbia County, the resulting sample, .19 %, is considered inconclusive and does not return a reliable conclusion. Therefore the conclusion from the Improved Commercial Property analysis is considered the best data available and that conclusion, 91 Ratio and an Overall Adjustment of 110, is applied here. All Commercial Properties countywide are to be re-appraised for the coming year.

Performance History

	2014	2013	2012	2011	2010
COD	0.00	0.00	14.56	-	-
PRD	1.00	1.00	1.00	-	-

COLUMBIA County 2014 Ratio Study

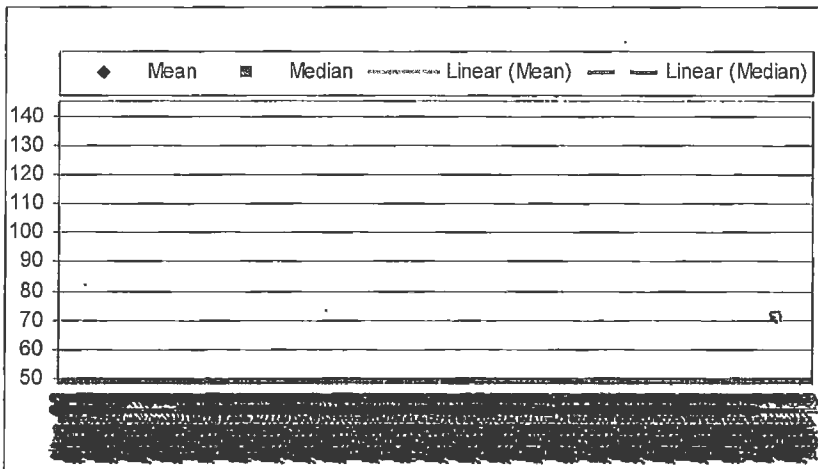
Frequency



Number Of Sales 1

Median	71	Wtd Mean	71
AD	0.00	GeoMean	71
COD	0.00	PRD	1.00
Mean	71	95% Confidence	1.96
SD	1.00		
COV	1.41		

Central Tendencies



Month	Mean	Median	Sales
Aug-13	71	71	1

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
04	00	000	200		33	7N2W16-CA-00100	2013	6954	0.55	135,120	0	135,120	190,000	Aug-13	1	71

COLUMBIA County 2014 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
201	01	00	000		1	St Helens	201	02	15	000		0	Scappoose
201	01	73	000		2	St Helens	201	02	13	000		1	Scappoose
201	01	15	000		0	St Helens	201	03	00	000		1	Vernonia
201	01	71	000		1	St Helens	201	03	31	000		0	Vernonia
201	01	74	000		0	St Helens/Col City	201	04	44	000		0	Rainier
201	01	72	000		2	St Helens	201	04	42	000		0	Rainier
201	01	01	000		0	Columbia City	201	04	00	000		0	Rainier
201	02	11	000		0	Scappoose	201	04	41	000		0	Rainier
201	02	25	000		0	Scappoose	201	05	51	000		0	Clatskanie
201	02	14	000		0	Scappoose	201	05	00	000		1	Clatskanie
201	02	00	000		0	Scappoose	201	06	00	000		0	Rural St Helens
201	02	12	000		0	Scappoose	201	06	63	000		0	Rural St Helens
201	02	72	000		0	Scappoose	201	06	71	000		0	Rural St Helens
201	02	22	000		0	Scappoose	201	06	61	000		0	Rural St Helens
201	02	21	000		0	Scappoose	201	06	64	000		0	Rural St Helens

COLUMBIA County 2014 Ratio Study

Adjustment Calculation Summary

Sample - Number of Sales	9			
Population - Number of Accounts	1,098			
Sales as a percentage of the Population	0.82 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	135,515,110	41.16 %	149,066,621	41.16 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	191,765,000	58.24 %	210,941,500	58.24 %
Farm Improvement RMV	1,974,690	0.60 %	2,172,159	0.60 %
SelectedRatioFromSales	91			
RMV Adjustment	100			
Before Ratio	91			
Overall Adjustment Factor	110			
Land Adjustment Factor	110			
OSD Adjustment Factor	100			
Residential Adjustment Factor	110			
Farm Improvement Factor	110			
After Ratio	100			
Selected Ratio	91	2014	Adjustment	110
Explanation				

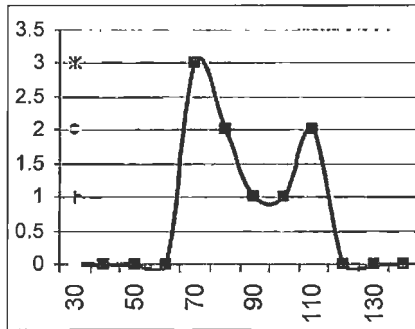
The Indicators for Central Tendency for the Improved Commercial Properties in Columbia County were closely grouped (87 Median, 91 Mean, 89 Weighted Mean and 90 Geo Mean). A number of considerations were weighed in selecting the Mean as the best fit in this analysis. Among them were the size of the sample (.82 %), the prior years adjustment (91 %), the location of the usable sales (six of the nine sales identified are in the Immediate St. Helens area) and the current Assessors Office plan for a re-appraisal of these properties countywide for the upcoming year. The Mean selection places the Real Market Values of these properties back to the prior years values with a Ratio of 91 and an Overall Adjustment of 110. This adjustment is considered reasonable based on the data available and is applied to all components of the Improved Commercial Properties.

Performance History

	2014	2013	2012	2011	2010
COD	15.07	10.91	18.02	-	-
PRD	1.02	0.99	1.09	-	-

COLUMBIA County 2014 Ratio Study

Frequency

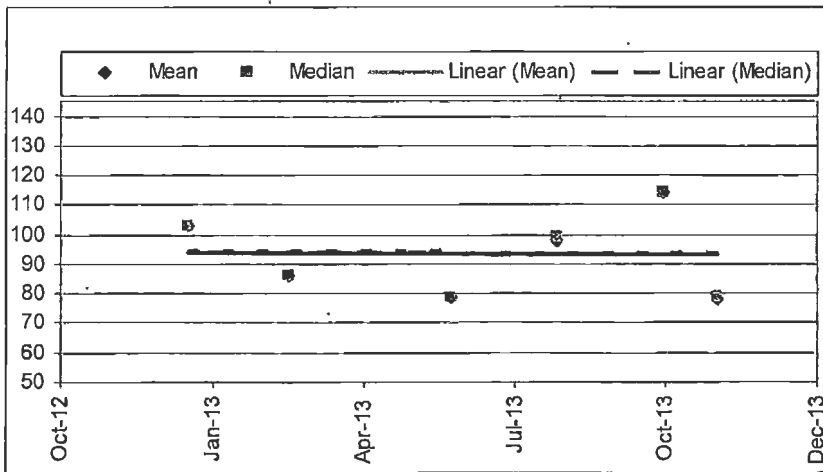


Number Of Sales

9

Median	87	Wtd Mean	89
AD	13.11	GeoMean	90
COD	15.07	PRD	1.02
Mean	91	95% Confidence	10.31
SD	15.78		
COV	17.34		

Central Tendencies



Month	Mean	Median	Sales
Jan-13	103	103	1
Mar-13	86	86	2
Jun-13	79	79	1
Aug-13	98	99	2
Oct-13	114	114	1
Nov-13	78	79	2

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
03	00	000	201	571	30	4N4W04-CB-02500	2013	9556	0.06	30,000	53,510	83,510	120,000	Nov-13	1	70
01	72	000	201	520	30	4N1W04-BD-01300	2013	3655	0.27	36,860	4,710	41,570	55,000	Mar-13	2	76
01	73	000	201	571	30	4N1W03-BA-02000	2013	5101	0.13	65,230	229,290	294,520	375,000	Jun-13	3	79
01	00	000	201	500	33	4N1W09-BA-00300	2013	7477	0.70	61,390	480,670	542,060	640,000	Aug-13	4	85
02	13	000	201	571	33	3N2W12-CA-02200	2013	9381	0.21	149,820	68,490	218,310	250,000	Nov-13	5	87
01	72	000	201	571	30	4N1W04-AC-05700	2013	3247	0.16	77,440	50,220	127,660	135,000	Mar-13	6	95
01	73	000	201	500	30	4N1W03-BB-13800	2013	810	0.15	50,080	57,730	107,810	105,000	Jan-13	7	103
05	00	000	201	500	30	7N4W08-DC-00501	2013	7269	0.43	116,620	85,340	201,960	181,000	Aug-13	8	112
01	71	000	201	300	30	4N1W04-CB-02200	2013	8823	0.20	156,450	54,010	210,460	185,000	Oct-13	9	114

COLUMBIA County 2014 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
300	01	00	000		0	St Helens	300	04	00	000		0	Rainier
300	01	01	000		0	Columbia City	300	04	41	000		0	Rainier
300	01	78	000		0	St Helens	300	05	00	000		0	Clatskanie
300	02	00	000		0	Scappoose	300	06	00	000		0	Rural St Helens
300	03	00	000		0	Vernonia	300	06	78	000		0	Rural St Helens

Adjustment Calculation Summary

Sample - Number of Sales	0			
Population - Number of Accounts	131			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	41,810,810	100.00 %	41,810,810	100.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	0	0.00 %	0	0.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	100			
RMV Adjustment	100			
Before Ratio	100			
Overall Adjustment Factor	100			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	100	2014	Adjustment	100
Explanation				

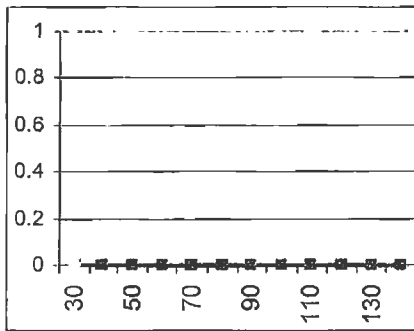
There were no usable sales of Un-Improved Industrial Properties during the current Study Year. Therefore it is recommended that NO ADJUSTMENT to these properties be made. It is anticipated that a re-appraisal of these properties will occur during the upcoming year with time and resources allowing.

Performance History

	2014	2013	2012	2011	2010
COD		0.00	-	-	26.84
PRD		1.00	-	-	0.72

COLUMBIA County 2014 Ratio Study

Frequency



Number Of Sales 0

Median

Wtd Mean

AD

GeoMean

COD

PRD

Mean

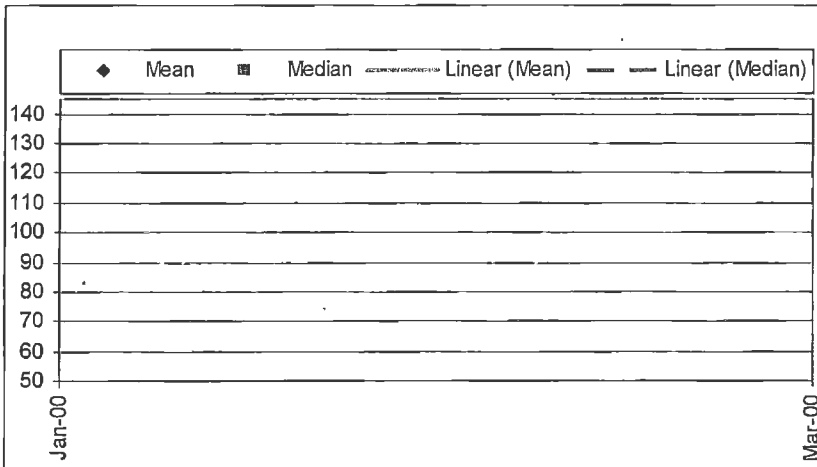
95%

SD

Confidence

COV

Central Tendencies



Month Mean Median Sales

AP	SA	NH	PRP	BLD	RJ	MAP NO.	BOOK	PAGE	ACRES	RMV	RMV	TOTAL	SALES	SALE	SALE	RATIO
AR			CLS	CLS	CD					LAND	IMP	VALUE	PRICE	DATE		NO
AP	SA	NH	PR	BLD	RJ	ACCOUNT NO	BOOK	PAGE	AC	RMV	RMV	TOTAL	SALES	SALE	SALE	RATIO
AR			P	CLS	CD					LAND	IMP	VALUE	PRICE	DATE		NO
			CLS													

COLUMBIA County 2014 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
301	01	00	000		0	St Helens	301	04	90	000		0	Rainier
301	01	78	000		0	St Helens	301	05	00	000		0	Clatskanie
301	01	90	000		0	St Helens/Col City	301	05	90	000		0	Clatskanie
301	02	00	000		0	Scappoose	301	06	00	000		0	Rural St Helens
301	02	90	000		0	Scappoose	301	06	61	000		0	Rural St Helens
301	03	00	000		0	Vernonia	301	06	78	000		0	Rural St Helens
301	04	00	000		0	Rainier	301	06	90	000		0	Rural St Helens
301	04	41	000		0	Rainier							

Adjustment Calculation Summary

Sample - Number of Sales	0			
Population - Number of Accounts	194			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	62,026,900	59.33 %	62,026,900	59.33 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	42,279,320	40.44 %	42,279,320	40.44 %
Farm Improvement RMV	248,040	0.24 %	248,040	0.24 %
SelectedRatioFromSales	100			
RMV Adjustment	100			
Before Ratio	100			
Overall Adjustment Factor	100			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	100	2014	Adjustment	100
Explanation				

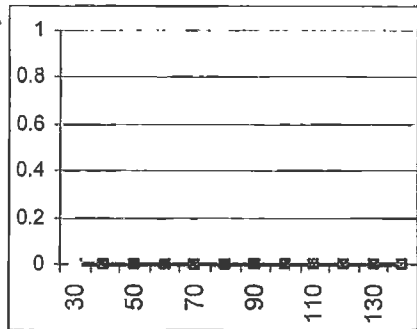
There were no usable sales of Improved Industrial Properties during the current Study Year. Therefore it is recommended that **NO ADJUSTMENT** to these properties be made. It is anticipated that a re-appraisal of these properties will occur during the upcoming year with time and resources allowing.

Performance History

	2014	2013	2012	2011	2010
COD	-	-	3.13	-	22.49
PRD	-	-	0.99	-	0.84

COLUMBIA County 2014 Ratio Study

Frequency



Number Of Sales

0

30 0
40 0
50 0
60 0
70 0
80 0
90 0
100 0
110 0
120 0
130 0
140 0

Median

Wtd Mean

AD

GeoMean

COD

PRD

Mean

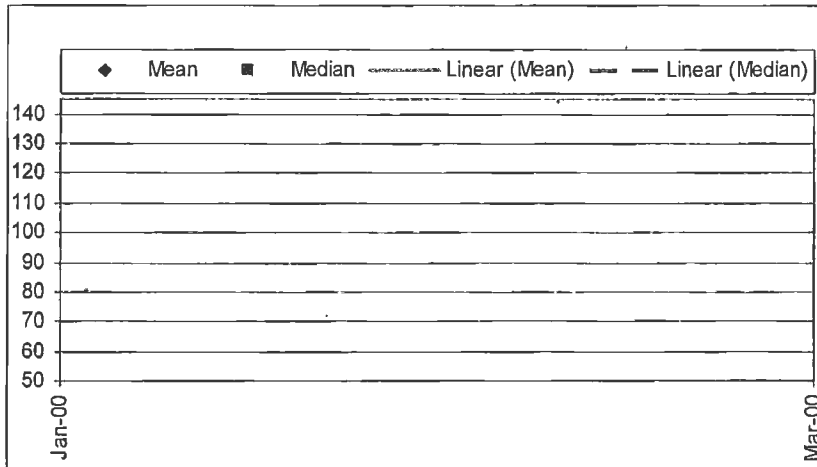
SD

95%

COV

Confidence

Central Tendencies



Month Mean Median Sales

AP	SA	NH	PRP	BLD	RJ	MAP NO.	BOOK	PAGE	ACRES	RMV	RMV	TOTAL	SALES	SALE	SALE	RATIO
AR			CLS	CLS	CD					LAND	IMP	VALUE	PRICE	DATE		NO
AP	SA	NH	PR	BLD	RJ	ACCOUNT NO	BOOK	PAGE	AC	RMV	RMV	TOTAL	SALES	SALE	SALE	RATIO
AR			P	CLS	CD					LAND	IMP	VALUE	PRICE	DATE		NO
			CLS													

2014 RATIO STUDY

ALL MAINTENANCE AREAS

MULTI-FAMILY

(5 PLUS UNITS)

PROPERTIES

701 PROPERTY CLASS

COLUMBIA County 2014 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
701	01	00	000		0	St Helens	701	05	00	000		0	Clatskanie
701	02	00	000		0	Scappoose	701	06	00	000		0	Rural St Helens
701	04	00	000		0	Rainier							

Adjustment Calculation Summary

Sample - Number of Sales	0			
Population - Number of Accounts	58			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	8,042,340	19.19 %	8,042,340	19.19 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	33,831,570	80.73 %	33,831,570	80.73 %
Farm Improvement RMV	31,320	0.07 %	31,320	0.07 %
SelectedRatioFromSales	100			
RMV Adjustment	100			
Before Ratio	100			
Overall Adjustment Factor	100			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	100	2014	Adjustment	100

Explanation

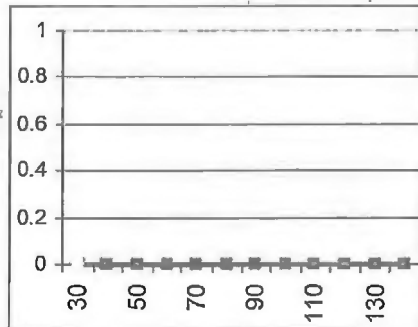
There were no usable sale of properties in the county with five plus units during the current Study Year, therefore it is recommended that no adjustment to these properties be made for the current year be. These properties will be re-appraised for next year.

Performance History

	2014	2013	2012	2011	2010
COD	-	-	-	-	-
PRD	-	-	-	-	-

COLUMBIA County 2014 Ratio Study

Frequency



Number Of Sales

0

30	0
40	0
50	0
60	0
70	0
80	0
90	0
100	0
110	0
120	0
130	0
140	0

Median

Wtd Mean

AD

GeoMean

COD

PRD

Mean

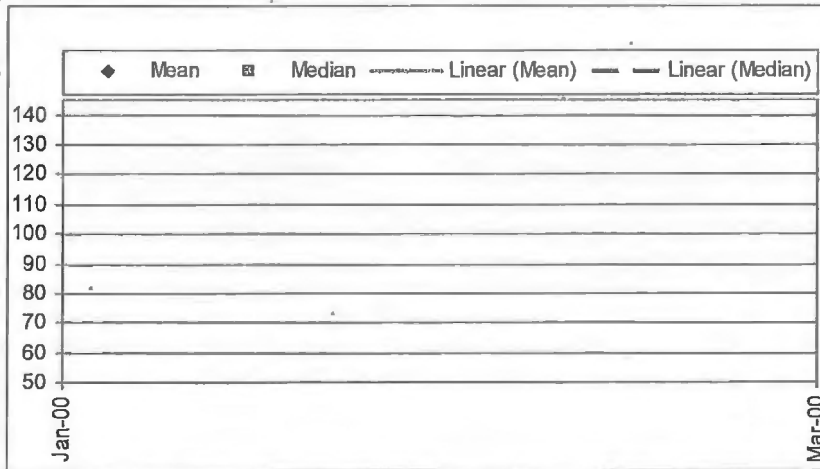
SD

95%

COV

Confidence

Central Tendencies



Month Mean Median Sales

AP	SA	NH	PRP	BLD	RJ	MAP NO.	BOOK	PAGE	ACRES	RMV	RMV	TOTAL	SALES	SALE	SALE
AR			CLS	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	RATIO
AP	SA	NH	PR	BLD	RJ	ACCOUNT NO	BOOK	PAGE	AC	RMV	RMV	TOTAL	SALES	SALE	SALE
AR			P	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	RATIO
			CLS												NO

2014 RATIO STUDY

ALL MAINTENANCE AREAS

PROPERTY CLASS 221

COMMERCIAL FLOATING

PROPERTY

COLUMBIA County 2014 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
221	01	00	000		0	St Helens	221	05	00	000		0	Clatskanie
221	02	00	000		0	Scappoose	221	06	00	000		0	Rural St Helens
221	04	00	000		0	Rainier							

Adjustment Calculation Summary

Sample - Number of Sales	0			
Population - Number of Accounts	13			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	0	0.00 %	0	0.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	5,191,060	100.00 %	5,191,060	100.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	100			
RMV Adjustment	100			
Before Ratio	100			
Overall Adjustment Factor	100			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	100	2014	Adjustment	100

Explanation

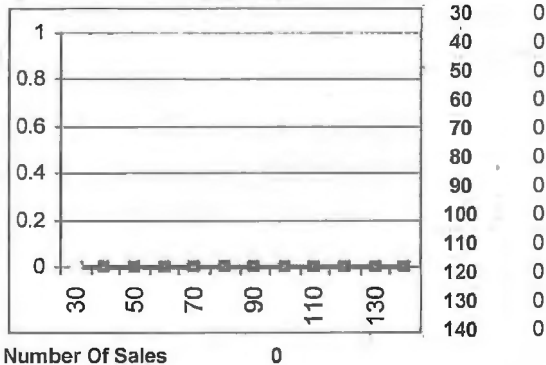
There were no usable sales of Commercial Floating Properties during the Study Period therefore no adjustment is warranted.

Performance History

	2014	2013	2012	2011	2010
COD	-	-	-	-	-
PRD	-	-	-	-	-

COLUMBIA County 2014 Ratio Study

Frequency



Median

Wtd Mean

AD

GeoMean

COD

PRD

Mean

SD

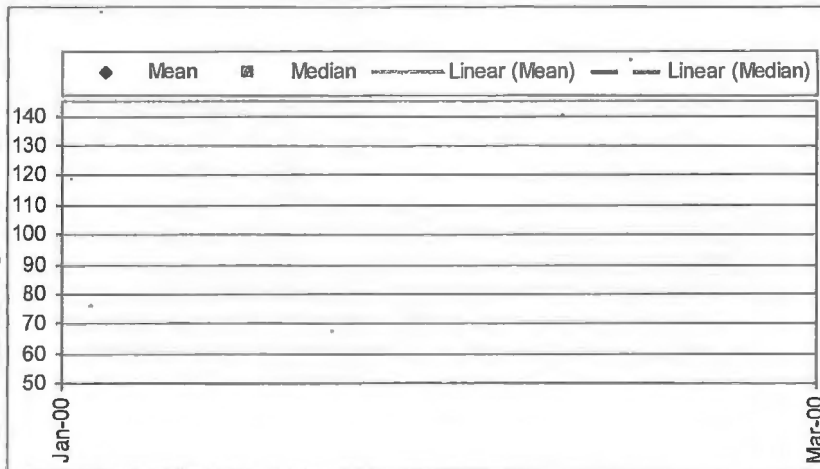
95%
Confidence

COV

Number Of Sales

0

Central Tendencies



Month: Mean Median Sales

AP	SA	NH	PRP	BLD	RJ	MAP NO.	BOOK	PAGE	ACRES	RMV	RMV	TOTAL	SALES	SALE	SALE	RATIO
AR			CLS	CLS	CD					LAND	IMP	VALUE	PRICE	DATE		NO
AP	SA	NH	PR	BLD	RJ	ACCOUNT NO	BOOK	PAGE	AC	RMV	RMV IMP	TOTAL	SALES	SALE	SALE	RATIO
AR			P	CLS	CD					LAND		VALUE	PRICE	DATE		NO
			CLS													

2014 RATIO STUDY

**COEFFICIENT of
DISPERSION**

and

**PRICE RELATED
DIFFERENTIAL**

AREAS OF CONCERN

ALL MAINTENANCE AREAS

Coefficient of Dispersion 2014

AREAS OF CONCERN

Coefficients of Dispersion by Maintenance Area, Study Area and Property Class from the Sales File with sales date January 1, 2013 through December 31, 2013. This is the sales study period used in the 2014 Ratio Report.

Maintenance Area	Study Area	Real Property Class	COD	Standard for PC	Prior Year COD
MA 2	00, 28	100	20.28	20	NA
MA 3	36	400, 401	26.14	20	NA
MA 5	51, 55	400	20.83	20	NA
MA 6	56, 61, 62, 63, 64, 65	400	20.26	20	4.05

The Coefficient of Dispersion for the properties listed above have exceeded the Standards. Each of the areas listed have unique characteristics or market influences that need recognition.

The properties within MA 2, SA 00 and 28 are Unimproved Residential Properties within the City Limits of Scappoose. There were four usable sales during the Sales Period with similar characteristics but widely varying sales prices. This area is currently undergoing a re-appraisal. The small sales sample has skewed the resulting COD.

The properties in MA 3 SA 36, both Property Class 400 and 401 had a very small sales sample (1 one improved sale and one unimproved property sale). This small sample has influenced the COD, but it is recommended that this area be given closer scrutiny during the 2015 setup.

The properties within the MA 5, SA 51 and 5 are Unimproved Residential Properties in the Rural Area of Clatskanie. There were four usable sales during the Sales Period which has returned a small sample, and an unreliable COD.

The sales of undeveloped properties in MA 6, Study Areas 56, 61, 62, 63, 64 and 65 36 have resulted in a COD that slightly exceeds the guidelines. This is the first year since Re-Appraisal that has provided sufficient sales for analysis in the Ratio Study and in the Set Up process. It is anticipated that the 2015 Set Up for this area will remedy this COD issue.

**Price Related Differential
2014**

AREAS OF CONCERN

Price Related Differential by Maintenance Area, Study Area and Property Class from the Sales File with sales date January 1, 2013 through December 31, 2013. This is the sales study period used in the 2014 Ratio Report.

Maintenance Area	Study Area	Real Property Class	PRD	Under .98	OVER 1.03
MA 3	03	100, 101, 109	1.06		XX
MA 3	00,31	400	0.97	XX	
MA 3	36	400, 401	1.30		XX
MA 5	51, 55	400	1.09		XX
MA 6	56, 61, 62, 63, 64, 65	400	1.05		XX
MA 7	SA 30	19	1.04		XX