

**COLUMBIA COUNTY ASSESSOR'S
CERTIFIED RATIO STUDY
JANUARY 1, 2024**



Crown Zellerbach Trail located in Columbia County, Oregon

*Serving Columbia County through
Engagement, Connection and Innovation*



Oregon

Tina Kotek, Governor

Department of Revenue
955 Center St NE
Salem, OR 97301-2555
www.oregon.gov/dor

August 1, 2024

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

Columbia County 2023 Assessor's Certified Ratio Study Acceptance

The Department's Mass Appraisal Review team has completed its required review of your *2024 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 and appraisal plan 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 the mass appraisal team at MassAppraisal.Team@dor.oregon.gov

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 via email at MassAppraisal.Team@Dor.oregon.gov.

Sincerely,

Roxanne Gillespie, MAI, Manager
Program Assistance
Property Tax Division

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Certification and Analysis of
Valuation Methods and Procedures

State of Oregon)
) SS.
County of Columbia)

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

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

Andrea Jurkiewicz
Andrea Jurkiewicz, Assessor

6/27/24
Date

Joelle Leach, Senior Data Analyst
Preparer/Contact Person

(503) 397-2240 ext. 8450
Phone



Date: June 21, 2024
To: Assessment & Taxation Standards Section
Property Tax Division
Oregon Department of Revenue
From: Andrea Jurkiewicz
Columbia County Assessor
Subject: 2025-26 Appraisal Plan

2024 Appraisal Plan

Residential Property

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

Commercial/Industrial Property

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

2025 Appraisal Plan

Residential Property

- The 2024 Appraisal plan includes both a reappraisal area and new construction.
- Appraisal staff will begin reappraisal of the City of Vernonia and the City of Clatskanie mid-September 2024. These should be complete by December 31, 2024.
- Appraisers will begin inspecting new construction December 1, 2024 and are expected to complete all new construction by June 30, 2025. Once new construction is complete they will work on a re-appraisal plan for 2025.
- We are going to take an "every other year" approach to setups. A setup will be completed on the even numbered years and a more in-depth re-appraisal of an area of concern will take place on the odd numbered years.

Commercial/Industrial Property

- Commercial and Industrial new construction will be completed in January and February.
- Commercial and Industrial recalculation land schedules will be reviewed based on recent sales to determine if any adjustments need to be made.
- We will begin a commercial reappraisal by maintenance area as well and hope to finish all commercial properties within the City of Vernonia for the 2025 assessment year.

INTRODUCTION

Introduction

The purpose of Ratio Study is to measure the level of appraised value in relation to the market value as of the assessment date of January 1. For 2024, this is the relationship between the base set-up real market values for all re-calculated or re-appraised areas.

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

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

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

The Ratio Study Adjustment Program

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

Recalculation Base Setup Value

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

RMV Class Market Perception (trending) versus Property Classification groupings

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

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

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

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

Summary of Ratio Indicators

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

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

Sales Trimming for Ratio Trending

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

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

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

Time Study

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

The Direct Calculation analysis was deemed as the best technique to adjust the sales price for movement over time. The conclusion from the time study is applied to adjust the sales price to the January 1st assessment date for the current ratio year. Once applied, a central tendency (Mean, Median, Weighted Mean or Geometric Mean) is chosen as the best indicator for trend results.

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

Market Area Grouping

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

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

Elements of a Ratio Study Report

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

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

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

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

- ii. Ratios above and below 100 can be a result of being at or near market. A single trend will result in half the properties being over market and half being under market. A single trend cannot reduce the distribution of ratios within the group.
 - iii. If an adjustment is clearly needed then it is applied. Similarly, the ratio adjustment with the greatest support is applied.
 - iv. Reliability fluctuates. It is dependent upon the size of the sample and the variability within the sample. Therefore, the central tendencies will lie within a range of reliable conclusions.
- f. The "Time Trend Adjustment" is the conclusion from the time study as an annual percent adjustment. To arrive at a time adjustment conclusion, the prior year certified real market values and sales from the current collection year are used.
- g. The "Before Ratio" is the time adjusted selected central tendency ratio.
- h. The "Overall Adjustment Factor" is needed to bring the current year RMV to the statutorily required 100% real market value as of the January 1 assessment date. It is calculated by dividing 1 by the before ratio. The overall adjustment factor is separated into the following line fragments:
 - i. Land Adjustment Factor: the adjustment by which the land portion of a property is adjusted. Typically, it is the land adjustment factor used in the analysis of unimproved land within the same MA and SA. However, the adjustment may be from the analysis of the improved RMV class if there is an insufficient sales sampling available of unimproved land.
 - ii. OSD Adjustment Factor: the adjustment factor that brings the site improvement portion of the property to 100% of RMV. This value is a separate component for improved properties and for this year it will be an adjustment of 100.
 - iii. Residential Improvement Factor: the adjustment factor needed to bring the residential and associated improvements to 100% of RMV as part of the overall adjustment.
 - iv. Farm Improvement Adjustment: the adjustment factor applied as part of the overall adjustment that will bring outbuildings and other ancillary structures to 100% real market value.
3. The "After Ratio" measures the valuation to be sure it meets 100% real market value requirements as outlined in statute. The After Ratio is calculated by applying the adjustment from the study to the base RMV on a value item basis (Land, OSD, Improvement and Farm Improvement). This value is referred to as the "After RMV". Next, the After RMV is divided by the Time Adjusted Sales Price to return an After Ratio for each sale in the array. Central tendencies are then calculated from the After Ratio(s) to fulfill the statutory requirements and to "test" the County's ratio study program.
4. Explanation: this is a written closure statement communicating which central tendency was selected and applied in the analysis. If other factors contributed to the conclusion, they may be mentioned here as well.
5. Performance History. The following are historical displays of performance and valuation (See also Statistical Data and Measures):

- a. Coefficient of Dispersion (COD). The COD is calculated using the central tendencies Sales After Ratio. At the bottom of the report, a timeline showing the history of COD ranges can be found. The acceptable measurement of COD uniformity is when the percentage range is between 10 and 20. A COD higher than the maximum allowed is an indication that the grouping may have a valuation issue.
 - b. Price Related Differential (PRD). The PRD history measures the vertical equity of the RMV. The ideal and accepted PRD range is between .98 to 1.03. This measurement of price related bias and vertical equity are defined as:
 - i. Regressive: a PRD above 1.00 suggests that the high-valued properties are under-appraised and the low-valued properties are over-appraised (assessment ratios decrease with price).
 - ii. Progressive: a PRD less than 1.00 suggests that high-value properties are over-appraised and low-valued properties are under-appraised (assessment ratios increase with price).
6. Statistical Data and Measures: As with all statistical analysis, the accuracy of each conclusion depends on a sufficient sample size that properly represents the population of an area. Judgements about grouping properties in order to gain reasonably accurate results are primarily based on creating an adequate sample size of study areas that move similarly in the market. Descriptive statistics are found on the second page of each ratio study and are split into two categories:
- a. Statistics of Central Tendency – the center, middle or typical element in a dataset shown in two columns: the “Sales (Ratio)” and the “Sales (After Ratio)”. These are generally assumed to reflect the level of appraised value relative to the market value. However, the central tendency ratios must be analyzed in some detail to produce reasonably accurate trend conclusions. The central tendency measurements are comprised of the following:
 - i. The “Sales (Ratio)” column: Also referred to as the “before ratio”, this column reflects the ratios determined by taking the Jan 1 base setup/recalculation RMV divided by the time-adjusted sale price.
 - Median: the middle ratio of an array. It is a positional ratio and if gaps are present near the center of the data set then the Median may be an unreliable measurement.
 - Mean: traditionally referred to as the “average”, the mean is the sum of all the ratios divided by the number of ratios. Because it uses all the ratios in an array, it is easily distorted by extreme high and low ratios.
 - Weighted Mean: the sum of the total RMV divided by the sum or the total Sale Price. The sales with relatively high prices will have the most effect on this measure.
 - Geometric Mean: the “Nth” root of the product of the ratios, where “N” is the number of ratios in the array.
 - ii. The “Sales (After Ratio)” column: these central tendencies represent the adjusted ratios by using the calculation of the adjusted Jan 1 base setup/recalculation RMV divided by the adjusted Sale Price.

- Median: the middle ratio of an array. It is a positional ratio and if gaps are present near the center of the data set then the Median may be an unreliable measurement.
 - Mean: traditionally referred to as the “average”, the mean is the sum of all the ratios divided by the number of ratios. Because it uses all the ratios in an array, it is easily distorted by extreme high and low ratios.
 - Weighted Mean: the sum of the total RMV divided by the sum or the total Sale Price. The sales with relatively high prices will have the most effect on this measure.
 - Geometric Mean: the “Nth” root of the product of the ratios, where “N” is the number of ratios in the array.
- b. Statistics of Distribution: this performance measurement describes how values are distributed within the group by illustrating how far the ratios are from the central tendency. Care must be taken not to “read too much” into the distribution statistics but rather to use them as an indication of the accuracy or consistency of RMV within the marketplace. If the sample is relatively small, the conclusion of the distribution may be unreliable.
- i. Frequency Distribution: this is a graph and numeric display of the distribution of sales by ratio range. Both the Sales Ratio and After Sales Ratio are plotted.
 - ii. The Chart of Central Tendencies: this chart plots the number sales and the corresponding central tendency for each month within a sales collection year. These monthly central tendencies are determined by using the time adjusted ratios from the sales array. The time adjusted ratios are calculated by taking the unadjusted base RMV and dividing it by the time adjusted sale price for each sale.
 - iii. Average Deviation (AD) – the average of the differences between each ratio and the Median for the entire grouping.
 - iv. Coefficient of Dispersion (COD) – measures the uniformity of RMV and is the average deviation from the Median converted to a percentage. As displayed on the report, the COD reflects the time adjusted “Sales Ratio” (Before Ratio) COD (not the “After Ratio” COD). As outlined in OAR 150-308-0380, the current “working” COD standards are:

Type of Property	Property Class	Maximum COD
Vacant Land	100, 400	20%
Real MS and PPMS	XX9	25%
Urban Improved	101	
Homogenous		10%
Non-Homogenous		15%
Rural Improved	401	20%
Apartments	701	12%
Commercial Improved	201	
Large Urban		15%
Smaller Rural		20%
Industrial	300	No standard
Floating Property	111	No standard

- v. Standard Deviation (SD) – a measure of deviation from the Mean for a normally distributed population. For this statistic to be useful, the population and the sales sample must meet relatively strict statistical standards. Therefore, it is considered less useful for a typical standard appraisal analysis than the COD.
 - vi. Coefficient of Variance (COV) – the standard deviation from the Mean, converted to a percentage. This is a measure of uniformity.
 - vii. Price Related Differential (PRD) – a measure of vertical equity that tests whether appraisals are reasonably equal between high and low value properties. It is calculated by dividing the Mean by the Weighted Mean (see also Performance History). The ideal PRD standard range is between 98% to 103%
 - viii. 95% Confidence Level –Expressed as a percentage, this is a measurement of uniformity. The confidence level is used to determine the reliability of the sales array and ascertain that the grouping is representative of the population. The lower the percentage the greater the reliability. Conversely, the higher the percentage the lower the reliability.
7. List of “Included Sales” used in the ratio analysis. The sales data reflects the Jan 1st assessment date and the base setup/recalculation values. For most studies, listings are used of sold properties that meet the definition of an arms-length sale. Each sale is identified by MA, SA, Neighborhood and RMV Class. Once identified, then additional details are provided to describe the individual properties. Next, a ratio is determined for each sale then statistical data is calculated for the entire grouping and displayed. The major components are as follows:
- a. Maintenance Area (MA): one of the seven appraisal areas.
 - b. Study Area (SA): market identification code.
 - c. Neighborhood (NH): this identifier is not used at this time and the current designation is “000”.
 - d. Property Class (PRP CLS): a three-digit number identifying the type of property based on Highest and Best Use (except for specially assessed property).
 - e. Stat Class (ST CLS): the building type of the primary structure.
 - f. Condition Code (CO CD): Sales are identified by a condition code. The current condition codes in use are as follows:

Code	Description
01	Change of use
02	Deed doesn't show warranty of title (QC)
03	Grantee/grantor is a political subdivision/gov't agency
04	Lender foreclosure, grantee/grantor is a bank or other financial inst.
05	Grantee/grantor is charitable, religious, or other institution
06	Grantee/grantor are related or business associates
07	Conveyance of partial or divided interest
08	Grantee and grantor are the same, convenience
09	Exchange of properties (trade)
10	Short sale or conveyance to avoid foreclosure/lien
11	Grantor is sheriff, court officer, receiver, guardian, trustee
12	Contract payoff

- 13 Critical field on deed/document left blank (consideration, date of sale, etc.)
- 14 Prior year sale
- 16 Sale includes personal property not accurately extracted (blue sky, goodwill)
- 17 Sale includes orchards, crops or other exempt property
- 20 Other errors or omissions (Misc)
- 21 Property sold not same as assessed (LLA, PP, needs repair, assemblage)
- 22 Sale includes timber value
- 23 Sale of properties that had RMV adjudicated in the past 5 years
- 25 RMV needs updating due to new construction
- 27 Sales review requested
- 28 Sales Rev Performed-Not Useable for Ratio Trending
- 30 Unconfirmed but usable
- 33 Confirmed and usable sale
- 35 Assessment clerk question
- 50 Special size change code for tracking only
- 80 Segregation

- g. Map Number (MAP NO.): The Assessor's map and tax lot number (more than one tax lot may be involved in the sale but not displayed).
- h. Document Number (DOC NUM.): The year (book) in which the title transfer document was recorded and the page or recording number of the title transfer document.
- i. Acres (AC): the total land size expressed as acreage.
- j. RMV Land: the Jan 1 base setup/recalculation land value plus the on-site development value determined during the annual appraisal setup study.
- k. RMV Imp: the Jan 1 base setup/recalculation value using the current DOR factor book. The local cost modifier and depreciation schedule conclusions are then applied. These items are determined by the annual setup/recalculation analysis.
- l. Total RMV: the sum of the base setup/recalculation RMV Land and RMV Imp.
- m. Sale Price: the time adjusted sale price of the property as of the date of sale.
- n. Sale Date: the month and the year that the property sold.
- o. Sale Number (#): the sale data is arrayed in ascending order by ratio.
- p. Ratio (RT): a comparison of the total Jan 1 base setup/recalculation value to the time adjusted sale price expressed as a percentage without a decimal point.

Specially Processed Values

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

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

Annual Set-Up, Reappraisal, and Recalculation

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

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

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

Status of the Assessor's Adjustment Program

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

Total number of arms-length sales

The sales counts below depict the number of condition code 21, 28, 30, and 33 sales found to be arm lengths transactions. The code 30 and 33 sale counts are considered to have sold the same as the prior year certified roll value.

Maintenance Area	Number of Arm's Length Sales (Code 21, 28, 30, 33)	Sales used in the Ratio Study (Code 30 & 33)	Number of Confirmed Sales (Code 33)	Percent Confirmed
MA 1	147	121	117	97%
MA 2	121	94	92	98%
MA 3	75	56	52	93%
MA 4	79	50	44	88%
MA 5	70	48	43	90%
MA 6	99	80	77	96%
MA 7 PPMS	48	28	21	75%
Comm/Ind	13	4	1	25%
Apartment	0	0	0	0%
Floating Property	9	3	3	100%
Total:	661	484	450	93%

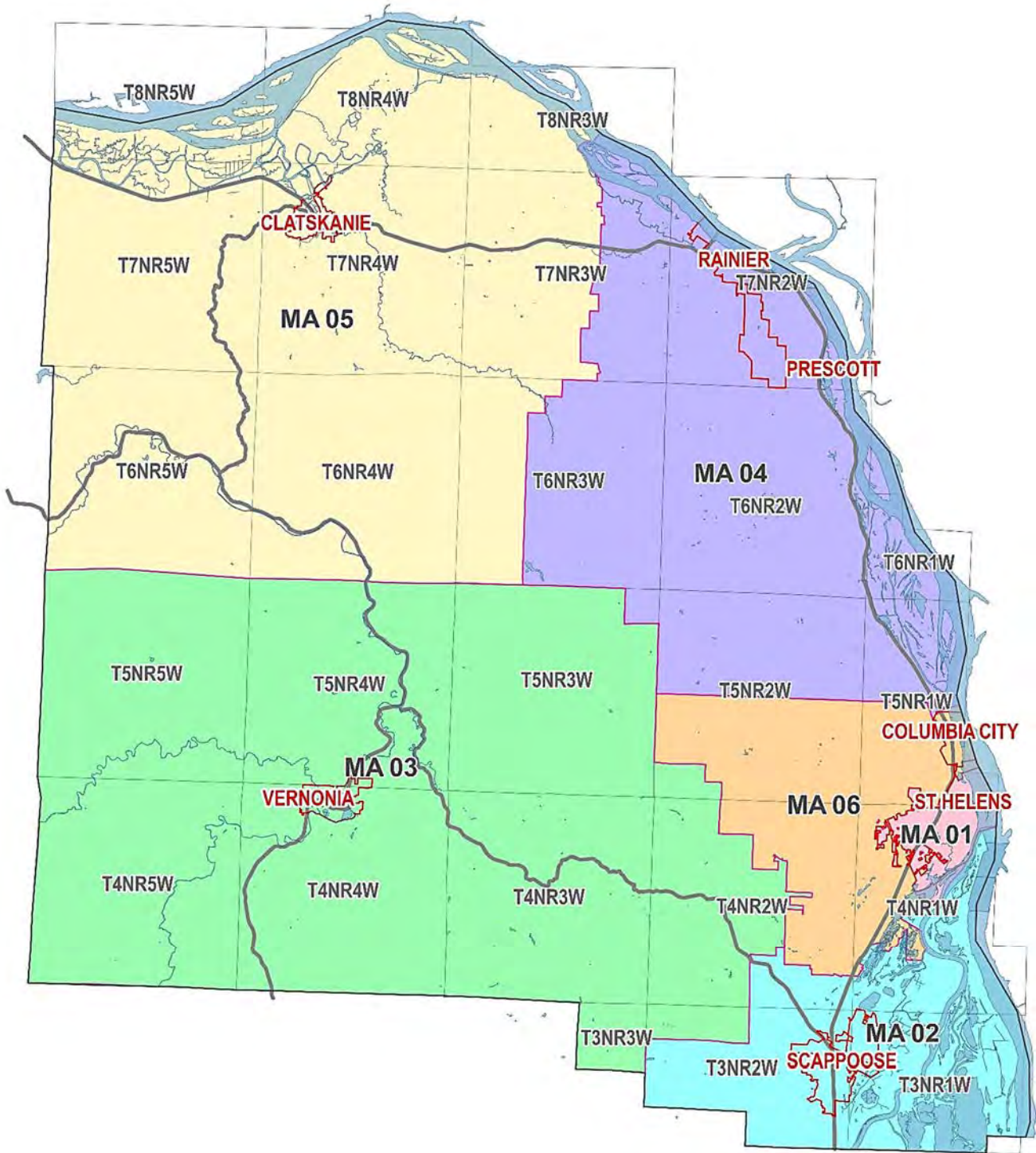
93% of usable sales used have been confirmed for the current study

*MAINTENANCE AREA
DESCRIPTIONS
AND MAP*

Maintenance Area Descriptions

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

Maintenance Area Map



*GROUPING ANALYSIS
AND
STUDY AREA
DESCRIPTIONS*

Grouping Analysis

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

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

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

Study Area descriptions

Maintenance Area 1 – City or St. Helens

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

Maintenance Area 2 – Scappoose

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

Maintenance Area 3 – Vernonia

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

Maintenance Area 4 – Rainier

00	Residential/Commercial/Industrial	56	Deer Island Heights
06	Forest Value Zone, HBU	60	Island, Columbia River
40	Duplex, Triplex, Fourplex	73	Comm. use in Ind. area within Comm. corridor
41	Rural Value Zone 1	74	Comm. use in Ind. area outside Comm. corridor
42	Rural Value Zone 2	90	Industrial – County Resp.
44	Prescott	95	Floating Home & Combinations
45	Dike Land	97	Boathouse & Misc. FP Imp.

Study Area descriptions continued

Maintenance Area 5 – Clatskanie

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

Maintenance Area 6 – City of Columbia City and Rural St. Helens (Warren, Yankton and Deer Island)

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

Maintenance Area 7 – Personal Property Manufactured Structure, County wide

01	PP MS in MA 1-St. Helens	27	PP MS in Crestwood Village (St. Helens)
02	PP MS in MA 2-Scappoose	28	PP MS in Columbia City Estates (Columbia City)
03	PP MS in MA 3-Vernonia	30	PP MS in Springlake Park (Scappoose)
04	PP MS in MA 4-Rainier	35	PP MS in Riverside Meadows (Vernonia)
05	PP MS in MA 5-Clatskanie		
06	PP MS in MA 6-Col. City/Rural St. Helens/Warren		

PROPERTY CLASS

and

RMV CLASS

DESCRIPTIONS

AND COUNTS

Class Descriptions and Counts

Prop Class (H&BU)	RMV Class (Trending)	Property Class Description	RMV Class Descriptions	Prior Year	Current Year	Diff
001	020	Miscellaneous Logging Personal Property	Odd Lot Commercial Zone	0	0	0
003	003	Centrally Assessed	Centrally Assessed	132	132	0
008	008	Ind M&E State IPR and County RPR Processed	Industrial Machinery and Equipment	60	60	0
010	020	Unbuildable Zoned Residential	Odd Lot City	136	136	0
014	101	Improved Residential Historic	Residential Improved	0	0	0
019	019	Personal Property MS	Personal Manufactured Structures	1,719	1,718	-1
020	020	Unbuildable Zoned Commercial	Odd Lot Commercial Zone	11	11	0
024	201	Improved Commercial Historic Zoned	Commercial Improved	1	1	0
025	025	Open Space Golf Course Land	Open Space Uses DOR CPR	0	0	0
028	201	Enterprise Zone Imp Commercial Zoned Comm	Commercial Improved	0	0	0
030	030	Unbuildable Zoned Industrial	Odd Lot Industrial	7	7	0
032	030	Industrial Minerals	Odd Lot Industrial	127	127	0
037	308	Enterprise Zone Imp County RPR Processed	Industrial Machinery and Equipment	0	0	0
038	303	Enterprise Zone Improved State IPR Processed	Industrial State Responsibility	5	5	0
040	040	Unbuildable Rural Zoning Not Significant	Odd Lot Rural	127	126	-1
100	100	Vacant Land Zoned Residential	Residential Vacant	784	778	-6
101	101	Residential Improved Zoned Residential	Residential Improved	9,830	9,841	11
102	102	Condominium	Residential Condominium	60	60	0
109	109	MS Improved Zoned Residential	Residential MS	463	460	-3
111	111	Residential Floating Property	Residential Floating Property	352	352	0
200	200	Vacant Land Zoned Commercial	Commercial Vacant	161	167	6
201	201	Commercial Improved Zoned Commercial	Commercial Improved	897	889	-8
206	201	Commercial Marina/Moorage	Commercial Improved	51	51	0
207	207	Manufactured Home Park	Commercial MS Park improved	47	47	0
208	201	Retirement Care Facility	Commercial Improved	11	11	0
300	300	Vacant Land Zoned Industrial	Industrial Vacant	54	59	5
301	301	Industrial Improved Zoned Industrial	Industrial Improved	75	72	-3
303	303	Industrial B&S State IPR Processed	Industrial State Responsibility	53	53	0
308	308	Industrial B&S County RPR Processed	Industrial Machinery and Equipment	44	44	0
330	400	Industrial Aggregate Mine	Rural Tract Vacant	17	17	0
331	401	Industrial Aggregate Mine with Improvements	Rural Tract Improved	2	2	0
333	303	Industrial Improved State Responsibility	Industrial State Responsibility	3	3	0
338	308	Industrial Aggregate Machinery and Equipment	Industrial Machinery and Equipment	2	2	0
400	400	Vacant Rural	Rural Tract Vacant	657	665	8
401	401	Improved Rural	Rural Tract Improved	4,898	4,878	-20
409	409	Manufactured Home Rural	Rural Tract MS Improved	1,288	1,288	0
540	400	Vacant Farm Deferral Zoned Non-EFU	Rural Tract Vacant	138	148	10
541	401	Improved Farm Deferral Zoned Non-EFU	Rural Tract Improved	467	465	-2
549	409	MS Farm Deferral Zoned Non-EFU	Rural Tract MS Improved	70	70	0
550	400	Vacant Farm Deferral Zoned EFU	Rural Tract Vacant	147	150	3
551	401	Improved Farm Deferral Zoned EFU	Rural Tract Improved	353	349	-4
559	409	MS Farm Deferral Zoned EFU	Rural Tract MS Improved	38	38	0
580	400	Farm Rural Multiple Special Assessments	Rural Tract Vacant	24	24	0
581	401	Improved Farm Rural Multiple Sp Assessment	Rural Tract Improved	82	82	0
589	409	MS Imp Farm Rural Multiple Sp Assessment	Rural Tract MS Improved	13	13	0
600	600	Vacant H&B Use Forest	H & B Use Timber Vacant	25	0	-25
601	601	Improved H&B Forest Land	H & B Use Timber Improved	0	0	0
640	400	Vacant Forest Deferral	Rural Tract Vacant	2,424	2,464	40
641	401	Improved Forest Deferral	Rural Tract Improved	1,982	1,970	-12
649	409	MS Forest Deferral	Rural Tract MS Improved	575	577	2
660	400	Small Tract Forestland Unimproved	Rural Tract Vacant	199	205	6
661	401	Small Tract Forestland Improved	Rural Tract Improved	202	196	-6
669	409	Small Tract Forestland Improved MS	Rural Tract MS Improved	67	67	0
680	400	Forest Land Vacant Multiple Special Assessment	Rural Tract Vacant	48	50	2

Class Descriptions and Counts continued

Prop Class (H&BU)	RMV Class (Trending)	Property Class Description	RMV Class Descriptions	Prior Year	Current Year	Diff
681	401	Forest Land Improved Multiple Sp Assessment	Rural Tract Improved	169	172	3
689	409	MS Farm Multiple Special Assessment	Rural Tract MS Improved	23	23	0
700	700	Vacant Land Multi-Family	Multi-Family Vacant	1	1	0
701	701	Improved 5 Or More Units	Multi-Family Imp and MS Park Imp	107	107	0
781	701	Multiple Housing Low Income Sp Assessment	Multi-Family Imp and MS Park Imp	6	6	0
800	800	Recreation Land Only	Recreation Land Only	611	612	1
801	801	Recreation with Improvement	Recreation with Improvements	4	3	-1
890	890	Recreation Hillcrest Columbia Ac Potential Dev	Recreational Hillcrest/Columbia Hills	513	513	0
910	200	Church Vacant	Commercial Vacant	25	25	0
911	201	Church Improved	Commercial Improved	109	109	0
912	201	Church Partially Exempt	Commercial Improved	0	0	0
913	201	Church Tax Lease Prop Ex Lessor-Taxable Lessee	Commercial Improved	0	0	0
915	201	Church Exempt Taxable Owner-Exempt Lessee	Commercial Improved	0	0	0
920	200	School Vacant	Commercial Vacant	23	23	0
921	201	School Improved	Commercial Improved	51	51	0
922	201	School Partially Exempt	Commercial Improved	0	0	0
923	201	School Tax Lease Prop Ex Lessor-Taxable Lessee	Commercial Improved	0	0	0
925	201	School Exempt Taxable Owner-Exempt Lessee	Commercial Improved	0	0	0
930	200	Cemetery Vacant	Commercial Vacant	28	28	0
931	201	Cemetery Improved	Commercial Improved	8	8	0
940	200	City Vacant	Commercial Vacant	435	435	0
941	201	City Improved	Commercial Improved	115	116	1
942	201	City Partially Exempt	Commercial Improved	2	2	0
943	201	City Tax Lease Prop Exe Lessor-Taxable Lessee	Commercial Improved	0	0	0
945	201	City Exempt Taxable Owner to Exempt Lessee	Commercial Improved	2	2	0
950	100	County Vacant	Residential Vacant	191	193	2
951	101	County Improved	Residential Improved	42	41	-1
952	201	County Partially Exempt	Commercial Improved	0	0	0
953	201	County Tax Lease Prop Ex Lessor-Taxable Lessee	Commercial Improved	0	0	0
955	201	County Exempt Taxable Owner-Exempt Lessee	Commercial Improved	3	3	0
960	200	State Owned Vacant	Commercial Vacant	169	172	3
961	201	State Owned Improved	Commercial Improved	14	14	0
962	201	State Partially Exempt	Commercial Improved	6	6	0
963	201	State Tax Lease Prop Ex Lessor-Taxable Lessee	Commercial Improved	0	0	0
964	401	Exempt State Game In-Lieu Of	Rural Tract Improved	25	25	0
965	201	State Exempt Taxable Owner to Exempt Lessee	Commercial Improved	0	0	0
970	200	Federally Owned Vacant	Commercial Vacant	48	48	0
971	201	Federally Owned Improved	Commercial Improved	8	8	0
972	201	Federally Owned Partially Exempt	Commercial Improved	0	0	0
973	201	Fed Own Lease Prop Ex Lessor-Taxable Lessee	Commercial Improved	1	1	0
975	201	Federal Exempt Taxable Owner-Exempt Lessee	Commercial Improved	0	0	0
980	200	Benevolent Fraternal Ownership Vacant	Commercial Vacant	13	14	1
981	201	Benevolent Fraternal Ownership Improved	Commercial Improved	89	89	0
982	201	Benevolent Fraternal Partially Exempt	Commercial Improved	14	14	0
990	200	Port Prop or Other Municipal Prop Vacant	Commercial Vacant	83	83	0
991	201	Port Prop or other Municipal Prop Improved	Commercial Improved	110	109	-1
992	201	Port Prop or other Municipal Prop Partially Ex	Commercial Improved	0	0	0
994	201	Port Exempt in Lieu-Of per ORS 307.120	Commercial Improved	9	9	0
995	201	Government Housing Authorities	Commercial Improved	9	9	0
996	701	Farm Labor Camps Day Care Centers	Multi-Family Imp and MS Park Imp	1	1	0
				31,995	32,005	10

*TIME ADJUSTMENT
STUDIES*

Time Adjustment Study Method

The Oregon Department of Revenue and the “Assessor’s Ratio Procedures Manual – 2017” specifies that the sales for the current ratio study are to be adjusted for time by using the prior year certified roll values. (See OAR 150-309-0230 (12)(a) and (b); OAR 150-309-0230 (13)). Therefore, sales for the current ratio study were time-adjusted against the prior year certified values “roll value”. An analysis was performed and an annual rate of change from the date of sale to the Jan 1st assessment date roll value was calculated.

Time Study Groupings

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

Several time adjustment studies were analyzed and performed using sales data collected from 01-01-2023 to 12-31-2023. The data was then separated into the following property class groupings:

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

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

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

Time adjustment conclusions

The analysis indicates the following annual time adjustments:

Property Class	RMV Class	Description	Time Study Conclusion
1XX	1XX	Residential property located in the City limits, vacant land and improved.	15%
4XX, 5XX, 6XX	4XX	Vacant land and improved rural residential property located outside the city limits.	6%
019	019	Personal property manufactured structures, countywide.	35%
2XX, 3XX	2XX, 3XX	Commercial and Industrial properties; vacant land and improved countywide.	Too few sales; no adjustment applied.

Time adjustment conclusions continued

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

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

Historical time adjustment conclusions on an annual basis

Direct Calculation method using the Recalculation Base Setup RMV:

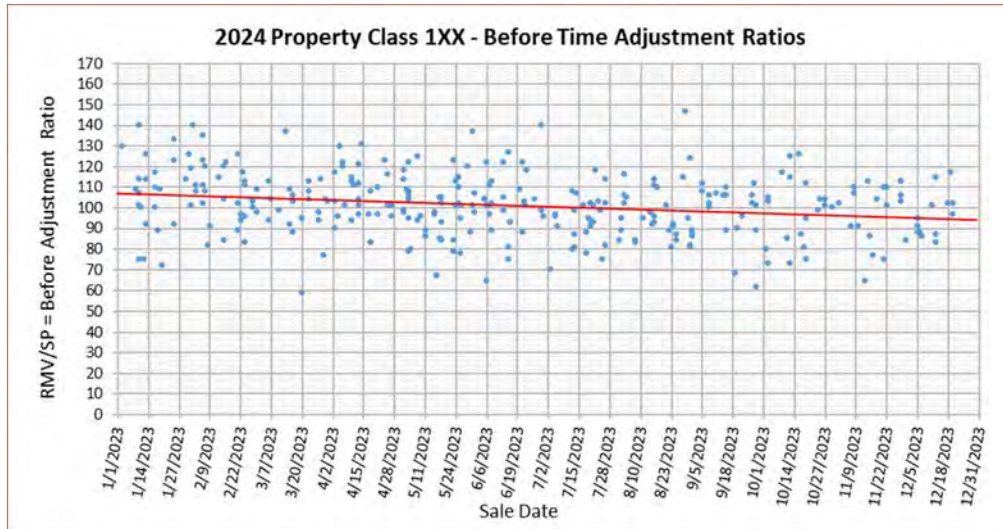
<u>Ratio Year</u>	<u>RMV 1XX</u>	<u>RMV 4XX</u>	<u>RMV 019</u>
2020	11%	9%	4.44%
2021	9%	18%	20%

Direct Calculation method using the prior year Certified RMV:

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

Time Study Analysis and Conclusions

Time Study for RMV Class 1XX



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

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

01/01/2023 107%

12/31/2023 94%

Number of days in the year: 365

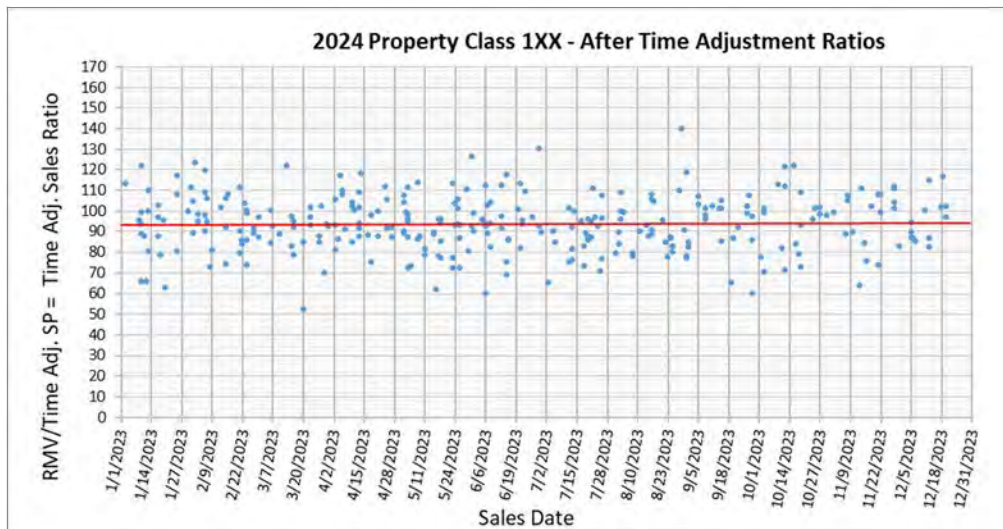
Amount of change: 13%

Annual change factor: 87%

Annual adjustment factor: 115%

Overall Annual Adjustment: 15%

Intermediate adj factor: 0.0409%



Sales Data used for RMV Class 1XX analysis

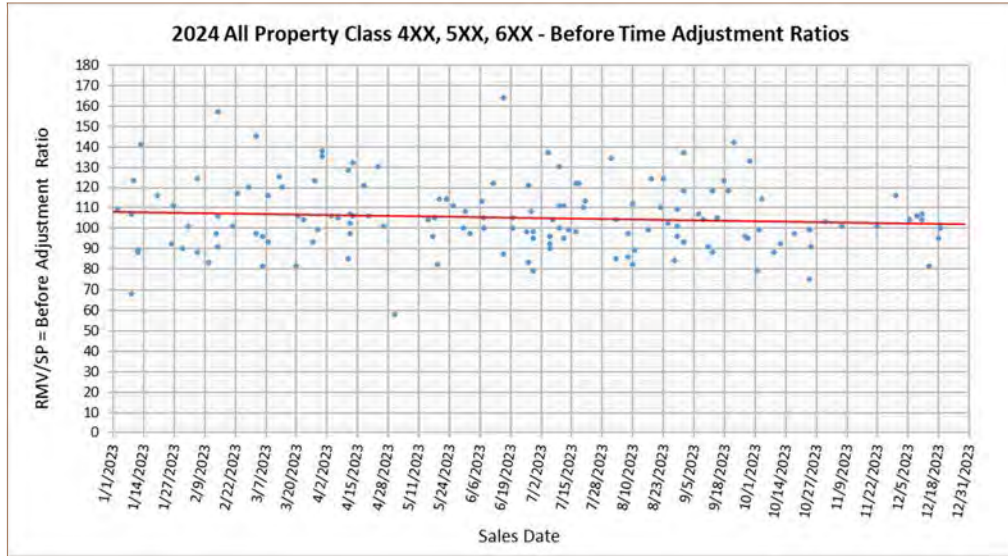
#	MA	SA	Prop CI	RMV CI	Stat Class	Cond Code	Acct No	Map #	Document Number	Certified RMV	Final Price	Sales Date	Before Ratio	Total Adj	Time Adj. Sales Price	Time Adj Ratio
1	2	0	101	101	142	33	3795	3N2W12-CB-00600	2023-64	655,130	505,000	1/3/2023	130	74,840	579,840	113
2	1	0	101	101	135	33	11250	4N1W04-DD-01600	2023-140	262,390	240,000	1/9/2023	109	34,978	274,978	95
3	1	0	101	101	143	30	433441	5N1W32-DB-00800	2023-146	544,110	500,000	1/9/2023	109	72,870	572,870	95
4	2	0	101	101	146	33	3447	3N2W12-AD-04900	2023-209	558,040	400,000	1/10/2023	140	58,133	458,133	122
5	2	0	101	101	145	33	3726	3N2W12-CA-03200	2023-198	452,740	599,900	1/10/2023	75	87,184	687,084	66
6	2	0	101	101	143	33	438508	3N2W13-CB-00117	2023-237	506,670	500,000	1/10/2023	101	72,666	572,666	88
7	1	0	101	101	143	33	433945	4N1W05-BD-01009	2023-182	449,010	420,000	1/10/2023	107	61,039	481,039	93
8	3	3	101	101	146	33	22881	4N4W04-BC-07400	2023-188	386,040	340,000	1/10/2023	114	49,413	389,413	99
9	2	0	101	101	141	33	3537	3N2W12-BB-02200	2023-164	478,830	477,500	1/11/2023	100	69,200	546,700	88
10	3	3	101	101	131	33	22367	4N4W03-BC-13100	2023-202	204,630	271,500	1/12/2023	75	39,235	310,735	66
11	1	0	101	101	143	33	12458	4N1W05-DB-02102	2023-228	451,780	395,500	1/13/2023	114	56,993	452,493	100
12	3	0	101	101	141	33	23530	5N4W34-CD-01300	2023-452	548,160	598,000	1/13/2023	92	86,174	684,174	80
13	2	95	111	111	931	33	435708	3N1W19-00-01200	REQ 2023-328	125,780	100,000	01/13/23	126	14,410	114,410	110
14	2	0	101	101	164	33	431995	3N2W11-DB-02200	2023-302	665,781	665,000	1/17/2023	100	94,740	759,740	88
15	1	0	101	101	143	33	12914	4N1W06-DD-04400	2023-1180	545,900	465,000	1/17/2023	117	66,247	531,247	103
16	1	0	101	101	143	33	13778	5N1W34-CB-01607	2023-223	455,250	412,000	1/17/2023	110	58,696	470,696	97
17	1	0	101	101	131	33	11251	4N1W04-DD-01700	2023-328	317,000	355,150	1/18/2023	89	50,451	405,601	78
18	1	0	101	101	143	33	12926	4N1W06-DD-05600	2023-330	534,170	490,000	1/19/2023	109	69,407	559,407	95
19	4	0	100	100		30	21109	7N2W21-B0-00700	2023-359	32,980	46,000	1/20/2023	72	6,497	52,497	63
20	2	0	101	101	162	33	431992	3N2W11-DB-01900	2023-455	813,920	610,000	1/25/2023	133	84,906	694,906	117
21	2	0	101	101	162	33	431996	3N2W11-DB-02300	2023-493	756,870	615,000	1/25/2023	123	85,602	700,602	108
22	1	0	101	101	132	33	12361	4N1W05-CD-02101	2023-386	336,950	367,800	1/25/2023	92	51,194	418,994	80
23	2	0	101	101	141	33	4371	3N2W13-AA-02700	2023-599	448,730	395,000	1/30/2023	114	54,172	449,172	100
24	6	1	101	101	142	33	14328	5N1W28-AB-02300	2023-467	593,910	470,000	1/31/2023	126	64,265	534,265	111
25	2	0	101	101	131	33	4088	3N2W12-DB-03800	2023-479	404,210	400,000	2/1/2023	101	54,530	454,530	89
26	2	0	101	101	141	33	4368	3N2W13-AA-02400	2023-499	594,850	500,000	2/1/2023	119	68,162	568,162	105
27	5	0	101	101	142	33	25709	7N4W08-BC-01600	2023-524	595,700	425,000	2/2/2023	140	57,764	482,764	123
28	1	0	101	101	143	33	439636	4N1W05-BD-09104	2023-572	554,940	514,900	2/3/2023	108	69,772	584,672	95
29	3	0	109	109	452	33	23134	4N4W05-AA-00314	2023-517	351,070	315,000	2/3/2023	111	42,684	357,684	98
30	2	0	101	101	141	33	4754	3N2W13-BD-03200	2023-578	415,920	375,000	2/6/2023	111	50,354	425,354	98
31	1	0	101	101	141	33	433465	5N1W32-DC-00104	2023-723	490,940	480,000	2/6/2023	102	64,453	544,453	90
32	4	0	101	101	142	33	18259	7N2W16-DC-00300	2023-554	574,150	466,000	2/6/2023	123	62,574	528,574	109
33	5	0	101	101	142	33	25590	7N4W07-AD-01200	2023-576	541,530	400,000	2/6/2023	135	53,711	453,711	119
34	2	0	101	101	141	33	3442	3N2W12-AD-04400	2023-634	469,210	391,000	2/7/2023	120	52,343	443,343	106
35	2	0	101	101	145	33	432019	3N2W13-AD-04506	2023-727	534,630	496,000	2/7/2023	108	66,399	562,399	95
36	1	0	101	101	135	33	13698	5N1W33-DD-12200	2023-617	353,910	430,000	2/8/2023	82	57,387	487,387	73
37	3	0	101	101	131	33	22721	4N4W04-AD-05002	2023-797	299,250	327,500	2/9/2023	91	43,574	371,074	81
38	1	0	101	101	142	33	13575	5N1W33-DD-02900	2023-814	557,390	485,000	2/13/2023	115	63,735	548,735	102
39	1	0	101	101	143	33	11478	4N1W05-AD-15400	2023-837	550,970	460,000	2/15/2023	120	60,073	520,073	106
40	1	0	101	101	142	33	433478	5N1W32-DC-00117	2023-732	494,070	475,000	2/15/2023	104	62,032	537,032	92
41	2	97	111	111	933	33	432175	3N1W19-00-01000	REQ 2023-94	54,500	65,000	02/15/23	84	8,489	73,489	74
42	5	0	101	101	141	33	25869	7N4W08-CB-00900	2023-761	494,440	406,137	2/16/2023	122	52,873	459,010	108
43	2	0	101	101	141	33	2809	3N1W07-CA-00160	2023-811	444,060	436,500	2/21/2023	102	55,932	492,432	90
44	1	0	101	101	131	33	10673	4N1W04-CA-12900	2023-827	290,780	325,000	2/21/2023	89	41,645	366,645	79
45	4	0	101	101	142	33	18058	7N2W16-CC-00310	2023-843	487,750	388,000	2/21/2023	126	49,717	437,717	111
46	2	0	101	101	141	33	4746	3N2W13-BD-02300	2023-864	449,350	465,000	2/22/2023	97	59,393	524,393	86
47	6	1	101	101	132	33	14499	5N1W28-BA-01500	2023-840	411,450	436,000	2/22/2023	94	55,689	491,689	84
48	1	0	101	101	143	33	11877	4N1W05-BC-05200	2023-835	508,490	435,000	2/23/2023	117	55,384	490,384	104
49	1	0	101	101	135	33	10740	4N1W04-CA-19000	2023-906	299,440	310,602	2/24/2023	96	39,418	350,020	86
50	1	0	101	101	131	33	10913	4N1W04-DA-03700	2023-869	298,360	359,900	2/24/2023	83	45,675	405,575	74

#	MA	SA	Prop Cl	RMV Cl	Stat Class	Cond Code	Acct No	Map #	Document Number	Certified RMV	Final Price	Sales Date	Before Ratio	Total Adj	Time Adj. Sales Price	Time Adj Ratio
155	2	0	101	101	143	33	4797	3N2W13-BD-07100	2023-3185	475,090	470,000	6/7/2023	101	39,829	509,829	93
156	2	0	101	101	143	33	438607	3N2W13-CC-00127	2023-3192	517,360	535,000	6/7/2023	97	45,337	580,337	89
157	6	1	101	101	142	33	14564	5N1W28-DB-06900	2023-3167	597,460	538,000	6/7/2023	111	45,591	583,591	102
158	2	0	101	101	147	33	438447	3N2W13-CA-03903	2023-3148	484,310	476,000	6/8/2023	102	40,143	516,143	94
159	6	1	101	101	131	33	14363	5N1W28-AC-00700	2023-3189	356,620	400,000	6/8/2023	89	33,733	433,733	82
160	6	1	101	101	142	33	14748	5N1W28-DB-05700	2023-3154	648,050	575,000	6/8/2023	113	48,492	623,492	104
161	1	0	101	101	141	33	9530	4N1W03-BB-06100	2023-3268	418,280	396,900	6/13/2023	105	32,659	429,559	97
162	1	0	101	101	121	33	11248	4N1W04-DA-12500	2023-3512	194,450	160,000	6/13/2023	122	13,166	173,166	112
163	2	95	111	111	931	33	432190	3N1W19-00-01000	REQ 2023-350	144,160	146,000	06/13/23	99	12,014	158,014	91
164	1	0	101	101	143	33	9919	4N1W04-AA-03800	2023-3581	636,550	500,000	6/15/2023	127	40,734	540,734	118
165	3	3	101	101	131	33	22379	4N4W03-BC-11500	2023-3445	283,530	380,500	6/15/2023	75	30,998	411,498	69
166	6	1	101	101	135	33	14282	5N1W28-AA-01300	2023-3514	308,930	380,000	6/15/2023	81	30,958	410,958	75
167	2	0	101	101	141	33	433516	3N2W13-CD-03200	2023-3392	455,580	491,000	6/16/2023	93	39,800	530,800	86
168	6	1	101	101	141	33	14233	5N1W21-CD-05200	2023-3371	421,560	454,000	6/16/2023	93	36,800	490,800	86
169	5	40	101	101	232	33	26320	7N4W17-BA-02300	2023-3434	396,490	365,000	6/20/2023	109	28,989	393,989	101
170	2	0	101	101	131	30	4162	3N2W12-DB-10400	2023-3397	344,320	390,000	6/21/2023	88	30,814	420,814	82
171	4	0	101	101	144	33	17976	7N2W16-CA-07900	2023-3455	512,250	419,000	6/21/2023	122	33,106	452,106	113
172	2	0	101	101	141	33	4351	3N2W13-AA-00100	2023-3583	416,690	413,711	6/22/2023	101	32,518	446,229	93
173	1	0	101	101	143	33	439621	4N1W05-BC-07533	2023-3694	455,800	442,650	6/22/2023	103	34,793	477,443	95
174	1	0	101	101	135	33	10614	4N1W04-CA-07200	2023-3495	406,190	345,000	6/23/2023	118	26,976	371,976	109
175	3	0	101	101	141	33	23337	4N4W05-AD-11400	2023-3586	420,530	402,954	6/26/2023	104	31,013	433,967	97
176	1	0	101	101	141	33	11861	4N1W05-BC-03600	2023-4319	426,920	430,000	6/29/2023	99	32,567	462,567	92
177	1	0	101	101	153	33	13770	5N1W34-CB-01520	2023-3594	678,100	485,000	6/29/2023	140	36,732	521,732	130
178	2	0	101	101	141	33	434765	3N1W07-CB-01908	2023-3757	489,020	507,000	6/30/2023	96	38,191	545,191	90
179	4	0	101	101	136	33	17995	7N2W16-CA-09800	2023-3713	357,980	510,000	7/3/2023	70	37,790	547,790	65
180	2	0	101	101	141	33	2875	3N1W07-CC-02500	2023-3660	448,720	465,040	7/5/2023	96	34,078	499,118	90
181	1	0	101	101	136	33	11804	4N1W05-DA-06800	2023-3645	302,040	312,000	7/5/2023	97	22,863	334,863	90
182	2	0	101	101	131	33	3753	3N2W12-CA-06200	2023-3858	351,640	387,000	7/6/2023	91	28,201	415,201	85
183	1	0	109	109	452	33	11236	4N1W04-DD-00305	2023-3827	265,280	330,000	7/12/2023	80	23,237	353,237	75
184	1	0	101	101	143	33	28941	4N1W05-CC-00704	2023-3926	503,620	466,000	7/12/2023	108	32,813	498,813	101
185	2	0	101	101	141	33	4304	3N2W12-DD-03200	2023-3932	453,980	460,800	7/13/2023	99	32,258	493,058	92
186	1	30	101	101	232	33	10599	4N1W04-CA-05800	2023-3921	259,950	299,225	7/13/2023	87	20,947	320,172	81
187	1	0	101	101	131	33	10639	4N1W04-CA-09600	2023-3862	283,950	350,000	7/13/2023	81	24,502	374,502	76
188	1	0	101	101	143	33	13193	4N1W08-BC-04200	2023-4082	527,480	495,000	7/14/2023	107	34,450	529,450	100
189	1	0	101	101	143	33	429113	5N1W33-AD-03800	2023-3973	511,780	505,000	7/17/2023	101	34,525	539,525	95
190	1	0	101	101	131	33	11318	4N1W04-DD-06600	2023-4049	255,240	328,000	7/18/2023	78	22,290	350,290	73
191	4	0	101	101	126	33	21030	7N2W17-CO-01500	2023-4131	177,720	201,500	7/18/2023	88	13,693	215,193	83
192	1	0	101	101	132	33	9511	5N1W34-CC-13700	2023-3971	368,920	389,000	7/19/2023	95	26,276	415,276	89
193	2	0	101	101	143	33	438519	3N2W13-CB-00128	2023-4179	505,800	554,000	7/20/2023	91	37,195	591,195	86
194	1	0	101	101	141	33	11681	4N1W05-AD-00500	2023-4095	444,070	435,000	7/20/2023	102	29,205	464,205	96
195	4	0	101	101	145	30	22052	7N2W16-BB-02500	2023-4141	299,700	320,000	7/20/2023	94	21,484	341,484	88
196	2	0	101	101	147	33	438487	3N2W13-CA-03943	2023-4043	485,390	479,000	7/21/2023	101	31,964	510,964	95
197	1	0	101	101	131	33	11042	4N1W04-DB-07801	2023-4452	294,380	316,800	7/21/2023	93	21,140	337,940	87
198	1	0	101	101	135	33	10953	4N1W04-DA-07100	2023-4193	248,370	210,562	7/22/2023	118	13,965	224,527	111
199	1	0	101	101	141	33	11974	4N1W05-BD-06600	2023-4177	412,580	400,000	7/23/2023	103	26,364	426,364	97
200	2	0	101	101	141	33	4412	3N2W13-AA-06900	2023-4060	417,850	424,000	7/24/2023	99	27,773	451,773	92
201	3	0	101	101	131	33	23240	4N4W05-AD-01700	2023-4155	233,580	310,000	7/25/2023	75	20,179	330,179	71
202	2	0	101	101	143	33	3867	3N2W12-CC-01204	2023-4115	445,150	435,000	7/26/2023	102	28,137	463,137	96
203	1	0	101	101	143	30	12761	4N1W06-DA-04600	2023-4133	525,010	460,000	7/26/2023	114	29,754	489,754	107
204	1	0	101	101	131	33	13643	5N1W33-DD-08201	2023-4143	326,260	400,000	7/26/2023	82	25,873	425,873	77
205	2	0	101	101	143	33	2843	3N1W07-CA-02500	2023-4312	462,270	550,000	8/1/2023	84	34,225	584,225	79
206	1	0	101	101	143	33	12787	4N1W06-DA-07600	2023-4415	521,750	549,900	8/2/2023	95	33,993	583,893	89

#	MA	SA	Prop Cl	RMV Cl	Stat Class	Cond Code	Acct No	Map #	Document Number	Certified RMV	Final Price	Sales Date	Before Ratio	Total Adj	Time Adj. Sales Price	Time Adj Ratio
207	1	0	101	101	131	33	13446	5N1W33-DC-02500	2023-4317	301,770	340,000	8/2/2023	89	21,018	361,018	84
208	1	0	101	101	143	33	440631	4N1W04-BB-03124	2023-4330	485,870	459,000	8/3/2023	106	28,186	487,186	100
209	1	0	101	101	141	33	11873	4N1W05-BC-04800	2023-4411	432,070	424,000	8/3/2023	102	26,037	450,037	96
210	4	0	101	101	146	33	17996	7N2W16-CA-09900	2023-4305	461,760	399,000	8/3/2023	116	24,502	423,502	109
211	1	0	101	101	141	33	13126	4N1W08-BB-01200	2023-4360	461,910	440,000	8/4/2023	105	26,839	466,839	99
212	6	1	101	101	141	33	14072	5N1W21-CA-02800	2023-4398	411,920	489,900	8/8/2023	84	29,081	518,981	79
213	1	0	101	101	131	33	10008	5N1W33-DC-12300	2023-4729	297,680	359,900	8/8/2023	83	21,364	381,264	78
214	2	0	101	101	131	33	3331	3N2W12-AC-00128	2023-4459	378,280	397,800	8/11/2023	95	23,125	420,925	90
215	3	0	109	109	452	33	23123	4N4W05-AA-00303	2023-4721	368,800	375,000	8/14/2023	98	21,339	396,339	93
216	1	0	101	101	131	33	9831	4N1W03-CB-03200	2023-4652	253,820	275,000	8/15/2023	92	15,536	290,536	87
217	2	0	101	101	152	33	3612	3N2W12-BC-00400	2023-4623	968,020	850,000	8/16/2023	114	47,673	897,673	108
218	2	0	101	101	142	33	3794	3N2W12-CB-00501	2023-4602	596,290	534,900	8/16/2023	111	30,000	564,900	106
219	2	33	101	101	143	33	433102	3N2W12-DC-02502	2023-4575	389,370	407,300	8/16/2023	96	22,844	430,144	91
220	5	0	101	101	131	33	25755	7N4W08-BD-02200	2023-4751	256,820	275,000	8/16/2023	93	15,424	290,424	88
221	1	0	101	101	142	33	11575	4N1W05-AB-04213	2023-4600	552,490	500,000	8/17/2023	110	27,838	527,838	105
222	1	0	101	101	141	33	13766	5N1W34-CB-01516	2023-4741	447,720	445,000	8/21/2023	101	24,047	469,047	95
223	3	0	109	109	452	33	22864	4N4W04-BC-05800	2023-4738	261,200	292,000	8/22/2023	89	15,660	307,660	85
224	2	0	101	101	131	33	3999	3N2W12-DD-09000	2023-4699	305,230	375,000	8/23/2023	81	19,957	394,957	77
225	2	0	101	101	143	33	2819	3N1W07-CA-00507	2023-4711	533,990	584,500	8/24/2023	91	30,868	615,368	87
226	4	0	109	109	452	33	18094	7N2W16-CC-00820	2023-4775	289,060	315,000	8/24/2023	92	16,635	331,635	87
227	1	0	101	101	131	33	10266	4N1W04-BA-00800	2023-4773	307,130	365,000	8/25/2023	84	19,126	384,126	80
228	1	0	101	101	131	33	11143	4N1W04-DC-00500	2023-4806	266,560	306,000	8/25/2023	87	16,035	322,035	83
229	3	0	100	100		33	23353	4N4W05-AD-12900	2023-4798	69,220	60,000	8/28/2023	115	3,070	63,070	110
230	5	0	101	101	131	33	25898	7N4W08-CB-04200	2023-4906	286,220	195,000	8/29/2023	147	9,899	204,899	140
231	2	0	101	101	143	33	438597	3N2W13-CC-00117	2023-4871	518,460	545,000	8/30/2023	95	27,443	572,443	91
232	2	0	101	101	141	33	3067	3N2W11-AA-00128	2023-4885	528,570	425,000	8/31/2023	124	21,227	446,227	118
233	1	0	101	101	131	33	28883	4N1W04-DA-07401	2023-4950	286,220	350,000	8/31/2023	82	17,481	367,481	78
234	3	0	101	101	131	33	22483	4N4W03-BC-09600	2023-4886	310,670	384,041	8/31/2023	81	19,181	403,222	77
235	1	0	101	101	121	33	10917	4N1W04-DA-04001	2023-5054	190,170	219,900	9/1/2023	86	10,893	230,793	82
236	1	30	101	101	232	33	11004	4N1W04-DB-04100	2023-5175	666,110	750,000	9/1/2023	89	37,152	787,152	85
237	1	0	101	101	141	33	12246	4N1W05-CC-01115	2023-5043	504,500	580,000	9/1/2023	87	28,731	608,731	83
238	1	0	101	101	141	33	12597	4N1W05-DC-05200	2023-4985	443,710	410,000	9/5/2023	108	19,638	429,638	103
239	3	0	109	109	452	33	23477	4N4W05-DA-09900	2023-4958	258,180	230,000	9/5/2023	112	11,017	241,017	107
240	2	0	101	101	143	33	31173	3N1W07-CC-05600	2023-5156	513,770	485,000	9/8/2023	106	22,635	507,635	101
241	1	0	101	101	132	33	11774	4N1W05-AD-09800	2023-5208	376,380	375,000	9/8/2023	100	17,501	392,501	96
242	5	40	101	101	232	33	25803	7N4W08-CA-02900	2023-5074	224,580	220,000	9/8/2023	102	10,267	230,267	98
243	3	0	109	109	462	33	22553	4N4W03-CA-01000	2023-5183	303,610	285,000	9/11/2023	107	12,951	297,951	102
244	1	0	101	101	143	33	440669	4N1W04-BB-03162	2023-5215	485,150	459,000	9/14/2023	106	20,294	479,294	101
245	2	0	101	101	131	30	4114	3N2W12-DB-06200	2023-5275	341,270	385,000	9/15/2023	89	16,865	401,865	85
246	1	0	101	101	143	33	13171	4N1W08-BB-08400	2023-5228	511,870	485,000	9/15/2023	106	21,245	506,245	101
247	4	0	101	101	143	33	18545	7N2W17-DA-00403	2023-5295	457,880	417,500	9/15/2023	110	18,288	435,788	105
248	6	1	101	101	121	33	14622	5N1W28-DA-02900	2023-5321	206,290	303,000	9/19/2023	68	12,776	315,776	65
249	1	0	101	101	131	33	10735	4N1W04-CD-00500	2023-5334	263,840	292,400	9/20/2023	90	12,210	304,610	87
250	2	0	101	101	143	33	2902	3N1W18-BC-00700	2023-5494	512,280	535,000	9/22/2023	96	21,902	556,902	92
251	1	0	101	101	143	30	12330	4N1W05-CD-01012	2023-5786	476,070	465,000	9/26/2023	102	18,275	483,275	99
252	5	0	101	101	143	33	434296	7N4W09-CA-00128	2023-5439	488,130	460,000	9/26/2023	106	18,078	478,078	102
253	1	0	101	101	143	33	12942	4N1W06-DD-07200	2023-5452	463,820	415,000	9/27/2023	112	16,140	431,140	108
254	2	0	101	101	143	33	4705	3N2W13-BC-00500	2023-5491	533,810	600,000	9/28/2023	89	23,089	623,089	86
255	1	0	101	101	141	33	10923	4N1W04-DA-04600	2023-5459	424,330	420,000	9/28/2023	101	16,162	436,162	97
256	1	95	111	111	932	33	432160	4N1W03-BA-00100	REQ 2023-435	90,220	145,000	09/28/23	62	5,580	150,580	60
257	6	1	101	101	131	33	14221	5N1W21-CD-04000	2023-5608	340,100	425,000	10/2/2023	80	15,659	440,659	77
258	2	0	101	101	142	33	3074	3N2W11-AA-00135	2023-5546	631,440	603,990	10/3/2023	105	22,007	625,997	101

#	MA	SA	Prop Cl	RMV Cl	Stat Class	Cond Code	Acct No	Map #	Document Number	Certified RMV	Final Price	Sales Date	Before Ratio	Total Adj	Time Adj. Sales Price	Time Adj Ratio
259	1	0	101	101	143	33	13165	4N1W08-BB-07800	2023-5579	494,300	480,000	10/3/2023	103	17,489	497,489	99
260	3	0	101	101	121	33	23301	4N4W05-AD-07800	2023-5602	190,100	262,000	10/3/2023	73	9,546	271,546	70
261	3	0	109	109	452	33	23373	4N4W05-AD-14207	2023-5699	315,280	270,000	10/9/2023	117	9,174	279,174	113
262	1	0	101	101	131	33	9988	5N1W33-DC-14000	2023-5805	303,460	359,000	10/11/2023	85	11,904	370,904	82
263	2	0	101	101	153	33	3212	3N2W11-DA-02405	2023-5720	684,440	545,670	10/12/2023	125	17,871	563,541	121
264	3	0	101	101	131	33	23183	4N4W05-AC-02000	2023-5688	227,980	311,000	10/12/2023	73	10,185	321,185	71
265	1	0	101	101	151	33	13328	5N1W33-AD-04700	2023-5793	701,000	608,000	10/12/2023	115	19,912	627,912	112
266	1	0	101	101	143	33	11503	4N1W05-AC-07000	2023-5808	497,320	395,000	10/16/2023	126	12,290	407,290	122
267	1	0	101	101	131	33	13584	5N1W33-DA-03500	2023-5761	281,140	325,000	10/17/2023	87	9,979	334,979	84
268	1	0	101	101	131	33	11299	4N1W04-DD-05200	2023-5801	292,340	359,000	10/18/2023	81	10,876	369,876	79
269	2	0	101	101	141	33	4256	3N2W12-DD-00706	2023-5813	462,980	485,000	10/19/2023	95	14,494	499,494	93
270	3	3	101	101	131	33	22330	4N4W03-BB-00600	2023-5960	554,040	495,000	10/19/2023	112	14,793	509,793	109
271	6	1	101	101	135	33	14479	5N1W28-AD-05801	2023-5874	273,560	365,000	10/19/2023	75	10,908	375,908	73
272	2	0	101	101	143	33	433510	3N2W13-CD-02600	2023-5931	526,020	533,500	10/24/2023	99	14,852	548,352	96
273	2	33	101	101	143	33	429898	3N2W12-AD-03101	2023-5991	389,430	375,000	10/25/2023	104	10,286	385,286	101
274	1	30	101	101	244	33	10815	4N1W05-DA-09800	2023-6000	812,160	780,000	10/27/2023	104	20,756	800,756	101
275	1	95	111	111	932	33	432150	4N1W03-BA-00100	REQ 2023-449	156,290	155,000	10/27/23	101	4,125	159,125	98
276	2	0	101	101	141	33	4262	3N2W12-DD-00712	2023-5997	476,270	475,000	10/30/2023	100	12,056	487,056	98
277	1	0	101	101	143	33	13160	4N1W08-BB-07300	2023-6122	471,880	464,900	11/2/2023	102	11,229	476,129	99
278	1	0	101	101	131	30	10920	4N1W04-DA-04201	2023-6170	334,100	369,000	11/7/2023	91	8,157	377,157	89
279	1	0	101	101	146	33	10709	4N1W04-CD-02000	2023-6206	362,120	330,000	11/8/2023	110	7,160	337,160	107
280	1	0	101	101	143	33	13281	5N1W32-DC-02606	2023-6200	488,480	454,900	11/8/2023	107	9,870	464,770	105
281	6	1	101	101	141	33	14007	5N1W21-BC-00800	2023-6277	477,750	522,500	11/10/2023	91	10,909	533,409	90
282	3	3	101	101	131	30	22522	4N4W03-BD-01600	2023-6344	231,800	356,000	11/13/2023	65	6,996	362,996	64
283	1	43	101	101	143	33	12176	4N1W05-CB-06400	2023-6287	366,840	325,000	11/14/2023	113	6,253	331,253	111
284	1	0	101	101	131	33	10966	4N1W04-DA-10700	2023-6360	287,430	334,900	11/15/2023	86	6,307	341,207	84
285	3	0	101	101	131	33	23280	4N4W05-AD-05600	2023-6746	249,380	325,000	11/16/2023	77	5,987	330,987	75
286	2	0	101	101	142	33	3525	3N2W12-BB-01000	2023-6427	556,820	535,000	11/18/2023	104	9,418	544,418	102
287	1	0	101	101	143	33	439637	4N1W05-BD-09105	2023-6421	497,320	453,000	11/21/2023	110	7,418	460,418	108
288	3	0	109	109	452	33	23298	4N4W05-AD-07500	2023-6631	213,680	286,000	11/21/2023	75	4,683	290,683	74
289	1	0	101	101	141	33	12494	4N1W05-DB-02600	2023-6537	398,220	395,000	11/22/2023	101	6,307	401,307	99
290	1	0	101	101	144	33	13935	5N1W34-CC-08700	2023-6782	477,170	435,000	11/22/2023	110	6,945	441,945	108
291	2	0	101	101	143	33	2788	3N1W07-CA-00139	2023-6535	525,610	512,000	11/28/2023	103	6,917	518,917	101
292	1	0	101	101	143	33	13189	4N1W08-BC-03800	2023-6647	540,880	512,000	11/28/2023	106	6,917	518,917	104
293	3	0	109	109	462	33	23130	4N4W05-AA-00310	2023-6472	382,570	340,000	11/28/2023	113	4,593	344,593	111
294	4	40	101	101	242	33	441022	7N2W16-DB-01505	2023-6662	656,910	580,000	11/28/2023	113	7,836	587,836	112
295	2	0	101	101	135	33	3374	3N2W12-AC-02800	2023-6532	335,520	400,000	11/30/2023	84	5,076	405,076	83
296	1	0	101	101	131	33	10254	4N1W04-BA-00306	2023-6742	307,330	349,000	12/5/2023	88	3,715	352,715	87
297	4	0	101	101	132	30	18165	7N2W16-DA-04601	2023-6688	228,310	240,000	12/5/2023	95	2,555	242,555	94
298	4	0	101	101	131	30	18178	7N2W16-DA-05900	2023-6827	276,180	305,000	12/5/2023	91	3,246	308,246	90
299	1	0	101	101	131	33	9796	4N1W03-CA-02400	2023-6697	214,490	244,500	12/6/2023	88	2,502	247,002	87
300	4	0	109	109	452	33	21088	7N2W21-AB-00300	2023-6754	214,850	250,000	12/7/2023	86	2,456	252,456	85
301	6	1	101	101	143	33	14123	5N1W21-CB-01100	2023-6772	475,390	470,000	12/11/2023	101	3,848	473,848	100
302	2	0	101	101	143	33	3360	3N2W12-AC-01701	2023-6797	482,390	418,015	12/13/2023	115	3,080	421,095	115
303	3	0	101	101	131	33	23435	4N4W05-DA-05900	2023-6791	241,570	291,800	12/13/2023	83	2,150	293,950	82
304	6	1	101	101	141	33	14184	5N1W21-CD-00700	2023-6830	405,480	465,000	12/13/2023	87	3,427	468,427	87
305	1	0	101	101	141	33	12994	4N1W07-AB-03130	2023-6887	433,720	425,000	12/18/2023	102	2,262	427,262	102
306	3	0	101	101	141	33	23267	4N4W05-AD-04300	2023-6899	466,090	398,300	12/19/2023	117	1,957	400,257	116
307	2	0	101	101	143	33	2757	3N1W07-CA-00108	2024-69	461,230	450,000	12/20/2023	102	2,026	452,026	102
308	2	0	101	101	141	33	3069	3N2W11-AA-00130	2024-46	474,460	488,000	12/20/2023	97	2,198	490,198	97

Time Study for RMV Class 4XX



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

01/01/2023 108%

12/31/2023 102%

Number of days in the year: 365

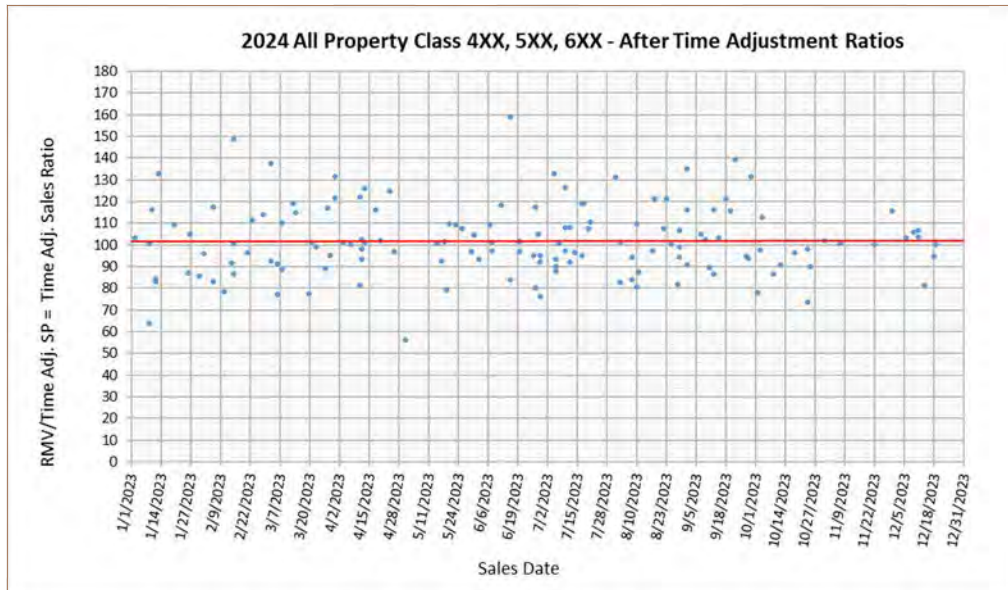
Amount of change: 6%

Annual change factor: 94%

Annual adjustment factor: 106%

Overall Annual Adjustment: 6%

Intermediate adj factor: 0.0175%



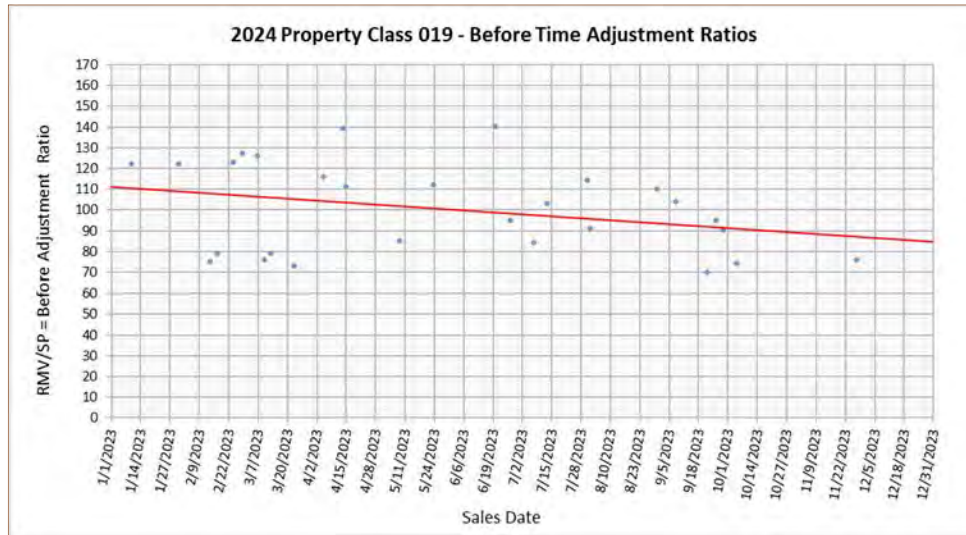
Sales Data used for RMV Class 4XX analysis

#	MA	SA	Prop CI	RMV CI	Stat Class	Cond Code	Acct No	Map #	Document Number	Certified RMV	Final Price	Sales Date	Before Ratio	Total Adj	Time Adj. Sales Price	Time Adj Ratio
1	5	51	401	401	141	33	27041	7N4W09-BA-01200	2023-38	429,740	392,500	1/3/2023	109	24,847	417,347	103
2	5	55	551	401	134	33	27775	7N4W04-00-00300	2023-149	428,340	632,700	1/9/2023	68	39,389	672,089	64
3	5	51	660	400		33	26669	7N4W24-00-01000	2023-145	181,700	170,000	1/9/2023	107	10,584	180,584	101
4	3	21	641	401	154	33	7659	4N2W17-00-00400	2023-185	886,280	720,000	1/10/2023	123	44,698	764,698	116
5	6	61	401	401	143	33	17063	4N1W08-CC-00102	2023-207	624,950	699,500	1/12/2023	89	43,181	742,681	84
6	6	67	401	401	141	33	7972	4N2W25-B0-01000	2023-231	658,530	749,000	1/12/2023	88	46,237	795,237	83
7	2	21	401	401	154	33	5517	3N2W02-00-03500	2023-256	1,026,960	730,000	1/13/2023	141	44,936	774,936	133
8	6	61	401	401	143	33	16853	4N1W07-BC-00701	2023-323	879,490	760,000	1/20/2023	116	45,853	805,853	109
9	6	67	540	400		33	441598	4N1W30-B0-00201	2023-387	289,370	315,000	1/26/2023	92	18,674	333,674	87
10	6	62	401	401	141	33	15267	4N2W03-D0-00500	2023-511	472,690	425,000	1/27/2023	111	25,121	450,121	105
11	3	31	401	401	141	33	24472	5N4W23-D0-00800	2023-485	422,590	381,000	1/27/2023	111	22,520	403,520	105
12	5	51	401	401	135	33	27191	7N4W16-BA-00600	2023-501	528,500	585,000	1/31/2023	90	34,169	619,169	85
13	4	41	409	409	452	33	16455	6N2W27-00-00700	2023-583	390,760	385,000	2/2/2023	101	22,353	407,353	96
14	6	61	401	401	135	33	17078	4N1W08-CC-01700	2023-593	494,570	399,000	2/6/2023	124	22,886	421,886	117
15	4	41	409	409	452	33	19275	6N2W10-00-00604	2023-585	364,180	415,000	2/6/2023	88	23,804	438,804	83
16	5	51	401	401	131	33	20877	7N3W17-A0-00600	2023-667	310,750	375,000	2/11/2023	83	21,182	396,182	78
17	4	42	409	409	452	33	17636	5N3W01-A0-02000	2023-680	397,460	411,870	2/14/2023	97	23,048	434,918	91
18	6	67	641	401	153	33	9004	4N2W23-A0-02300	2023-760	926,810	871,500	2/15/2023	106	48,617	920,117	101
19	6	62	669	409	441	30	17497	5N2W25-D0-01100	2023-689	364,090	400,000	2/15/2023	91	22,314	422,314	86
20	5	51	400	400		33	27137	7N4W15-DB-00800	2023-819	117,530	75,000	2/15/2023	157	4,184	79,184	148
21	6	67	401	401	143	33	9189	4N2W24-C0-01800	2023-911	684,450	675,000	2/21/2023	101	36,947	711,947	96
22	4	41	401	401	141	33	19964	7N2W28-BB-00600	2023-874	379,870	324,200	2/23/2023	117	17,632	341,832	111
23	6	61	401	401	136	33	17107	4N1W08-CD-04200	2023-970	444,060	370,000	2/28/2023	120	19,799	389,799	114
24	6	61	401	401	132	33	16903	4N1W07-C0-01700	2023-1009	612,340	630,000	3/3/2023	97	33,382	663,382	92
25	4	41	660	400		33	21544	6N2W28-00-02000	2023-983	361,980	250,000	3/3/2023	145	13,247	263,247	138
26	6	67	401	401	152	33	8867	4N1W19-D0-01702	2023-1045	952,680	995,000	3/6/2023	96	52,201	1,047,201	91
27	5	51	409	409	452	33	27738	7N4W03-B0-00500	2023-1176	365,210	450,000	3/6/2023	81	23,608	473,608	77
28	6	67	409	409	442	33	9225	4N2W24-D0-00501	2023-1086	499,120	431,650	3/8/2023	116	22,495	454,145	110
29	6	67	401	401	141	33	7943	4N2W25-AD-00500	2023-1078	460,950	494,900	3/8/2023	93	25,791	520,691	89
30	6	62	649	409	452	33	16149	5N2W23-00-00702	2023-1157	469,690	375,000	3/13/2023	125	19,215	394,215	119
31	6	61	401	401	144	33	17350	4N2W12-C0-02200	2023-1150	781,470	649,000	3/14/2023	120	33,140	682,140	115
32	6	61	400	400		33	441601	4N1W18-A0-04701	2023-1235	195,070	239,500	3/20/2023	81	11,978	251,478	78
33	3	21	641	401	143	33	5081	4N3W24-00-02301	2023-1242	636,190	600,000	3/21/2023	106	29,904	629,904	101
34	2	64	401	401	166	33	6577	3N2W22-CA-03400	2023-1295	1,031,620	995,000	3/23/2023	104	49,242	1,044,242	99
35	6	61	401	401	131	33	15443	4N2W13-A0-01400	2023-1743	401,940	430,000	3/27/2023	93	20,980	450,980	89
36	4	41	401	401	141	33	20031	7N2W30-00-00301	2023-1759	551,520	450,000	3/28/2023	123	21,877	471,877	117
37	6	61	400	400		33	17379	4N2W12-D0-01700	2023-2309	193,920	195,000	3/29/2023	99	9,446	204,446	95
38	6	67	641	401	154	33	8135	4N2W26-00-02000	2023-1814	958,290	696,000	3/31/2023	138	33,471	729,471	131
39	4	41	401	401	142	33	19866	7N2W23-CA-00600	2023-1733	494,160	365,000	3/31/2023	135	41,092	406,092	122
40	6	67	401	401	153	33	8073	4N2W25-D0-01602	2023-1927	951,230	900,000	4/4/2023	106	42,652	942,652	101
41	4	41	649	409	452	33	19988	7N2W29-00-01000	2023-1939	392,460	374,471	4/7/2023	105	17,550	392,021	100
42	3	21	401	401	143	30	433915	4N2W33-A0-00403	2023-1995	672,090	790,000	4/11/2023	85	36,472	826,472	81
43	4	41	401	401	143	33	19601	7N2W19-C0-00300	2023-2149	670,360	525,000	4/11/2023	128	24,238	549,238	122
44	2	21	401	401	136	33	5545	3N2W02-D0-00600	2023-2043	629,560	615,000	4/12/2023	102	28,285	643,285	98
45	6	67	401	401	151	33	8042	4N2W25-C0-00605	2023-2042	922,360	947,000	4/12/2023	97	43,555	990,555	93
46	3	31	640	400		33	24626	5N4W33-00-01500	2023-2038	214,040	200,000	4/12/2023	107	9,198	209,198	102
47	3	21	641	401	134	33	7588	4N2W16-00-02500	2023-2168	549,610	520,000	4/13/2023	106	23,825	543,825	101
48	4	41	401	401	143	33	19127	6N2W04-C0-00102	2023-2050	954,680	724,500	4/13/2023	132	33,195	757,695	126
49	6	67	540	400		33	8620	4N1W18-D0-01201	2023-2249	461,220	380,000	4/18/2023	121	17,078	397,078	116
50	5	51	401	401	155	33	28217	8N4W27-DA-00300	2023-2378	674,530	635,000	4/20/2023	106	28,317	663,317	102
51	4	42	401	401	142	33	18694	6N3W01-00-00400	2023-2361	754,380	580,000	4/24/2023	130	25,458	605,458	125

#	MA	SA	Prop Cl	RMV Cl	Stat Class	Cond Code	Acct No	Map #	Document Number	Certified RMV	Final Price	Sales Date	Before Ratio	Total Adj	Time Adj. Sales Price	Time Adj Ratio
52	5	51	409	409	452	33	27768	7N4W03-D0-01200	2023-2502	337,540	334,000	4/26/2023	101	14,544	348,544	97
53	4	45	551	401	141	33	15539	5N1W08-00-00200	2023-2491	533,220	915,000	5/1/2023	58	39,043	954,043	56
54	4	56	409	409	452	33	15494	5N1W07-A0-00808	2023-2822	253,410	242,500	5/15/2023	104	9,754	252,254	100
55	3	31	640	400		33	24627	5N4W33-00-01501	2023-2739	217,630	226,700	5/17/2023	96	9,039	235,739	92
56	6	61	409	409	463	33	17108	4N1W08-CD-04300	2023-2790	509,930	484,000	5/18/2023	105	19,213	503,213	101
57	5	51	409	409	452	33	20734	7N3W15-A0-00300	2023-2786	435,570	531,000	5/19/2023	82	20,986	551,986	79
58	3	31	401	401	141	33	24003	4N4W07-D0-00203	2023-2815	710,850	625,000	5/20/2023	114	24,592	649,592	109
59	6	61	401	401	142	33	14874	4N1W05-BA-00300	2023-2953	539,390	475,000	5/23/2023	114	18,441	493,441	109
60	4	41	649	409	452	33	21272	6N2W16-A0-00701	2023-2984	405,190	364,000	5/26/2023	111	13,940	377,940	107
61	5	51	401	401	153	33	26609	7N4W22-00-00204	2023-2990	747,780	744,900	5/30/2023	100	28,007	772,907	97
62	6	61	641	401	134	33	16351	5N2W35-00-01400	2023-3000	757,270	699,000	5/31/2023	108	26,159	725,159	104
63	4	41	641	401	141	33	21475	6N2W23-00-00400	2023-3075	570,350	589,900	6/2/2023	97	21,870	611,770	93
64	6	62	401	401	144	33	17807	5N2W20-00-01003	2023-3162	707,360	626,000	6/7/2023	113	22,661	648,661	109
65	6	61	409	409	463	33	15122	4N1W17-A0-00600	2023-3235	492,340	471,000	6/8/2023	105	16,968	487,968	101
66	5	51	401	401	141	33	26478	7N3W30-A0-00700	2023-3311	512,070	510,000	6/8/2023	100	18,372	528,372	97
67	2	21	401	401	151	33	5846	3N2W14-CB-02800	2023-3194	550,380	450,000	6/12/2023	122	15,896	465,896	118
68	4	41	400	400		33	19273	6N2W10-00-00602	2023-3310	172,600	105,000	6/16/2023	164	3,636	108,636	159
69	4	41	409	409	452	33	19530	7N2W18-00-01001	2023-3403	403,960	465,000	6/16/2023	87	16,101	481,101	84
70	5	51	401	401	131	33	27006	7N4W09-A0-00700	2023-3453	384,150	384,000	6/20/2023	100	13,028	397,028	97
71	5	51	401	401	143	33	26590	7N4W21-BA-00101	2023-3422	665,850	636,000	6/20/2023	105	21,577	657,577	101
72	3	31	401	401	145	33	24851	5N4W10-D0-00200	2023-3499	480,900	490,000	6/26/2023	98	16,110	506,110	95
73	6	61	401	401	141	33	16555	4N1W06-A0-00412	2023-4393	576,460	697,000	6/27/2023	83	22,793	719,793	80
74	6	61	401	401	151	33	16561	4N1W06-AD-00100	2023-3574	905,710	748,000	6/27/2023	121	24,461	772,461	117
75	5	51	641	401	141	30	20476	7N3W04-D0-01400	2023-3590	487,160	450,000	6/28/2023	108	14,637	464,637	105
76	2	64	401	401	152	33	6546	3N2W22-CA-00300	2023-3565	879,880	925,000	6/29/2023	95	29,926	954,926	92
77	6	61	401	401	142	33	14937	4N1W05-BD-00300	2023-3579	515,400	525,000	6/29/2023	98	16,985	541,985	95
78	5	51	409	409	452	30	26467	7N3W19-00-01007	2023-3576	295,230	375,000	6/29/2023	79	12,132	387,132	76
79	6	61	640	400		30	15371	4N2W12-A0-01100	2023-3691	315,010	230,000	7/5/2023	137	7,200	237,200	133
80	3	21	640	400		33	7542	4N2W16-A0-00100	2023-3818	365,410	405,000	7/6/2023	90	12,607	417,607	88
81	5	36	401	401	145	33	25256	6N5W06-BC-02500	2023-3961	321,600	335,000	7/6/2023	96	10,428	345,428	93
82	5	51	641	401	143	33	20355	7N3W03-00-00902	2023-3727	680,170	736,000	7/6/2023	92	22,910	758,910	90
83	4	41	409	409	452	33	21212	6N2W15-00-01100	2023-3706	409,500	395,000	7/7/2023	104	12,226	407,226	101
84	6	61	401	401	141	33	14966	4N1W06-DB-01700	2023-3837	509,990	510,000	7/10/2023	100	15,519	525,519	97
85	4	42	541	401	141	30	21644	6N2W29-00-01100	2023-3874	978,600	880,000	7/10/2023	111	26,777	906,777	108
86	5	51	641	401	142	33	25048	6N4W30-A0-00900	2023-3790	597,390	460,000	7/10/2023	130	13,997	473,997	126
87	6	67	401	401	153	33	8602	4N1W18-B0-02900	2023-3860	888,630	800,000	7/12/2023	111	24,063	824,063	108
88	6	67	401	401	141	33	9227	4N2W24-D0-00601	2023-3938	671,010	709,000	7/12/2023	95	21,326	730,326	92
89	5	51	409	409	462	33	25333	6N5W13-00-00102	2023-4121	362,100	365,000	7/14/2023	99	10,851	375,851	96
90	6	61	401	401	154	33	15136	4N1W17-B0-00400	2023-3985	950,180	777,000	7/17/2023	122	22,692	799,692	119
91	5	51	401	401	143	33	26591	7N4W21-BA-00102	2023-3976	561,900	575,000	7/17/2023	98	16,792	591,792	95
92	5	51	401	401	141	33	27031	7N4W09-BA-00400	2023-4058	443,020	362,000	7/18/2023	122	10,509	372,509	119
93	4	41	401	401	141	33	19663	7N2W20-BA-00700	2023-4053	436,050	395,000	7/20/2023	110	11,328	406,328	107
94	2	21	641	401	141	33	5965	3N2W17-00-00600	2023-4018	658,050	580,000	7/21/2023	113	16,533	596,533	110
95	5	51	401	401	142	33	28416	8N4W36-A0-01000	2023-4476	735,900	548,000	8/1/2023	134	14,566	562,566	131
96	3	21	641	401	143	30	5082	4N3W24-00-02400	2023-4684	809,650	780,000	8/3/2023	104	20,461	800,461	101
97	5	51	641	401	133	33	20501	7N3W05-D0-00201	2023-4337	419,190	493,800	8/3/2023	85	12,953	506,753	83
98	2	64	401	401	142	33	7296	3N2W24-BC-12800	2023-4489	534,670	621,000	8/8/2023	86	15,747	636,747	84
99	4	41	641	401	141	33	16088	5N2W12-A0-00401	2023-4625	579,450	600,000	8/8/2023	97	15,214	615,214	94
100	6	61	401	401	153	33	17448	5N1W31-00-01701	2023-4478	921,450	820,000	8/10/2023	112	20,506	840,506	110
101	4	44	400	400		33	18640	7N2W35-AD-01000	2023-4512	24,710	30,000	8/10/2023	82	750	30,750	80
102	6	61	401	401	141	33	14906	4N1W05-BA-04000	2023-4472	523,300	584,900	8/11/2023	89	14,524	599,424	87
103	6	67	581	401	134	33	7478	4N1W30-B0-01400	2023-4749	585,510	590,000	8/17/2023	99	14,032	604,032	97

#	MA	SA	Prop Cl	RMV Cl	Stat Class	Cond Code	Acct No	Map #	Document Number	Certified RMV	Final Price	Sales Date	Before Ratio	Total Adj	Time Adj. Sales Price	Time Adj Ratio
104	4	41	401	401	142	33	19879	7N2W23-CA-01700	2023-4690	656,460	530,000	8/18/2023	124	12,512	542,512	121
105	4	41	401	401	141	33	19582	7N2W19-A0-00500	2023-4735	564,890	515,000	8/22/2023	110	11,798	526,798	107
106	5	51	401	401	152	33	27952	8N3W19-DB-00900	2023-4733	510,000	411,500	8/23/2023	124	9,355	420,855	121
107	2	21	401	401	131	33	5422	3N2W01-C0-00702	2023-4747	337,610	330,000	8/25/2023	102	7,387	337,387	100
108	4	41	649	409	452	33	16421	6N2W26-B0-01600	2023-4868	392,750	470,000	8/28/2023	84	10,274	480,274	82
109	6	61	401	401	132	33	16904	4N1W07-C0-01800	2023-4844	484,160	480,000	8/29/2023	101	10,409	490,409	99
110	6	67	541	401	141	33	8127	4N2W26-D0-00200	2023-5469	791,940	729,000	8/29/2023	109	15,808	744,808	106
111	5	51	641	401	133	33	20383	7N3W03-C0-01600	2023-4866	440,360	459,000	8/29/2023	96	9,953	468,953	94
112	6	61	401	401	143	33	17438	5N1W31-00-00800	2023-4975	639,360	690,000	9/1/2023	93	14,600	704,600	91
113	5	51	641	401	154	33	20821	7N3W16-C0-01300	2023-4904	1,065,430	775,000	9/1/2023	137	16,399	791,399	135
114	5	51	400	400		30	27229	7N4W17-00-01303	2023-4952	159,810	135,000	9/1/2023	118	2,857	137,857	116
115	6	61	401	401	142	33	17326	4N2W02-00-01600	2023-5149	676,540	633,000	9/7/2023	107	12,730	645,730	105
116	6	61	401	401	142	33	17001	4N1W08-BD-01200	2023-5167	719,320	690,000	9/9/2023	104	13,635	703,635	102
117	2	64	401	401	154	33	6273	3N2W22-AD-04900	2023-5217	1,012,260	1,110,000	9/11/2023	91	21,546	1,131,546	89
118	2	21	401	401	154	33	5563	3N2W02-D0-02100	2023-5257	1,085,370	920,000	9/13/2023	118	17,537	937,537	116
119	6	61	401	401	131	33	16926	4N1W07-DA-00600	2023-5297	365,600	416,000	9/13/2023	88	7,930	423,930	86
120	2	21	641	401	132	33	8338	4N2W34-C0-01000	2023-5206	582,240	555,000	9/15/2023	105	10,385	565,385	103
121	4	41	400	400		30	20089	7N2W32-A0-00300	2023-5337	182,520	148,000	9/18/2023	123	2,692	150,692	121
122	6	67	409	409	452	33	8864	4N1W19-D0-01601	2023-5332	517,900	440,000	9/20/2023	118	7,848	447,848	116
123	3	31	401	401	142	33	24212	4N4W29-00-00202	2023-5330	927,760	655,000	9/22/2023	142	11,454	666,454	139
124	5	51	401	401	125	33	25476	6N5W24-00-00500	2023-5577	249,890	260,000	9/27/2023	96	4,319	264,319	95
125	5	51	641	401	142	33	20785	7N3W16-B0-00400	2023-5462	474,770	498,000	9/28/2023	95	8,186	506,186	94
126	4	41	401	401	154	33	20179	7N3W11-B0-00600	2023-5485	1,053,500	789,900	9/29/2023	133	12,847	802,747	131
127	5	51	401	401	133	33	25338	6N5W13-00-00500	2023-5604	434,850	550,000	10/2/2023	79	8,656	558,656	78
128	2	21	401	401	142	33	5865	3N2W14-DB-01200	2023-5614	590,220	595,000	10/3/2023	99	9,261	604,261	98
129	5	51	641	401	154	30	26641	7N4W22-00-00608	2023-5769	898,180	785,000	10/4/2023	114	12,080	797,080	113
130	6	61	401	401	141	33	31164	4N1W07-DD-01100	2023-5692	723,340	825,000	10/9/2023	88	11,975	836,975	86
131	4	41	649	409	452	33	19107	6N2W04-B0-00102	2023-5820	357,780	390,000	10/12/2023	92	5,456	395,456	90
132	3	31	401	401	143	30	23925	4N4W05-00-01100	2023-5822	764,460	785,000	10/18/2023	97	10,159	795,159	96
133	3	21	409	409	452	33	7805	4N2W18-C0-01900	2023-6091	358,500	361,000	10/24/2023	99	4,293	365,293	98
134	5	51	401	401	131	33	27464	7N5W10-00-00502	2023-5897	305,770	410,000	10/24/2023	75	4,876	414,876	74
135	2	64	401	401	152	33	6613	3N2W22-CA-07000	2023-5943	718,550	790,000	10/25/2023	91	9,256	799,256	90
136	5	51	409	409	463	33	26622	7N4W22-00-00218	2023-6096	502,310	487,900	10/31/2023	103	5,205	493,105	102
137	4	41	649	409	452	33	21345	6N2W17-00-00300	2023-6180	395,340	390,100	11/7/2023	101	3,684	393,784	100
138	6	62	401	401	131	33	15306	4N2W10-00-00400	2023-6846	455,750	452,000	11/22/2023	101	3,083	455,083	100
139	6	61	401	401	152	33	14890	4N1W05-BA-02300	2023-6584	708,980	610,000	11/30/2023	116	3,307	613,307	116
140	3	31	641	401	143	33	24467	5N4W23-D0-00200	2023-6799	579,710	560,000	12/6/2023	104	2,448	562,448	103
141	3	31	640	400		33	23624	4N4W00-00-03900	2023-6719	758,700	715,500	12/9/2023	106	2,753	718,253	106
142	6	67	401	401	144	33	8854	4N1W19-AC-01800	2023-6834	731,380	703,897	12/11/2023	104	2,462	706,359	104
143	6	61	641	401	136	33	17528	5N2W35-AB-00300	2023-6738	711,340	665,000	12/11/2023	107	2,326	667,326	107
144	2	21	401	401	141	33	437277	3N2W11-CA-00501	2023-6818	671,020	825,000	12/14/2023	81	2,453	827,453	81
145	5	51	640	400		33	28426	8N4W36-A0-00600	2023-6907	199,000	210,000	12/18/2023	95	477	210,477	95
146	6	67	401	401	151	30	7923	4N2W25-A0-03402	2023-6888	803,690	800,000	12/19/2023	100	1,679	801,679	100
147	4	41	409	409	452	33	21460	6N2W22-B0-00800	2023-6981	400,210	415,000	12/27/2023	96	290	415,290	96

Time Study for RMV Class 019



Y axis intercept from beginning of trend line to end of trend line:

01/01/2022 111%
 01/01/2024 85%

Number of days in the year: 365
 Amount of change: 26%
 Annual change factor: 74%
 Annual adjustment factor: 135%
Overall Annual Adjustment: 35%
 Intermediate adj factor: 0.0963%



Sales Data used for RMV Class 019 analysis

#	MA	SA	Prop CI	RMV CI	Stat CI	Year Built	Cond Code	Acct No	Total Certified RMV	Final Price	Sale Date	Before Ratio	Total Adj	Time Adj. Sales Price	Time Adj Ratio
1	07	02	019	019	442	1973	30	600	36,710	\$30,000	1/10/2023	122	10,252	40,252	91
2	07	30	019	019	462	1986	33	91	299,380	\$246,000	1/31/2023	122	79,092	325,092	92
3	07	27	019	019	442	1995	33	1055	104,350	\$139,000	2/14/2023	75	42,817	181,817	57
4	07	27	019	019	442	1993	33	432952	74,690	\$95,000	2/17/2023	79	28,989	123,989	60
5	07	05	019	019	441	1974	30	2045	19,030	\$15,500	2/24/2023	123	4,625	20,125	95
6	07	30	019	019	452	1994	33	95	346,810	\$274,000	2/28/2023	127	80,709	354,709	98
7	07	02	019	019	452	1979	30	32923	86,660	\$69,000	3/7/2023	126	19,860	88,860	98
8	07	05	019	019	442	1991	33	2523	67,990	\$90,000	3/10/2023	76	25,644	115,644	59
9	07	04	019	019	452	1993	30	34262	43,240	\$55,000	3/13/2023	79	15,512	70,512	61
10	07	28	019	019	452	1994	33	1263	83,470	\$115,000	3/23/2023	73	31,328	146,328	57
11	07	30	019	019	452	1994	33	151	200,930	\$173,000	4/5/2023	116	44,963	217,963	92
12	07	04	019	019	441	1966	30	1734	11,780	\$8,500	4/14/2023	139	2,136	10,636	111
13	07	27	019	019	442	2020	33	440767	198,010	\$178,400	4/15/2023	111	44,650	223,050	89
14	07	30	019	019	452	2004	33	232	274,000	\$323,200	5/9/2023	85	73,423	396,623	69
15	07	30	019	019	452	1990	33	111	194,510	\$174,000	5/24/2023	112	37,016	211,016	92
16	07	30	019	019	452	1994	33	140	211,780	\$151,400	6/20/2023	140	28,273	179,673	118
17	07	30	019	019	462	2004	33	193	231,910	\$244,000	6/27/2023	95	43,922	287,922	81
18	07	02	019	019	442	1994	33	137	139,750	\$166,000	7/7/2023	84	28,283	194,283	72
19	07	30	019	019	452	1995	33	147	312,580	\$304,000	7/13/2023	103	50,040	354,040	88
20	07	30	019	019	462	1988	33	107	214,500	\$188,000	7/31/2023	114	27,688	215,688	99
21	07	30	019	019	452	2005	33	30243	316,540	\$349,000	8/1/2023	91	51,064	400,064	79
22	07	30	019	019	452	1994	33	138	213,750	\$194,000	8/31/2023	110	22,783	216,783	99
23	07	27	019	019	442	2020	33	440766	176,150	\$170,000	9/8/2023	104	18,655	188,655	93
24	07	02	019	019	442	1981	30	436	28,900	\$41,500	9/22/2023	70	3,995	45,495	64
25	07	27	019	019	452	1998	33	436562	135,460	\$142,000	9/26/2023	95	13,122	155,122	87
26	07	30	019	019	452	1986	33	97	211,220	\$233,999	9/29/2023	90	20,948	254,947	83
27	07	05	019	019	441	1981	30	2496	32,560	\$44,000	10/5/2023	74	3,685	47,685	68
28	07	28	019	019	452	1994	30	1278	101,180	\$133,000	11/27/2023	76	4,353	137,353	74

*SUPPLEMENTAL
NOTES*

Reappraisal

No reappraisal activities occurred during the sales collection year of 2023 for Ratio Study year 2024.

Recalculation Setups

For the 2024 Ratio Study year, all areas underwent a full setup and recalculation. All Land, OSD, LCM, and Depreciation tables and schedules were updated.

For the 2025 Ratio Study, studies will be performed on areas that are out of compliance as well as those groupings where the market may indicate a supplemental analysis is needed.

*SUMMARY OF
RATIO INDICATORS*

Ratio Indicators by RMV Class

YEAR	RMV CL	MA	SA	NH	LAND %	OSD %	IMPR %	OVERALL %	COD	PRD	RE CALC	Location
2024	003	01	00	000	100	100	100	100			X	St. Helens
2024	003	02	00	000	100	100	100	100			X	Scappoose
2024	003	03	00	000	100	100	100	100			X	Vernonia
2024	003	04	00	000	100	100	100	100			X	Rainier
2024	003	04	41	000	100	100	100	100			X	Rainier
2024	003	05	00	000	100	100	100	100			X	Clatskanie
2024	003	06	00	000	100	100	100	100			X	Rural St. Helens/Warren
2024	008	01	00	000	100	100	100	100			X	St. Helens
2024	008	01	90	000	100	100	100	100			X	St. Helens
2024	008	02	00	000	100	100	100	100			X	Scappoose
2024	008	02	90	000	100	100	100	100			X	Scappoose
2024	008	04	00	000	100	100	100	100			X	Rainier
2024	008	04	90	000	100	100	100	100			X	Rainier
2024	008	05	00	000	100	100	100	100			X	Clatskanie
2024	008	06	90	000	100	100	100	100			X	Rural St. Helens/Warren
2024	010	01	00	000	100	100	100	100			X	St. Helens
2024	010	02	00	000	100	100	100	100			X	Scappoose
2024	010	02	21	000	100	100	100	100			X	Scappoose
2024	010	03	00	000	100	100	100	100			X	Vernonia
2024	010	03	03	000	100	100	100	100			X	Vernonia
2024	010	04	00	000	100	100	100	100			X	Rainier
2024	010	05	00	000	100	100	100	100			X	Clatskanie
2024	010	06	00	000	100	100	100	100			X	Rural St. Helens/Warren
2024	010	06	01	000	100	100	100	100			X	Rural St. Helens/Warren
2024	019	07	02	000	100	100	141	141	24.75	1.05	X	PPMS
2024	019	07	03	000	100	100	141	141	24.75	1.05	X	PPMS
2024	019	07	04	000	100	100	125	125	13.54	1.11	X	PPMS
2024	019	07	05	000	100	100	125	125	13.54	1.11	X	PPMS
2024	019	07	06	000	100	100	141	141	24.75	1.05	X	PPMS
2024	019	07	27	000	100	100	116	116	10.71	1.00	X	PPMS
2024	019	07	28	000	100	100	116	116	10.71	1.00	X	PPMS
2024	019	07	30	000	100	100	108	108	9.58	1.02	X	PPMS
2024	019	07	35	000	100	100	141	141	24.75	1.05	X	PPMS
2024	020	01	00	000	100	100	100	100			X	St. Helens
2024	020	02	00	000	100	100	100	100			X	Scappoose
2024	020	03	00	000	100	100	100	100			X	Vernonia
2024	020	04	00	000	100	100	100	100			X	Rainier
2024	020	05	00	000	100	100	100	100			X	Clatskanie
2024	030	01	00	000	100	100	100	100			X	St. Helens
2024	030	03	00	000	100	100	100	100			X	Vernonia
2024	030	04	00	000	100	100	100	100			X	Rainier
2024	030	05	00	000	100	100	100	100			X	Clatskanie

YEAR	RMV CL	MA	SA	NH	LAND %	OSD %	IMPR %	OVERALL %	COD	PRD	RE CALC	Location
2024	030	06	00	000	100	100	100	100			X	Rural St. Helens/Warren
2024	032	03	00	000	100	100	100	100			X	Vernonia
2024	032	05	00	000	100	100	100	100			X	Clatskanie
2024	040	02	00	000	100	100	100	100			X	Scappoose
2024	040	02	21	000	100	100	100	100			X	Scappoose
2024	040	03	00	000	100	100	100	100			X	Vernonia
2024	040	03	21	000	100	100	100	100			X	Vernonia
2024	040	03	31	000	100	100	100	100			X	Vernonia
2024	040	04	00	000	100	100	100	100			X	Rainier
2024	040	04	41	000	100	100	100	100			X	Rainier
2024	040	04	42	000	100	100	100	100			X	Rainier
2024	040	05	00	000	100	100	100	100			X	Clatskanie
2024	040	06	00	000	100	100	100	100			X	Rural St. Helens/Warren
2024	040	06	61	000	100	100	100	100			X	Rural St. Helens/Warren
2024	040	06	62	000	100	100	100	100			X	Rural St. Helens/Warren
2024	100	01	00	000	110	100	100	110			X	St. Helens
2024	100	01	15	000	110	100	100	110			X	St. Helens
2024	100	02	00	000	102	100	100	102			X	Scappoose
2024	100	03	00	000	120	100	100	120	.00	1.00	X	Vernonia
2024	100	03	03	000	120	100	100	120	.00	1.00	X	Vernonia
2024	100	04	00	000	111	100	100	111	.00	1.00	X	Rainier
2024	100	05	00	000	96	100	100	96	18.03	1.11	X	Clatskanie
2024	100	06	01	000	109	100	100	109			X	Rural St. Helens/Warren
2024	100	06	15	000	109	100	100	109			X	Rural St. Helens/Warren
2024	101	01	00	000	110	100	111	110	13.14	.99	X	St. Helens
2024	101	01	15	000	110	100	111	110	13.14	.99	X	St. Helens
2024	101	01	30	000	110	100	112	110	11.75	1.01	X	St. Helens
2024	101	01	43	000	110	100	111	110	5.68	.99	X	St. Helens
2024	101	02	00	000	102	100	102	102	8.43	.99	X	Scappoose
2024	101	02	28	000	102	100	102	102	8.43	.99	X	Scappoose
2024	101	02	33	000	102	100	83	88	5.53	1.00	X	Scappoose
2024	101	03	00	000	120	100	123	120	15.04	.97	X	Vernonia
2024	101	03	03	000	120	100	123	120	15.04	.97	X	Vernonia
2024	101	03	40	000	120	100	123	120	15.04	.97	X	Vernonia
2024	101	04	00	000	111	100	113	111	15.26	.98	X	Rainier
2024	101	04	40	000	111	100	113	111	15.26	.98	X	Rainier
2024	101	05	00	000	96	100	96	96	11.09	1.01	X	Clatskanie
2024	101	05	40	000	96	100	96	96	11.09	1.01	X	Clatskanie
2024	101	06	01	000	109	100	109	109	12.21	.98	X	Rural St. Helens/Warren
2024	101	06	15	000	109	100	109	109	12.21	.98	X	Rural St. Helens/Warren
2024	101	06	31	000	109	100	109	109	12.21	.98	X	Rural St. Helens/Warren
2024	102	01	00	000	110	100	111	110	5.68	.99	X	St. Helens
2024	102	02	00	000	102	100	83	88	5.53	1.00	X	Scappoose
2024	102	02	21	000	102	100	83	88	5.53	1.00	X	Scappoose

YEAR	RMV CL	MA	SA	NH	LAND %	OSD %	IMPR %	OVERALL %	COD	PRD	RE CALC	Location
2024	102	04	00	000	111	100	113	111	15.26	.98	X	Rainier
2024	109	01	00	000	110	100	112	110	13.68	1.00	X	St. Helens
2024	109	02	00	000	102	100	103	102			X	Scappoose
2024	109	03	00	000	120	100	117	116	11.18	1.01	X	Vernonia
2024	109	03	03	000	120	100	117	116	11.18	1.01	X	Vernonia
2024	109	04	00	000	111	100	151	135	2.51	1.00	X	Rainier
2024	109	05	00	000	96	100	95	96			X	Clatskanie
2024	109	06	01	000	109	100	111	109			X	Rural St. Helens/Warren
2024	109	06	15	000	109	100	111	109			X	Rural St. Helens/Warren
2024	111	01	95	000	100	100	100	100	23.72	1.02	X	St. Helens
2024	111	01	97	000	100	100	100	100	23.72	1.02	X	St. Helens
2024	111	02	95	000	100	100	100	100	23.72	1.02	X	Scappoose
2024	111	02	97	000	100	100	100	100	23.72	1.02	X	Scappoose
2024	111	04	97	000	100	100	100	100	23.72	1.02	X	Rainier
2024	111	05	95	000	100	100	100	100	23.72	1.02	X	Clatskanie
2024	111	05	97	000	100	100	100	100	23.72	1.02	X	Clatskanie
2024	111	06	95	000	100	100	100	100	23.72	1.02	X	Rural St. Helens/Warren
2024	111	06	97	000	100	100	100	100	23.72	1.02	X	Rural St. Helens/Warren
2024	200	01	00	000	100	100	103	100	18.46	1.04	X	St. Helens
2024	200	01	73	000	100	100	103	100	18.46	1.04	X	St. Helens
2024	200	02	00	000	100	100	103	100	18.46	1.04	X	Scappoose
2024	200	02	73	000	100	100	103	100	18.46	1.04	X	Scappoose
2024	200	03	00	000	100	100	103	100	.00	1.01	X	Vernonia
2024	200	03	73	000	100	100	103	100	.00	1.01	X	Vernonia
2024	200	04	00	000	100	100	103	100	.00	1.01	X	Rainier
2024	200	05	00	000	100	100	103	100	.00	1.01	X	Clatskanie
2024	200	06	00	000	100	100	103	100	18.46	1.04	X	Rural St. Helens/Warren
2024	201	01	00	000	100	100	103	100	18.46	1.04	X	St. Helens
2024	201	01	73	000	100	100	103	100	18.46	1.04	X	St. Helens
2024	201	02	00	000	100	100	103	100	18.46	1.04	X	Scappoose
2024	201	02	73	000	100	100	103	100	18.46	1.04	X	Scappoose
2024	201	03	00	000	100	100	103	100	.00	1.01	X	Vernonia
2024	201	03	73	000	100	100	103	100	.00	1.01	X	Vernonia
2024	201	04	00	000	100	100	103	100	.00	1.01	X	Rainier
2024	201	05	00	000	100	100	103	100	.00	1.01	X	Clatskanie
2024	201	06	00	000	100	100	103	100	18.46	1.04	X	Rural St. Helens/Warren
2024	201	06	73	000	100	100	103	100	18.46	1.04	X	Rural St. Helens/Warren
2024	207	01	00	000	100	100	100	100			X	St. Helens
2024	207	02	00	000	100	100	100	100			X	Scappoose
2024	207	03	00	000	100	100	100	100			X	Vernonia
2024	207	04	00	000	100	100	100	100			X	Rainier
2024	207	05	00	000	100	100	100	100			X	Clatskanie
2024	207	06	00	000	100	100	100	100			X	Rural St. Helens/Warren
2024	300	01	00	000	100	100	104	100			X	St. Helens

YEAR	RMV CL	MA	SA	NH	LAND %	OSD %	IMPR %	OVERALL %	COD	PRD	RE CALC	Location
2024	300	02	00	000	100	100	104	100			X	Scappoose
2024	300	02	74	000	100	100	104	100			X	Scappoose
2024	300	02	77	000	100	100	104	100			X	Scappoose
2024	300	03	00	000	100	100	104	100			X	Vernonia
2024	300	04	00	000	100	100	104	100			X	Rainier
2024	300	05	00	000	100	100	104	100			X	Clatskanie
2024	300	06	00	000	100	100	104	100			X	Rural St. Helens/Warren
2024	301	01	00	000	100	100	104	100			X	St. Helens
2024	301	02	00	000	100	100	104	100			X	Scappoose
2024	301	02	74	000	100	100	104	100			X	Scappoose
2024	301	02	77	000	100	100	104	100			X	Scappoose
2024	301	03	00	000	100	100	104	100			X	Vernonia
2024	301	04	00	000	100	100	104	100			X	Rainier
2024	301	04	74	000	100	100	104	100			X	Rainier
2024	301	05	00	000	100	100	104	100			X	Clatskanie
2024	301	06	00	000	100	100	104	100			X	Rural St. Helens/Warren
2024	303	01	00	000	100	100	100	100			X	St. Helens
2024	303	02	00	000	100	100	100	100			X	Scappoose
2024	303	02	77	000	100	100	100	100			X	Scappoose
2024	303	04	00	000	100	100	100	100			X	Rainier
2024	303	05	00	000	100	100	100	100			X	Clatskanie
2024	308	01	90	000	100	100	100	100			X	St. Helens
2024	308	02	90	000	100	100	100	100			X	Scappoose
2024	308	04	90	000	100	100	100	100			X	Rainier
2024	308	06	00	000	100	100	100	100			X	Rural St. Helens/Warren
2024	333	02	00	000	100	100	100	100			X	Scappoose
2024	400	02	21	000	96	100	100	96			X	Scappoose
2024	400	02	25	000	96	100	100	96			X	Scappoose
2024	400	02	45	000	96	100	100	96			X	Scappoose
2024	400	02	60	000	100	100	100	100			X	Scappoose
2024	400	02	64	000	84	100	100	84			X	Scappoose
2024	400	03	21	000	89	100	100	89	.00	1.00	X	Vernonia
2024	400	03	31	000	92	100	100	92	4.12	1.01	X	Vernonia
2024	400	04	41	000	88	100	100	88	15.84	.95	X	Rainier
2024	400	04	42	000	96	100	100	96			X	Rainier
2024	400	04	44	000	88	100	100	88	15.84	.95	X	Rainier
2024	400	04	45	000	88	100	100	88			X	Rainier
2024	400	04	56	000	88	100	100	88	15.84	.95	X	Rainier
2024	400	05	36	000	91	100	100	91			X	Clatskanie
2024	400	05	51	000	91	100	100	91	16.76	1.06	X	Clatskanie
2024	400	05	55	000	91	100	100	91			X	Clatskanie
2024	400	05	60	000	100	100	100	100			X	Clatskanie
2024	400	06	61	000	90	100	100	90	12.60	1.00	X	Rural St. Helens/Warren
2024	400	06	62	000	93	100	100	93			X	Rural St. Helens/Warren

YEAR	RMV CL	MA	SA	NH	LAND %	OSD %	IMPR %	OVERALL %	COD	PRD	RE CALC	Location
2024	400	06	67	000	90	100	100	90	12.60	1.00	X	Rural St. Helens/Warren
2024	401	02	21	000	96	100	95	96	12.01	1.00	X	Scappoose
2024	401	02	25	000	96	100	95	96	12.01	1.00	X	Scappoose
2024	401	02	45	000	96	100	95	96			X	Scappoose
2024	401	02	64	000	84	100	82	84	5.83	.99	X	Scappoose
2024	401	03	21	000	89	100	87	89	7.00	1.00	X	Vernonia
2024	401	03	31	000	92	100	78	85	9.77	1.00	X	Vernonia
2024	401	04	41	000	88	100	87	89	8.73	.99	X	Rainier
2024	401	04	42	000	96	100	96	96	3.52	1.01	X	Rainier
2024	401	04	44	000	88	100	87	89	8.73	.99	X	Rainier
2024	401	04	45	000	88	100	88	89	.00	1.00	X	Rainier
2024	401	05	36	000	91	100	92	93	.00	1.00	X	Clatskanie
2024	401	05	51	000	91	100	93	93	14.37	.99	X	Clatskanie
2024	401	05	55	000	91	100	93	93	.00	.99	X	Clatskanie
2024	401	06	61	000	90	100	92	92	9.97	1.00	X	Rural St. Helens/Warren
2024	401	06	62	000	93	100	90	93	4.08	.99	X	Rural St. Helens/Warren
2024	401	06	67	000	90	100	92	92	9.97	1.00	X	Rural St. Helens/Warren
2024	409	02	21	000	96	100	94	96			X	Scappoose
2024	409	02	25	000	96	100	94	96			X	Scappoose
2024	409	02	45	000	96	100	90	96			X	Scappoose
2024	409	02	64	000	84	100	77	84			X	Scappoose
2024	409	03	21	000	89	100	84	89	.00	1.00	X	Vernonia
2024	409	03	31	000	92	100	72	85			X	Vernonia
2024	409	04	41	000	88	100	109	99	7.44	1.01	X	Rainier
2024	409	04	42	000	96	100	94	96	.00	1.00	X	Rainier
2024	409	04	44	000	88	100	109	99	7.44	1.01	X	Rainier
2024	409	04	45	000	88	100	103	99			X	Rainier
2024	409	04	56	000	88	100	109	99	7.44	1.01	X	Rainier
2024	409	05	51	000	91	100	114	103	11.68	1.00	X	Clatskanie
2024	409	05	55	000	91	100	112	103			X	Clatskanie
2024	409	06	61	000	90	100	81	88	7.83	1.01	X	Rural St. Helens/Warren
2024	409	06	62	000	92	100	88	92	13.00	1.01	X	Rural St. Helens/Warren
2024	409	06	67	000	90	100	81	88	7.83	1.01	X	Rural St. Helens/Warren
2024	600	02	06	000	100	100	100	100			X	Scappoose
2024	600	03	06	000	100	100	100	100			X	Vernonia
2024	600	05	06	000	100	100	100	100			X	Clatskanie
2024	701	01	00	000	100	100	103	100			X	St. Helens
2024	701	02	00	000	100	100	103	100			X	Scappoose
2024	701	03	00	000	100	100	103	100			X	Vernonia
2024	701	04	00	000	100	100	103	100			X	Rainier
2024	701	05	00	000	100	100	103	100			X	Clatskanie
2024	701	06	00	000	100	100	103	100			X	Rural St. Helens/Warren
2024	800	01	00	000	100	100	100	100			X	St. Helens
2024	800	01	15	000	100	100	100	100			X	St. Helens

YEAR	RMV CL	MA	SA	NH	LAND %	OSD %	IMPR %	OVERALL %	COD	PRD	RE CALC	Location
2024	800	02	00	000	100	100	100	100			X	Scappoose
2024	800	02	60	000	100	100	100	100			X	Scappoose
2024	800	02	64	000	100	100	100	100			X	Scappoose
2024	800	02	73	000	100	100	100	100			X	Scappoose
2024	800	04	00	000	100	100	100	100			X	Rainier
2024	800	04	44	000	100	100	100	100			X	Rainier
2024	800	04	60	000	100	100	100	100			X	Rainier
2024	800	05	36	000	100	100	100	100			X	Clatskanie
2024	800	05	51	000	100	100	100	100			X	Clatskanie
2024	800	05	55	000	100	100	100	100			X	Clatskanie
2024	800	05	60	000	100	100	100	100			X	Clatskanie
2024	800	06	00	000	100	100	100	100			X	Rural St. Helens/Warren
2024	801	01	00	000	100	100	100	100			X	St. Helens
2024	801	02	00	000	100	100	100	100			X	Scappoose
2024	801	03	31	000	100	100	100	100			X	Vernonia
2024	801	04	00	000	100	100	100	100			X	Rainier
2024	890	02	64	000	100	100	100	100			X	Scappoose

MARKET AREA ANALYSIS

ADJUSTMENTS &

CONCLUSIONS

ODD LOT

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
010	01	00	000	2024		St Helens	010	02	00	000	2024		Scappoose
010	02	21	000	2024		Scappoose	010	03	00	000	2024		Vernonia
010	03	03	000	2024		Vernonia	010	04	00	000	2024		Rainier
010	05	00	000	2024		Clatskanie	010	06	00	000	2024		Rural St Helens
010	06	01	000	2024		Columbia City	020	01	00	000	2024		St Helens
020	02	00	000	2024		Scappoose	020	03	00	000	2024		Vernonia
020	04	00	000	2024		Rainier	020	05	00	000	2024		Clatskanie
030	01	00	000	2024		St Helens	030	03	00	000	2024		Vernonia
030	04	00	000	2024		Rainier	030	05	00	000	2024		Clatskanie
030	06	00	000	2024		Rural St Helens	040	02	00	000	2024		Scappoose
040	02	21	000	2024		Scappoose	040	03	00	000	2024		Vernonia
040	03	21	000	2024			040	03	31	000	2024		Vernonia
040	04	00	000	2024		Rainier	040	04	41	000	2024		Rainier
040	04	42	000	2024		Rainier	040	05	00	000	2024		Clatskanie
040	06	00	000	2024		Rural St Helens	040	06	61	000	2024		Rural St Helens
040	06	62	000	2024		Rural St Helens							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	393
Sales as a percentage of the Population	0.00%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	729,549	100.00%	729,549	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	100
RMV Adjustment	100
Before Ratio	100
Overall Adjustment Factor	100
Land Adjustment Factor	100
OSD Adjustment Factor	100
Improvement Adjustment Factor	100
Farm Improvement Factor	100
After Ratio	100

Explanation

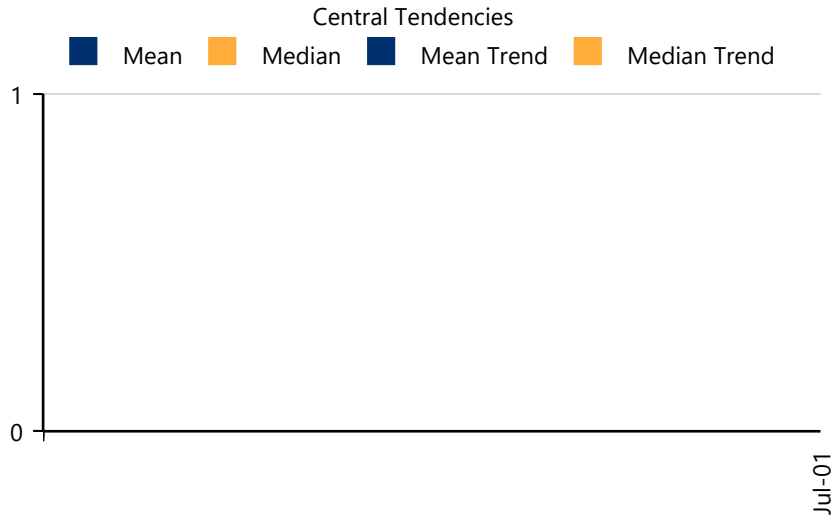
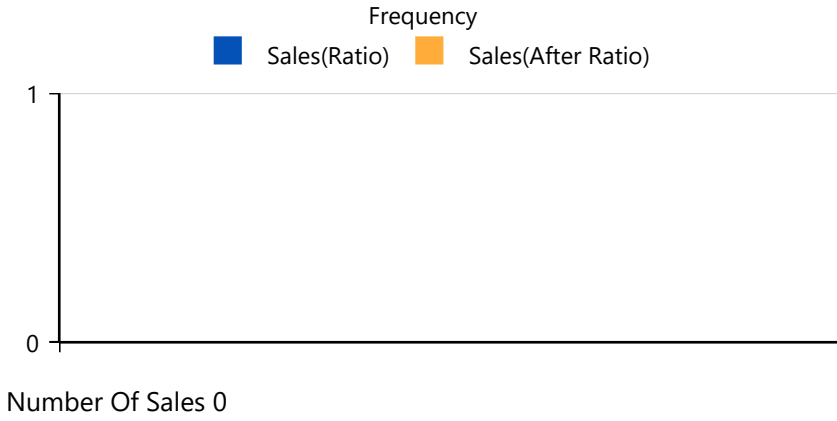
- RMV Class 010: Unbuildable, Residential
- RMV Class 020: Unbuildable, Commercial
- RMV Class 030: Unbuildable, Industrial
- RMV Class 040: Unbuildable, Rural residential
- Odd Lot – Countywide

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

Performance History

	2024	2023	2022	2021	2020
COD	-	-	-	-	-
PRD	-	-	-	-	-

COLUMBIA County 2024 Ratio Study



Sales (Ratio) Sales (After Ratio)

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

Month Mean Median Sales

RESIDENTIAL PROPERTY

MAINTENANCE AREA 1

CITY OF ST. HELENS

COLUMBIA County 2024 Ratio Study

Study Definition

RMV					App	# of					App	# of		
Class	MA	SA	NH	Year	Sales	Location		Class	MA	SA	NH	Year	Sales	Location
100	01	00	000	2024		St Helens		100	01	15	000	2024		St Helens

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	176
Sales as a percentage of the Population	0.00%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	24,291,802	100.00%	26,720,982	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	91
Time Trend Adjustment	0

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

After Ratio	100
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Explanation

RMV Class 100, SA 00 - Residential
 RMV Class 100: SA 15 - Riverfront

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

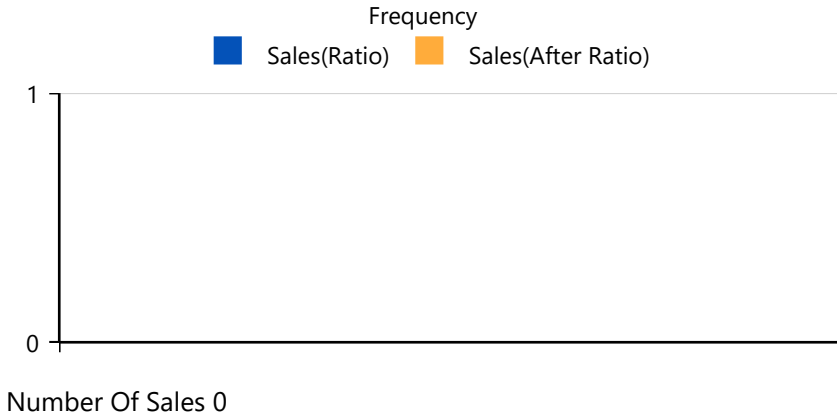
This small grouping of undeveloped property located within the boundaries of the City of St. Helens did not have any sales activity for the sales collection year. With having no sales available, it was decided to apply the Median of 91 from the improved study located in the same area to this grouping resulting in a land factor conclusion of 110.

Performance History

	2024	2023	2022	2021	2020
COD	-	9.55	8.37	12.90*	18.52*
PRD	-	1.02	1.02	1.16*	1.03*

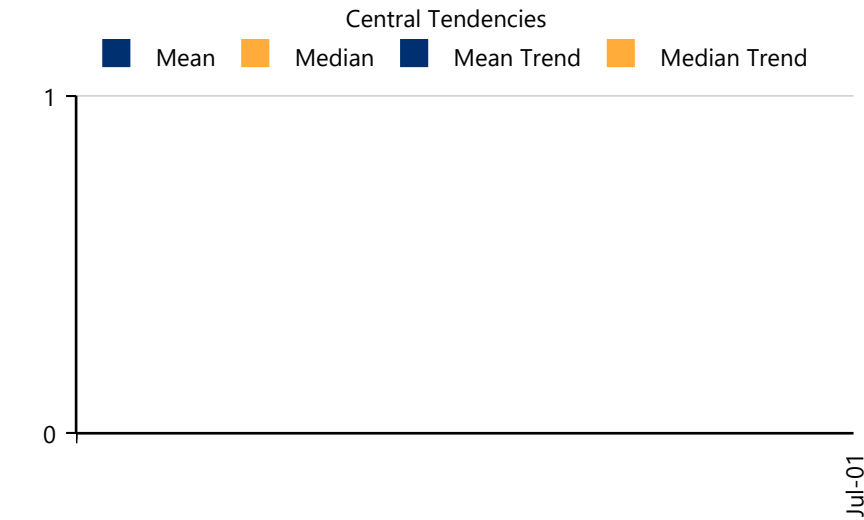
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



Sales (Ratio) Sales (After Ratio)

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



Month Mean Median Sales

COLUMBIA County 2024 Ratio Study

Study Definition

RMV					App	# of		RMV					App	# of	
Class	MA	SA	NH	Year	Sales		Location	Class	MA	SA	NH	Year	Sales		Location
101	01	00	000	2024	112		St Helens	101	01	15	000	2024			St Helens

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	112
Population - Number of Accounts	4081
Sales as a percentage of the Population	2.74%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	417,066,730	26.37%	458,773,403	26.45%
OSD RMV	154,595,510	9.78%	154,595,510	8.91%
Improvement RMV	1,004,291,617	63.50%	1,114,763,695	64.28%
Farm Improvement RMV	5,584,500	0.35%	6,198,795	0.36%

Selected Ratio From Sales	91
Time Trend Adjustment	15

Before Ratio **91**

Overall Adjustment Factor	110
Land Adjustment Factor	110
OSD Adjustment Factor	100
Improvement Adjustment Factor	111
Farm Improvement Factor	111

After Ratio **100**

Explanation

RMV Class 101, SA 00 - Residential
 RMV Class 101: SA 15 - Riverfront

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

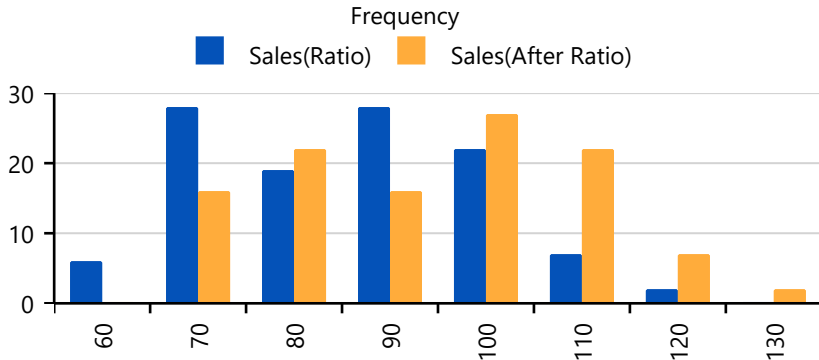
There are 112 sales available for this study of improved property in the City of St. Helens. Once the time adjustment conclusion of 15% was applied, a Median of 91 was returned. The Median was applied to the dataset and an overall adjustment factor of 110 was calculated which was deemed appropriate for this market analysis.

Performance History

	2024	2023	2022	2021	2020
COD	13.14	11.44	8.62	10.56*	-
PRD	0.99	0.99	0.99	1.00*	-

(* Indicates years may not reflect after ratio values)

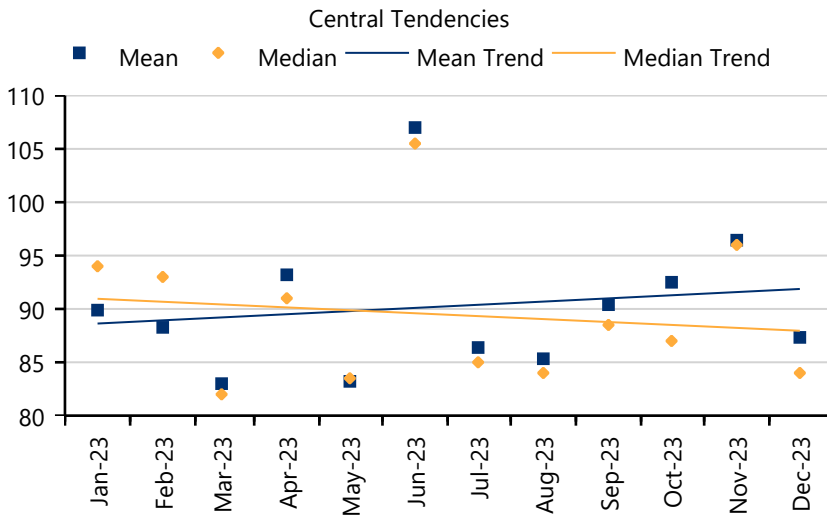
COLUMBIA County 2024 Ratio Study



60	6	0
70	28	16
80	19	22
90	28	16
100	22	27
110	7	22
120	2	7
130	0	2

	Sales (Ratio)	Sales (After Ratio)
Median	91	100
AD	11.82	13.14
COD	12.99	13.14
Mean	90	98
SD	13.94	15.49
COV	15.53	15.74
Wtd Mean	91	100
GeoMean	89	97
PRD	.99	.99
95% Confidence	2.58	2.87

Number Of Sales 112



Month	Mean	Median	Sales
Jan-23	90	94	9
Feb-23	88	93	11
Mar-23	83	82	7
Apr-23	93	91	10
May-23	83	84	14
Jun-23	107	106	8
Jul-23	86	85	13
Aug-23	85	84	12
Sep-23	90	89	10
Oct-23	93	87	6
Nov-23	96	96	9
Dec-23	87	84	3

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
01	00	000	101	131	33	5N1W33D D 11700	2023-2955	0.13	128,520	111,370	239,890	374,419	May-23	1	64
01	00	000	101	131	33	4N1W04D D 06600	2023-4049	0.11	127,280	101,400	228,680	350,501	Jul-23	2	65
01	00	000	101	131	33	4N1W04D C 04200	2023-1841	0.13	128,520	98,980	227,500	345,402	Mar-23	3	66
01	00	000	101	131	33	5N1W33D A 03600	2023-2588	0.14	129,280	136,400	265,680	401,135	May-23	4	66
01	00	000	101	136	33	4N1W04A A 07500	2023-1191	0.13	128,520	197,360	325,880	475,830	Mar-23	5	68
01	00	000	101	131	33	5N1W33D D 08201	2023-4143	0.13	128,520	166,570	295,090	426,120	Jul-23	6	69

COLUMBIA County 2024 Ratio Study

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
01	00	000	101	135	33	5N1W33D D 12200	2023-617	0.13	128,520	212,360	340,880	487,792	Feb-23	7	70
01	00	000	101	131	33	4N1W04D A 03700	2023-869	0.13	128,520	156,830	285,350	405,895	Feb-23	8	70
01	00	000	101	131	33	5N1W33D C 11700	2023-2659	0.13	128,520	120,200	248,720	356,395	May-23	9	70
01	00	000	101	131	33	4N1W04D D 01700	2023-328	0.13	128,520	160,230	288,750	405,936	Jan-23	10	71
01	00	000	101	121	33	4N1W04D C 04800	2023-2187	0.14	128,870	78,330	207,200	291,984	Apr-23	11	71
01	00	000	101	131	33	4N1W04C A 19900	2023-2499	0.11	127,220	197,960	325,180	456,293	May-23	12	71
01	00	000	101	131	33	4N1W04C A 09600	2023-3862	0.11	127,300	137,240	264,540	374,745	Jul-23	13	71
01	00	000	101	131	33	4N1W04D A 07401	2023-4950	0.14	128,900	130,460	259,360	367,675	Aug-23	14	71
01	00	000	101	131	33	4N1W04C A 12900	2023-827	0.18	136,730	128,790	265,520	366,925	Feb-23	15	72
01	00	000	101	131	33	4N1W04D D 05200	2023-5801	0.13	128,520	138,640	267,160	370,057	Oct-23	16	72
01	00	000	101	131	33	5N1W33D C 12300	2023-4729	0.12	127,910	152,790	280,700	381,494	Aug-23	17	74
01	00	000	101	135	33	4N1W04C A 19000	2023-906	0.14	128,640	135,210	263,850	350,297	Feb-23	18	75
01	00	000	101	136	33	4N1W03BB 14800	2023-1682	0.13	128,520	220,060	348,580	467,227	Mar-23	19	75
01	00	000	101	131	33	4N1W04D C 00500	2023-4806	0.13	128,520	113,810	242,330	322,218	Aug-23	20	75
01	00	000	101	132	33	4N1W05C D 02101	2023-386	0.17	134,350	186,360	320,710	419,329	Jan-23	21	76
01	00	000	101	131	33	4N1W04D A 04000	2023-2820	0.18	136,410	158,930	295,340	389,500	May-23	22	76
01	00	000	101	131	33	4N1W04C D 00500	2023-5334	0.09	120,900	109,410	230,310	304,769	Sep-23	23	76
01	00	000	101	131	33	4N1W04BA 00800	2023-4773	0.13	128,520	169,150	297,670	384,345	Aug-23	24	77
01	00	000	101	131	33	5N1W33D A 03500	2023-5761	0.12	127,760	130,430	258,190	335,140	Oct-23	25	77
01	00	000	101	131	33	4N1W05D A 05200	2023-3243	0.20	141,060	175,790	316,850	406,122	May-23	26	78
01	00	000	101	132	33	5N1W34CC 13700	2023-3971	0.13	128,520	194,190	322,710	415,530	Jul-23	27	78
01	00	000	101	121	33	4N1W04D A 04001	2023-5054	0.13	128,520	52,090	180,610	230,917	Sep-23	28	78
01	00	000	101	131	33	5N1W33D C 14000	2023-5805	0.13	128,520	160,520	289,040	371,098	Oct-23	29	78
01	00	000	101	131	33	4N1W03C A 02400	2023-6697	0.07	104,560	86,990	191,550	247,116	Dec-23	30	78
01	00	000	101	132	33	4N1W04BA 01101	2023-2002	0.13	128,520	177,350	305,870	385,933	Apr-23	31	79
01	00	000	101	136	33	4N1W05D A 06800	2023-3645	0.12	127,590	138,010	265,600	335,088	Jul-23	32	79

COLUMBIA County 2024 Ratio Study

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
01	00	000	101	131	33	4N1W03CB 03200	2023-4652	0.13	128,520	102,210	230,730	290,703	Aug-23	33	79
01	00	000	101	141	33	4N1W05CC 01115	2023-5043	0.21	144,250	338,210	482,460	609,058	Sep-23	34	79
01	00	000	101	131	30	4N1W04D A 04201	2023-6170	0.13	119,580	181,140	300,720	377,339	Nov-23	35	80
01	00	000	101	132	33	4N1W04D B 09900	2023-2112	0.13	128,520	227,720	356,240	438,174	Apr-23	36	81
01	00	000	101	131	33	4N1W04D B 07801	2023-4452	0.13	128,060	147,450	275,510	338,152	Jul-23	37	81
01	00	000	101	131	33	5N1W33D C 02500	2023-4317	0.11	127,300	164,290	291,590	361,250	Aug-23	38	81
01	00	000	101	135	33	4N1W05D D 00100	2023-1245	0.25	153,100	174,180	327,280	397,648	Mar-23	39	82
01	00	000	101	135	33	5N1W33D D 00600	2023-2919	0.20	141,200	202,590	343,790	419,804	May-23	40	82
01	00	000	101	131	33	4N1W04BA 01201	2023-1828	0.13	128,520	227,730	356,250	426,931	Apr-23	41	83
01	00	000	101	143	30	4N1W05C D 01012	2023-5786	0.17	135,040	265,170	400,210	483,554	Sep-23	42	83
01	00	000	101	131	33	4N1W04D A 10700	2023-6360	0.13	128,520	154,830	283,350	341,364	Nov-23	43	83
01	00	000	101	131	33	4N1W04BA 00306	2023-6742	0.13	128,520	168,640	297,160	352,874	Dec-23	44	84
01	00	000	101	131	33	4N1W05CC 01116	2023-3150	0.23	148,660	270,080	418,740	490,680	May-23	45	85
01	00	000	101	141	33	4N1W05A D 00500	2023-4095	0.41	179,880	215,040	394,920	464,493	Jul-23	46	85
01	00	000	101	132	33	4N1W05A D 09800	2023-5208	0.25	153,350	179,940	333,290	392,738	Sep-23	47	85
01	00	000	101	135	33	4N1W04D D 01600	2023-140	0.13	128,520	108,900	237,420	275,208	Jan-23	48	86
01	00	000	101	141	33	4N1W05D C 06200	2023-2523	0.23	147,260	282,880	430,140	500,637	May-23	49	86
01	00	000	101	131	33	4N1W04D A 01000	2023-2656	0.27	156,200	229,730	385,930	445,298	May-23	50	87
01	00	000	101	143	33	4N1W06D A 07600	2023-4415	0.18	137,530	373,020	510,550	584,269	Aug-23	51	87
01	00	000	101	141	33	4N1W08BB 01200	2023-4360	0.47	188,650	219,760	408,410	467,104	Aug-23	52	87
01	00	000	101	143	33	4N1W06D C 03900	2023-1940	0.13	128,330	345,210	473,540	531,930	Apr-23	53	89
01	00	000	101	141	33	5N1W32D C 00104	2023-723	0.17	133,280	355,800	489,080	544,896	Feb-23	54	90
01	00	000	101	132	33	4N1W04A C 01200	2023-1186	0.13	128,520	310,100	438,620	481,600	Mar-23	55	91
01	00	000	101	141	33	4N1W05BC 03600	2023-4319	0.21	144,110	279,030	423,140	462,852	Jun-23	56	91
01	00	000	101	141	33	5N1W34CB 01516	2023-4741	0.25	152,530	276,790	429,320	469,342	Aug-23	57	91
01	00	000	101	141	33	4N1W05D C 05200	2023-4985	0.22	144,690	249,730	394,420	429,885	Sep-23	58	92

COLUMBIA County 2024 Ratio Study

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
01	00	000	101	144	33	5N1W34CC 08700	2023-6782	0.13	128,520	279,340	407,860	442,134	Nov-23	59	92
01	00	000	101	142	33	5N1W32D C 00117	2023-732	0.21	144,560	355,890	500,450	537,463	Feb-23	60	93
01	00	000	101	141	33	4N1W05D C 09201	2023-2086	0.26	154,920	308,540	463,460	498,645	Apr-23	61	93
01	00	000	101	141	33	4N1W07AB 03135	2023-2942	0.11	127,810	266,590	394,400	425,568	May-23	62	93
01	00	000	101	141	33	4N1W07AB 03139	2023-2868	0.11	127,810	298,810	426,620	459,227	May-23	63	93
01	00	000	101	143	30	5N1W32D B 00800	2023-146	0.22	145,970	395,610	541,580	573,350	Jan-23	64	94
01	00	000	101	143	33	4N1W05B D 01009	2023-182	0.13	128,100	323,690	451,790	481,446	Jan-23	65	94
01	00	000	101	143	33	4N1W06D D 05600	2023-330	0.13	128,190	397,860	526,050	559,874	Jan-23	66	94
01	00	000	101	143	33	5N1W34CB 01607	2023-223	0.16	132,230	314,280	446,510	471,081	Jan-23	67	95
01	00	000	101	141	33	4N1W05BC 04800	2023-4411	0.13	128,650	299,090	427,740	450,330	Aug-23	68	95
01	00	000	101	143	33	5N1W33A D 03800	2023-3973	0.18	137,730	380,510	518,240	539,845	Jul-23	69	96
01	00	000	101	141	33	4N1W05B D 06600	2023-4177	0.12	128,040	280,740	408,780	426,640	Jul-23	70	96
01	00	000	101	143	33	4N1W08BB 07800	2023-5579	0.16	132,290	347,660	479,950	497,760	Oct-23	71	96
01	00	000	101	143	33	4N1W08BB 07300	2023-6122	0.16	132,790	325,940	458,730	476,383	Nov-23	72	96
01	00	000	101	146	33	4N1W04C D 02000	2023-6206	0.26	154,800	167,510	322,310	337,326	Nov-23	73	96
01	00	000	101	143	33	4N1W08BC 04200	2023-4082	0.16	132,230	383,600	515,830	529,799	Jul-23	74	97
01	00	000	101	143	33	4N1W05B D 09104	2023-572	0.12	127,840	447,870	575,710	585,132	Feb-23	75	98
01	00	000	101	143	33	4N1W08BB 08400	2023-5228	0.16	132,390	364,230	496,620	506,534	Sep-23	76	98
01	00	000	101	143	33	4N1W05D B 02102	2023-228	0.12	127,430	319,200	446,630	452,887	Jan-23	77	99
01	00	000	101	142	33	5N1W33D D 02900	2023-814	0.27	218,090	325,740	543,830	549,166	Feb-23	78	99
01	00	000	101	144	33	4N1W05BA 03915	2023-901	0.14	128,850	430,440	559,290	562,772	Feb-23	79	99
01	00	000	101	142	33	5N1W33A D 01600	2023-1726	0.25	152,580	350,890	503,470	507,189	Mar-23	80	99
01	00	000	101	143	33	4N1W05BC 07533	2023-3694	0.12	127,420	345,430	472,850	477,752	Jun-23	81	99
01	00	000	101	143	33	4N1W06D D 04400	2023-1180	0.12	127,920	404,860	532,780	531,681	Jan-23	82	100
01	00	000	101	143	33	4N1W06D C 00200	2023-1302	0.15	130,540	333,560	464,100	463,431	Mar-23	83	100
01	00	000	101	143	33	4N1W05CC 00704	2023-3926	0.16	132,660	368,870	501,530	499,133	Jul-23	84	100

COLUMBIA County 2024 Ratio Study

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
01	00	000	101	141	33	4N1W07AB 03130	2023-6887	0.11	127,810	301,780	429,590	427,465	Dec-23	85	100
01	00	000	101	141	33	4N1W03BB 06100	2023-3268	0.13	128,520	305,300	433,820	429,843	Jun-23	86	101
01	00	000	101	135	33	4N1W04D A 07100	2023-4193	0.13	128,520	98,840	227,360	224,670	Jul-23	87	101
01	00	000	101	143	33	4N1W05BC 05200	2023-835	0.13	128,650	373,330	501,980	490,767	Feb-23	88	102
01	00	000	101	141	33	4N1W05D C 03100	2023-2105	0.27	156,020	329,010	485,030	476,508	Apr-23	89	102
01	00	000	101	141	33	4N1W06D A 05701	2023-2860	0.50	192,440	430,690	623,130	611,072	May-23	90	102
01	00	000	101	141	33	4N1W04D A 04600	2023-5459	0.13	128,520	314,820	443,340	436,380	Sep-23	91	102
01	00	000	101	143	33	4N1W08BB 03800	2023-6647	0.21	143,490	385,640	529,130	519,168	Nov-23	92	102
01	00	000	101	143	33	4N1W05A D 15400	2023-837	0.16	132,240	406,140	538,380	520,490	Feb-23	93	103
01	00	000	101	143	33	4N1W04BC 05900	2023-1809	0.16	133,150	375,990	509,140	494,929	Apr-23	94	103
01	00	000	101	143	33	4N1W04BB 03124	2023-4330	0.08	118,200	384,200	502,400	487,504	Aug-23	95	103
01	00	000	101	141	33	4N1W05D B 02600	2023-6537	0.15	129,410	283,560	412,970	401,478	Nov-23	96	103
01	00	000	101	135	33	4N1W04C A 07200	2023-3495	0.50	257,620	130,560	388,180	372,221	Jun-23	97	104
01	00	000	101	142	33	4N1W05AB 04213	2023-4600	0.18	135,870	413,730	549,600	528,150	Aug-23	98	104
01	00	000	101	143	33	5N1W32D C 02606	2023-6200	0.16	132,530	350,200	482,730	464,999	Nov-23	99	104
01	00	000	101	143	30	4N1W06D A 04600	2023-4133	0.36	172,820	342,270	515,090	490,038	Jul-23	100	105
01	00	000	101	143	33	4N1W04BB 03162	2023-5215	0.08	117,420	384,200	501,620	479,563	Sep-23	101	105
01	00	000	101	143	33	4N1W06D D 07200	2023-5452	0.14	128,760	329,580	458,340	431,393	Sep-23	102	106
01	00	000	101	121	33	4N1W04D A 12500	2023-3512	0.13	128,520	56,090	184,610	173,280	Jun-23	103	107
01	00	000	101	143	33	4N1W04D A 11700	2023-5371	0.18	136,010	375,240	511,250	462,050	Jun-23	104	111
01	00	000	101	151	33	5N1W33A D 04700	2023-5793	0.40	178,380	517,830	696,210	628,246	Oct-23	105	111
01	00	000	101	143	33	4N1W03B D 05300	2023-2876	0.19	139,610	354,650	494,260	442,098	May-23	106	112
01	00	000	101	143	33	4N1W05B D 09105	2023-6421	0.12	127,880	388,050	515,930	460,610	Nov-23	107	112
01	00	000	101	153	33	4N1W05AB 04600	2023-2191	0.16	132,230	490,050	622,280	541,665	Apr-23	108	115
01	00	000	101	153	33	4N1W08BB 07200	2023-2418	0.23	148,150	516,210	664,360	572,371	Apr-23	109	116
01	00	000	101	143	33	4N1W04A A 03800	2023-3581	0.31	164,330	463,170	627,500	541,100	Jun-23	110	116

COLUMBIA County 2024 Ratio Study

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
01	00	000	101	143	33	4N1W05A C 07000	2023-5808	0.13	128,540	362,670	491,210	407,482	Oct-23	111	121
01	00	000	101	153	33	5N1W34CB 01520	2023-3594	0.22	145,760	515,120	660,880	522,054	Jun-23	112	127

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
109	01	00	000	2024	2	St Helens							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	2
Population - Number of Accounts	96
Sales as a percentage of the Population	2.08%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	18,811,160	50.33%	20,692,276	50.40%
OSD RMV	3,569,500	9.55%	3,569,500	8.69%
Improvement RMV	14,695,280	39.32%	16,458,714	40.09%
Farm Improvement RMV	299,190	0.80%	335,093	0.82%

Selected Ratio From Sales	91
Time Trend Adjustment	0

Before Ratio **91**

Overall Adjustment Factor	110
Land Adjustment Factor	110
OSD Adjustment Factor	100
Improvement Adjustment Factor	112
Farm Improvement Factor	112

After Ratio **100**

Explanation

RMV Class 109: SA 00

Area description: dwellings of manufactured structures that are sited on real property within the boundaries of the City of St. Helens.

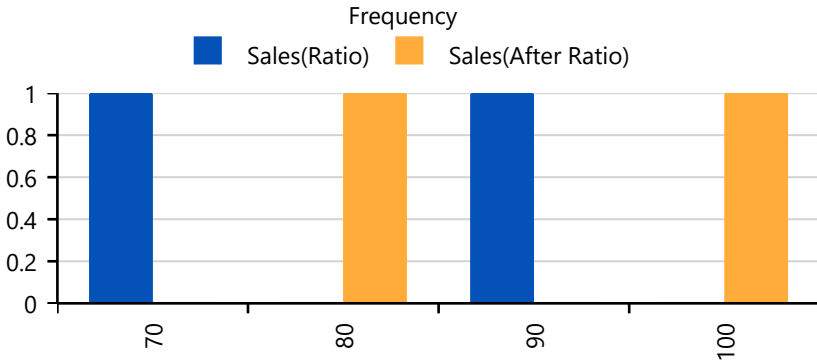
This study of manufactured structures on real property returned a small population of 96 accounts with only two sales available for analysis. Once the dataset was reviewed, it was found that the dataset resulted in a skewed ratio. Therefore, it was decided to apply the conclusion from MA 01 SA 00 RMV 101 to this grouping (selected ratio 91).

Performance History

	2024	2023	2022	2021	2020
COD	13.68	10.89	25.63	8.99*	1.99*
PRD	1.00	1.01	1.03	1.01*	1.00*

(* Indicates years may not reflect after ratio values)

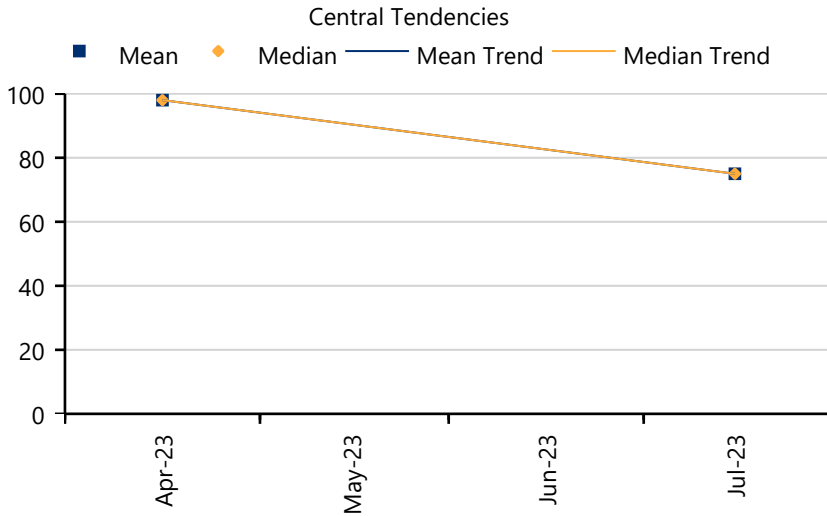
COLUMBIA County 2024 Ratio Study



70	1	0
80	0	1
90	1	0
100	0	1

	Sales (Ratio)	Sales (After Ratio)
Median	87	95
AD	11.50	13.00
COD	13.29	13.68
Mean	87	95
SD	16.26	18.38
COV	18.80	19.35
Wtd Mean	87	95
GeoMean	86	94
PRD	1.00	1.00
95% Confidence	22.54	25.48

Number Of Sales 2



Month	Mean	Median	Sales
Apr-23	98	98	1
Jul-23	75	75	1

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
01	00	000	109	452	33	4N1W04D D 00305	2023-3827	0.13	128,520	119,920	248,440	330,000	Jul-23	1	75
01	00	000	109	453	33	4N1W03B D 05400	2023-2115	0.14	129,140	190,600	319,740	325,000	Apr-23	2	98

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
101	01	30	000	2024	4	St Helens							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	4
Population - Number of Accounts	242
Sales as a percentage of the Population	1.65%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	23,979,710	23.46%	26,377,681	23.46%
OSD RMV	12,982,900	12.70%	12,982,900	11.55%
Improvement RMV	65,227,550	63.81%	73,054,856	64.97%
Farm Improvement RMV	32,370	0.03%	36,254	0.03%

Selected Ratio From Sales	91
Time Trend Adjustment	0

Before Ratio	91
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Overall Adjustment Factor	110
Land Adjustment Factor	110
OSD Adjustment Factor	100
Improvement Adjustment Factor	112
Farm Improvement Factor	112

After Ratio	100
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Explanation

RMV Class 101: SA 30
Improved land – Duplex/Triplex/Fourplex, City of St. Helens

Area description: land improved with duplexes, triplexes and fourplexes found in the City of St. Helens.

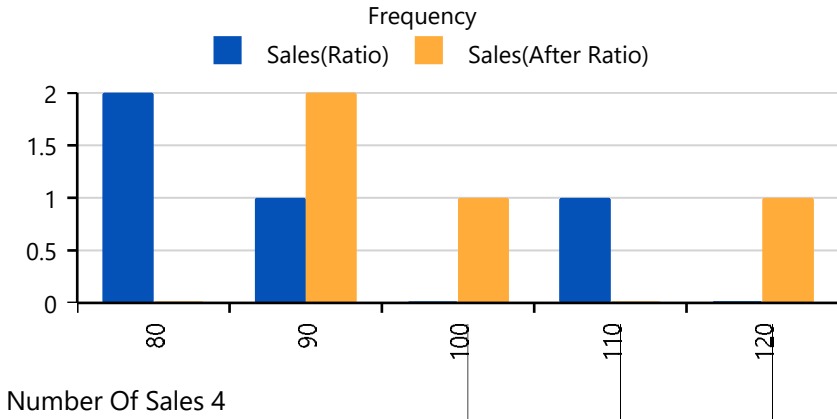
The need for housing has seen a sharp rise in the sale prices of investment properties which are at an unusual premium for this classification. Because of this unusual sales market, it was deemed that the four sales are an inadequate representation. This classification of property uses the same tabled values as the RMV Class 101 properties located in the same MA. Therefore it was deemed appropriate to apply the selected ratio of 91 from the MA 01 SA 00 RMV 101 analysis to this grouping. .

Performance History

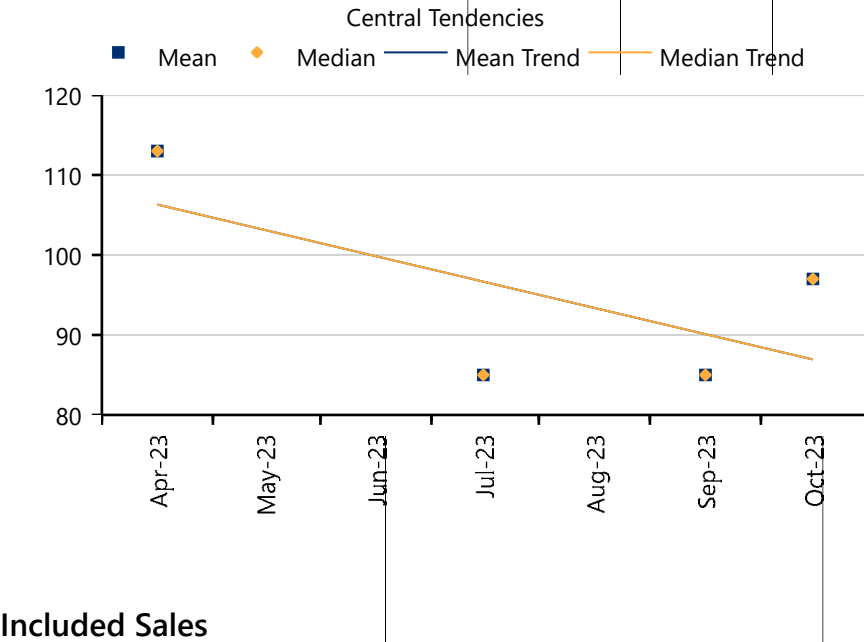
	2024	2023	2022	2021	2020
COD	11.75	16.67	16.39	10.71*	22.55*
PRD	1.01	1.00	1.00	0.99*	0.97*

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	91	100
AD	10.00	11.75
COD	10.99	11.75
Mean	95	104
SD	13.27	15.44
COV	13.96	14.81
Wtd Mean	94	103
GeoMean	94	103
PRD	1.01	1.01
95% Confidence	13.00	15.13



Month	Mean	Median	Sales
Apr-23	113	113	1
Jul-23	85	85	1
Sep-23	85	85	1
Oct-23	97	97	1

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
01	30	000	101	232	33	4N1W04C A 05800	2023-3921	0.11	138,700	114,550	253,250	299,225	Jul-23	1	85
01	30	000	101	232	33	4N1W04D B 04100	2023-5175	0.27	279,840	354,190	634,030	750,000	Sep-23	2	85
01	30	000	101	244	33	4N1W05D A 09800	2023-6000	0.34	210,700	545,700	756,400	780,000	Oct-23	3	97
01	30	000	101	232	33	5N1W33D D 10400	2023-2039	0.13	139,920	290,250	430,170	380,000	Apr-23	4	113

COLUMBIA County 2024 Ratio Study

Study Definition

RMV					App	# of					App	# of		
Class	MA	SA	NH	Year	Sales	Location		Class	MA	SA	NH	Year	Sales	Location
101	01	43	000	2024	3	St Helens		102	01	00	000	2024		St Helens

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	3
Population - Number of Accounts	173
Sales as a percentage of the Population	1.73%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	9,858,820	14.97%	10,844,702	14.98%
OSD RMV	5,395,800	8.19%	5,395,800	7.45%
Improvement RMV	50,594,850	76.83%	56,160,284	77.57%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	91
Time Trend Adjustment	0

Before Ratio	91
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Overall Adjustment Factor	110
Land Adjustment Factor	110
OSD Adjustment Factor	100
Improvement Adjustment Factor	111
Farm Improvement Factor	111

After Ratio	100
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Explanation

RMV Class 101: SA 43
 RMV Class 102: SA 00
 Improved land - Town house/Row house and Condominium, City of St. Helens

Area description: located in the city limits of St. Helens, this grouping of residences are those that have multiple floors and share a common wall.

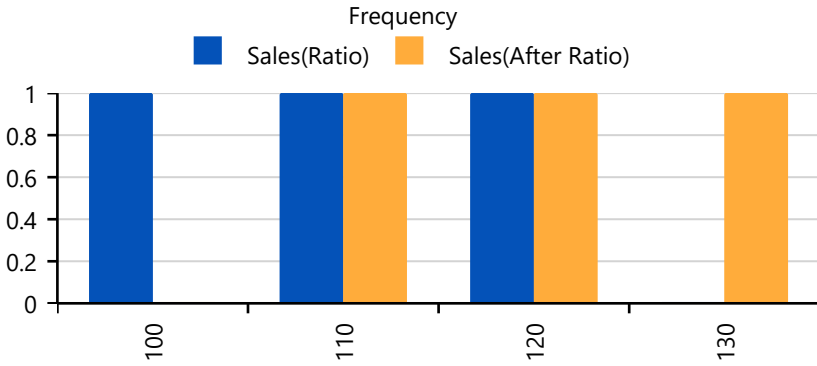
This classification of rowhouse, townhouses, common wall, and condominium properties has been found to move similarly on the open market as the general area of the City of St. Helens (RMV 101, SA 00) with having little distinction between the market areas. Although there are 3 sales available, it was found that these were not adequate enough to create an understanding of market movement for common wall and condominium properties. Therefore, it was decided to apply the conclusion from the RMV 101 SA 00 analysis that is located in the City of St. Helens to this grouping.

Performance History

	2024	2023	2022	2021	2020
COD	5.68	-	-	-	12.08*
PRD	0.99	-	-	-	1.01*

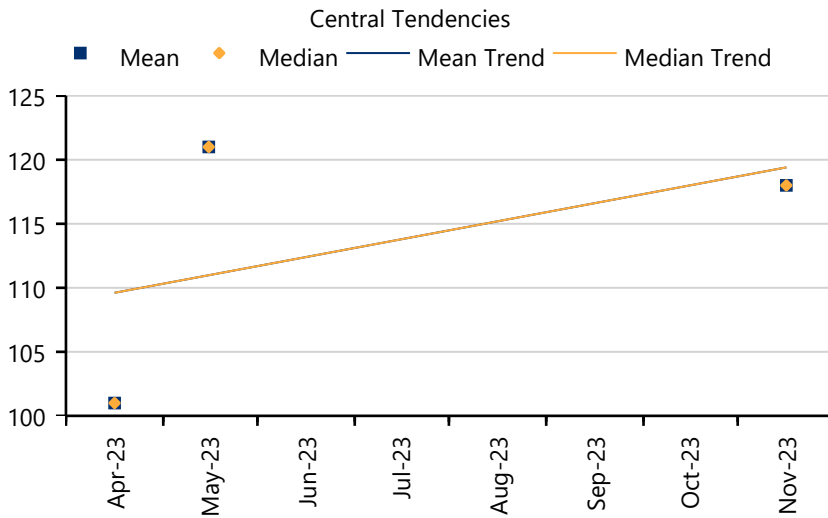
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	118	129
AD	6.67	7.33
COD	5.65	5.68
Mean	113	124
SD	10.79	11.72
COV	9.52	9.43
Wtd Mean	114	125
GeoMean	113	124
PRD	.99	.99
95% Confidence	12.21	13.26

Number Of Sales 3



Month	Mean	Median	Sales
Apr-23	101	101	1
May-23	121	121	1
Nov-23	118	118	1

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
01	43	000	101	133	33	4N1W05C D 01005	2023-2271	0.05	87,200	207,170	294,370	291,335	Apr-23	1	101
01	43	000	101	143	33	4N1W05CB 06400	2023-6287	0.09	123,580	260,140	383,720	325,000	Nov-23	2	118
01	43	000	101	143	33	4N1W04D A 02301	2023-2871	0.07	104,560	315,710	420,270	347,000	May-23	3	121

MAINTENANCE AREA 2

SCAPPOOSE

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
100	02	00	000	2024		Scappoose							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	65
Sales as a percentage of the Population	0.00%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	15,920,130	100.00%	16,238,533	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	98
Time Trend Adjustment	0

Before Ratio	98
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Overall Adjustment Factor	102
Land Adjustment Factor	102
OSD Adjustment Factor	100
Improvement Adjustment Factor	100
Farm Improvement Factor	100

After Ratio	100
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Explanation

RMV Class 100: SA 00

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

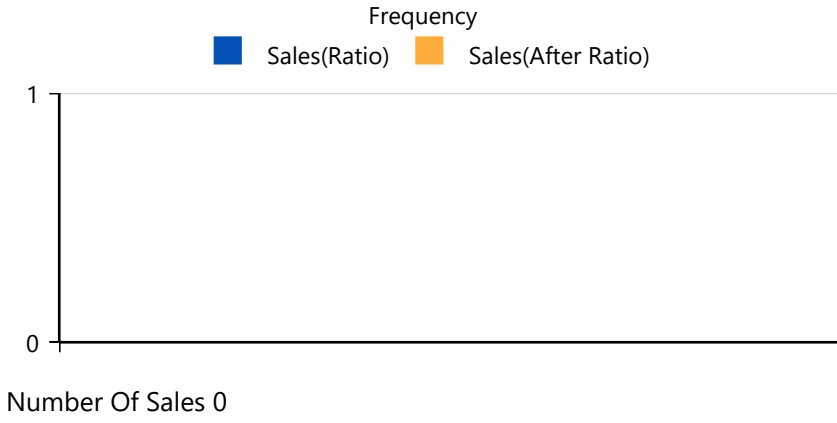
With having no sales available for this analysis of vacant land properties in the City of Scappoose, it was decided to use the conclusion from the RMV class 101 improved residential study located in MA 02 and SA 00 in the same city (time adjustment of 15%, selected ratio median of 98).

Performance History

	2024	2023	2022	2021	2020
COD	-	-	0.00	-	-
PRD	-	-	1.00	-	-

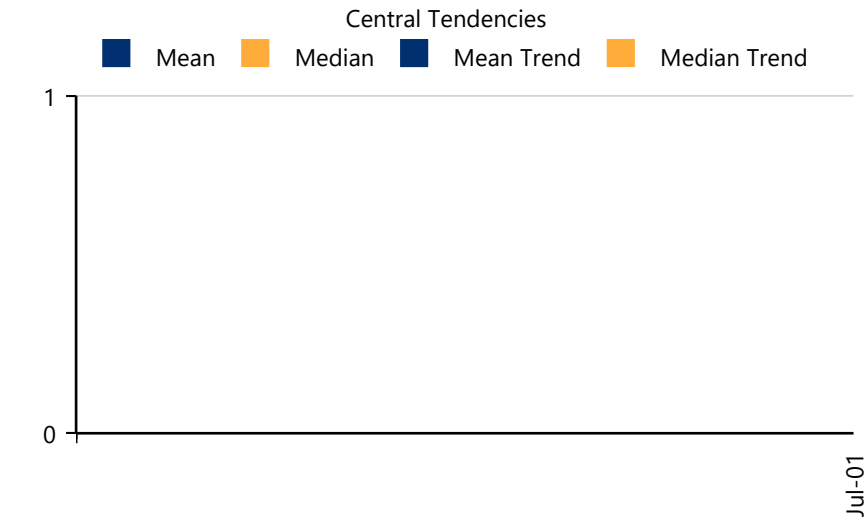
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



Sales (Ratio) Sales (After Ratio)

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



Month Mean Median Sales

COLUMBIA County 2024 Ratio Study

Study Definition

RMV				App	# of		RMV				App	# of	
Class	MA	SA	NH	Year	Sales	Location	Class	MA	SA	NH	Year	Sales	Location
101	02	00	000	2024	78	Scappoose	101	02	28	000	2024		Scappoose

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	78
Population - Number of Accounts	2349
Sales as a percentage of the Population	3.32%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	339,662,870	28.54%	346,456,127	28.59%
OSD RMV	101,758,600	8.55%	101,758,600	8.40%
Improvement RMV	744,282,663	62.55%	759,168,316	62.65%
Farm Improvement RMV	4,248,000	0.36%	4,332,960	0.36%

Selected Ratio From Sales	98
Time Trend Adjustment	15

Before Ratio **98**

Overall Adjustment Factor	102
Land Adjustment Factor	102
OSD Adjustment Factor	100
Improvement Adjustment Factor	102
Farm Improvement Factor	102

After Ratio **100**

Explanation

RMV Class 101: SA 00
 RMV Class 101: SA 28

Area description: City of Scappoose land improved with stick built and "plex" type dwellings.

For this analysis of residential improved property in the City of Scappoose, it was decided to combine these property types due to the comparable way they move on the open market: general area (RMV 101, SA 00) and duplex/triplex/fourplex (RMV 101, SA 28).

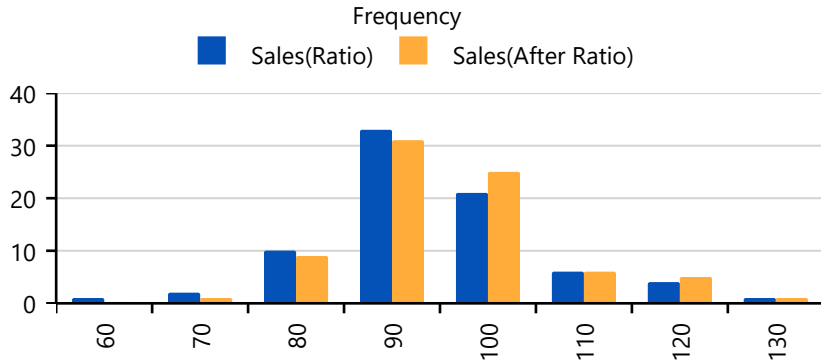
The sales sample returned 78 valid transactions which were then adjusted for market movement by the time study conclusion of 15%. The result returned a mean and geometric mean indicator of 98. The mean was chosen and applied to the dataset, returning an overall adjustment factor of 102.

Performance History

	2024	2023	2022	2021	2020
COD	8.43	7.51	-	6.89*	-
PRD	0.99	1.00	-	1.00*	-

(* Indicates years may not reflect after ratio values)

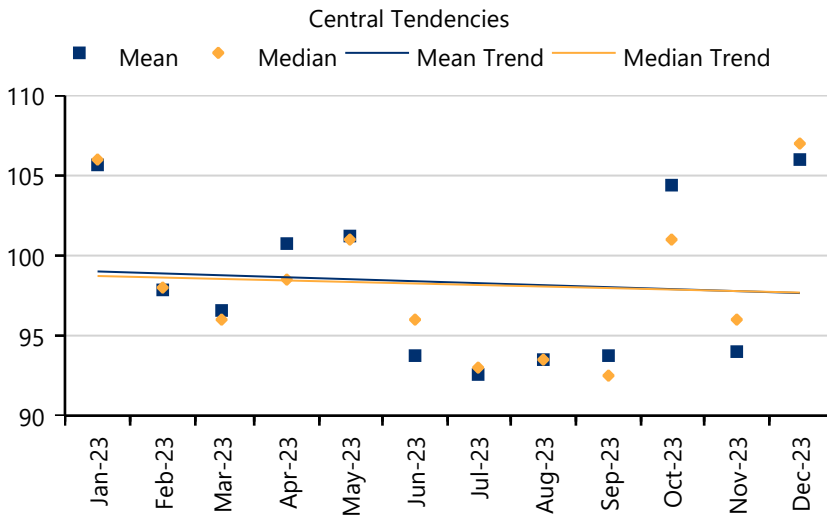
COLUMBIA County 2024 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
60	1	0
70	2	1
80	10	9
90	33	31
100	21	25
110	6	6
120	4	5
130	1	1

Median	97	99
AD	8.13	8.35
COD	8.38	8.43
Mean	98	100
SD	11.17	11.49
COV	11.36	11.47
Wtd Mean	99	101
GeoMean	98	100
PRD	.99	.99
95% Confidence	2.48	2.55

Number Of Sales 78



Month	Mean	Median	Sales
Jan-23	106	106	9
Feb-23	98	98	7
Mar-23	97	96	7
Apr-23	101	99	8
May-23	101	101	9
Jun-23	94	96	8
Jul-23	93	93	7
Aug-23	94	94	8
Sep-23	94	93	4
Oct-23	104	101	5
Nov-23	94	96	3
Dec-23	106	107	3

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
02	00	000	101	145	33	3N2W12C A 03200	2023-198	0.21	188,010	282,240	470,250	687,665	Jan-23	1	68
02	00	000	101	131	30	3N2W12D B 10400	2023-3397	0.22	189,600	141,850	331,450	421,083	Jun-23	2	79
02	00	000	101	131	33	3N2W12D D 09000	2023-4699	0.14	164,900	146,140	311,040	395,175	Aug-23	3	79
02	00	000	101	131	33	3N2W12C A 06200	2023-3858	0.20	186,340	148,450	334,790	415,483	Jul-23	4	81
02	00	000	101	143	33	3N1W07C A 02500	2023-4312	0.23	191,230	281,710	472,940	584,595	Aug-23	5	81
02	00	000	101	135	33	3N2W12A C 02800	2023-6532	0.11	156,990	170,300	327,290	405,280	Nov-23	6	81

COLUMBIA County 2024 Ratio Study

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
02	00	000	101	131	30	3N2W12D B 06200	2023-5275	0.13	161,570	171,380	332,950	402,094	Sep-23	7	83
02	00	000	101	131	33	3N2W12D B 03800	2023-479	0.26	198,260	187,540	385,800	454,920	Feb-23	8	85
02	00	000	101	141	33	3N2W12D D 03200	2023-3932	0.17	176,760	244,390	421,150	493,379	Jul-23	9	85
02	00	000	101	141	33	3N2W12BB 02200	2023-164	0.23	191,010	287,260	478,270	547,167	Jan-23	10	87
02	00	000	101	141	33	3N2W13B D 02300	2023-864	0.14	166,830	297,060	463,890	524,799	Feb-23	11	88
02	00	000	101	141	33	3N2W13A A 00100	2023-3583	0.17	176,010	220,570	396,580	446,518	Jun-23	12	89
02	00	000	101	143	33	3N2W13BC 00500	2023-5491	0.17	175,750	380,060	555,810	623,400	Sep-23	13	89
02	00	000	101	141	33	3N2W13A D 09600	2023-2506	0.14	166,660	297,090	463,750	513,357	May-23	14	90
02	00	000	101	131	33	3N2W12A C 00128	2023-4459	0.23	190,940	188,530	379,470	421,191	Aug-23	15	90
02	00	000	101	143	33	3N1W07C A 00507	2023-4711	0.19	183,740	371,860	555,600	615,712	Aug-23	16	90
02	00	000	101	131	33	3N2W12C A 08500	2023-1298	0.19	181,310	172,050	353,360	388,305	Mar-23	17	91
02	00	000	101	143	33	3N2W12D C 02517	2023-2848	0.06	129,370	271,430	400,800	438,574	May-23	18	91
02	00	000	101	141	33	3N2W13C D 03200	2023-3392	0.16	173,990	307,820	481,810	531,164	Jun-23	19	91
02	00	000	101	143	33	3N2W13CB 00104	2023-1292	0.08	140,330	331,800	472,130	513,116	Mar-23	20	92
02	00	000	101	141	33	3N2W11A A 00130	2024-46	0.22	189,190	260,720	449,910	490,391	Dec-23	21	92
02	00	000	101	141	33	3N1W07CB 01903	2023-2631	0.18	178,820	310,440	489,260	525,885	Apr-23	22	93
02	00	000	101	141	33	3N1W07CC 02500	2023-3660	0.17	176,870	289,670	466,540	499,453	Jul-23	23	93
02	00	000	101	143	33	3N2W13CB 00128	2023-4179	0.12	160,670	388,000	548,670	591,561	Jul-23	24	93
02	00	000	101	141	33	3N1W07C A 00160	2023-811	0.17	176,820	288,130	464,950	492,809	Feb-23	25	94
02	00	000	101	141	33	3N1W07C A 03000	2023-1771	0.27	199,440	301,180	500,620	526,082	Mar-23	26	95
02	00	000	101	141	33	3N1W07CB 01908	2023-3757	0.18	179,550	341,150	520,700	545,532	Jun-23	27	95
02	00	000	101	141	33	3N2W13A A 06900	2023-4060	0.15	168,300	262,920	431,220	452,069	Jul-23	28	95
02	00	000	101	143	33	3N2W13CB 00117	2023-237	0.13	161,540	388,000	549,540	573,150	Jan-23	29	96
02	00	000	101	141	33	3N2W13BB 00100	2023-1731	0.22	188,960	337,070	526,030	545,762	Mar-23	30	96
02	00	000	101	143	33	3N2W12D C 02302	2023-2243	0.08	138,550	313,060	451,610	470,943	Apr-23	31	96
02	00	000	101	143	33	3N2W12AB 00113	2023-2323	0.21	186,580	292,970	479,550	501,956	Apr-23	32	96

COLUMBIA County 2024 Ratio Study

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
02	00	000	101	143	33	3N2W13B D 04200	2023-2462	0.15	170,040	306,140	476,180	498,240	Apr-23	33	96
02	00	000	101	143	33	3N1W18BC 00700	2023-5494	0.15	168,850	364,320	533,170	557,203	Sep-23	34	96
02	00	000	101	141	33	3N2W12D D 00706	2023-5813	0.18	180,720	300,600	481,320	499,744	Oct-23	35	96
02	00	000	101	142	33	3N2W12BB 01000	2023-6427	0.29	203,740	321,780	525,520	544,684	Nov-23	36	96
02	00	000	101	147	33	3N2W13CB 00106	2023-2699	0.07	137,720	394,220	531,940	547,341	May-23	37	97
02	00	000	101	143	33	3N2W13CC 00127	2023-3192	0.14	165,400	395,580	560,980	580,743	Jun-23	38	97
02	00	000	101	143	33	3N2W13B D 07100	2023-3185	0.16	173,470	320,890	494,360	510,185	Jun-23	39	97
02	00	000	101	152	33	3N2W12BC 00400	2023-4623	1.02	220,880	652,100	872,980	898,195	Aug-23	40	97
02	00	000	101	145	33	3N2W13A D 04506	2023-727	0.23	191,550	359,780	551,330	562,861	Feb-23	41	98
02	00	000	101	143	33	3N2W13C D 06800	2023-1202	0.14	166,970	372,220	539,190	548,604	Mar-23	42	98
02	00	000	101	143	33	3N2W12D C 00113	2023-3034	0.14	165,380	339,800	505,180	516,990	May-23	43	98
02	00	000	101	143	33	3N2W12CC 01204	2023-4115	0.19	181,810	270,260	452,070	463,406	Jul-23	44	98
02	00	000	101	143	33	3N2W13CC 00117	2023-4871	0.14	165,890	396,900	562,790	572,795	Aug-23	45	98
02	00	000	101	141	33	3N2W12D D 00712	2023-5997	0.22	188,470	294,960	483,430	487,303	Oct-23	46	99
02	00	000	101	143	33	3N1W07CC 05000	2023-1237	0.14	164,900	424,080	588,980	587,790	Mar-23	47	100
02	00	000	101	143	33	3N2W13CB 00125	2023-3152	0.16	172,570	388,000	560,570	559,239	Jun-23	48	100
02	00	000	101	142	33	3N2W12CB 00501	2023-4602	0.31	206,790	356,740	563,530	565,229	Aug-23	49	100
02	00	000	101	141	33	3N2W13A A 02700	2023-599	0.28	201,720	253,870	455,590	449,550	Jan-23	50	101
02	00	000	101	141	33	3N2W13B D 03200	2023-578	0.14	164,940	264,400	429,340	425,700	Feb-23	51	101
02	00	000	101	147	33	3N2W13C A 03907	2023-1884	0.08	138,220	390,120	528,340	522,734	Apr-23	52	101
02	00	000	101	143	33	3N2W12D C 02530	2023-2759	0.06	128,220	332,590	460,810	454,979	May-23	53	101
02	00	000	101	142	33	3N2W11A A 00135	2023-5546	0.23	252,390	383,040	635,430	626,338	Oct-23	54	101
02	00	000	101	143	33	3N2W12A D 06538	2023-2744	0.14	164,900	435,370	600,270	590,814	May-23	55	102
02	00	000	101	147	33	3N2W13C A 03903	2023-3148	0.07	137,290	390,120	527,410	516,508	Jun-23	56	102
02	00	000	101	143	33	3N2W13C D 02600	2023-5931	0.14	166,550	391,790	558,340	548,651	Oct-23	57	102
02	00	000	101	142	33	3N2W11A A 00139	2023-1943	0.76	322,320	481,150	803,470	782,057	Apr-23	58	103

COLUMBIA County 2024 Ratio Study

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
02	00	000	101	147	33	3N2W13C A 03943	2023-4043	0.08	138,360	390,120	528,480	511,285	Jul-23	59	103
02	00	000	101	143	33	3N2W13BA 06100	2023-1038	0.14	165,120	333,200	498,320	477,573	Mar-23	60	104
02	00	000	101	143	33	3N2W12A D 02418	2023-2236	0.29	203,780	338,010	541,790	519,256	Apr-23	61	104
02	00	000	101	143	33	3N2W12D C 00168	2023-2476	0.06	128,100	320,610	448,710	428,961	May-23	62	105
02	00	000	101	143	33	3N1W07C A 00139	2023-6535	0.17	176,780	370,380	547,160	519,168	Nov-23	63	105
02	00	000	101	142	33	3N2W12CB 00600	2023-64	0.32	208,330	407,360	615,690	580,346	Jan-23	64	106
02	00	000	101	143	33	3N1W07CC 05600	2023-5156	0.14	164,930	379,240	544,170	507,941	Sep-23	65	107
02	00	000	101	143	33	3N1W07C A 00108	2024-69	0.17	176,780	306,660	483,440	452,205	Dec-23	66	107
02	00	000	101	141	33	3N2W13A A 02400	2023-499	0.25	195,030	423,900	618,930	568,650	Feb-23	67	109
02	00	000	101	141	33	3N2W12A D 04400	2023-634	0.21	186,680	300,900	487,580	443,707	Feb-23	68	110
02	00	000	101	153	33	3N2W11D A 02618	2023-2424	0.29	203,630	553,130	756,760	676,685	May-23	69	112
02	00	000	101	141	33	3N2W11A A 00128	2023-4885	0.18	238,550	266,630	505,180	446,463	Aug-23	70	113
02	00	000	101	151	33	3N2W11D A 02502	2023-3031	0.26	197,490	451,970	649,460	565,839	May-23	71	115
02	00	000	101	153	33	3N2W12BC 00243	2023-2248	0.17	176,760	614,630	791,390	677,710	Apr-23	72	117
02	00	000	101	143	33	3N2W12A C 01701	2023-6797	0.11	156,990	345,840	502,830	421,276	Dec-23	73	119
02	00	000	101	146	33	3N2W12A D 04900	2023-209	0.28	201,640	354,720	556,360	458,520	Jan-23	74	121
02	00	000	101	164	33	3N2W11D B 02200	2023-302	0.17	176,770	746,060	922,830	760,361	Jan-23	75	121
02	00	000	101	162	33	3N2W11D B 02300	2023-493	0.17	176,780	669,440	846,220	701,162	Jan-23	76	121
02	00	000	101	153	33	3N2W11D A 02405	2023-5720	0.26	197,280	502,940	700,220	563,841	Oct-23	77	124
02	00	000	101	162	33	3N2W11D B 01900	2023-455	0.68	252,540	654,570	907,110	695,461	Jan-23	78	130

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
109	02	00	000	2024		Scappoose							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	69
Sales as a percentage of the Population	0.00%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	8,391,700	45.54%	8,559,534	45.47%
OSD RMV	2,387,000	12.95%	2,387,000	12.68%
Improvement RMV	7,262,940	39.42%	7,480,828	39.74%
Farm Improvement RMV	384,600	2.09%	396,138	2.10%

Selected Ratio From Sales	98
Time Trend Adjustment	0

Before Ratio	98
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Overall Adjustment Factor	102
Land Adjustment Factor	102
OSD Adjustment Factor	100
Improvement Adjustment Factor	103
Farm Improvement Factor	103

After Ratio	100
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Explanation

RMV Class 109: SA 00

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

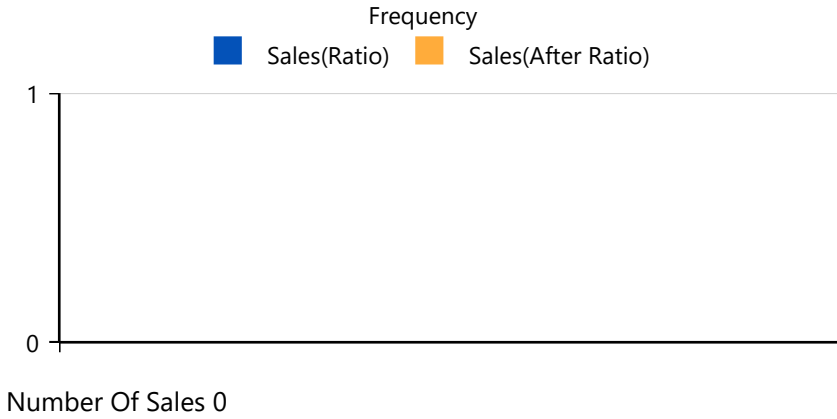
Having no sales available for this analysis of RMV Class 109 properties, it was deemed appropriate to use selected ratio of 98 from the conclusion of the RMV 101 study located in MA 02 SA 00.

Performance History

	2024	2023	2022	2021	2020
COD	-	0.00	9.68	11.73*	7.51*
PRD	-	1.00	1.02	1.01*	0.99*

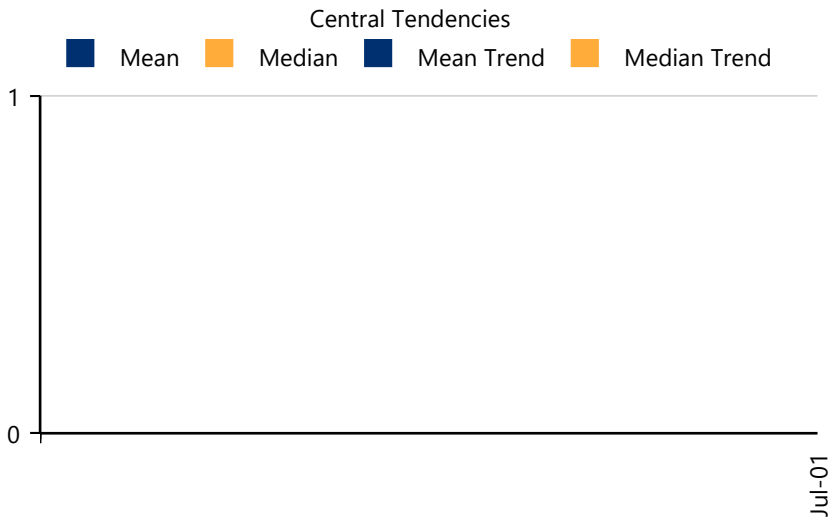
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



Sales (Ratio) Sales (After Ratio)

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



Month Mean Median Sales

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
101	02	33	000	2024	2	Scappoose	102	02	00	000	2024		Scappoose
102	02	21	000	2024		Scappoose							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	2
Population - Number of Accounts	118
Sales as a percentage of the Population	1.69%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	10,463,850	21.06%	10,673,127	24.25%
OSD RMV	4,618,900	9.30%	4,618,900	10.49%
Improvement RMV	34,593,630	69.62%	28,712,713	65.23%
Farm Improvement RMV	11,490	0.02%	9,537	0.02%

Selected Ratio From Sales	113
Time Trend Adjustment	15

Before Ratio **113**

Overall Adjustment Factor	88
Land Adjustment Factor	102
OSD Adjustment Factor	100
Improvement Adjustment Factor	83
Farm Improvement Factor	83

After Ratio **100**

Explanation

- RMV Class 101: SA 33
- RMV Class 102: SA 00
- RMV Class 102: SA 21

Area description: Improved property in the City of Scappoose; townhouse/row house/common wall (SA 33) and condominium (SA 00 and SA 21). It has been noted that these dwellings move similarly on the market due to having a common wall and are comparable in design, function and location.

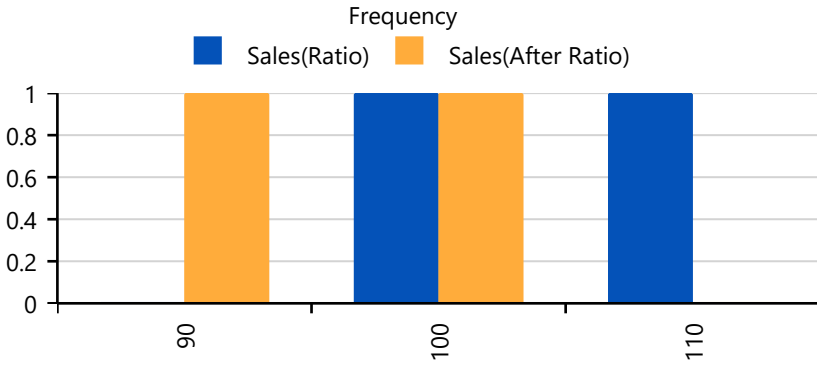
Although two sales were found for this analysis, they have been deemed valid indicators and representative of the market. The Mean of 113 was selected after the time conclusion was applied to the array, resulting in an overall adjustment factor of 88.

Performance History

	2024	2023	2022	2021	2020
COD	5.53	-	-	3.47*	3.18*
PRD	1.00	-	-	1.00*	1.00*

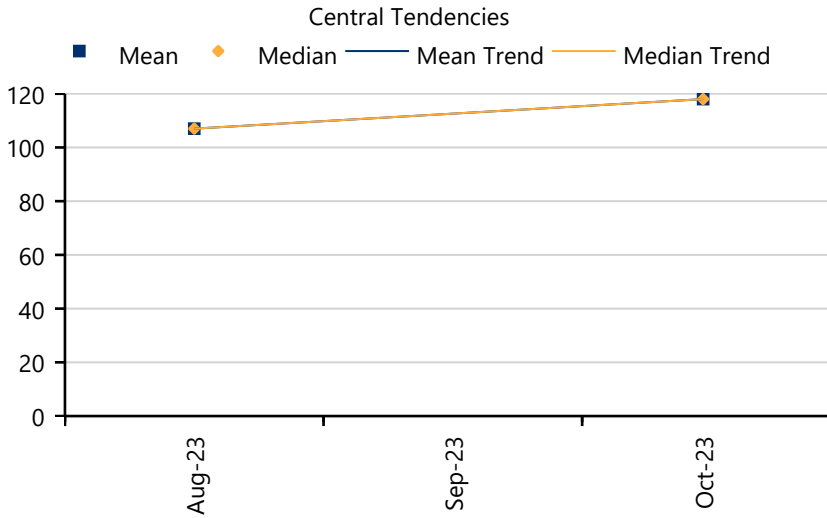
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



Number Of Sales 2

	Sales (Ratio)	Sales (After Ratio)
Median	113	100
AD	5.50	5.50
COD	4.89	5.53
Mean	113	100
SD	7.78	7.78
COV	6.91	7.82
Wtd Mean	113	100
GeoMean	112	99
PRD	1.00	1.00
95% Confidence	10.78	10.78



Month	Mean	Median	Sales
Aug-23	107	107	1
Oct-23	118	118	1

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
02	33	000	101	143	33	3N2W12D C 02502	2023-4575	0.06	125,610	336,540	462,150	430,394	Aug-23	1	107
02	33	000	101	143	33	3N2W12A D 03101	2023-5991	0.09	146,170	310,240	456,410	385,463	Oct-23	2	118

COLUMBIA County 2024 Ratio Study

Study Definition

RMV					App	# of		RMV					App	# of	
Class	MA	SA	NH	Year	Sales	Location		Class	MA	SA	NH	Year	Sales	Location	
400	02	21	000	2024		Scappoose		400	02	25	000	2024		Scappoose	

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	222
Sales as a percentage of the Population	0.00%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	63,801,580	100.00%	61,249,517	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	104
Time Trend Adjustment	0

Before Ratio	104
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Overall Adjustment Factor	96
Land Adjustment Factor	96
OSD Adjustment Factor	100
Improvement Adjustment Factor	100
Farm Improvement Factor	100

After Ratio	100
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Explanation

RMV Class 400: SA 21
 RMV Class 400: SA 25

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

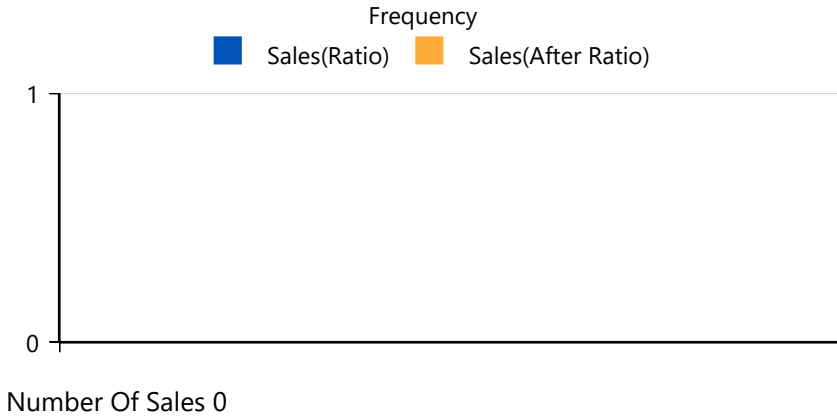
No sales were identified for this study of 222 rural unimproved properties. Therefore, the conclusion from the improved properties in MA 02 SA 21 is recommended, with a ratio of 104 and an overall adjustment of 96.

Performance History

	2024	2023	2022	2021	2020
COD	-	-	20.35	2.53*	24.21*
PRD	-	-	1.09	1.00*	0.92*

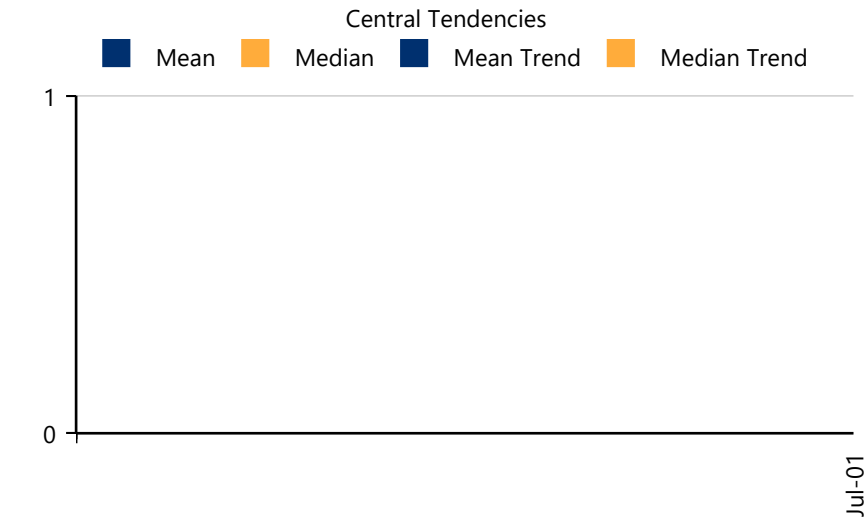
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



Sales (Ratio) Sales (After Ratio)

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



Month Mean Median Sales

COLUMBIA County 2024 Ratio Study

Study Definition

RMV					App	# of		RMV					App	# of	
Class	MA	SA	NH	Year	Sales	Location		Class	MA	SA	NH	Year	Sales	Location	
401	02	21	000	2024	9	Scappoose		401	02	25	000	2024		Scappoose	

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	9
Population - Number of Accounts	931
Sales as a percentage of the Population	0.97%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	204,493,047	34.66%	196,313,325	34.71%
OSD RMV	60,833,800	10.31%	60,833,800	10.76%
Improvement RMV	289,229,587	49.02%	274,768,108	48.58%
Farm Improvement RMV	35,463,900	6.01%	33,690,705	5.96%

Selected Ratio From Sales	104
Time Trend Adjustment	6

Before Ratio **104**

Overall Adjustment Factor	96
Land Adjustment Factor	96
OSD Adjustment Factor	100
Improvement Adjustment Factor	95
Farm Improvement Factor	95

After Ratio **100**

Explanation

RMV Class 401: SA 21
 RMV Class 401: SA 25

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

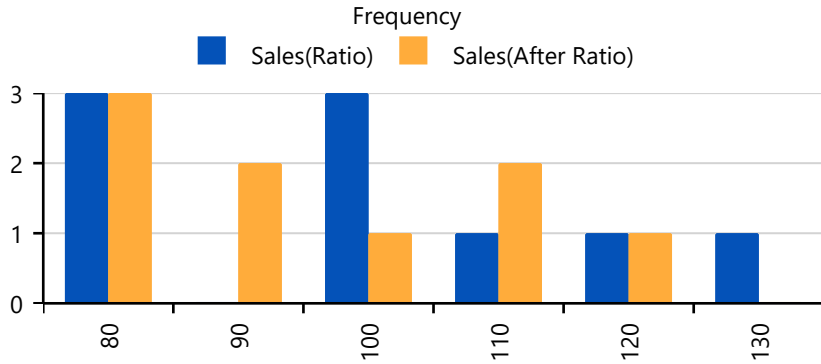
For this analysis of improved rural properties located in Scappoose, 9 sales were found for this study. The time adjusted median and mean returned the same indicator of 104 and were deemed reliable for trending purposes. Therefore, the mean was selected and applied to the dataset, returning an overall ratio of 96.

Performance History

	2024	2023	2022	2021	2020
COD	12.01	9.84	13.24	10.05*	11.29*
PRD	1.00	1.02	1.00	1.01*	1.00*

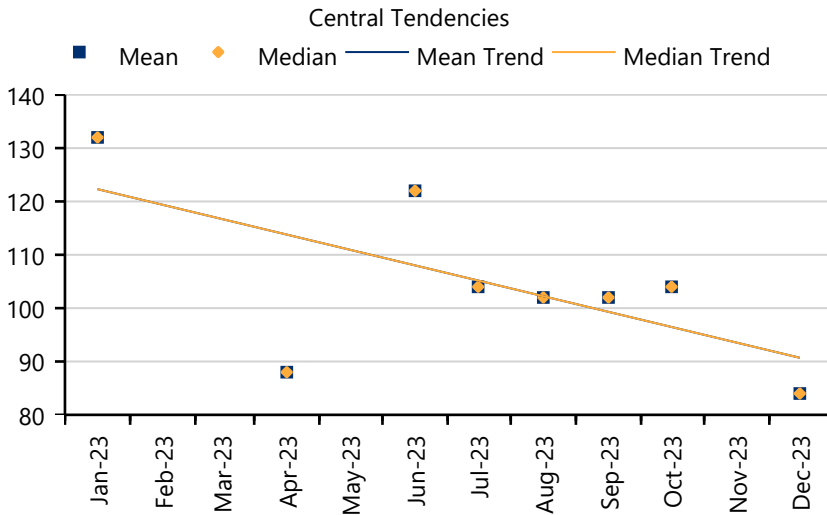
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
80	3	3
90	0	2
100	3	1
110	1	2
120	1	1
130	1	0
Median	104	99
AD	12.67	11.89
COD	12.18	12.01
Mean	104	100
SD	16.67	15.81
COV	15.96	15.81
Wtd Mean	105	100
GeoMean	103	99
PRD	1.00	1.00
95% Confidence	10.89	10.33

Number Of Sales 9



Month	Mean	Median	Sales
Jan-23	132	132	1
Apr-23	88	88	1
Jun-23	122	122	1
Jul-23	104	104	1
Aug-23	102	102	1
Sep-23	102	102	2
Oct-23	104	104	1
Dec-23	84	84	1

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
02	21	000	401	141	33	3N2W11C A 00501	2023-6818	5.02	286,810	405,020	691,830	827,475	Dec-23	1	84
02	21	000	641	132	33	4N2W34C0 01000	2023-5206	7.29	293,730	200,280	494,010	564,879	Sep-23	2	87
02	21	000	401	136	33	3N2W02D 0 00600	2023-2043	5.00	317,250	244,560	561,810	641,691	Apr-23	3	88
02	21	000	401	131	33	3N2W01C0 00702	2023-4747	1.20	252,320	92,500	344,820	336,996	Aug-23	4	102
02	21	000	641	141	33	3N2W1700 00600	2023-4018	5.94	317,500	302,020	619,520	595,660	Jul-23	5	104
02	21	000	401	142	33	3N2W14D B 01200	2023-5614	1.50	276,200	349,850	626,050	603,806	Oct-23	6	104
02	21	000	401	154	33	3N2W02D 0 02100	2023-5257	5.96	317,490	773,980	1,091,470	936,652	Sep-23	7	117
02	21	000	401	151	33	3N2W14CB 02800	2023-3194	0.57	216,000	349,330	565,330	465,030	Jun-23	8	122
02	21	000	401	154	33	3N2W0200 03500	2023-256	7.40	317,930	702,390	1,020,320	772,340	Jan-23	9	132

COLUMBIA County 2024 Ratio Study

Study Definition

RMV					App	# of		RMV					App	# of	
Class	MA	SA	NH	Year	Sales	Location		Class	MA	SA	NH	Year	Sales	Location	
409	02	21	000	2024		Scappoose		409	02	25	000	2024		Scappoose	

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	170
Sales as a percentage of the Population	0.00%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	32,463,370	46.29%	31,164,835	46.37%
OSD RMV	10,754,000	15.33%	10,754,000	16.00%
Improvement RMV	22,616,860	32.25%	21,259,848	31.63%
Farm Improvement RMV	4,293,570	6.12%	4,035,956	6.00%

Selected Ratio From Sales	104
Time Trend Adjustment	0

Before Ratio **104**

Overall Adjustment Factor	96
Land Adjustment Factor	96
OSD Adjustment Factor	100
Improvement Adjustment Factor	94
Farm Improvement Factor	94

After Ratio **100**

Explanation

RMV Class 409: SA 21
 RMV Class 409: SA 25

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

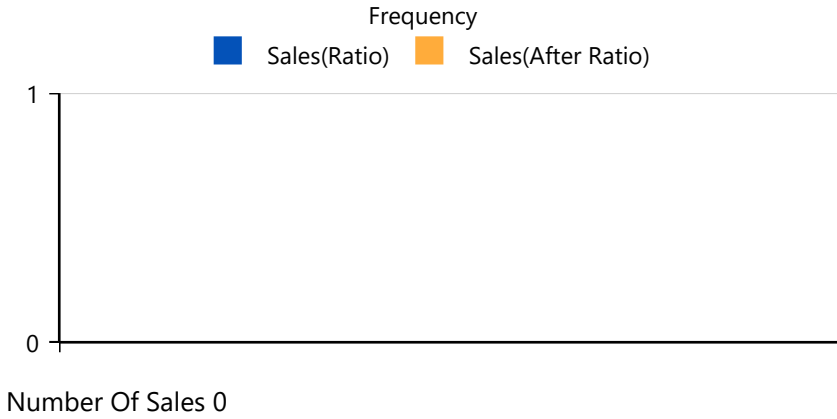
No sales were identified in this area of a population of 170 accounts for the study period. Due to not having enough data to determine an adjustment, it was decided to apply the mean of 104 from the improved RMV 401 MA 02 SA 21 study to this classification of rural property developed with a manufactured home.

Performance History

	2024	2023	2022	2021	2020
COD	-	0.00	4.57	-	11.56*
PRD	-	1.00	1.00	-	0.96*

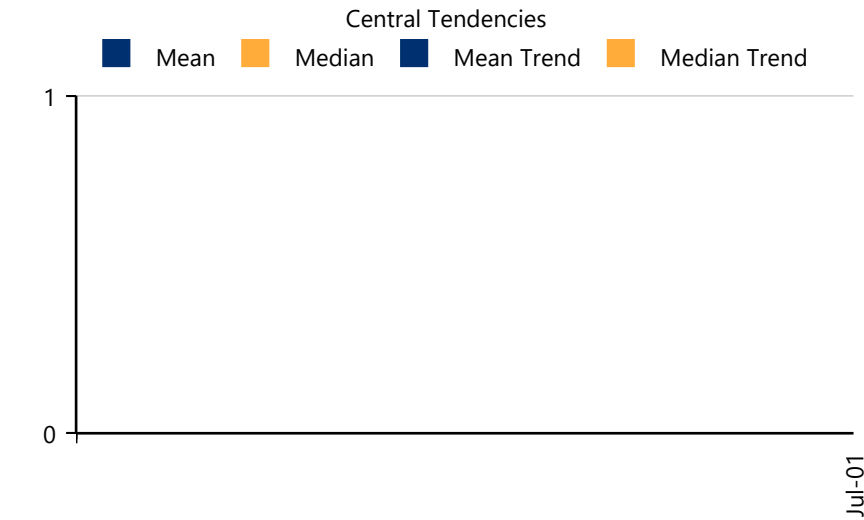
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



Sales (Ratio) Sales (After Ratio)

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



Month Mean Median Sales

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
400	02	45	000	2024		Sauvie Island							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	23
Sales as a percentage of the Population	0.00%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	25,174,540	100.00%	24,167,558	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	104
Time Trend Adjustment	0

Before Ratio **104**

Overall Adjustment Factor	96
Land Adjustment Factor	96
OSD Adjustment Factor	100
Improvement Adjustment Factor	100
Farm Improvement Factor	100

After Ratio **100**

Explanation

RMV Class 400: SA 45

Area description: Unimproved land. This study area lies at the north end of Sauvies Island. Access to the island is achieved by boat or by heading south on Highway 30, driving out of Columbia county, and going into Multnomah county and crossing the Columbia River using the Sauvies Island bridge. The northern portion of the island lies in Columbia County and is comprised of small pockets of properties that have low and wet topography.

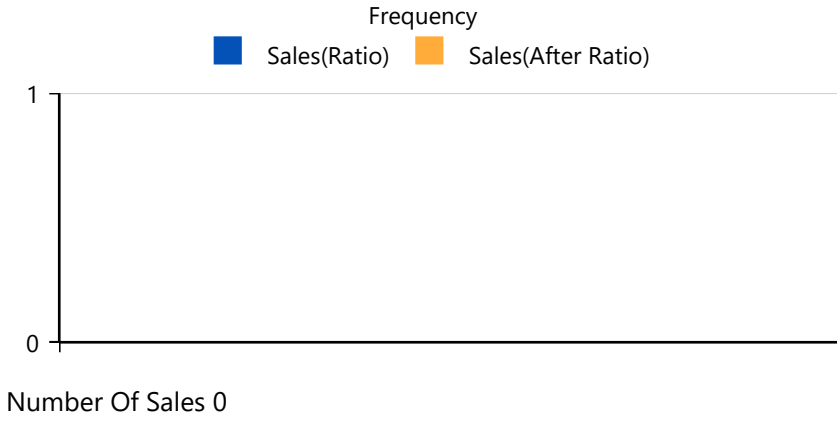
There is no data available for this study. Because of the lack of available sales, it was decided to implement the conclusion from the vacant land study in MA 02 SA 21 and SA 25, applying the selected ratio of 104.

Performance History

	2024	2023	2022	2021	2020
COD	-	-	-	-	-
PRD	-	-	-	-	-

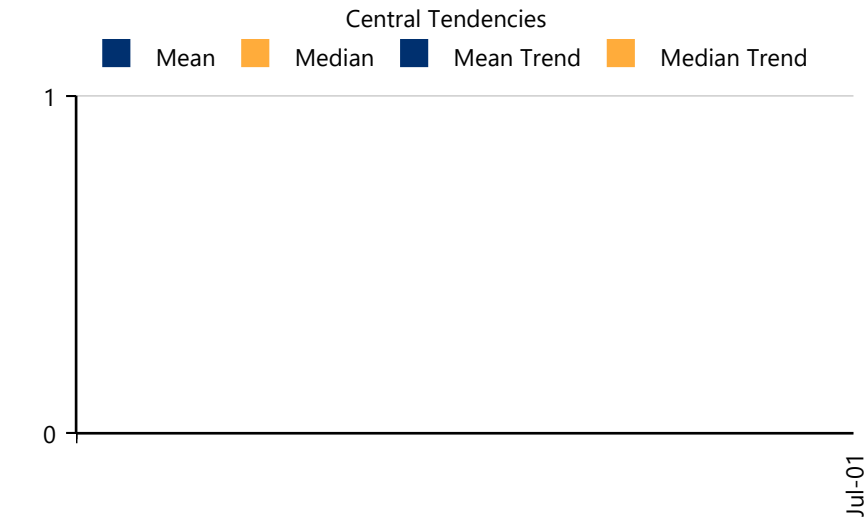
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



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

Sales (Ratio) Sales (After Ratio)



Month Mean Median Sales

COLUMBIA County 2024 Ratio Study

Study Definition

RMV				App	# of					App	# of					
Class	MA	SA	NH	Year	Sales	Location				Class	MA	SA	NH	Year	Sales	Location
401	02	45	000	2024		Sauvie Island										

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	19
Sales as a percentage of the Population	0.00%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	57,335,915	86.75%	55,042,478	86.78%
OSD RMV	1,254,000	1.90%	1,254,000	1.98%
Improvement RMV	6,644,360	10.05%	6,312,142	9.95%
Farm Improvement RMV	862,000	1.30%	818,900	1.29%

Selected Ratio From Sales	104
Time Trend Adjustment	0

Before Ratio **104**

Overall Adjustment Factor	96
Land Adjustment Factor	96
OSD Adjustment Factor	100
Improvement Adjustment Factor	95
Farm Improvement Factor	95

After Ratio **100**

Explanation

RMV Class 401: SA 45

Area description: Land improved with single family dwellings. This study area lies at the north end of Sauvie Island. Access to the island is achieved by boat or by heading south on Highway 30, driving out of Columbia county, and going into Multnomah county and crossing the Columbia River using the Sauvie Island bridge. The northern portion of the island lies in Columbia County and is comprised of small pockets of properties that have low and wet topography. The demand for residential property in this area is extremely low with very few arms-length transactions ever occurring.

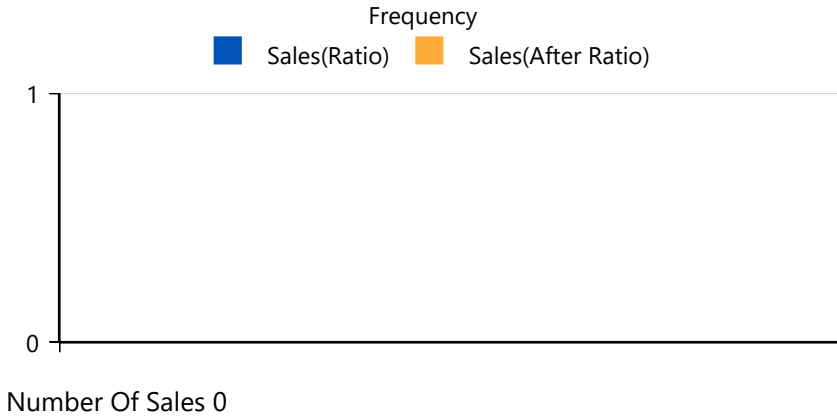
There are 19 rural residential properties of developed land in this grouping. It was found that there are no arm's length transactions available for review. Therefore, the conclusion from the RMV 401 MA 02 SA 21 and SA 25 analysis will be applied here (selected ratio 104).

Performance History

	2024	2023	2022	2021	2020
COD	-	-	-	-	-
PRD	-	-	-	-	-

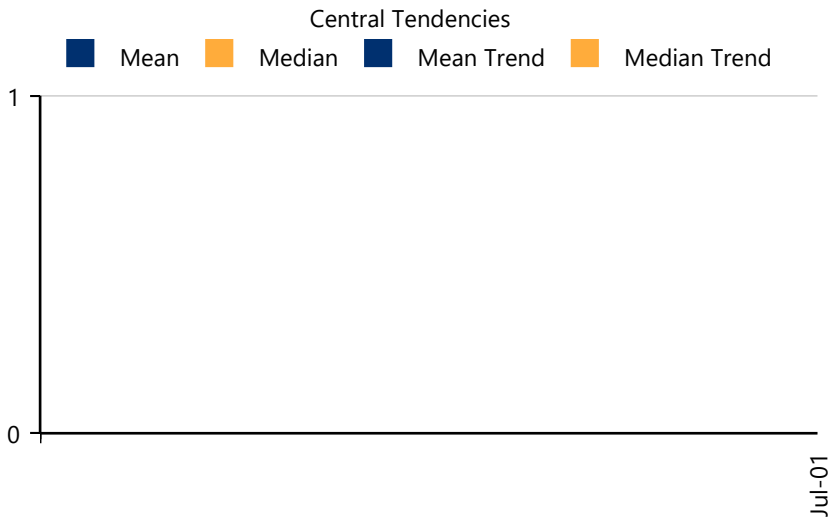
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



Sales (Ratio) Sales (After Ratio)

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



Month Mean Median Sales

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
409	02	45	000	2024		Sauvie Island							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	3
Sales as a percentage of the Population	0.00%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	2,185,670	89.55%	2,098,243	89.56%
OSD RMV	152,000	6.23%	152,000	6.49%
Improvement RMV	103,000	4.22%	92,700	3.96%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	104
RMV Adjustment	100

Before Ratio	104
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Overall Adjustment Factor	96
Land Adjustment Factor	96
OSD Adjustment Factor	100
Improvement Adjustment Factor	90
Farm Improvement Factor	90

After Ratio	100
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Explanation

RMV Class 409: SA 45

Area description: This small grouping of property sited with manufactured dwellings are located at the north end of Sauvies Island. Access to the island is achieved by boat or by heading south on Highway 30, driving out of Columbia county, and going into Multnomah county and crossing the Columbia River using the Sauvies Island bridge.

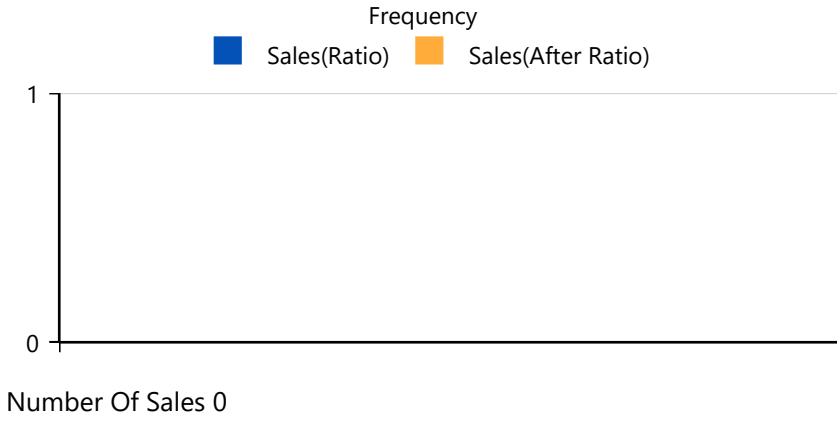
For this property classification, no valid sales were found. Due to this, it was deemed reasonable to apply the selected ratio of 104 from the RMV Class 401 study located in MA 02 SA 21 and SA 25 to this market grouping.

Performance History

	2024	2023	2022	2021	2020
COD	-	-	-	-	-
PRD	-	-	-	-	-

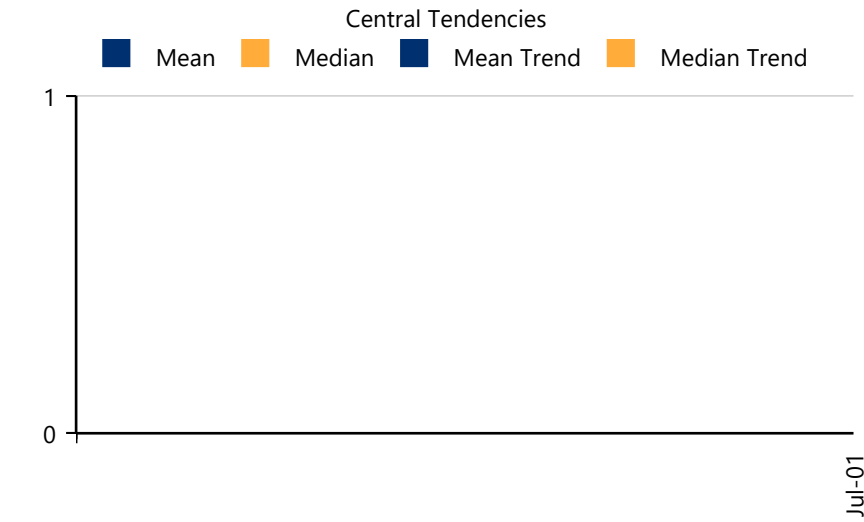
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



Sales (Ratio) Sales (After Ratio)

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



Month Mean Median Sales

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
400	02	64	000	2024		Scappoose							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	9
Sales as a percentage of the Population	0.00%

Population Values

	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	1,745,140	100.00%	1,465,918	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	119
Time Trend Adjustment	0

Before Ratio	119
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Overall Adjustment Factor	84
Land Adjustment Factor	84
OSD Adjustment Factor	100
Improvement Adjustment Factor	100
Farm Improvement Factor	100

After Ratio	100
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Explanation

RMV Class 400: SA 64

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

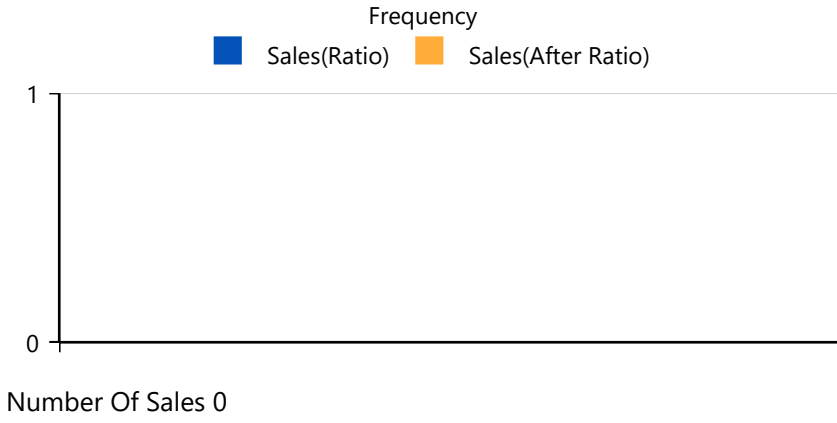
No Sales were identified in this area for the study period. Therefore, the conclusion from the improved properties in the MA 02 SA 64 is recommended, with a selected ratio indicator of 119 and an overall adjustment of 84.

Performance History

	2024	2023	2022	2021	2020
COD	-	0.00	28.64	-	31.49*
PRD	-	1.00	1.10	-	1.01*

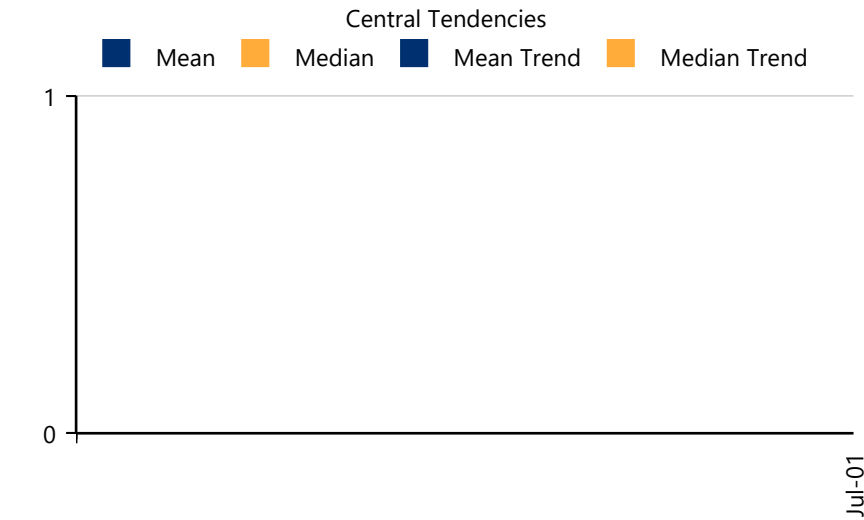
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



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

Sales (Ratio) Sales (After Ratio)



Month Mean Median Sales

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
401	02	64	000	2024	5	Scappoose							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	5
Population - Number of Accounts	109
Sales as a percentage of the Population	4.59%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	24,035,760	26.94%	20,190,038	26.93%
OSD RMV	7,296,400	8.18%	7,296,400	9.73%
Improvement RMV	57,220,260	64.13%	46,920,613	62.59%
Farm Improvement RMV	678,840	0.76%	556,649	0.74%

Selected Ratio From Sales	119
Time Trend Adjustment	6

Before Ratio **119**

Overall Adjustment Factor	84
Land Adjustment Factor	84
OSD Adjustment Factor	100
Improvement Adjustment Factor	82
Farm Improvement Factor	82

After Ratio **100**

Explanation

RMV Class 401: SA 64

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

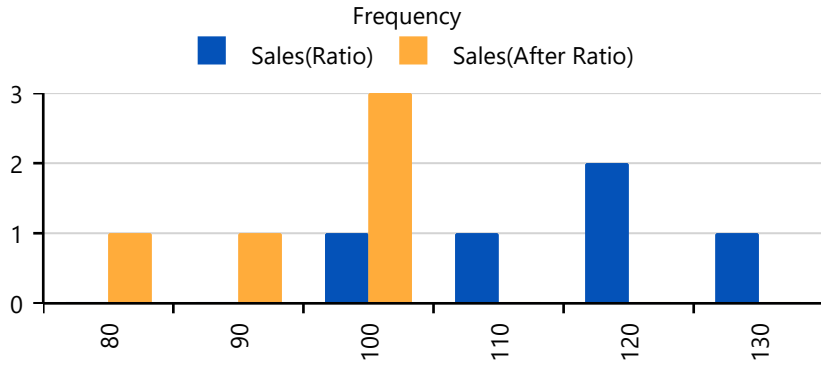
Five sales were returned which is 4.59% of the population and deemed valid market transactions for this classification of properties. The time study conclusion (6%) was applied to the array and this returned a mean of 119 which is bracketed by the geometric mean (118) and the weighted mean (120). Once the mean was applied to the array, the overall adjustment factor returned is 84.

Performance History

	2024	2023	2022	2021	2020
COD	5.83	11.66	5.00	6.88*	0.55*
PRD	0.99	1.02	1.01	1.02*	1.00*

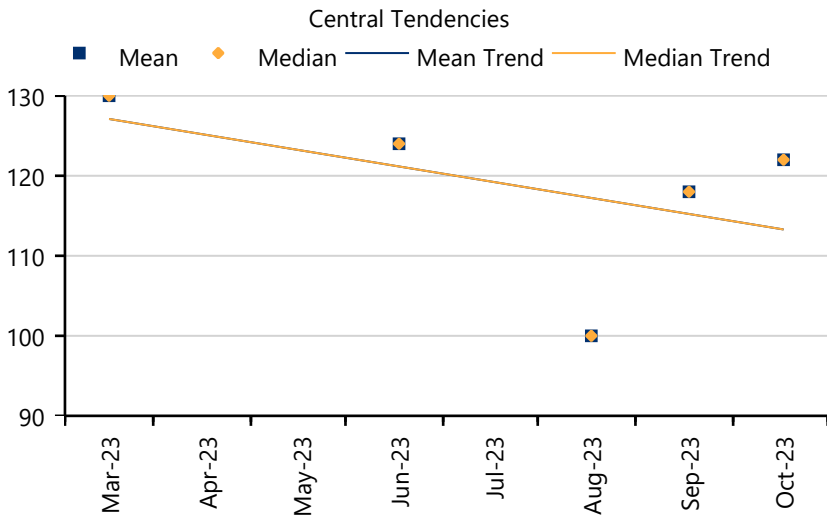
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



Number Of Sales 5

	Sales (Ratio)	Sales (After Ratio)
Median	122	103
AD	7.20	6.00
COD	5.90	5.83
Mean	119	100
SD	11.37	9.15
COV	9.57	9.17
Wtd Mean	120	101
GeoMean	118	99
PRD	.99	.99
95% Confidence	9.96	8.02



Month	Mean	Median	Sales
Mar-23	130	130	1
Jun-23	124	124	1
Aug-23	100	100	1
Sep-23	118	118	1
Oct-23	122	122	1

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
02	64	000	401	142	33	3N2W24BC 12800	2023-4489	0.83	316,000	321,210	637,210	635,904	Aug-23	1	100
02	64	000	401	154	33	3N2W22A D 04900	2023-5217	1.12	323,990	1,008,130	1,332,120	1,130,424	Sep-23	2	118
02	64	000	401	152	33	3N2W22C A 07000	2023-5943	0.82	316,000	660,400	976,400	798,848	Oct-23	3	122
02	64	000	401	152	33	3N2W22C A 00300	2023-3565	1.91	370,680	813,430	1,184,110	953,305	Jun-23	4	124
02	64	000	401	166	33	3N2W22C A 03400	2023-1295	0.99	376,600	978,490	1,355,090	1,041,467	Mar-23	5	130

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
409	02	64	000	2024		Scappoose							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	1
Sales as a percentage of the Population	0.00%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	235,000	47.73%	197,400	47.79%
OSD RMV	76,000	15.44%	76,000	18.40%
Improvement RMV	181,330	36.83%	139,624	33.81%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	119
Time Trend Adjustment	0

Before Ratio **119**

Overall Adjustment Factor	84
Land Adjustment Factor	84
OSD Adjustment Factor	100
Improvement Adjustment Factor	77
Farm Improvement Factor	77

After Ratio **100**

Explanation

RMV Class 409: SA 64

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

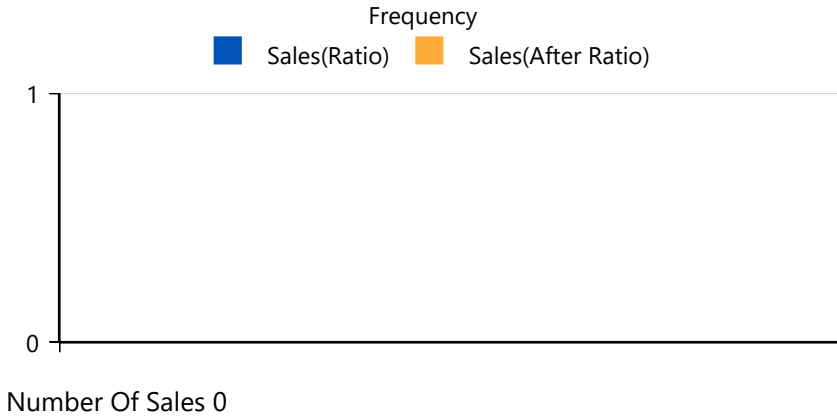
For this analysis, no sales information was found. Because of the lack of sales data available, it was decided to use the selected ratio of 119. No time adjustment was applied.

Performance History

	2024	2023	2022	2021	2020
COD	-	-	-	-	-
PRD	-	-	-	-	-

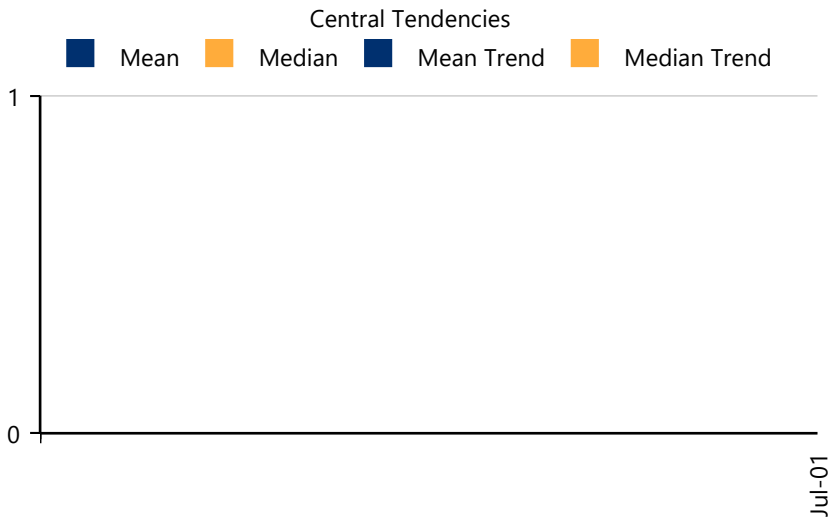
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



Sales (Ratio) Sales (After Ratio)

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



Month Mean Median Sales

COLUMBIA County 2024 Ratio Study

Study Definition

RMV					App	# of		RMV					App	# of	
Class	MA	SA	NH	Year	Year	Sales	Location	Class	MA	SA	NH	Year	Year	Sales	Location
800	02	64	000	2024			Scappoose	890	02	64	000	2024			Scappoose

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	333
Sales as a percentage of the Population	0.00%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	392,750	100.00%	392,750	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales **100**

RMV Adjustment 100

Before Ratio **100**

Overall Adjustment Factor **100**

Land Adjustment Factor 100

OSD Adjustment Factor 100

Improvement Adjustment Factor 100

Farm Improvement Factor 100

After Ratio **100**

Explanation

RMV Class 800 & RMV 890: SA 64

Area description: Undeveloped land located in Columbia Acres & Hillcrest, Rural Scappoose

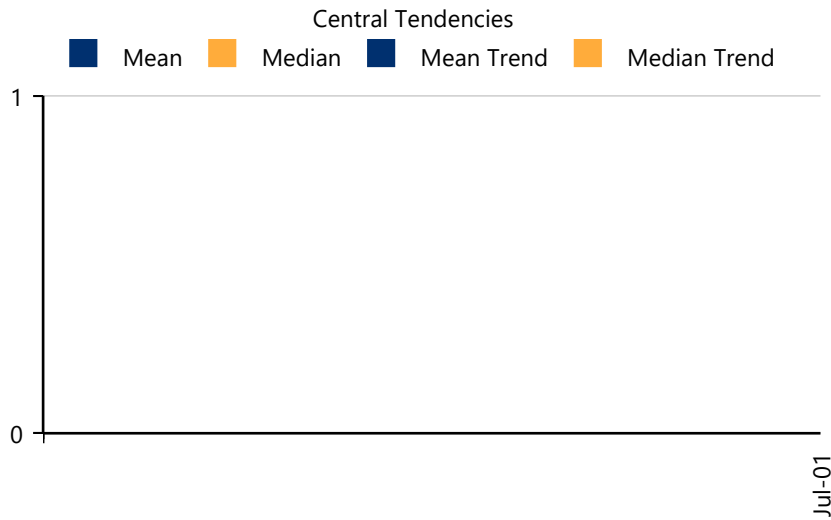
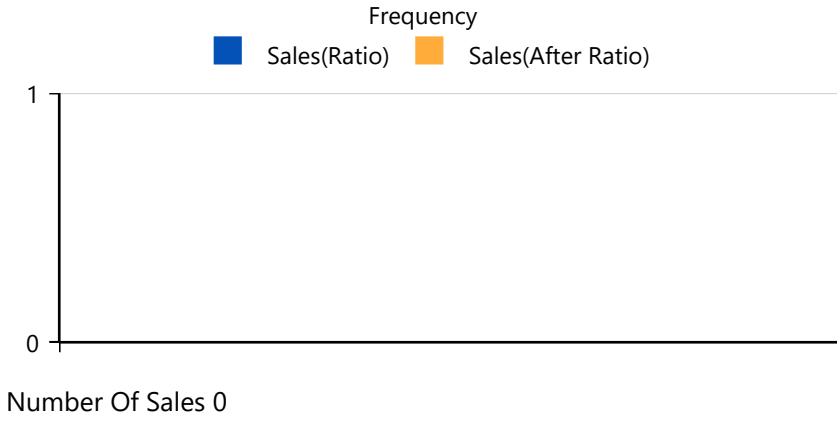
These small, minimally valued vacant lots can only be developed if they are combined or irrevocably bound. Because of the limited use of this classification and having no sales data available, it is recommended to make no adjustment at this time.

Performance History

	2024	2023	2022	2021	2020
COD	-	-	-	-	-
PRD	-	-	-	-	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



Sales (Ratio) Sales (After Ratio)

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

Month Mean Median Sales

MAINTENANCE AREA 3

VERNONIA

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
100	03	00	000	2024	1	Vernonia	100	03	03	000	2024		Vernonia

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	1
Population - Number of Accounts	222
Sales as a percentage of the Population	0.45%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	19,962,950	100.00%	23,955,540	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	83
Time Trend Adjustment	0

Before Ratio **83**

Overall Adjustment Factor	120
Land Adjustment Factor	120
OSD Adjustment Factor	100
Improvement Adjustment Factor	100
Farm Improvement Factor	100

After Ratio **100**

Explanation

RMV Class 100: SA 00
 RMV Class 100: SA 03

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

Note: Market perception has indicated that the general areas (SA 00, SA 40) and the flood zone areas (SA 03) are moving similarly within the City of Vernonia. Therefore, it was decided to analyze the studies areas together. For the 2025 year, SA 03 will be moved into SA 00.

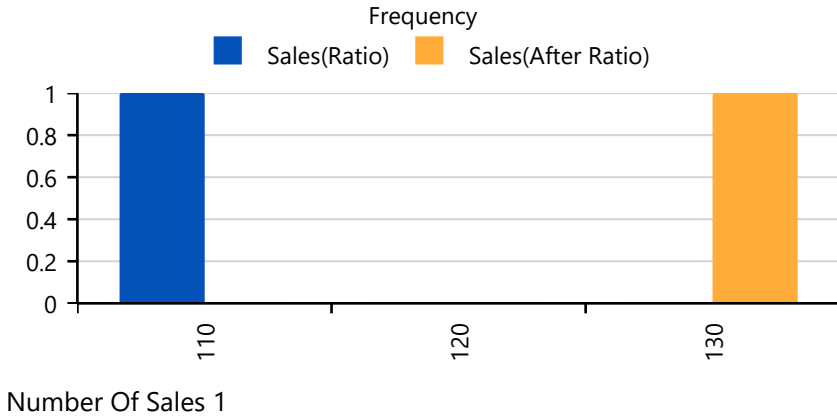
Only one sale was returned for this study of vacant land in the City of Vernonia, which is a sample that is insufficient to satisfactorily draw a conclusion of market trends. Therefore, the selected ratio from the RMV 101 MA 03 SA 00, SA 03, and SA 40 study was applied here (time adjusted median of 83).

Performance History

	2024	2023	2022	2021	2020
COD	0.00	10.60	-	18.15*	17.99*
PRD	1.00	1.01	-	0.99*	1.02*

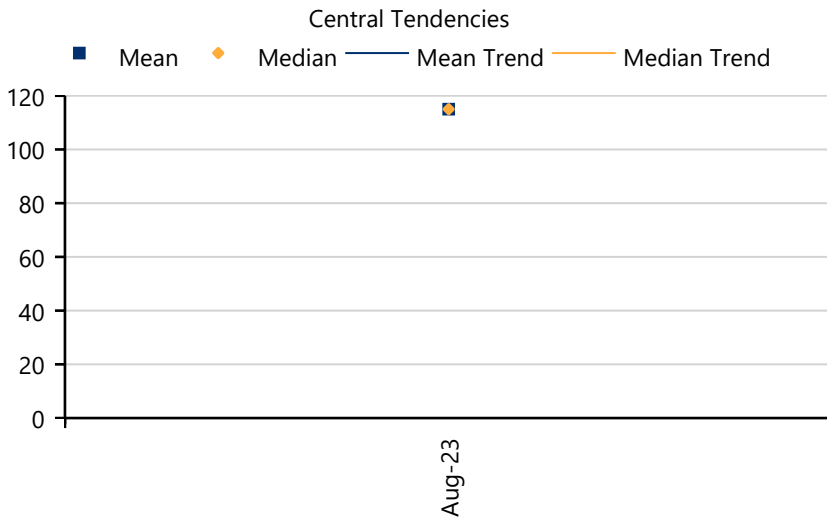
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	115	139
AD	.00	.00
COD	.00	.00
Mean	115	139
SD	1.00	1.00
COV	.87	.72
Wtd Mean	115	139
GeoMean	115	139
PRD	1.00	1.00
95% Confidence	1.96	1.96

Number Of Sales 1



Month	Mean	Median	Sales
Aug-23	115	115	1

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
03	00	000	100		33	4N4W05A D 12900	2023-4798	0.15	69,260	0	69,260	60,000	Aug-23	1	115

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
101	03	00	000	2024	20	Vernonia	101	03	03	000	2024	8	Vernonia
101	03	40	000	2024		Vernonia							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	28
Population - Number of Accounts	840
Sales as a percentage of the Population	3.33%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	68,181,310	26.23%	81,817,572	26.29%
OSD RMV	28,382,140	10.92%	28,382,140	9.12%
Improvement RMV	160,521,140	61.74%	197,441,002	63.44%
Farm Improvement RMV	2,899,560	1.12%	3,566,459	1.15%

Selected Ratio From Sales	83
Time Trend Adjustment	15

Before Ratio **83**

Overall Adjustment Factor	120
Land Adjustment Factor	120
OSD Adjustment Factor	100
Improvement Adjustment Factor	123
Farm Improvement Factor	123

After Ratio **100**

Explanation

- RMV Class 101: SA 00
- RMV Class 101: SA 03
- RMV Class 101: SA 40

Area description: land improved with conventionally built homes and duplex/triplex/fourplex dwellings, located in the city limits of Vernonia (SA 00, SA 03, and SA 40).

Over the past years, the market has indicated that the general areas (SA 00, SA 40) and the flood zone areas (SA 03) are moving similarly within the City of Vernonia. Many of the flood zoned properties have been remedied and little perceived stigma remains. Therefore, it was decided to analyze the studies areas together. Note: for the 2025 ratio study year, SA 03 will be combined into SA 00.

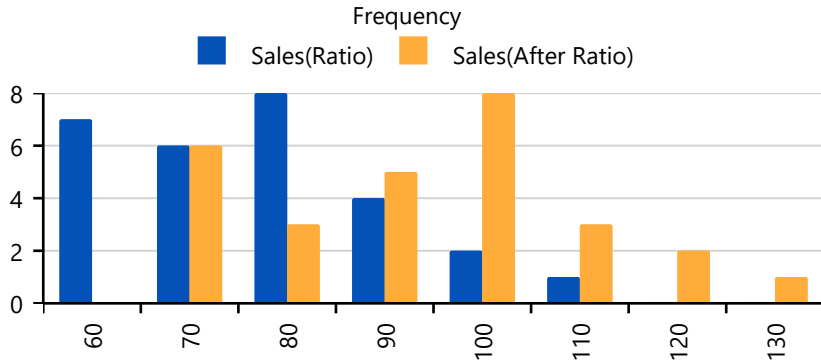
The sales array returned 28 sales, comprising 3.33% of the population. Once the time adjustment conclusion of 15% was applied to the dataset, the median (83) was selected and applied accordingly. This returned a land factor of 116 and an improvement factor of 120 and was deemed a reliable and valid indicator.

Performance History

	2024	2023	2022	2021	2020
COD	15.04	-	-	-	14.01*
PRD	0.97	-	-	-	0.99*

(* Indicates years may not reflect after ratio values)

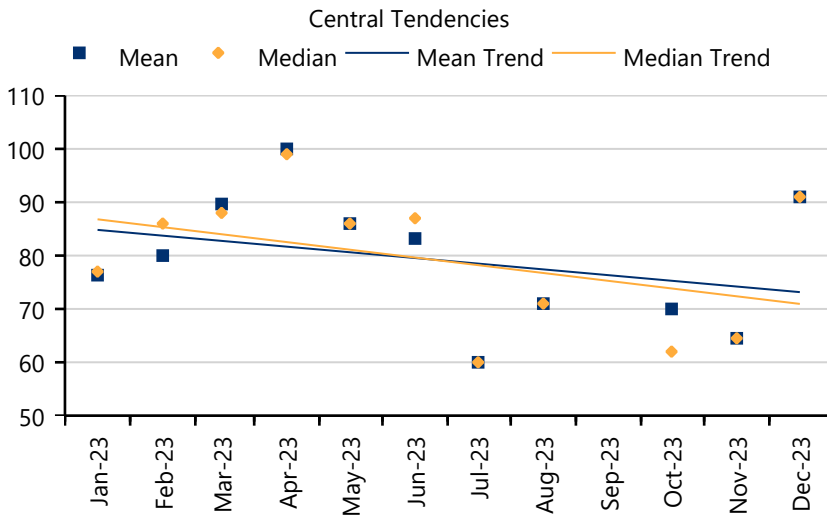
COLUMBIA County 2024 Ratio Study



60	7	0
70	6	6
80	8	3
90	4	5
100	2	8
110	1	3
120	0	2
130	0	1

	Sales (Ratio)	Sales (After Ratio)
Median	83	100
AD	11.93	14.96
COD	14.37	15.04
Mean	81	98
SD	14.31	17.98
COV	17.59	18.44
Wtd Mean	84	100
GeoMean	80	96
PRD	.97	.97
95% Confidence	5.30	6.66

Number Of Sales 28



Month	Mean	Median	Sales
Jan-23	76	77	3
Feb-23	80	86	3
Mar-23	90	88	3
Apr-23	100	99	3
May-23	86	86	2
Jun-23	83	87	5
Jul-23	60	60	1
Aug-23	71	71	1
Oct-23	70	62	3
Nov-23	65	65	2
Dec-23	91	91	2

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
03	00	000	101	131	33	4N4W05A D 01700	2023-4155	0.11	103,240	94,490	197,730	330,398	Jul-23	1	60
03	00	000	101	131	33	4N4W05A C 02000	2023-5688	0.13	104,490	88,680	193,170	321,356	Oct-23	2	60
03	00	000	101	121	33	4N4W05A D 07800	2023-5602	0.11	103,240	63,910	167,150	271,694	Oct-23	3	62
03	03	000	101	131	30	4N4W03B D 01600	2023-6344	0.34	123,730	108,980	232,710	363,156	Nov-23	4	64
03	03	000	101	131	33	4N4W03BC 13100	2023-202	0.31	120,480	82,270	202,750	311,003	Jan-23	5	65
03	00	000	101	131	33	4N4W05A D 05600	2023-6746	0.27	115,720	100,850	216,570	331,143	Nov-23	6	65
03	00	000	101	131	33	4N4W04A D 05002	2023-797	0.15	105,760	144,690	250,450	371,385	Feb-23	7	67

COLUMBIA County 2024 Ratio Study

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
03	03	000	101	131	33	4N4W03BC 11500	2023-3445	0.15	105,760	181,480	287,240	411,777	Jun-23	8	70
03	00	000	101	131	33	4N4W03BC 09600	2023-4886	0.18	108,180	179,960	288,140	403,435	Aug-23	9	71
03	03	000	101	145	33	4N4W04B D 11400	2023-957	0.23	111,470	275,600	387,070	506,610	Mar-23	10	76
03	00	000	101	141	33	5N4W34C D 01300	2023-452	0.24	112,780	411,970	524,750	684,770	Jan-23	11	77
03	00	000	101	131	33	4N4W05D A 05900	2023-6791	0.06	74,920	150,440	225,360	294,076	Dec-23	12	77
03	03	000	101	452	33	4N4W04CB 04001	2023-2944	0.14	104,960	167,210	272,170	347,838	May-23	13	78
03	00	000	101	143	33	4N4W03BA 01014	2023-2997	0.38	128,840	369,330	498,170	625,543	Jun-23	14	80
03	00	000	101	141	33	5N4W34C D 01600	2023-887	0.18	107,660	350,870	458,530	536,262	Feb-23	15	86
03	03	000	101	146	33	4N4W04BC 07400	2023-188	0.11	103,240	236,490	339,730	389,742	Jan-23	16	87
03	00	000	101	142	33	4N4W03BA 01009	2023-965	0.22	110,640	322,370	433,010	496,232	Feb-23	17	87
03	00	000	101	142	33	4N4W05D A 08000	2023-3182	0.23	111,470	327,680	439,150	505,874	Jun-23	18	87
03	00	000	101	141	33	4N4W04B D 01601	2023-948	0.18	108,150	272,660	380,810	432,064	Mar-23	19	88
03	00	000	101	141	33	4N4W05A D 11400	2023-3586	0.11	103,240	279,590	382,830	434,264	Jun-23	20	88
03	03	000	101	131	33	4N4W03BB 00600	2023-5960	1.50	261,930	188,920	450,850	510,048	Oct-23	21	88
03	00	000	101	141	33	4N4W04A D 04200	2023-1977	0.21	110,050	276,410	386,460	431,390	Apr-23	22	90
03	00	000	101	141	33	4N4W05A A 00900	2023-3091	0.76	165,190	358,700	523,890	575,739	Jun-23	23	91
03	00	000	101	141	33	4N4W04AB 01204	2023-2551	0.11	103,240	297,720	400,960	428,805	May-23	24	94
03	00	000	101	142	33	4N4W05A C 03602	2023-2283	0.14	105,210	367,880	473,090	479,892	Apr-23	25	99
03	00	000	101	141	33	4N4W05A C 02500	2023-1188	0.30	119,710	446,350	566,060	537,424	Mar-23	26	105
03	00	000	101	141	33	4N4W05A D 04300	2023-6899	0.23	111,470	308,310	419,780	400,411	Dec-23	27	105
03	03	000	101	145	33	4N4W04BB 00900	2023-2412	0.90	167,720	674,630	842,350	760,855	Apr-23	28	111

COLUMBIA County 2024 Ratio Study

Study Definition

RMV				App	# of		RMV				App	# of	
Class	MA	SA	NH	Year	Sales	Location	Class	MA	SA	NH	Year	Sales	Location
109	03	00	000	2024	10	Vernonia	109	03	03	000	2024	1	Vernonia

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	11
Population - Number of Accounts	159
Sales as a percentage of the Population	6.92%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	14,354,810	32.40%	17,225,772	33.53%
OSD RMV	5,262,400	11.88%	5,262,400	10.24%
Improvement RMV	23,582,530	53.22%	27,591,560	53.71%
Farm Improvement RMV	1,107,510	2.50%	1,295,787	2.52%

Selected Ratio From Sales	86
Time Trend Adjustment	15

Before Ratio **86**

Overall Adjustment Factor	116
Land Adjustment Factor	120
OSD Adjustment Factor	100
Improvement Adjustment Factor	117
Farm Improvement Factor	117

After Ratio **100**

Explanation

RMV Class 109: SA 00
 RMV Class 109: SA 03

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

Note: for the 2025 ratio study year, SA 03 will be combined into SA 00 since previous years and current market perceptions have indicate little market dissimilarity between the two areas.

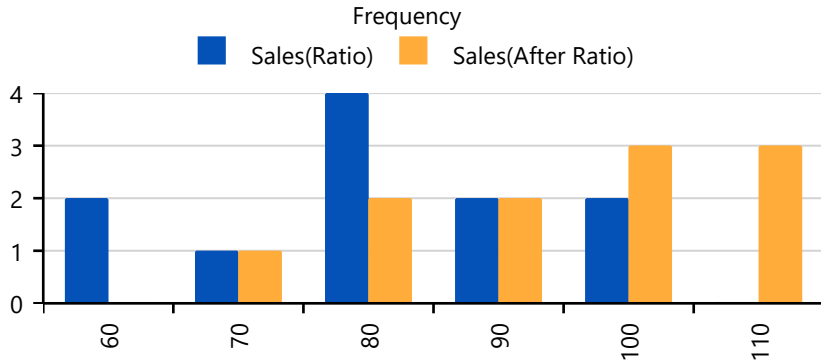
This grouping returned 11 sales which accounts for 6.92% of the total population. After some review of the dataset and after applying the time adjustment of 15%, the median returned an adjusted ratio of 86. The median was applied to the array which resulted in an overall adjustment factor of 116.

Performance History

	2024	2023	2022	2021	2020
COD	11.18	0.51	-	7.24*	6.25*
PRD	1.01	1.00	-	1.00*	0.99*

(* Indicates years may not reflect after ratio values)

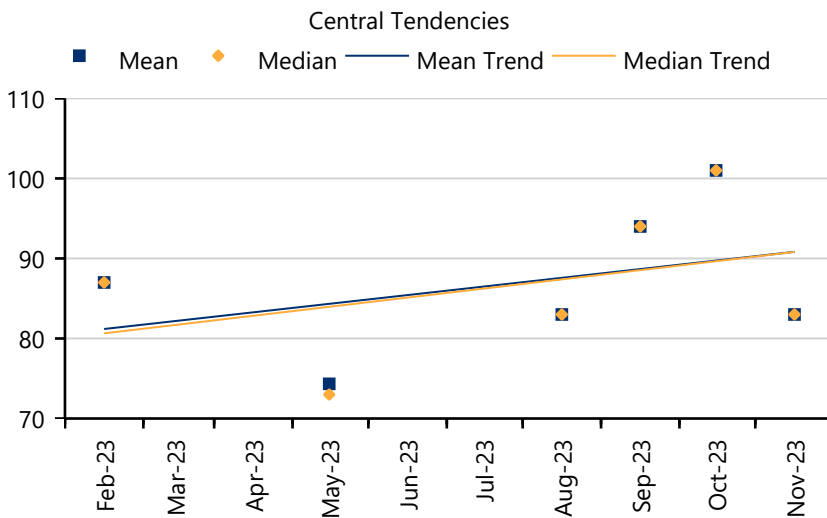
COLUMBIA County 2024 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
60	2	0
70	1	1
80	4	2
90	2	2
100	2	3
110	0	3

Median	86	100
AD	9.73	11.18
COD	11.31	11.18
Mean	85	98
SD	12.11	13.91
COV	14.31	14.23
Wtd Mean	84	97
GeoMean	84	97
PRD	1.01	1.01
95% Confidence	7.16	8.22

Number Of Sales 11



Month	Mean	Median	Sales
Feb-23	87	87	1
May-23	74	73	3
Aug-23	83	83	2
Sep-23	94	94	2
Oct-23	101	101	1
Nov-23	83	83	2

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
03	00	000	109	452	33	4N4W05A D 07500	2023-6631	0.08	85,770	107,000	192,770	290,805	Nov-23	1	66
03	03	000	109	452	33	4N4W04B D 07200	2023-2850	0.20	108,970	151,510	260,480	376,234	May-23	2	69
03	00	000	109	452	33	4N4W04B D 01800	2023-2752	0.23	111,470	175,630	287,100	394,776	May-23	3	73
03	00	000	109	452	33	4N4W04BC 05800	2023-4738	0.13	104,470	142,000	246,470	307,826	Aug-23	4	80
03	00	000	109	463	33	4N4W05A C 01300	2023-2932	0.17	107,340	246,330	353,670	435,070	May-23	5	81
03	00	000	109	452	33	4N4W05A A 00303	2023-4721	0.91	167,860	171,840	339,700	396,563	Aug-23	6	86
03	00	000	109	452	33	4N4W05A A 00314	2023-517	0.46	138,610	174,130	312,740	357,966	Feb-23	7	87
03	00	000	109	462	33	4N4W03C A 01000	2023-5183	0.17	107,420	162,950	270,370	298,110	Sep-23	8	91
03	00	000	109	452	33	4N4W05D A 09900	2023-4958	0.14	104,880	128,410	233,290	241,155	Sep-23	9	97
03	00	000	109	462	33	4N4W05A A 00310	2023-6472	0.44	135,760	210,050	345,810	344,760	Nov-23	10	100
03	00	000	109	452	33	4N4W05A D 14207	2023-5699	0.22	110,880	170,040	280,920	279,315	Oct-23	11	101

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
400	03	21	000	2024	1								

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	1
Population - Number of Accounts	221
Sales as a percentage of the Population	0.45%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	92,655,335	100.00%	82,463,248	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	112
Time Trend Adjustment	0

Before Ratio	112
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Overall Adjustment Factor	89
Land Adjustment Factor	89
OSD Adjustment Factor	100
Improvement Adjustment Factor	100
Farm Improvement Factor	100

After Ratio	100
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Explanation

RMV Class 400: SA 21

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

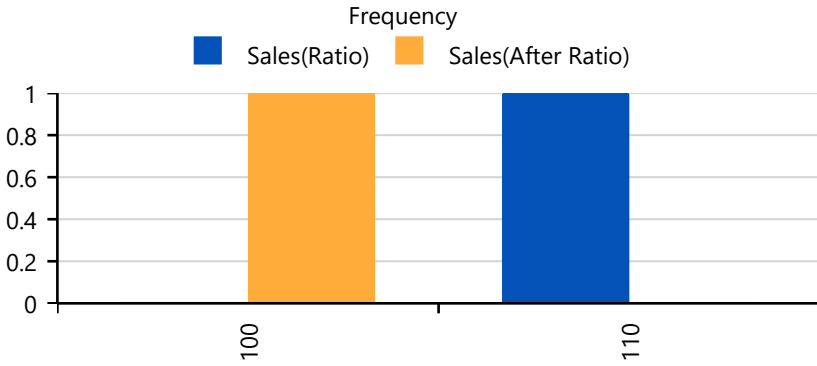
Only one sale was returned for this population of 221 accounts, a sample too small to draw a conclusion of market trending. Because of this, it was decided to use the selected ratio of 112 from the conclusion of the improved study located in the same maintenance and study area.

Performance History

	2024	2023	2022	2021	2020
COD	0.00	-	0.00	-	-
PRD	1.00	-	1.00	-	-

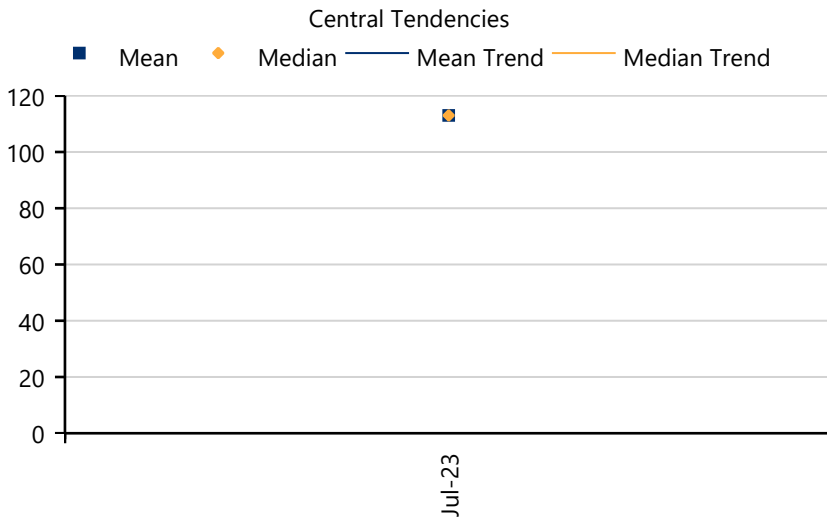
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	113	100
AD	.00	.00
COD	.00	.00
Mean	113	100
SD	1.00	1.00
COV	.89	1.00
Wtd Mean	113	100
GeoMean	113	100
PRD	1.00	1.00
95% Confidence	1.96	1.96

Number Of Sales 1



Month	Mean	Median	Sales
Jul-23	113	113	1

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
03	21	000	640		33	4N2W16A000100	2023-3818	38.65	455,960	0	455,960	405,000	Jul-23	1	113

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
401	03	21	000	2024	5								

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	5
Population - Number of Accounts	352
Sales as a percentage of the Population	1.42%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	76,558,940	37.10%	68,137,457	37.04%
OSD RMV	22,316,440	10.81%	22,316,440	12.13%
Improvement RMV	99,759,582	48.34%	86,790,836	47.17%
Farm Improvement RMV	7,739,660	3.75%	6,733,504	3.66%

Selected Ratio From Sales	112
Time Trend Adjustment	6

Before Ratio **112**

Overall Adjustment Factor	89
Land Adjustment Factor	89
OSD Adjustment Factor	100
Improvement Adjustment Factor	87
Farm Improvement Factor	87

After Ratio **100**

Explanation

RMV Class 401: SA 21

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

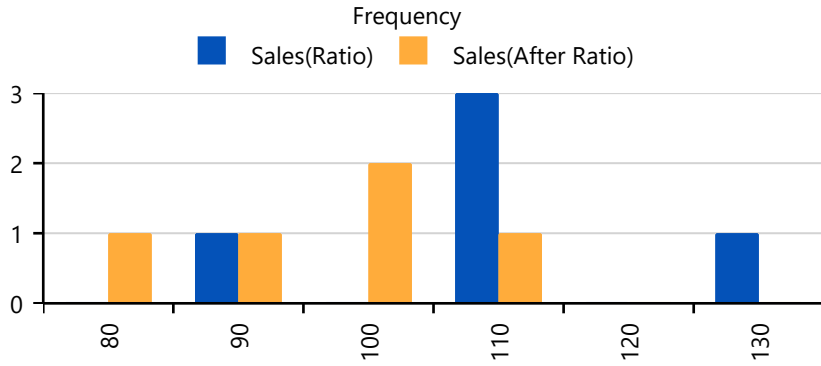
This grouping of properties returned 5 sales for study. The time adjustment of 6% was applied to the array and after the data was reviewed, it was found that the mean, weighted mean, and geometric mean central tendencies returned the same indicator of 112. Therefore, the median was selected and applied to the sales array. The product is a land factor of 89 and an improvement factor of 87.

Performance History

	2024	2023	2022	2021	2020
COD	7.00	10.12	13.86	-	-
PRD	1.00	1.01	0.98	-	-

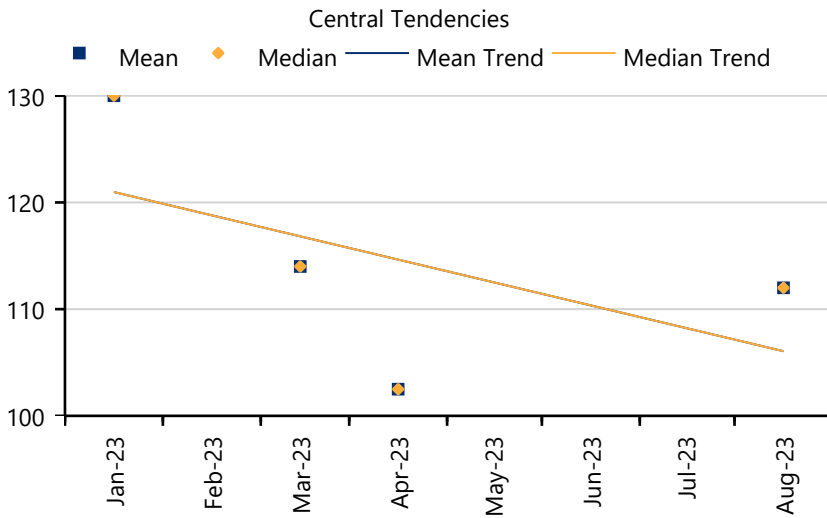
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



Number Of Sales 5

	Sales (Ratio)	Sales (After Ratio)
Median	112	100
AD	7.80	7.00
COD	6.96	7.00
Mean	112	100
SD	13.12	11.39
COV	11.70	11.41
Wtd Mean	112	99
GeoMean	112	99
PRD	1.00	1.00
95% Confidence	11.50	9.98



Month	Mean	Median	Sales
Jan-23	130	130	1
Mar-23	114	114	1
Apr-23	103	103	2
Aug-23	112	112	1

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
03	21	000	401	143	30	4N2W33A000403	2023-1995	5.01	344,110	422,220	766,330	824,444	Apr-23	1	93
03	21	000	641	134	33	4N2W160002500	2023-2168	5.11	318,630	289,390	608,020	542,464	Apr-23	2	112
03	21	000	641	143	30	4N3W240002400	2023-4684	6.91	362,960	531,290	894,250	799,344	Aug-23	3	112
03	21	000	641	143	33	4N3W240002301	2023-1242	6.98	363,290	353,150	716,440	628,200	Mar-23	4	114
03	21	000	641	154	33	4N2W170000400	2023-185	11.74	375,760	614,520	990,280	762,120	Jan-23	5	130

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
409	03	21	000	2024	1								

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	1
Population - Number of Accounts	153
Sales as a percentage of the Population	0.65%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	35,336,130	49.00%	31,449,156	49.06%
OSD RMV	10,968,740	15.21%	10,968,740	17.11%
Improvement RMV	21,949,505	30.43%	18,437,584	28.76%
Farm Improvement RMV	3,864,950	5.36%	3,246,558	5.06%

Selected Ratio From Sales	112
Time Trend Adjustment	0

Before Ratio **112**

Overall Adjustment Factor	89
Land Adjustment Factor	89
OSD Adjustment Factor	100
Improvement Adjustment Factor	84
Farm Improvement Factor	84

After Ratio **100**

Explanation

RMV Class 409: SA 21

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

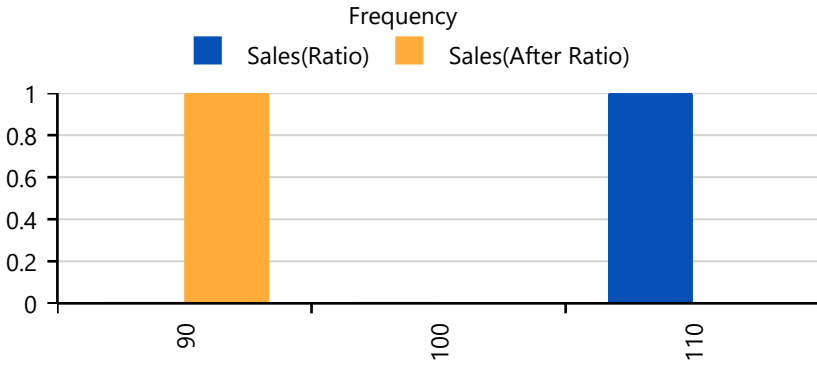
With having a single sale available, the dataset was found to be insufficient for determining an acceptable ratio indicator for this property classification. Therefore, the conclusion of 112 from the RMV Class 401 analysis in the same area was deemed appropriate and applied here.

Performance History

	2024	2023	2022	2021	2020
COD	0.00	7.84	13.27	-	-
PRD	1.00	0.98	0.98	-	-

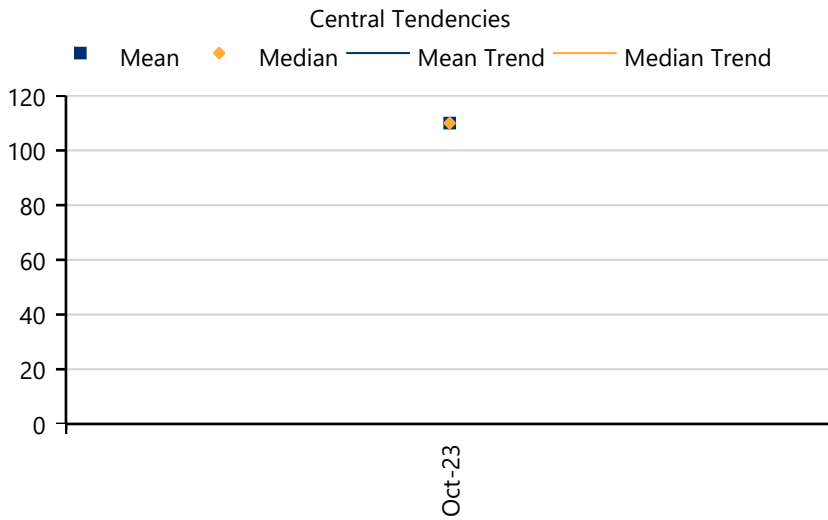
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



Number Of Sales 1

	Sales (Ratio)	Sales (After Ratio)
90	0	1
100	0	0
110	1	0
Median	110	98
AD	.00	.00
COD	.00	.00
Mean	110	98
SD	1.00	1.00
COV	.91	1.02
Wtd Mean	110	98
GeoMean	110	98
PRD	1.00	1.00
95% Confidence	1.96	1.96



Month	Mean	Median	Sales
Oct-23	110	110	1

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
03	21	000	409	452	33	4N2W18C0 01900	2023-6091	2.06	258,560	137,890	396,450	361,000	Oct-23	1	110

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
400	03	31	000	2024	3	Vernonia							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	3
Population - Number of Accounts	824
Sales as a percentage of the Population	0.36%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	582,277,510	100.00%	535,695,309	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	109
Time Trend Adjustment	6

Before Ratio **109**

Overall Adjustment Factor	92
Land Adjustment Factor	92
OSD Adjustment Factor	100
Improvement Adjustment Factor	100
Farm Improvement Factor	100

After Ratio **100**

Explanation

RMV Class 400: SA 31

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

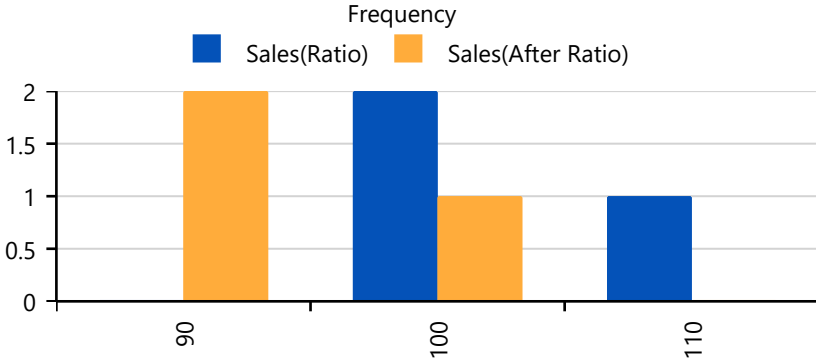
The sales returned for this analysis were adjusted by 6%, the conclusion from the time adjustment study. Next, the mean returned a ratio of 109 for vacant land located in rural Vernonia, Value Zone 1. Once the mean was applied, the Overall Adjustment Factor of 92 was returned and deemed appropriate for this classification of property.

Performance History

	2024	2023	2022	2021	2020
COD	4.12	21.36	1.87	25.58*	27.89*
PRD	1.01	1.07	0.98	1.11*	1.10*

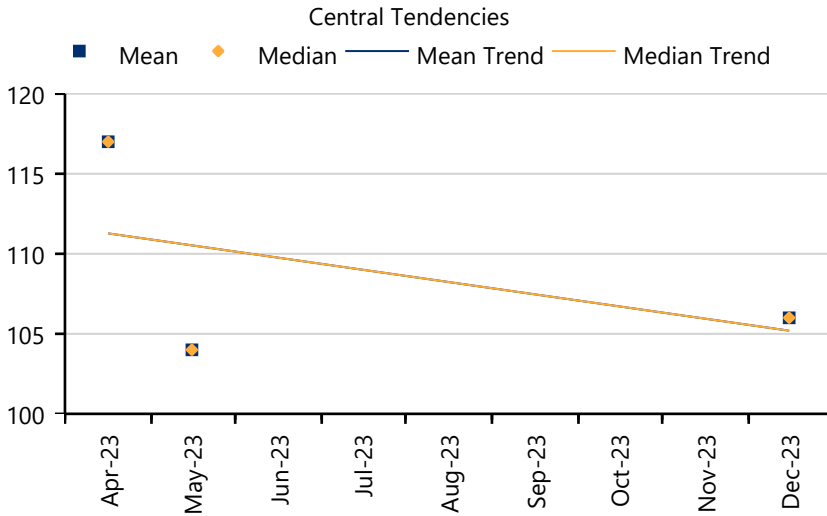
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



Number Of Sales 3

	Sales (Ratio)	Sales (After Ratio)
Median	106	97
AD	4.33	4.00
COD	4.09	4.12
Mean	109	100
SD	7.00	6.43
COV	6.42	6.45
Wtd Mean	107	99
GeoMean	109	100
PRD	1.02	1.01
95% Confidence	7.92	7.28



Month	Mean	Median	Sales
Apr-23	117	117	1
May-23	104	104	1
Dec-23	106	106	1

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
03	31	000	640		33	5N4W3300 01501	2023-2739	10.62	243,740	0	243,740	235,224	May-23	1	104
03	31	000	640		33	4N4W0000 03900	2023-6719	155.3 7	758,210	0	758,210	718,219	Dec-23	2	106
03	31	000	640		33	5N4W3300 01500	2023-2038	10.18	243,600	0	243,600	208,680	Apr-23	3	117

COLUMBIA County 2024 Ratio Study

Study Definition

RMV				App	# of			RMV				App	# of	
Class	MA	SA	NH	Year	Sales	Location		Class	MA	SA	NH	Year	Sales	Location
401	03	31	000	2024	6	Vernonia								

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	6
Population - Number of Accounts	552
Sales as a percentage of the Population	1.09%
<i>Population Values</i>	
	Pre-Trend Values
Land RMV	101,777,480
OSD RMV	31,679,760
Improvement RMV	130,748,760
Farm Improvement RMV	16,360,103
	Pre-Trend Brkdwn
	36.28%
	11.29%
	46.60%
	5.83%
	Post Trend Values
	93,635,282
	31,679,760
	101,984,033
	12,760,880
	Post Trend Brkdwn
	39.00%
	13.20%
	42.48%
	5.32%
Selected Ratio From Sales	118
Time Trend Adjustment	6
Before Ratio	118
Overall Adjustment Factor	85
Land Adjustment Factor	92
OSD Adjustment Factor	100
Improvement Adjustment Factor	78
Farm Improvement Factor	78
After Ratio	100

Explanation

RMV Class 401: SA 31

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

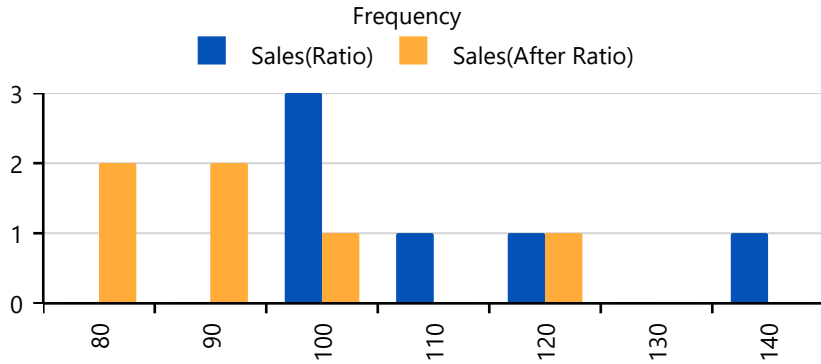
For this analysis of rural residential properties, the 6% time adjustment conclusion was applied to the sales array and returned a mean indicator of 118. This central tendency is bracketed and supported by the geometric mean (117) and the weighted mean (119). The mean was chosen and once entered, returned an overall adjustment of 85 for this population of 552 accounts.

Performance History

	2024	2023	2022	2021	2020
COD	9.77	13.02	12.44	9.52*	11.27*
PRD	1.00	1.01	0.99	1.01*	0.99*

(* Indicates years may not reflect after ratio values)

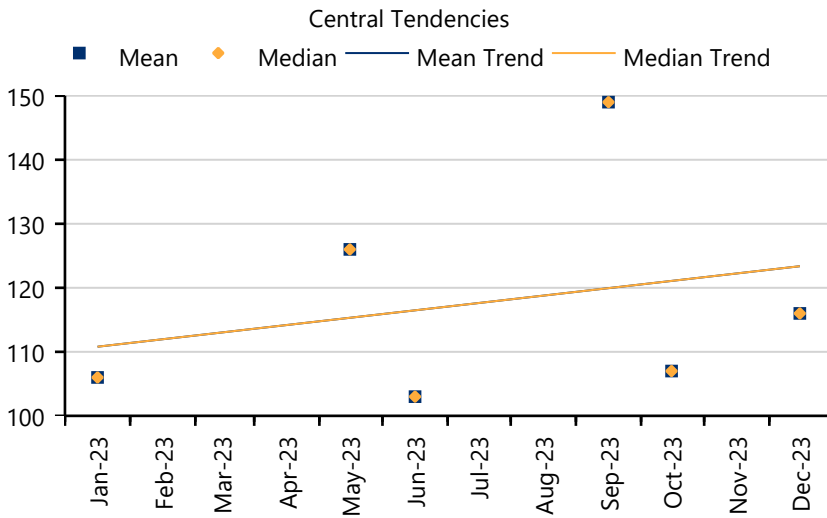
COLUMBIA County 2024 Ratio Study



80	0	2
90	0	2
100	3	1
110	1	0
120	1	1
130	0	0
140	1	0

	Sales (Ratio)	Sales (After Ratio)
Median	112	96
AD	12.50	9.33
COD	11.21	9.77
Mean	118	100
SD	17.43	13.68
COV	14.79	13.72
Wtd Mean	119	100
GeoMean	117	99
PRD	.99	1.00
95% Confidence	13.95	10.94

Number Of Sales 6



Month	Mean	Median	Sales
Jan-23	106	106	1
May-23	126	126	1
Jun-23	103	103	1
Sep-23	149	149	1
Oct-23	107	107	1
Dec-23	116	116	1

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
03	31	000	401	145	33	5N4W10D 0 00200	2023-3499	3.75	247,420	275,180	522,600	505,239	Jun-23	1	103
03	31	000	401	141	33	5N4W23D 0 00800	2023-485	4.29	257,950	166,900	424,850	402,222	Jan-23	2	106
03	31	000	401	143	30	4N4W0500 01100	2023-5822	5.01	271,590	576,270	847,860	794,656	Oct-23	3	107
03	31	000	641	143	33	5N4W23D 0 00200	2023-6799	5.75	282,660	367,690	650,350	562,408	Dec-23	4	116
03	31	000	401	141	33	4N4W07D 0 00203	2023-2815	2.00	204,400	611,750	816,150	648,250	May-23	5	126
03	31	000	401	142	33	4N4W2900 00202	2023-5330	16.49	346,120	647,920	994,040	665,873	Sep-23	6	149

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
409	03	31	000	2024		Vernonia							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	160
Sales as a percentage of the Population	0.00%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	25,352,080	41.42%	23,323,914	44.88%
OSD RMV	10,143,630	16.57%	10,143,630	19.52%
Improvement RMV	21,557,800	35.22%	15,521,616	29.86%
Farm Improvement RMV	4,147,380	6.78%	2,986,114	5.75%

Selected Ratio From Sales	118
Time Trend Adjustment	0

Before Ratio	118
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Overall Adjustment Factor	85
Land Adjustment Factor	92
OSD Adjustment Factor	100
Improvement Adjustment Factor	72
Farm Improvement Factor	72

After Ratio	100
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Explanation

RMV Class 409: SA 31

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

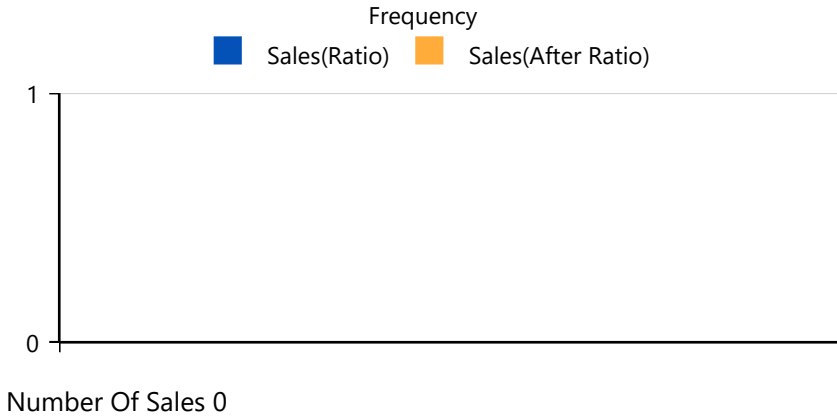
With having no sales available for this analysis of improved properties, it was decided to use the conclusion from the RMV class 401 study located in MA 03 and SA 31 (mean of 118).

Performance History

	2024	2023	2022	2021	2020
COD	-	-	3.59	13.05*	8.33*
PRD	-	-	0.99	1.03*	0.99*

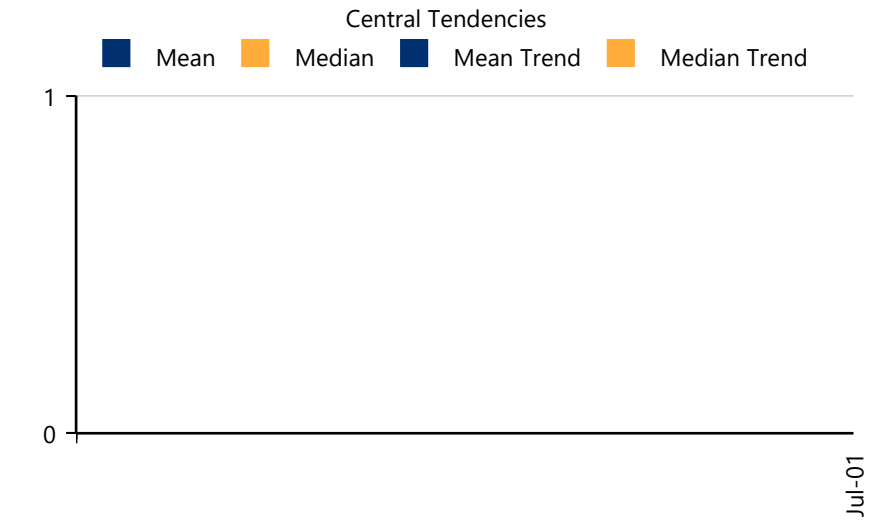
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



Sales (Ratio) Sales (After Ratio)

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



Month Mean Median Sales

MAINTENANCE AREA 4

RAINIER & DEER ISLAND

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
100	04	00	000	2024	1	Rainier							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	1
Population - Number of Accounts	164
Sales as a percentage of the Population	0.61%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	12,574,280	100.00%	13,957,451	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	90
Time Trend Adjustment	0

Before Ratio	90
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Overall Adjustment Factor	111
Land Adjustment Factor	111
OSD Adjustment Factor	100
Improvement Adjustment Factor	100
Farm Improvement Factor	100

After Ratio	100
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Explanation

RMV Class 100: SA 00

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

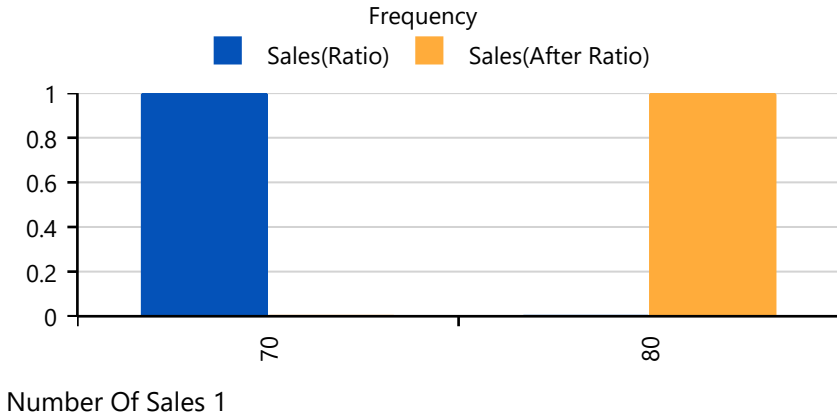
A single sale was identified in this study period, a sample too small to use as a determination of the current market. Therefore, it is recommended that the land factor conclusion from the improved properties study in the same location be applied here (adjusted mean of 90; land factor of 111).

Performance History

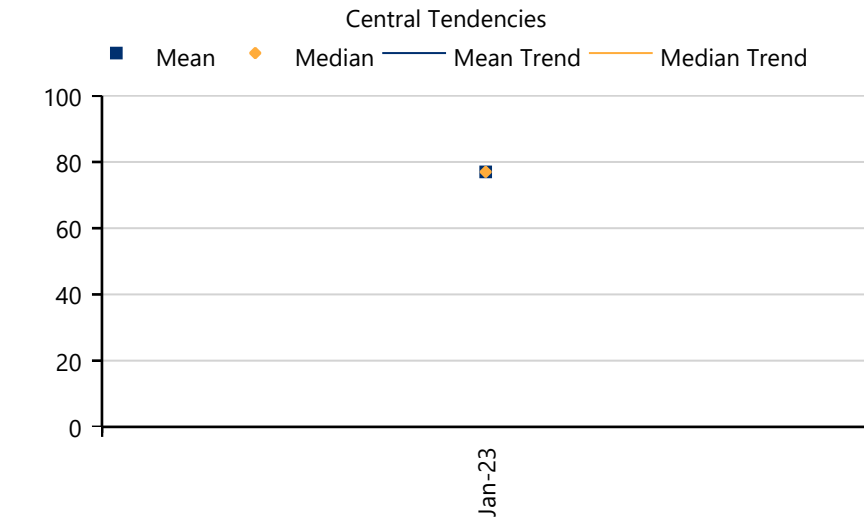
	2024	2023	2022	2021	2020
COD	0.00	8.21	17.84	-	25.39*
PRD	1.00	0.99	1.04	-	1.02*

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	77	85
AD	.00	.00
COD	.00	.00
Mean	77	85
SD	1.00	1.00
COV	1.30	1.18
Wtd Mean	77	85
GeoMean	77	85
PRD	1.01	1.00
95% Confidence	1.96	1.96



Month	Mean	Median	Sales
Jan-23	77	77	1

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
04	00	000	100		30	7N2W21B0 00700	2023-359	0.75	35,240	0	35,240	46,000	Jan-23	1	77

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
101	04	00	000	2024	16	Rainier	101	04	40	000	2024	1	Rainier
102	04	00	000	2024		Rainier							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	17
Population - Number of Accounts	746
Sales as a percentage of the Population	2.28%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	52,739,180	22.19%	58,540,490	22.05%
OSD RMV	15,566,000	6.55%	15,566,000	5.86%
Improvement RMV	168,223,772	70.78%	190,092,862	71.60%
Farm Improvement RMV	1,133,270	0.48%	1,280,595	0.48%

Selected Ratio From Sales	90
Time Trend Adjustment	15

Before Ratio **90**

Overall Adjustment Factor	111
Land Adjustment Factor	111
OSD Adjustment Factor	100
Improvement Adjustment Factor	113
Farm Improvement Factor	113

After Ratio **100**

Explanation

- RMV Class 101: SA 00
- RMV Class 101: SA 40
- RMV Class 102: SA 00

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

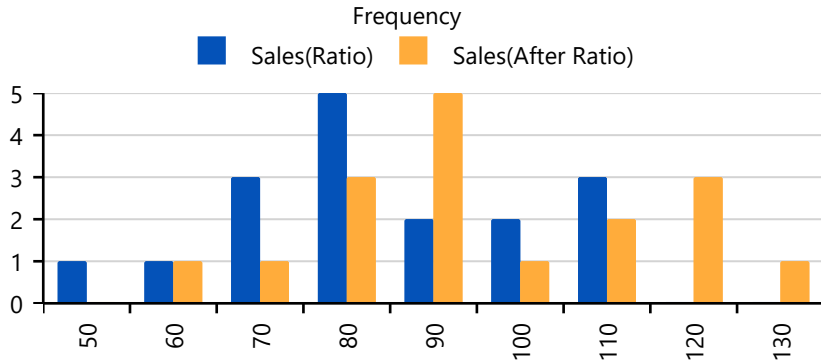
The time adjusted sales array returned a nice sample of ratio indicators. The mean of 90 was chosen and applied to this array of properties located in the City of Rainier. Once applied, the resulting land factor of 111 and improvement factor of 113 was returned and deemed valid market indicators for this study.

Performance History

	2024	2023	2022	2021	2020
COD	15.26	10.56	-	-	12.86*
PRD	0.98	1.00	-	-	0.98*

(* Indicates years may not reflect after ratio values)

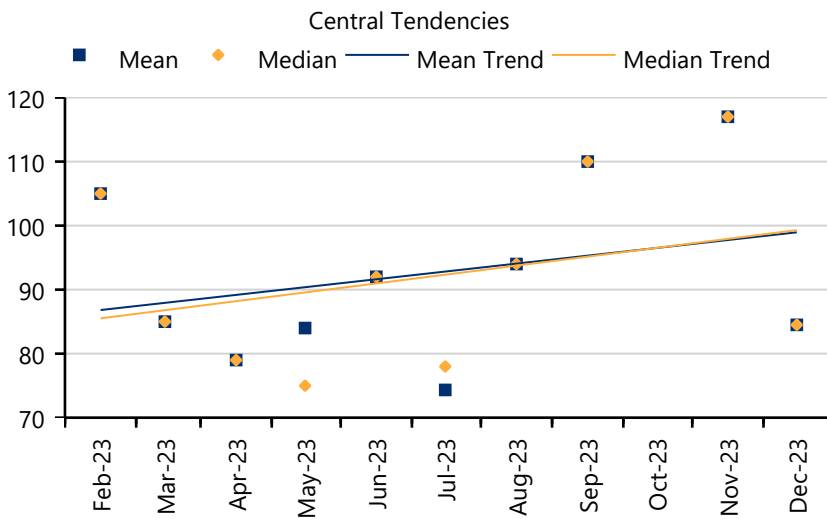
COLUMBIA County 2024 Ratio Study



50	1	0
60	1	1
70	3	1
80	5	3
90	2	5
100	2	1
110	3	2
120	0	3
130	0	1

	Sales (Ratio)	Sales (After Ratio)
Median	86	96
AD	12.88	14.65
COD	14.98	15.26
Mean	90	100
SD	16.45	18.70
COV	18.36	18.69
Wtd Mean	91	102
GeoMean	88	98
PRD	.98	.98
95% Confidence	7.82	8.89

Number Of Sales 17



Month	Mean	Median	Sales
Feb-23	105	105	2
Mar-23	85	85	1
Apr-23	79	79	1
May-23	84	75	3
Jun-23	92	92	2
Jul-23	74	78	3
Aug-23	94	94	1
Sep-23	110	110	1
Nov-23	117	117	1
Dec-23	85	85	2

COLUMBIA County 2024 Ratio Study

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
04	00	000	101	136	33	7N2W16C A 09800	2023-3713	0.66	96,130	210,420	306,550	548,148	Jul-23	1	56
04	00	000	101	132	33	7N2W16CB 01100	2023-2772	0.40	90,420	141,480	231,900	339,047	May-23	2	68
04	00	000	101	131	33	7N2W16D D 05100	2023-2922	0.34	89,790	172,250	262,040	351,495	May-23	3	75
04	00	000	101	126	33	7N2W17C0 01500	2023-4131	0.20	73,170	95,290	168,460	215,323	Jul-23	4	78
04	00	000	101	132	33	7N2W16BC 06600	2023-2480	0.14	64,510	138,320	202,830	256,836	Apr-23	5	79
04	00	000	101	132	30	7N2W16D A 04601	2023-6688	0.15	66,370	134,740	201,110	242,664	Dec-23	6	83
04	00	000	101	143	33	7N2W16BB 02400	2023-1739	0.06	42,660	288,680	331,340	388,055	Mar-23	7	85
04	00	000	101	142	33	7N2W17D A 00407	2023-3160	0.29	84,860	280,160	365,020	430,718	Jun-23	8	85
04	00	000	101	131	30	7N2W16D A 05900	2023-6827	0.44	119,300	144,650	263,950	308,386	Dec-23	9	86
04	00	000	101	145	30	7N2W16BB 02500	2023-4141	0.06	43,980	258,720	302,700	341,696	Jul-23	10	89
04	00	000	101	146	33	7N2W16C A 09900	2023-4305	0.10	111,360	285,200	396,560	423,778	Aug-23	11	94
04	00	000	101	144	33	7N2W16C A 07900	2023-3455	0.18	134,090	313,540	447,630	452,394	Jun-23	12	99
04	00	000	101	142	33	7N2W16D C 00300	2023-554	0.25	132,790	398,400	531,190	529,003	Feb-23	13	100
04	00	000	101	142	33	7N2W16D C 00701	2023-2558	0.13	115,010	350,950	465,960	428,142	May-23	14	109
04	00	000	101	142	33	7N2W16CC 00310	2023-843	0.19	72,210	407,880	480,090	438,052	Feb-23	15	110
04	00	000	101	143	33	7N2W17D A 00403	2023-5295	0.57	94,180	386,930	481,110	436,037	Sep-23	16	110
04	40	000	101	242	33	7N2W16D B 01505	2023-6662	0.26	136,320	549,320	685,640	588,120	Nov-23	17	117

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
109	04	00	000	2024	2	Rainier							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	2
Population - Number of Accounts	102
Sales as a percentage of the Population	1.96%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	7,205,920	29.46%	7,998,571	24.23%
OSD RMV	2,052,200	8.39%	2,052,200	6.22%
Improvement RMV	14,817,830	60.57%	22,374,923	67.78%
Farm Improvement RMV	388,050	1.59%	585,956	1.77%

Selected Ratio From Sales	74
Time Trend Adjustment	15

Before Ratio	74
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Overall Adjustment Factor	135
Land Adjustment Factor	111
OSD Adjustment Factor	100
Improvement Adjustment Factor	151
Farm Improvement Factor	151

After Ratio	100
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Explanation

RMV Class 109: SA 00

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

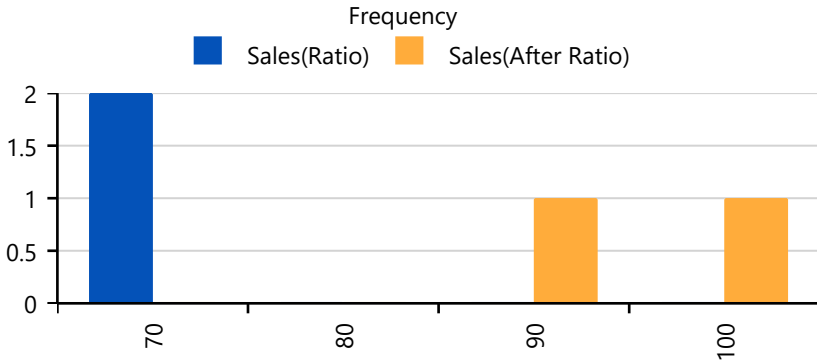
Two sales were returned for this analysis, making up 1.96% of the total population. After review, the sample was deemed reliable and the time adjusted median of 74 was applied. The resulting overall adjustment factor is 135 was returned for this property classification.

Performance History

	2024	2023	2022	2021	2020
COD	2.51	8.97	19.32	2.25*	9.23*
PRD	1.00	1.01	1.00	1.00*	1.01*

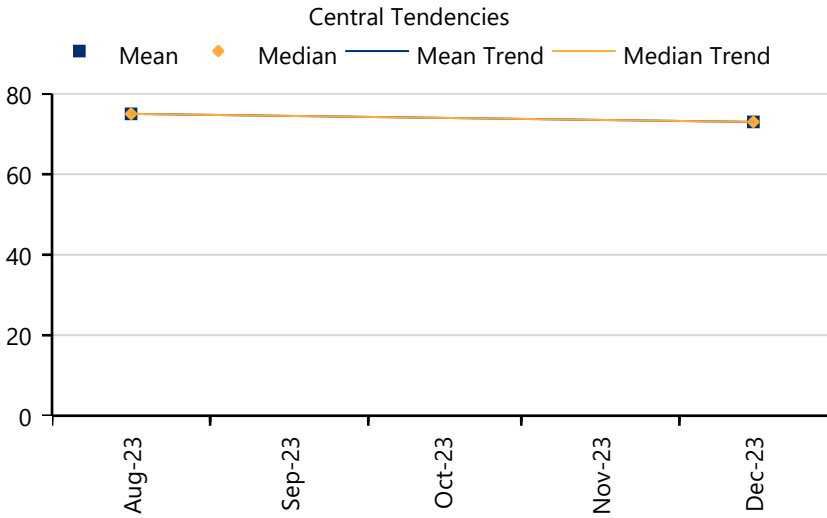
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



Number Of Sales 2

	Sales (Ratio)	Sales (After Ratio)
Median	74	100
AD	1.00	2.50
COD	1.35	2.51
Mean	74	100
SD	1.41	3.54
COV	1.91	3.55
Wtd Mean	74	100
GeoMean	74	99
PRD	1.00	1.00
95% Confidence	1.96	4.90



Month	Mean	Median	Sales
Aug-23	75	75	1
Dec-23	73	73	1

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
04	00	000	109	452	33	7N2W21AB 00300	2023-6754	0.22	75,370	108,940	184,310	252,575	Dec-23	1	73
04	00	000	109	452	33	7N2W16CC 00820	2023-4775	0.28	83,890	164,380	248,270	331,821	Aug-23	2	75

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
400	04	41	000	2024	3	Rainier	400	04	44	000	2024	1	Rainier
400	04	56	000	2024		Deer Island							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	4
Population - Number of Accounts	565
Sales as a percentage of the Population	0.71%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	127,696,338	100.00%	112,372,777	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	113
Time Trend Adjustment	6

Before Ratio **113**

Overall Adjustment Factor	88
Land Adjustment Factor	88
OSD Adjustment Factor	100
Improvement Adjustment Factor	100
Farm Improvement Factor	100

After Ratio **100**

Explanation

- RMV Class 400: SA 41
- RMV Class 400: SA 44
- RMV Class 400: SA 56

Area description: unimproved land located in rural Rainer (Value Zone 1, SA 41), Prescott (SA 44), and Deer Island (SA 56).

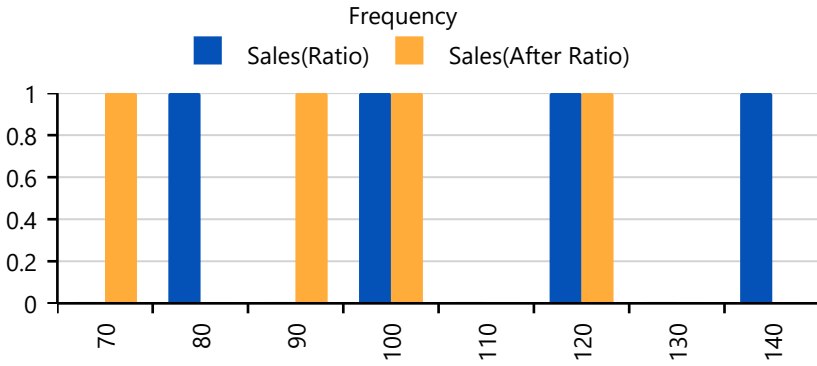
For this classification of property, four sales are available and they are considered valid transactions for undeveloped land located in rural Rainier. After reviewing the sales array, the conclusion of 6% was applied to the dataset. The mean (113) was then selected and applied to the population. This returned an overall adjustment factor of 88 for this market grouping.

Performance History

	2024	2023	2022	2021	2020
COD	15.84	19.27	15.00	18.78*	11.73*
PRD	0.95	1.03	1.05	1.05*	1.05*

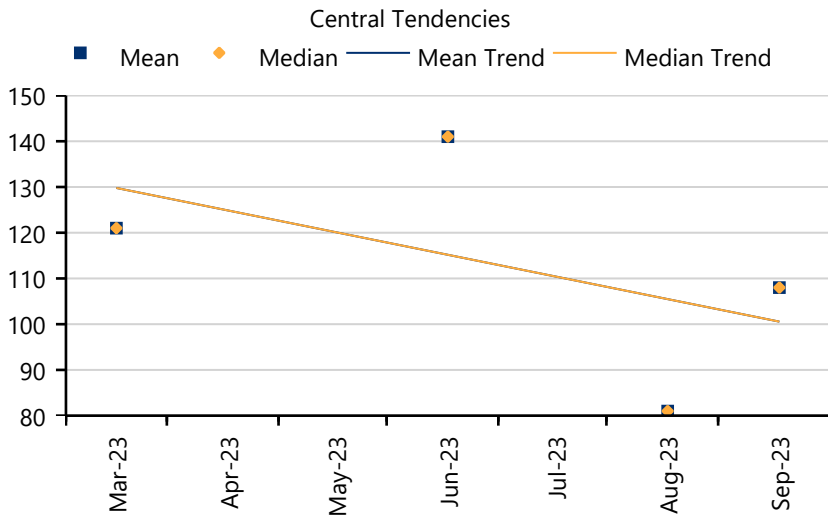
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
70	0	1
80	1	0
90	0	1
100	1	1
110	0	0
120	1	1
130	0	0
140	1	0
Median	115	101
AD	18.25	16.00
COD	15.94	15.84
Mean	113	100
SD	25.14	21.86
COV	22.30	21.97
Wtd Mean	119	105
GeoMean	111	98
PRD	.95	.95
95% Confidence	24.64	21.42

Number Of Sales 4



Month	Mean	Median	Sales
Mar-23	121	121	1
Jun-23	141	141	1
Aug-23	81	81	1
Sep-23	108	108	1

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
04	44	000	400		33	7N2W35A D 01000	2023-4512	0.25	25,010	0	25,010	30,711	Aug-23	1	81
04	41	000	400		30	7N2W32A0 00300	2023-5337	4.65	161,880	0	161,880	150,560	Sep-23	2	108
04	41	000	660		33	6N2W2800 02000	2023-983	39.45	318,490	0	318,490	262,500	Mar-23	3	121
04	41	000	400		33	6N2W1000 00602	2023-3310	3.46	152,820	0	152,820	108,434	Jun-23	4	141

COLUMBIA County 2024 Ratio Study

Study Definition

RMV					App	# of		RMV					App	# of	
Class	MA	SA	NH	Year	Sales		Location	Class	MA	SA	NH	Year	Sales		Location
401	04	41	000	2024	11		Rainier	401	04	44	000	2024			Rainier

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	11
Population - Number of Accounts	1313
Sales as a percentage of the Population	0.84%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	216,658,670	34.11%	190,659,630	33.74%
OSD RMV	78,421,120	12.35%	78,421,120	13.88%
Improvement RMV	307,143,864	48.35%	267,215,162	47.29%
Farm Improvement RMV	33,022,142	5.20%	28,729,264	5.08%

Selected Ratio From Sales	112
Time Trend Adjustment	6

Before Ratio **112**

Overall Adjustment Factor	89
Land Adjustment Factor	88
OSD Adjustment Factor	100
Improvement Adjustment Factor	87
Farm Improvement Factor	87

After Ratio **100**

Explanation

RMV Class 401: SA 44
 RMV Class 401: SA 44

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

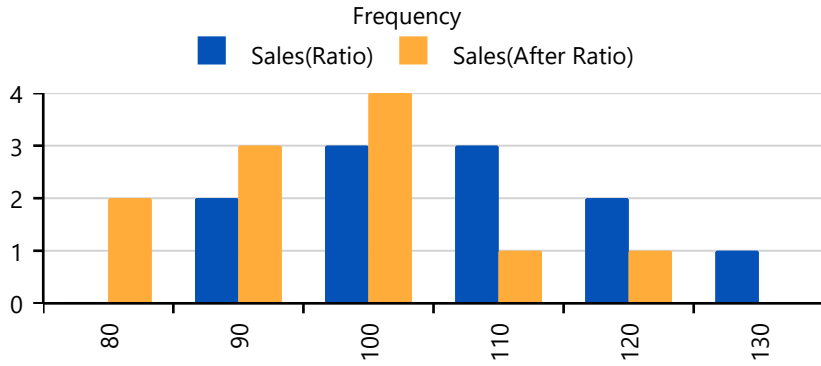
This analysis returned 11 valid arm's length sales. The mean and weighted mean returned the same ratio of 112 after the time adjustment conclusion of 6% was applied. The mean was selected and then applied to the sales array, resulting in an overall adjustment factor of 89.

Performance History

	2024	2023	2022	2021	2020
COD	8.73	9.38	11.49	12.46*	10.21*
PRD	0.99	1.00	1.01	1.00*	0.99*

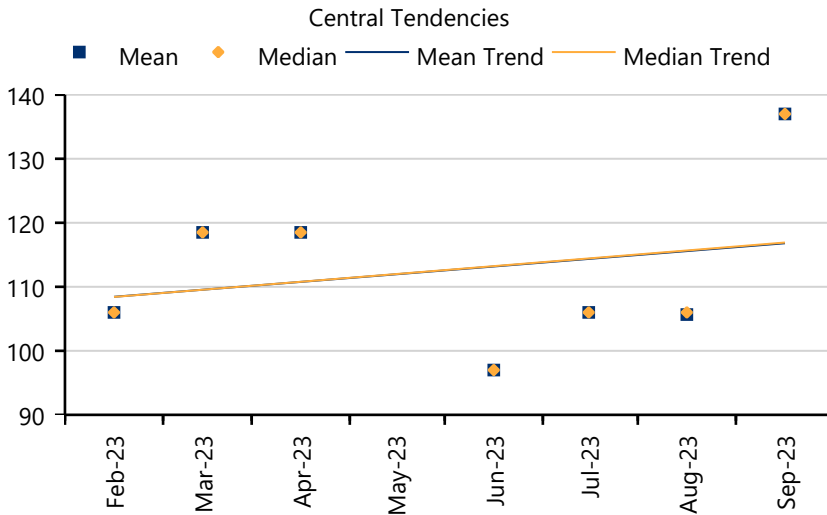
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
80	0	2
90	2	3
100	3	4
110	3	1
120	2	1
130	1	0
Median	113	100
AD	9.82	8.73
COD	8.69	8.73
Mean	112	100
SD	12.63	11.08
COV	11.23	11.08
Wtd Mean	114	101
GeoMean	112	99
PRD	.99	.99
95% Confidence	7.46	6.55

Number Of Sales 11



Month	Mean	Median	Sales
Feb-23	106	106	1
Mar-23	119	119	2
Apr-23	119	119	2
Jun-23	97	97	1
Jul-23	106	106	1
Aug-23	106	106	3
Sep-23	137	137	1

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
04	41	000	641	141	33	5N2W12A00401	2023-4625	6.00	241,800	329,190	570,990	614,400	Aug-23	1	93
04	41	000	641	141	33	6N2W230000400	2023-3075	15.74	276,760	312,610	589,370	610,547	Jun-23	2	97
04	41	000	401	141	33	7N2W28BB00600	2023-874	1.12	165,530	196,000	361,530	340,831	Feb-23	3	106
04	41	000	401	141	33	7N2W20BA00700	2023-4053	0.29	148,800	279,310	428,110	405,705	Jul-23	4	106
04	41	000	401	141	33	7N2W19A00500	2023-4735	4.32	232,720	322,770	555,490	526,176	Aug-23	5	106
04	41	000	401	143	33	7N2W19C00300	2023-2149	3.76	228,380	389,370	617,750	547,890	Apr-23	6	113
04	41	000	401	141	33	7N2W30000301	2023-1759	4.44	233,790	314,400	548,190	470,655	Mar-23	7	116
04	41	000	401	142	33	7N2W23CA 01700	2023-4690	1.02	212,850	426,790	639,640	541,872	Aug-23	8	118
04	41	000	401	142	33	7N2W23CA 00600	2023-1733	0.18	212,000	250,070	462,070	381,571	Mar-23	9	121
04	41	000	401	143	33	6N2W04C00102	2023-2050	4.89	237,820	700,950	938,770	755,798	Apr-23	10	124
04	41	000	401	154	33	7N3W11B00600	2023-5485	8.07	302,900	797,240	1,100,140	802,143	Sep-23	11	137

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
409	04	41	000	2024	10	Rainier	409	04	44	000	2024		Rainier
409	04	56	000	2024	1	Deer Island							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	11
Population - Number of Accounts	455
Sales as a percentage of the Population	2.42%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	67,526,950	39.65%	59,423,716	35.19%
OSD RMV	28,974,610	17.01%	28,974,610	17.16%
Improvement RMV	63,351,090	37.20%	69,052,688	40.90%
Farm Improvement RMV	10,452,196	6.14%	11,392,894	6.75%

Selected Ratio From Sales	101
Time Trend Adjustment	6

Before Ratio **101**

Overall Adjustment Factor	99
Land Adjustment Factor	88
OSD Adjustment Factor	100
Improvement Adjustment Factor	109
Farm Improvement Factor	109

After Ratio **100**

Explanation

RMV Class 409: SA 41
 RMV Class 409: S4 44
 RMV Class 409: SA 56

Area description: this grouping is comprised of Rainier (SA 41, Value Zone 1), Prescott (SA 44) and Deer Island (SA 56) rural property developed with manufactured homes. These market areas are in close proximity to the Columbia River Highway and the boundaries of the City of Rainier.

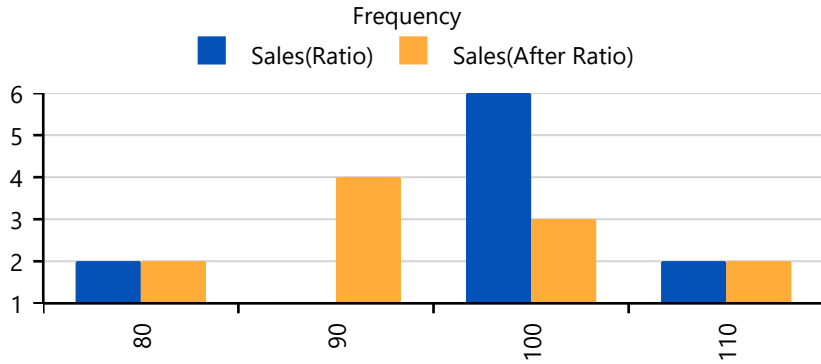
For this analysis of manufactured structures on real property in rural Rainier, Prescott, and Deer Island. The central tendencies of the median, mean, and geometric mean returned the same indicator of 101. The mean was selected and applied to the array, returning overall adjustment factor of 99.

Performance History

	2024	2023	2022	2021	2020
COD	7.44	21.67	11.00	5.98*	8.63*
PRD	1.01	1.04	1.01	1.01*	0.99*

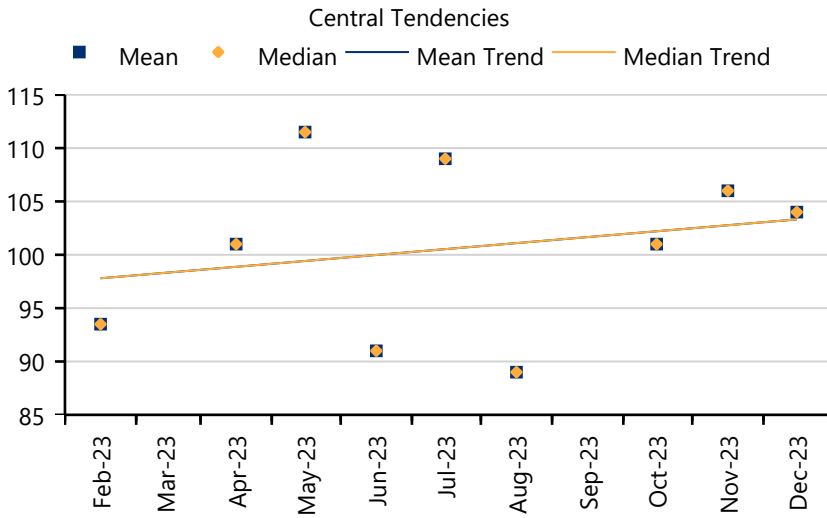
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
80	2	2
90	1	4
100	6	3
110	2	2
Median	101	99
AD	6.73	7.36
COD	6.66	7.44
Mean	101	100
SD	8.88	9.39
COV	8.79	9.37
Wtd Mean	100	99
GeoMean	101	100
PRD	1.01	1.01
95% Confidence	5.25	5.55

Number Of Sales 11



Month	Mean	Median	Sales
Feb-23	94	94	2
Apr-23	101	101	1
May-23	112	112	2
Jun-23	91	91	1
Jul-23	109	109	1
Aug-23	89	89	1
Oct-23	101	101	1
Nov-23	106	106	1
Dec-23	104	104	1

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
04	41	000	409	452	33	6N2W100000604	2023-585	4.79	236,920	138,840	375,760	437,452	Feb-23	1	86
04	41	000	649	452	33	6N2W26B001600	2023-4868	5.03	238,940	186,630	425,570	479,729	Aug-23	2	89
04	41	000	409	452	33	7N2W180001001	2023-3403	3.00	223,800	211,420	435,220	480,206	Jun-23	3	91
04	41	000	409	452	33	6N2W270000700	2023-583	6.01	241,900	166,920	408,820	406,060	Feb-23	4	101
04	41	000	649	452	33	7N2W290001000	2023-1939	4.52	234,510	158,900	393,410	391,023	Apr-23	5	101
04	41	000	649	452	33	6N2W04B000102	2023-5820	10.17	259,420	140,130	399,550	395,187	Oct-23	6	101
04	41	000	409	452	33	6N2W22B000800	2023-6981	3.41	226,330	204,880	431,210	415,332	Dec-23	7	104
04	41	000	649	452	33	6N2W170000300	2023-6180	3.57	227,270	191,460	418,730	393,611	Nov-23	8	106
04	41	000	409	452	33	6N2W150001100	2023-3706	3.43	226,440	215,100	441,540	406,574	Jul-23	9	109
04	56	000	409	452	33	5N1W07A000808	2023-2822	0.46	148,800	130,510	279,310	251,715	May-23	10	111
04	41	000	649	452	33	6N2W16A000701	2023-2984	4.95	238,350	183,750	422,100	377,177	May-23	11	112

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
400	04	42	000	2024		Rainier							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	256
Sales as a percentage of the Population	0.00%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	114,289,960	100.00%	109,718,362	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	104
Time Trend Adjustment	0

Before Ratio **104**

Overall Adjustment Factor	96
Land Adjustment Factor	96
OSD Adjustment Factor	100
Improvement Adjustment Factor	100
Farm Improvement Factor	100

After Ratio **100**

Explanation

RMV Class 400: SA 42

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

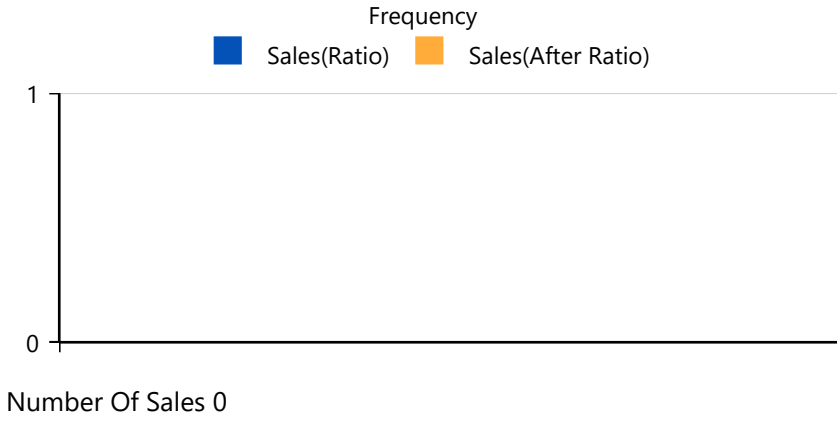
When performing this analysis for study area 42, it was found that no sales were available. Because of this, it was decided to apply the selected ratio (96) from the improved analysis performed in the same maintenance and study areas to this market grouping.

Performance History

	2024	2023	2022	2021	2020
COD	-	0.00	25.40	2.44*	-
PRD	-	1.00	1.12	0.99*	-

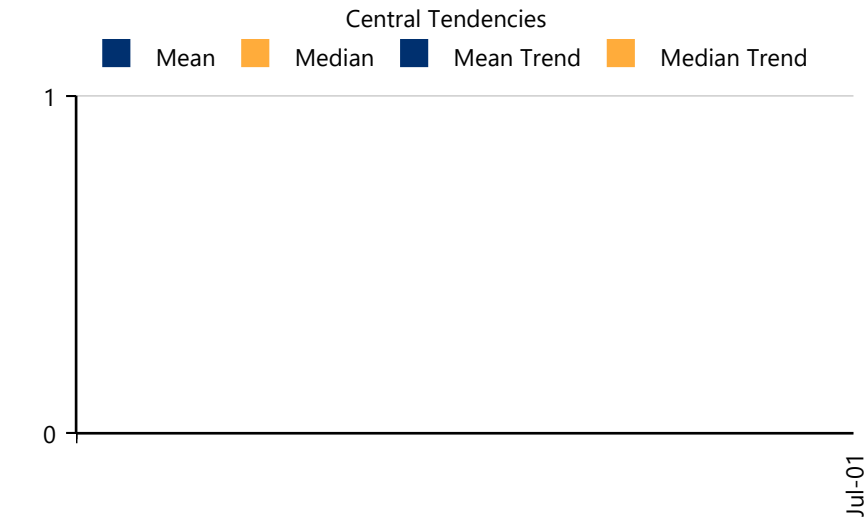
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



Sales (Ratio) Sales (After Ratio)

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



Month Mean Median Sales

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
401	04	42	000	2024	2	Rainier							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	2
Population - Number of Accounts	322
Sales as a percentage of the Population	0.62%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	65,948,430	39.66%	63,310,493	39.46%
OSD RMV	20,456,670	12.30%	20,456,670	12.75%
Improvement RMV	70,925,530	42.65%	68,088,509	42.44%
Farm Improvement RMV	8,949,690	5.38%	8,591,702	5.35%

Selected Ratio From Sales	104
Time Trend Adjustment	6

Before Ratio **104**

Overall Adjustment Factor	96
Land Adjustment Factor	96
OSD Adjustment Factor	100
Improvement Adjustment Factor	96
Farm Improvement Factor	96

After Ratio **100**

Explanation

RMV Class 401: SA 42

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

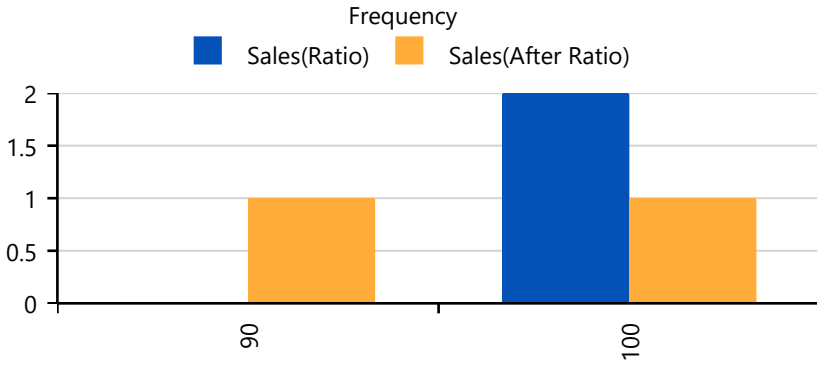
Even though two sales were returned for this analysis, they have been reviewed and deemed sufficient indicators for this market grouping. Once the time study conclusion of 6 % was applied, the median and mean returned a ratio 104 while the weighted mean and geometric mean returned a ratio of 103. The median was selected and applied to the dataset, returning an overall adjustment of 96.

Performance History

	2024	2023	2022	2021	2020
COD	3.52	11.17	4.72	8.28*	19.12*
PRD	1.01	0.99	1.00	1.01*	0.99*

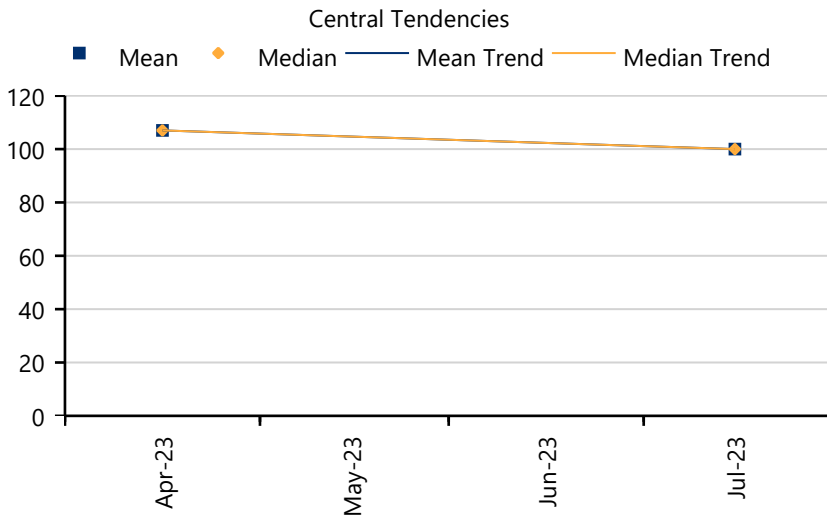
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	104	100
AD	3.50	3.50
COD	3.38	3.52
Mean	104	100
SD	4.95	4.95
COV	4.78	4.97
Wtd Mean	103	99
GeoMean	103	99
PRD	1.01	1.01
95% Confidence	6.86	6.86

Number Of Sales 2



Month	Mean	Median	Sales
Apr-23	107	107	1
Jul-23	100	100	1

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
04	42	000	541	141	30	6N2W2900 01100	2023-3874	40.98	399,200	503,590	902,790	905,344	Jul-23	1	100
04	42	000	401	142	33	6N3W0100 00400	2023-2361	39.50	392,430	254,180	646,610	604,012	Apr-23	2	107

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
409	04	42	000	2024	1	Rainier							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	1
Population - Number of Accounts	147
Sales as a percentage of the Population	0.68%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	22,906,140	42.02%	21,989,894	42.06%
OSD RMV	9,605,810	17.62%	9,605,810	18.37%
Improvement RMV	19,074,390	34.99%	17,929,927	34.30%
Farm Improvement RMV	2,927,080	5.37%	2,751,455	5.26%

Selected Ratio From Sales	104
Time Trend Adjustment	0

Before Ratio **104**

Overall Adjustment Factor	96
Land Adjustment Factor	96
OSD Adjustment Factor	100
Improvement Adjustment Factor	94
Farm Improvement Factor	94

After Ratio **100**

Explanation

RMV Class 409: SA 42

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

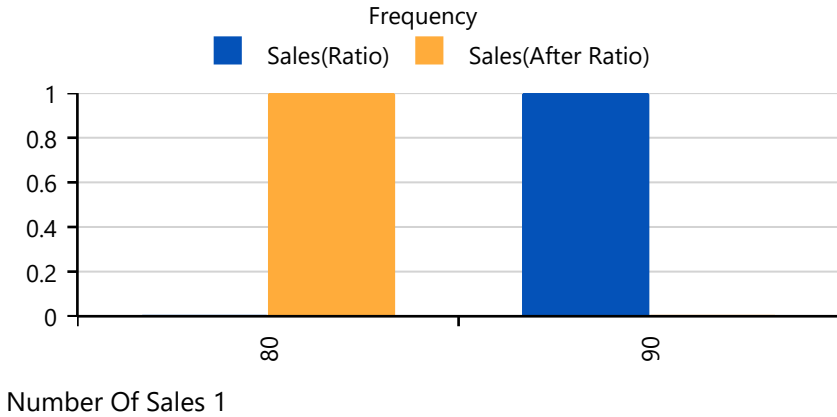
A single sale was found for this grouping of properties improved with a manufactured structure which is a sample too small to be a reliable indicator of market movement. Therefore, the Selected Ratio of 104 from the improved properties study (RMV 401 MA 04 SA 42) has been applied here.

Performance History

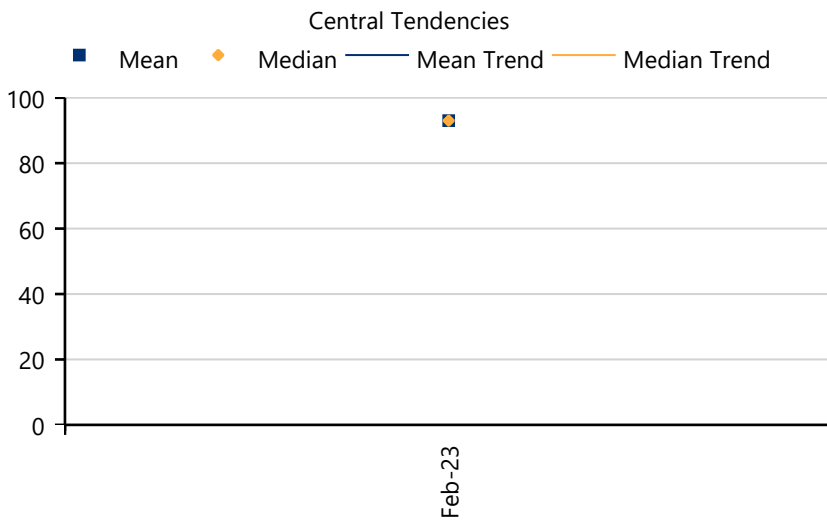
	2024	2023	2022	2021	2020
COD	0.00	3.52	2.02	6.44*	16.57*
PRD	1.00	1.01	1.00	1.00*	1.01*

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	93	89
AD	.00	.00
COD	.00	.00
Mean	93	89
SD	1.00	1.00
COV	1.08	1.12
Wtd Mean	93	89
GeoMean	93	89
PRD	1.00	1.00
95% Confidence	1.96	1.96



Month	Mean	Median	Sales
Feb-23	93	93	1

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
04	42	000	409	452	33	5N3W01A0 02000	2023-680	3.54	227,090	155,830	382,920	411,870	Feb-23	1	93

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
400	04	45	000	2024		Rainier							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	29
Sales as a percentage of the Population	0.00%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	4,662,230	100.00%	4,102,762	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	113
Time Trend Adjustment	0

Before Ratio **113**

Overall Adjustment Factor	88
Land Adjustment Factor	88
OSD Adjustment Factor	100
Improvement Adjustment Factor	100
Farm Improvement Factor	100

After Ratio **100**

Explanation

RMV Class 400: SA 45

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

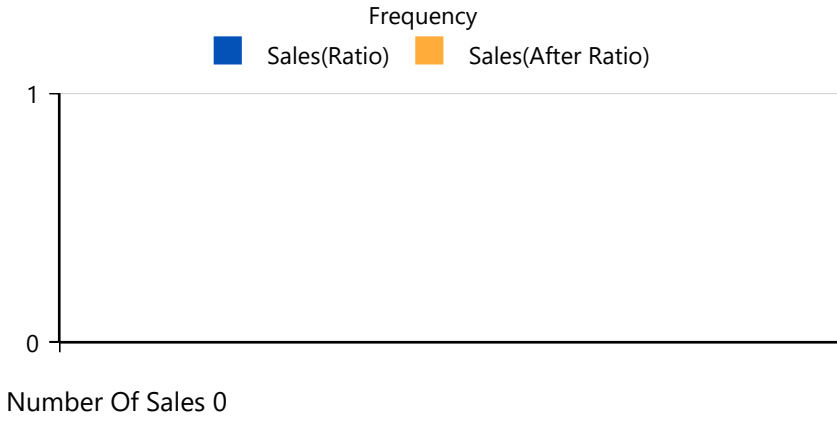
No sales were returned for this study of 29 undeveloped dike land properties. Because of this lack of sales data, it was decided to apply the conclusion from the RMV 400 MA 04 SA 41 analysis here (selected ratio of 113).

Performance History

	2024	2023	2022	2021	2020
COD	-	-	-	-	-
PRD	-	-	-	-	-

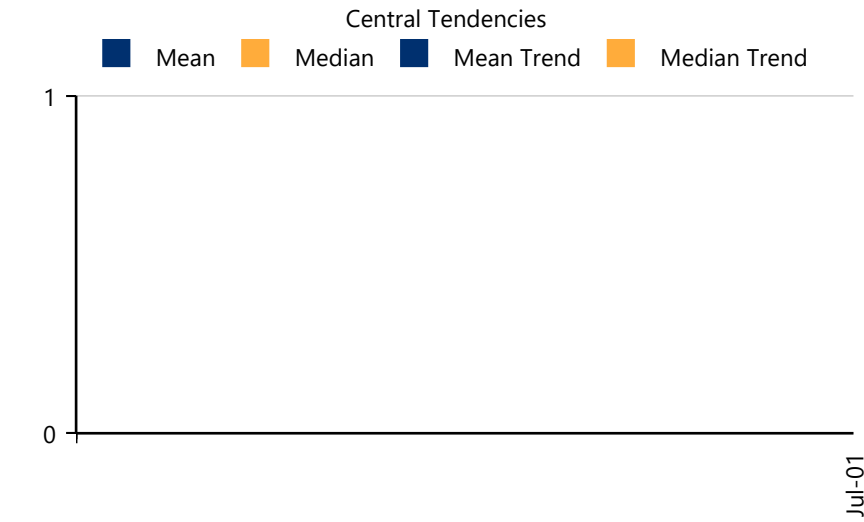
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



Sales (Ratio) Sales (After Ratio)

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



Month Mean Median Sales

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
401	04	45	000	2024	1	Rainier							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	1
Population - Number of Accounts	98
Sales as a percentage of the Population	1.02%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	21,093,780	50.72%	18,562,526	50.02%
OSD RMV	4,244,500	10.21%	4,244,500	11.44%
Improvement RMV	12,773,020	30.71%	11,240,258	30.29%
Farm Improvement RMV	3,480,750	8.37%	3,063,060	8.25%

Selected Ratio From Sales	112
Time Trend Adjustment	0

Before Ratio **112**

Overall Adjustment Factor	89
Land Adjustment Factor	88
OSD Adjustment Factor	100
Improvement Adjustment Factor	88
Farm Improvement Factor	88

After Ratio **100**

Explanation

RMV Class 401: SA 45

Area description: improved rural dike land property, Rainier.

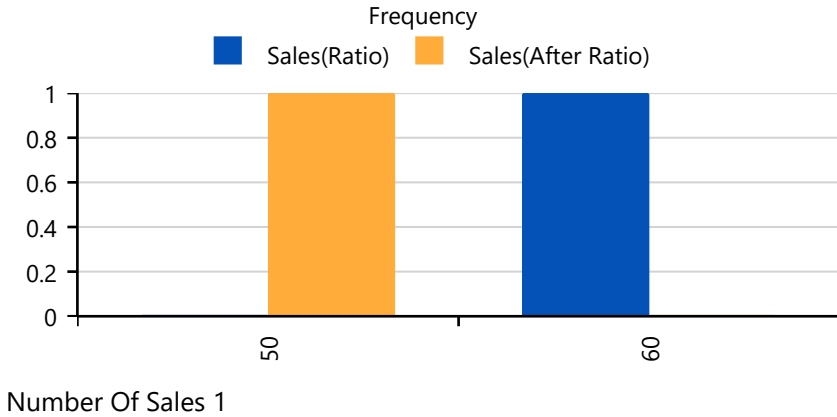
Only one viable sale is available, a sample that is too small to determine an indicator for trending dike land property in rural Rainier. Therefore, the conclusion from the improved MA 04 SA 41 study will be applied to this classification (mean 112).

Performance History

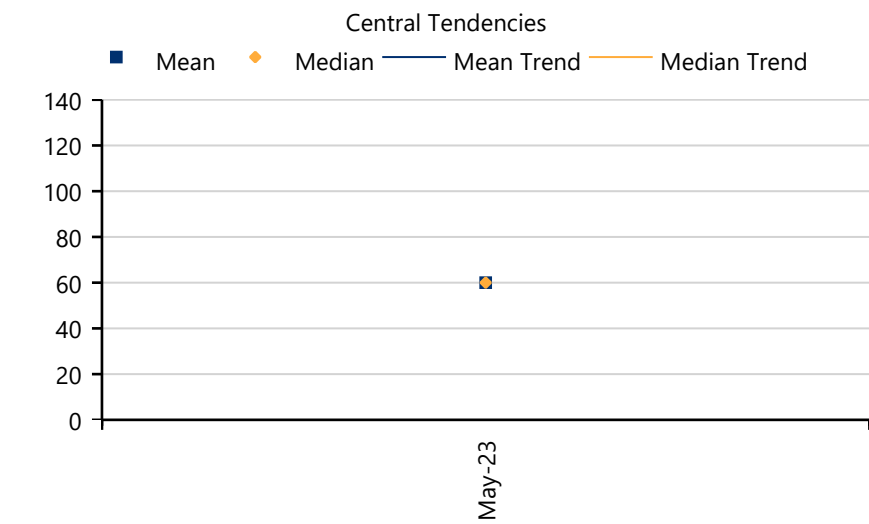
	2024	2023	2022	2021	2020
COD	0.00	-	13.29	10.89*	-
PRD	1.00	-	0.96	1.12*	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	60	54
AD	.00	.00
COD	.00	.00
Mean	60	54
SD	1.00	1.00
COV	1.67	1.85
Wtd Mean	60	54
GeoMean	60	54
PRD	.99	1.00
95% Confidence	1.96	1.96



Month	Mean	Median	Sales
May-23	60	60	1

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
04	45	000	551	141	33	5N1W0800 00200	2023-2491	45.69	229,210	323,870	553,080	915,000	May-23	1	60

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
409	04	45	000	2024		Rainier							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	13
Sales as a percentage of the Population	0.00%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	886,490	21.54%	780,111	19.12%
OSD RMV	885,600	21.52%	885,600	21.71%
Improvement RMV	1,567,170	38.08%	1,614,185	39.56%
Farm Improvement RMV	776,640	18.87%	799,939	19.61%

Selected Ratio From Sales	101
Time Trend Adjustment	0

Before Ratio **101**

Overall Adjustment Factor	99
Land Adjustment Factor	88
OSD Adjustment Factor	100
Improvement Adjustment Factor	103
Farm Improvement Factor	103

After Ratio **100**

Explanation

RMV Class 409: SA 45

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

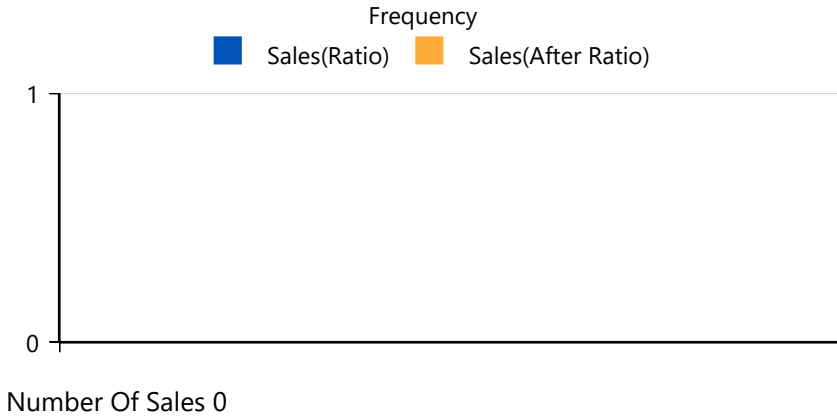
This grouping has a small population of 13 accounts which returned no sales data for this study. Because the dataset is inadequate, it was decided to apply the conclusion from the RMV 409 MA 04 SA 41 analysis here (selected ratio of 101, overall adjustment of 99).

Performance History

	2024	2023	2022	2021	2020
COD	-	-	0.00	-	16.57*
PRD	-	-	1.00	-	1.01*

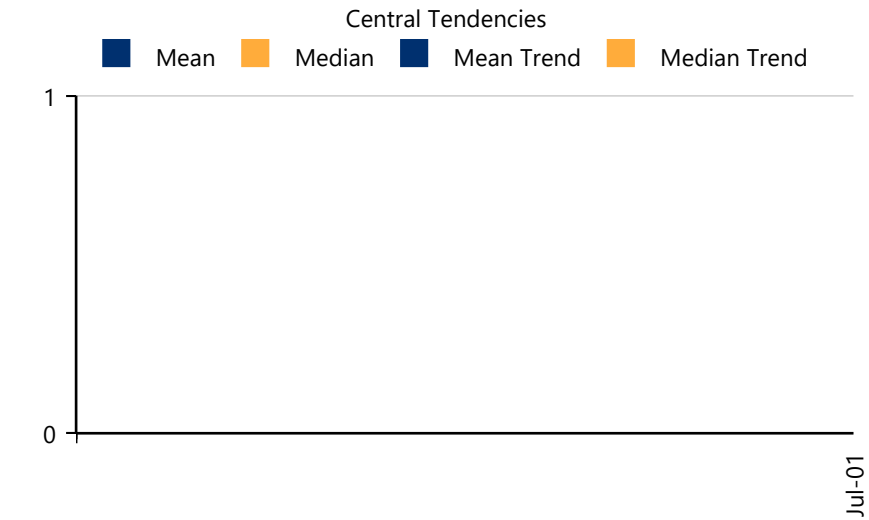
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



Sales (Ratio) Sales (After Ratio)

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



Month Mean Median Sales

MAINTENANCE AREA 5

CLATSKANIE

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
100	05	00	000	2024	2	Clatskanie							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	2
Population - Number of Accounts	64
Sales as a percentage of the Population	3.13%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	5,848,540	100.00%	5,614,598	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	104
Time Trend Adjustment	0

Before Ratio **104**

Overall Adjustment Factor	96
Land Adjustment Factor	96
OSD Adjustment Factor	100
Improvement Adjustment Factor	100
Farm Improvement Factor	100

After Ratio **100**

Explanation

RMV Class 100: SA 00

Area description: undeveloped land in the City of Clatskanie.

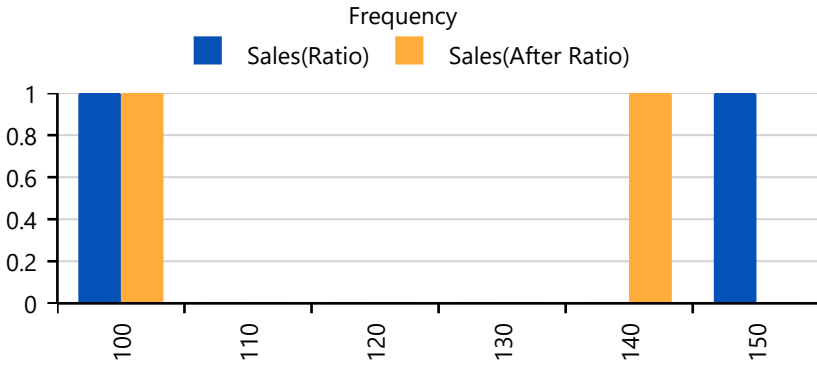
This study of unimproved land returned two sales with one sale having an extreme indicator. Because this sample does not provide a clear picture of the market, it was decided to use the trending conclusion of 96 from the RMV 101 MA 05 SA 00 and SA 40 analysis (selected ratio of 104; overall adjustment factor of 96).

Performance History

	2024	2023	2022	2021	2020
COD	18.03	5.38	35.73	8.96*	0.52*
PRD	1.11	0.93	1.16	1.01*	1.00*

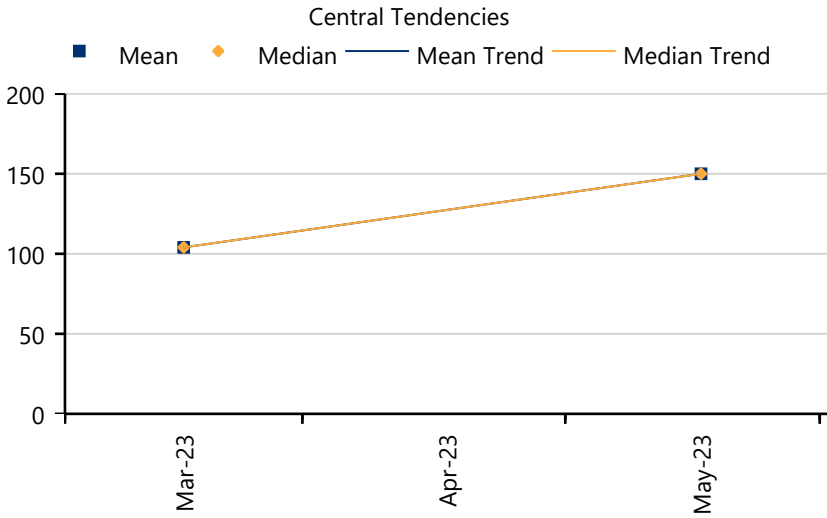
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



Number Of Sales 2

	Sales (Ratio)	Sales (After Ratio)
Median	127	122
AD	23.00	22.00
COD	18.11	18.03
Mean	127	122
SD	32.53	31.11
COV	25.61	25.50
Wtd Mean	114	110
GeoMean	125	120
PRD	1.11	1.11
95% Confidence	45.08	43.12



Month	Mean	Median	Sales
Mar-23	104	104	1
May-23	150	150	1

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
05	00	000	100		33	7N4W09C A 00152	2023-1015	0.28	83,380	0	83,380	79,900	Mar-23	1	104
05	00	000	100		30	7N4W09C A 00131	2023-2938	0.67	33,650	0	33,650	22,500	May-23	2	150

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
101	05	00	000	2024	9	Clatskanie	101	05	40	000	2024	2	Clatskanie

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	11
Population - Number of Accounts	562
Sales as a percentage of the Population	1.96%

Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	47,150,148	24.48%	45,264,142	24.42%
OSD RMV	11,751,600	6.10%	11,751,600	6.34%
Improvement RMV	132,592,090	68.85%	127,288,406	68.68%
Farm Improvement RMV	1,084,740	0.56%	1,041,350	0.56%

Selected Ratio From Sales	104
Time Trend Adjustment	15

Before Ratio **104**

Overall Adjustment Factor	96
Land Adjustment Factor	96
OSD Adjustment Factor	100
Improvement Adjustment Factor	96
Farm Improvement Factor	96

After Ratio **100**

Explanation

RMV Class 101: SA 00
 RMV Class 101: SA 40

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

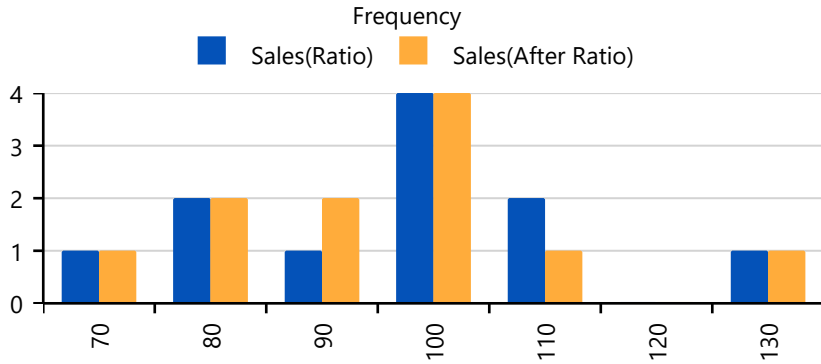
Eleven sales were returned for this population of 562 accounts. After review, the time adjustment conclusion of 15% was applied to the sales array. Once adjusted, the median was chosen and returned an indicator of 104 which was applied to the dataset. This resulted in an overall adjustment factor conclusion of 96.

Performance History

	2024	2023	2022	2021	2020
COD	11.09	-	-	14.90*	10.73*
PRD	1.01	-	-	1.00*	0.99*

(* Indicates years may not reflect after ratio values)

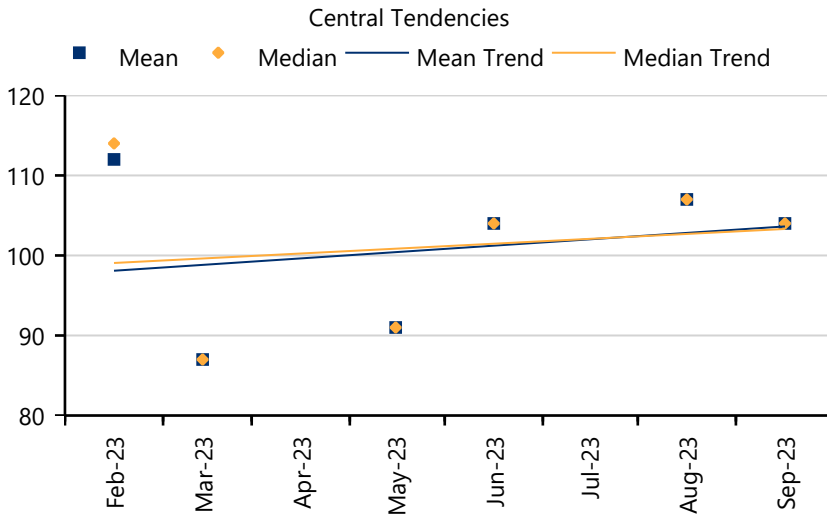
COLUMBIA County 2024 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
70	1	1
80	2	2
90	1	2
100	4	4
110	2	1
120	0	0
130	1	1

Median	104	100
AD	11.55	11.09
COD	11.10	11.09
Mean	103	99
SD	16.40	15.84
COV	15.95	16.01
Wtd Mean	102	98
GeoMean	102	98
PRD	1.01	1.01
95% Confidence	9.69	9.36

Number Of Sales 11



Month	Mean	Median	Sales
Feb-23	112	114	3
Mar-23	87	87	1
May-23	91	91	2
Jun-23	104	104	1
Aug-23	107	107	2
Sep-23	104	104	2

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
05	00	000	101	131	33	7N4W08B D 02200	2023-4751	0.12	84,200	141,060	225,260	290,593	Aug-23	1	78
05	00	000	101	142	33	7N4W08CB 05000	2023-2478	0.19	99,820	230,860	330,680	399,119	May-23	2	83
05	00	000	101	135	33	7N4W17BA 02400	2023-1148	0.24	103,870	323,620	427,490	493,724	Mar-23	3	87
05	00	000	101	141	33	7N4W08C D 01902	2023-2495	0.16	95,590	276,100	371,690	374,102	May-23	4	99
05	40	000	101	232	33	7N4W08C A 02900	2023-5074	0.14	93,360	143,820	237,180	230,406	Sep-23	5	103
05	40	000	101	232	33	7N4W17BA 02300	2023-3434	0.25	106,070	302,650	408,720	394,237	Jun-23	6	104
05	00	000	101	143	33	7N4W09C A 00128	2023-5439	0.22	102,990	400,390	503,380	478,354	Sep-23	7	105
05	00	000	101	141	33	7N4W08CB 00900	2023-761	0.49	116,330	370,960	487,290	459,382	Feb-23	8	106
05	00	000	101	142	33	7N4W08BC 01600	2023-524	0.23	103,670	445,880	549,550	483,140	Feb-23	9	114
05	00	000	101	142	33	7N4W07A D 01200	2023-576	0.21	101,910	426,260	528,170	454,080	Feb-23	10	116
05	00	000	101	131	33	7N4W08CB 04200	2023-4906	0.18	98,590	179,330	277,920	205,023	Aug-23	11	136

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
109	05	00	000	2024		Clatskanie							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	56
Sales as a percentage of the Population	0.00%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	5,751,200	39.70%	5,521,152	39.79%
OSD RMV	1,142,400	7.89%	1,142,400	8.23%
Improvement RMV	7,395,380	51.05%	7,025,611	50.63%
Farm Improvement RMV	198,160	1.37%	188,252	1.36%

Selected Ratio From Sales	104
Time Trend Adjustment	0

Before Ratio	104
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Overall Adjustment Factor	96
Land Adjustment Factor	96
OSD Adjustment Factor	100
Improvement Adjustment Factor	95
Farm Improvement Factor	95

After Ratio	100
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Explanation

RMV Class 109: SA 00

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

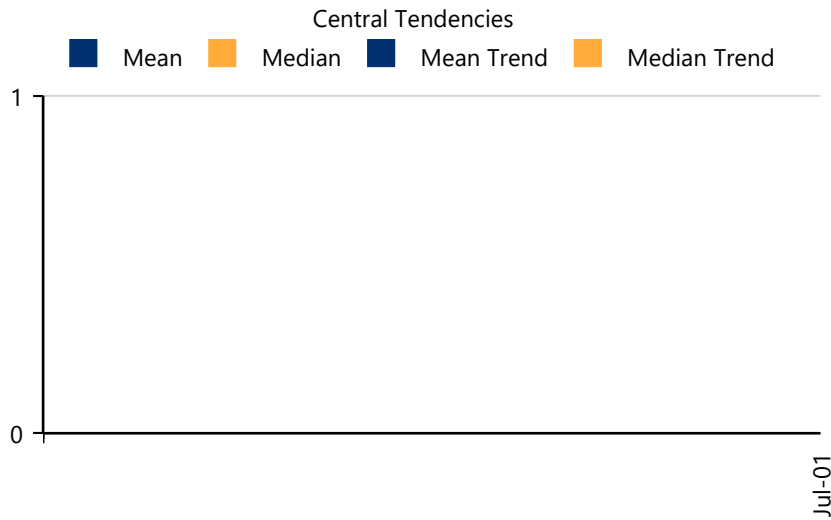
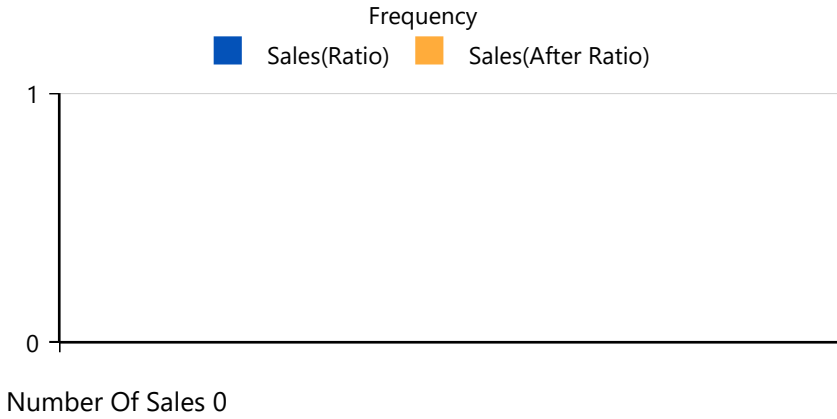
The dataset was found to be insufficient for determining an acceptable ratio indicator due to not having any sales found for this property classification. Therefore, the conclusion of 104 from the RMV Class 101 analysis in the same area was deemed appropriate and applied here.

Performance History

	2024	2023	2022	2021	2020
COD	-	2.72	0.00	-	18.11*
PRD	-	1.01	1.00	-	1.05*

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



Sales (Ratio) Sales (After Ratio)

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

Month Mean Median Sales

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
400	05	36	000	2024		Clatskanie							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	24
Sales as a percentage of the Population	0.00%

Population Values

	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	1,109,870	100.00%	1,009,982	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	110
Time Trend Adjustment	0

Before Ratio	110
---------------------	------------

Overall Adjustment Factor	91
Land Adjustment Factor	91
OSD Adjustment Factor	100
Improvement Adjustment Factor	100
Farm Improvement Factor	100

After Ratio	100
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Explanation

RMV Class 400: SA 36

Area description: undeveloped land in the small and private community of Fishhawk Lake which boasts a unique resort atmosphere and is located in the rural north-western area of Columbia County.

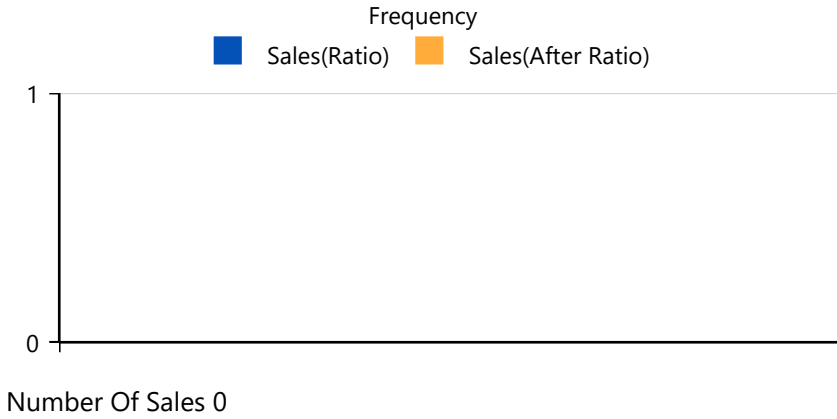
No sales data was returned for this study of undeveloped land in Fishhawk Lake (SA 36). Therefore, it was deemed suitable to apply the land factor conclusion of 91 (selected ratio of 110) from the MA 05 SA 51 vacant land study to this grouping.

Performance History

	2024	2023	2022	2021	2020
COD	-	1.51	1.51	-	-
PRD	-	1.00	1.01	-	-

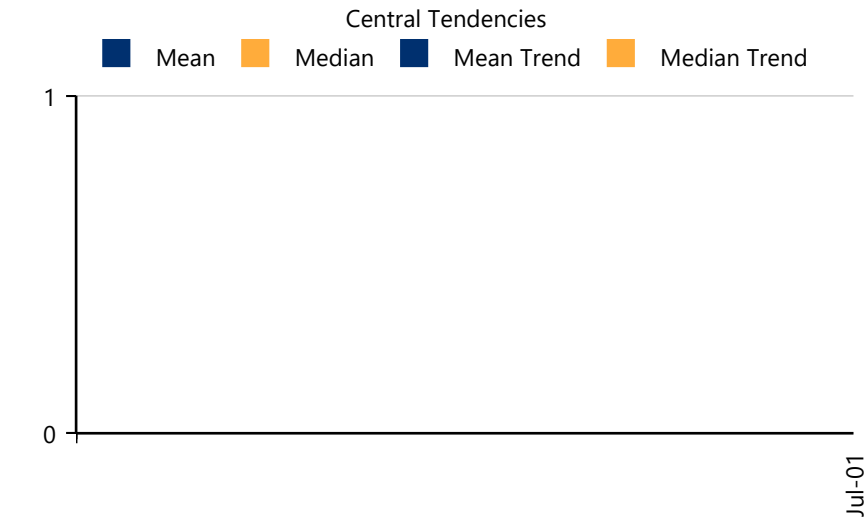
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



Sales (Ratio) Sales (After Ratio)

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



Month Mean Median Sales

COLUMBIA County 2024 Ratio Study

Study Definition

RMV				App	# of					App	# of					
Class	MA	SA	NH	Year	Sales	Location				Class	MA	SA	NH	Year	Sales	Location
401	05	36	000	2024	1	Clatskanie										

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	1
Population - Number of Accounts	62
Sales as a percentage of the Population	1.61%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	3,577,600	16.63%	3,255,616	16.31%
OSD RMV	2,526,000	11.74%	2,526,000	12.66%
Improvement RMV	15,300,310	71.13%	14,076,285	70.54%
Farm Improvement RMV	105,360	0.49%	96,931	0.49%

Selected Ratio From Sales	107
Time Trend Adjustment	0

Before Ratio **107**

Overall Adjustment Factor	93
Land Adjustment Factor	91
OSD Adjustment Factor	100
Improvement Adjustment Factor	92
Farm Improvement Factor	92

After Ratio **100**

Explanation

RMV Class 401: SA 36

Area description: Improved land of single-family dwellings. This location in Fishhawk Lake is a private community that surrounds a 100-acre man-made lake. It is distinctive due to the nature of the market it encompasses: recreational lake, vacation get-a-way and second home type properties.

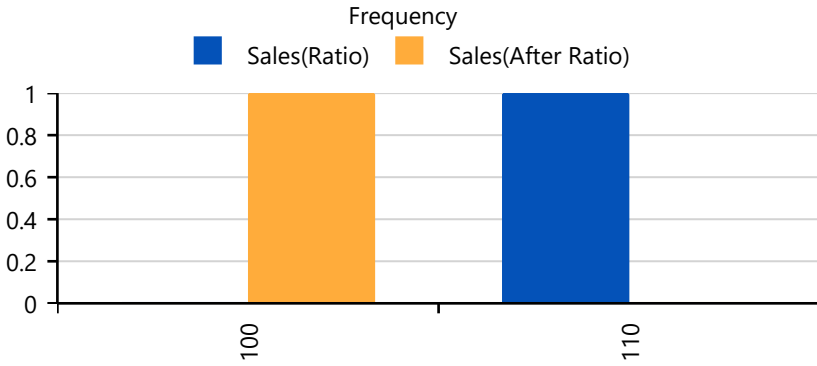
For this analysis, a single sale was returned, which is an insufficient sample to determine market trends for this property classification. Due to this lack of sales data, it was decided to apply the conclusion from the RMV 401 MA 05 SA 51 analysis, with a selected ratio of 107.

Performance History

	2024	2023	2022	2021	2020
COD	0.00	9.29	17.91	14.70*	4.59*
PRD	1.00	0.98	1.02	0.98*	0.99*

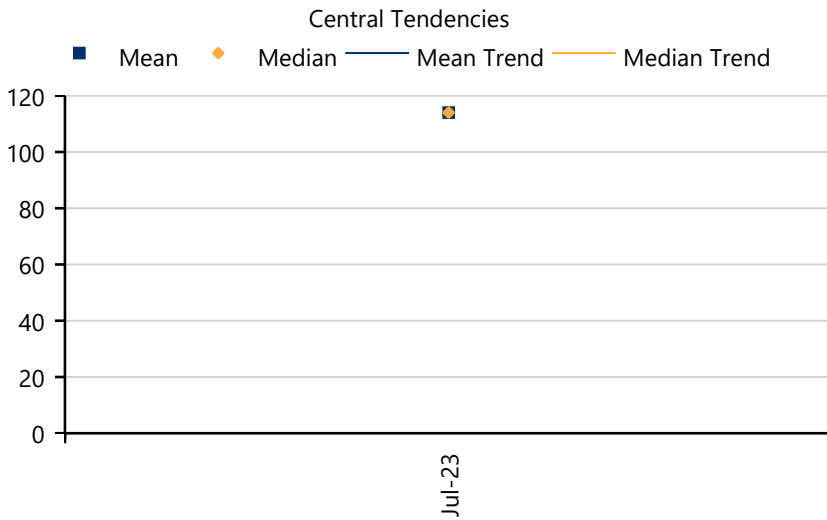
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	114	106
AD	.00	.00
COD	.00	.00
Mean	114	106
SD	1.00	1.00
COV	.88	.94
Wtd Mean	114	106
GeoMean	114	106
PRD	1.00	1.00
95% Confidence	1.96	1.96

Number Of Sales 1



Month	Mean	Median	Sales
Jul-23	114	114	1

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
05	36	000	401	145	33	6N5W06BC 02500	2023-3961	0.22	74,100	307,930	382,030	335,000	Jul-23	1	114

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
400	05	51	000	2024	4	Clatskanie							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	4
Population - Number of Accounts	1017
Sales as a percentage of the Population	0.39%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	587,445,400	100.00%	534,575,314	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	110
Time Trend Adjustment	6

Before Ratio **110**

Overall Adjustment Factor	91
Land Adjustment Factor	91
OSD Adjustment Factor	100
Improvement Adjustment Factor	100
Farm Improvement Factor	100

After Ratio **100**

Explanation

RMV Class 400: SA 51

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

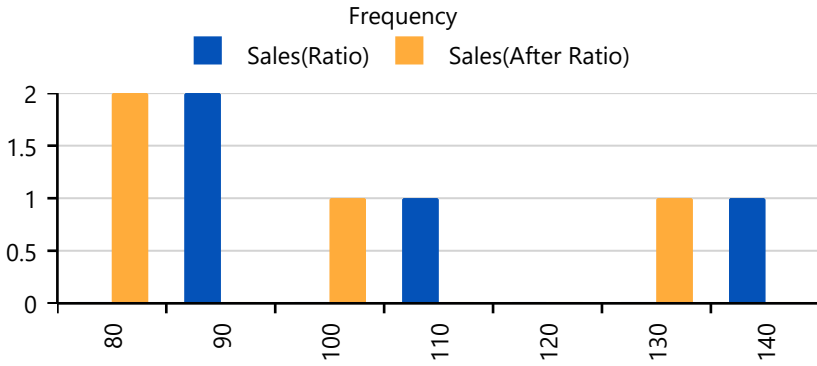
There are 4 sales available for this grouping of un-improved rural properties that have been deemed sufficient and adequate for this analysis. The conclusion of 6% from the time adjustment study was applied to the array. After review, the mean (110) was selected and applied to the dataset, resulting in a land factor adjustment of 91.

Performance History

	2024	2023	2022	2021	2020
COD	16.76	16.67	9.09	19.44*	11.02*
PRD	1.06	1.00	1.00	1.06*	1.03*

(* Indicates years may not reflect after ratio values)

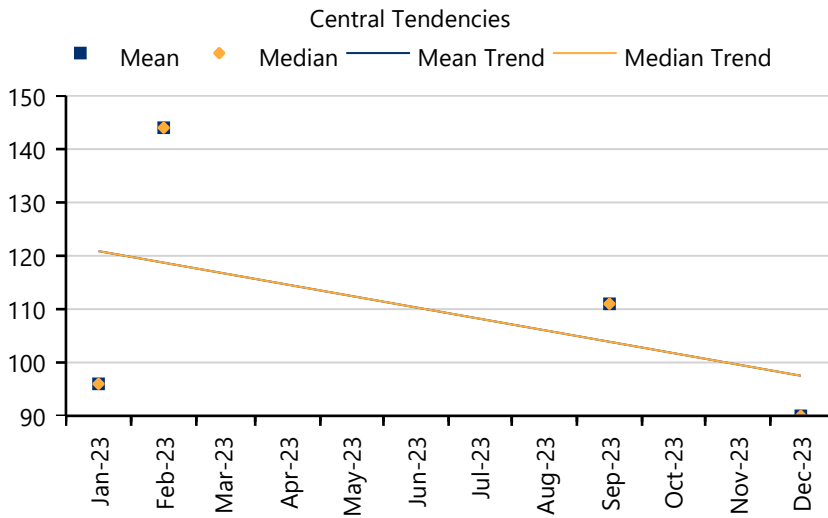
COLUMBIA County 2024 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
80	0	2
90	2	0
100	0	1
110	1	0
120	0	0
130	0	1
140	1	0

Median	104	94
AD	17.25	15.75
COD	16.67	16.76
Mean	110	100
SD	24.17	22.02
COV	21.92	21.97
Wtd Mean	104	94
GeoMean	108	99
PRD	1.06	1.06
95% Confidence	23.69	21.58

Number Of Sales 4



Month	Mean	Median	Sales
Jan-23	96	96	1
Feb-23	144	144	1
Sep-23	111	111	1
Dec-23	90	90	1

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
05	51	000	640		33	8N4W36A0 00600	2023-6907	16.79	189,530	0	189,530	210,483	Dec-23	1	90
05	51	000	660		33	7N4W2400 01000	2023-145	14.12	173,050	0	173,050	179,979	Jan-23	2	96
05	51	000	400		30	7N4W1700 01303	2023-4952	3.51	152,200	0	152,200	137,714	Sep-23	3	111
05	51	000	400		33	7N4W15D B 00800	2023-819	1.82	113,750	0	113,750	78,945	Feb-23	4	144

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
401	05	51	000	2024	23	Clatskanie							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	23
Population - Number of Accounts	1491
Sales as a percentage of the Population	1.54%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	231,757,880	33.11%	210,899,671	32.32%
OSD RMV	89,778,400	12.83%	89,778,400	13.76%
Improvement RMV	340,851,578	48.70%	316,991,968	48.58%
Farm Improvement RMV	37,483,820	5.36%	34,859,953	5.34%

Selected Ratio From Sales	107
Time Trend Adjustment	6

Before Ratio	107
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Overall Adjustment Factor	93
Land Adjustment Factor	91
OSD Adjustment Factor	100
Improvement Adjustment Factor	93
Farm Improvement Factor	93

After Ratio	100
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Explanation

RMV Class 401: SA 51

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

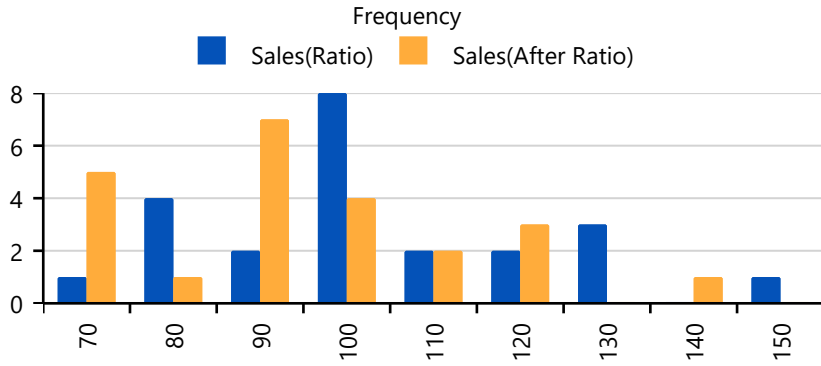
Once the time adjustment of 6% was applied to the sales, an overall adjustment factor of 93 was returned using the mean of 107. The trend factors resulted in a land factor of 93 and improvement factor of 91. These indicators were found to be representative of the market and deemed appropriate for trending purposes.

Performance History

	2024	2023	2022	2021	2020
COD	14.37	12.57	11.51	12.48*	10.04*
PRD	0.99	0.99	1.01	1.00*	1.01*

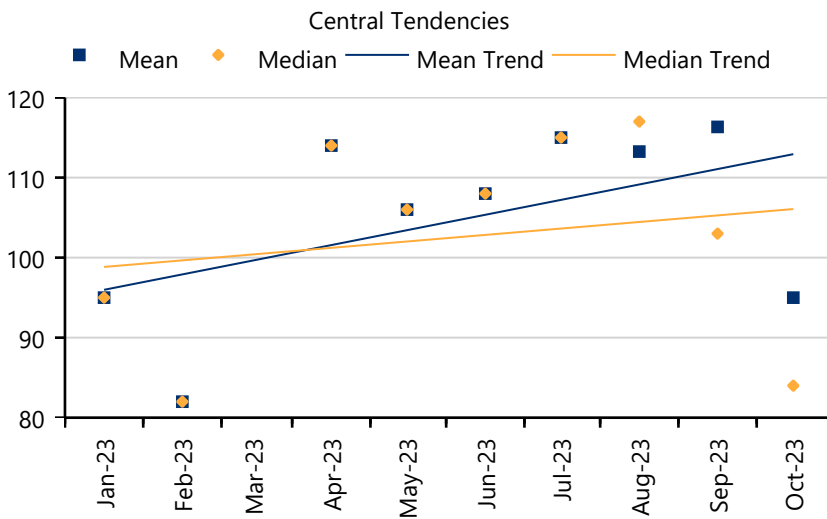
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	105	98
AD	15.22	14.09
COD	14.49	14.37
Mean	107	100
SD	19.88	18.41
COV	18.50	18.34
Wtd Mean	109	101
GeoMean	106	99
PRD	.99	.99
95% Confidence	8.12	7.52

Number Of Sales 23



Month	Mean	Median	Sales
Jan-23	95	95	2
Feb-23	82	82	1
Apr-23	114	114	1
May-23	106	106	1
Jun-23	108	108	4
Jul-23	115	115	4
Aug-23	113	117	4
Sep-23	116	103	3
Oct-23	95	84	3

COLUMBIA County 2024 Ratio Study

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
05	51	000	401	133	33	6N5W1300 00500	2023-5604	3.92	230,020	211,810	441,830	558,250	Oct-23	1	79
05	51	000	641	133	33	7N3W05D 0 00201	2023-4337	9.62	231,800	173,800	405,600	506,046	Aug-23	2	80
05	51	000	401	131	33	7N3W17A0 00600	2023-667	1.00	156,300	167,710	324,010	394,988	Feb-23	3	82
05	51	000	401	131	33	7N5W1000 00502	2023-5897	0.64	151,300	198,150	349,450	414,633	Oct-23	4	84
05	51	000	401	135	33	7N4W16BA 00600	2023-501	2.52	203,840	319,670	523,510	617,234	Jan-23	5	85
05	51	000	641	142	33	7N3W16B0 00400	2023-5462	4.48	231,390	244,660	476,050	505,769	Sep-23	6	94
05	51	000	641	143	33	7N3W0300 00902	2023-3727	9.80	231,800	508,560	740,360	757,638	Jul-23	7	98
05	51	000	401	131	33	7N4W09A0 00700	2023-3453	5.81	231,490	166,560	398,050	396,326	Jun-23	8	100
05	51	000	641	133	33	7N3W03C0 01600	2023-4866	5.44	231,480	236,340	467,820	468,410	Aug-23	9	100
05	51	000	401	143	33	7N4W21BA 00102	2023-3976	4.99	231,400	375,360	606,760	590,870	Jul-23	10	103
05	51	000	401	125	33	6N5W2400 00500	2023-5577	0.20	146,300	125,830	272,130	264,108	Sep-23	11	103
05	51	000	401	141	33	7N4W09BA 01200	2023-38	0.37	146,300	290,990	437,290	415,932	Jan-23	12	105
05	51	000	401	153	33	7N4W2200 00204	2023-2990	4.16	231,380	582,780	814,160	771,344	May-23	13	106
05	51	000	401	141	33	7N3W30A0 00700	2023-3311	2.50	203,360	368,790	572,150	527,340	Jun-23	14	108
05	51	000	401	143	33	7N4W21BA 00101	2023-3422	5.19	231,460	478,520	709,980	656,416	Jun-23	15	108
05	51	000	401	155	33	8N4W27D A 00300	2023-2378	2.07	193,100	561,840	754,940	661,733	Apr-23	16	114
05	51	000	641	141	30	7N3W04D 0 01400	2023-3590	7.24	231,650	307,430	539,080	463,815	Jun-23	17	116
05	51	000	641	154	30	7N4W2200 00608	2023-5769	10.79	307,880	663,610	971,490	796,461	Oct-23	18	122
05	51	000	641	142	33	6N4W30A0 00900	2023-3790	5.03	231,460	371,180	602,640	473,248	Jul-23	19	127
05	51	000	401	141	33	7N4W09BA 00400	2023-4058	0.40	146,300	344,060	490,360	371,955	Jul-23	20	132
05	51	000	401	152	33	8N3W19D B 00900	2023-4733	0.54	146,300	417,900	564,200	420,347	Aug-23	21	134
05	51	000	401	142	33	8N4W36A0 01000	2023-4476	4.81	284,190	496,440	780,630	561,810	Aug-23	22	139
05	51	000	641	154	33	7N3W16C0 01300	2023-4904	4.82	231,400	968,190	1,199,590	790,578	Sep-23	23	152

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
409	05	51	000	2024	6	Clatskanie							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	6
Population - Number of Accounts	535
Sales as a percentage of the Population	1.12%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	74,606,880	40.11%	67,892,261	35.69%
OSD RMV	33,388,380	17.95%	33,388,380	17.55%
Improvement RMV	65,989,360	35.48%	75,227,870	39.55%
Farm Improvement RMV	12,028,580	6.47%	13,712,581	7.21%

Selected Ratio From Sales	97
Time Trend Adjustment	6

Before Ratio	97
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Overall Adjustment Factor	103
Land Adjustment Factor	91
OSD Adjustment Factor	100
Improvement Adjustment Factor	114
Farm Improvement Factor	114

After Ratio	100
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Explanation

RMV Class 409: SA 51

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

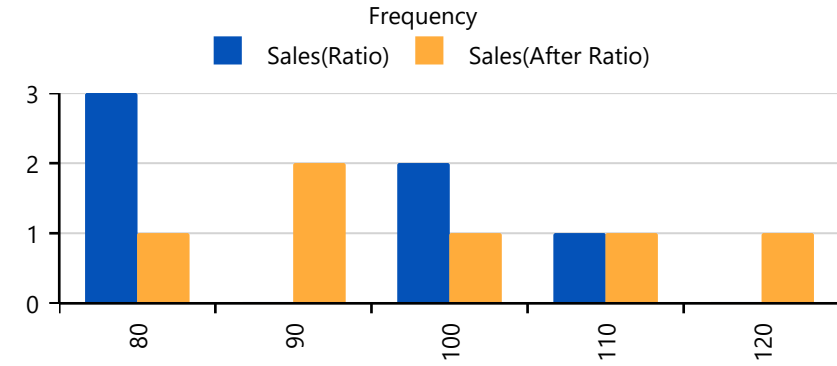
For this population of rural Clatskanie properties improved with manufactured structures, the time adjusted indicators returned a mean and weighted mean of 97, a geometric mean of 96, and a median of 95. Deemed the best indicator, the weighted mean was selected and applied to the sales array. This resulted in an overall ratio of 103 for this market grouping.

Performance History

	2024	2023	2022	2021	2020
COD	11.68	7.84	8.96	17.19*	17.24*
PRD	1.00	0.99	1.01	1.03*	1.04*

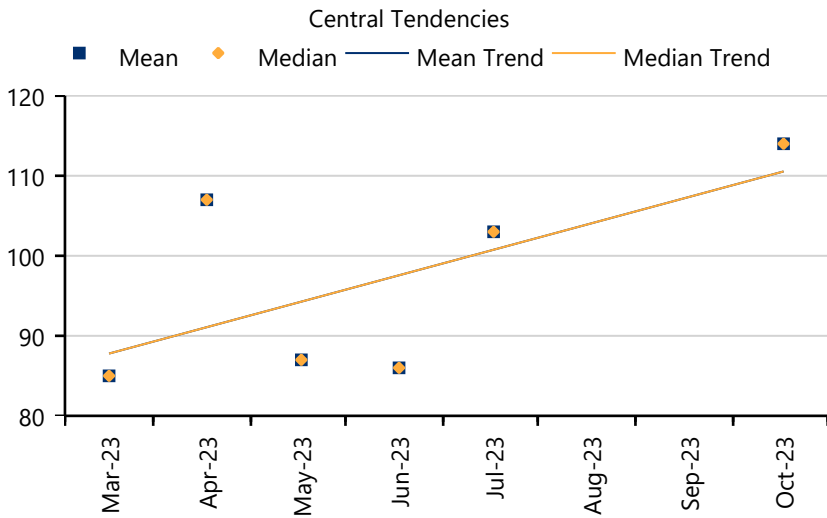
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



Number Of Sales 6

	Sales (Ratio)	Sales (After Ratio)
Median	95	99
AD	11.00	11.50
COD	11.58	11.68
Mean	97	101
SD	12.57	13.44
COV	12.96	13.33
Wtd Mean	97	100
GeoMean	96	100
PRD	1.00	1.00
95% Confidence	10.06	10.75



Month	Mean	Median	Sales
Mar-23	85	85	1
Apr-23	107	107	1
May-23	87	87	1
Jun-23	86	86	1
Jul-23	103	103	1
Oct-23	114	114	1

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
05	51	000	409	452	33	7N4W03B000500	2023-1176	5.06	231,450	172,060	403,510	472,275	Mar-23	1	85
05	51	000	409	452	30	7N3W190001007	2023-3576	1.21	163,850	168,220	332,070	386,475	Jun-23	2	86
05	51	000	409	452	33	7N3W15A000300	2023-2786	8.32	231,730	246,730	478,460	550,806	May-23	3	87
05	51	000	409	462	33	6N5W130000102	2023-4121	4.30	215,380	171,050	386,430	375,257	Jul-23	4	103
05	51	000	409	452	33	7N4W03D001200	2023-2502	2.40	200,970	172,480	373,450	347,727	Apr-23	5	107
05	51	000	409	463	33	7N4W220000218	2023-6096	4.72	231,400	330,010	561,410	492,877	Oct-23	6	114

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
400	05	55	000	2024		Clatskanie							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	122
Sales as a percentage of the Population	0.00%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	17,849,640	100.00%	16,243,172	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	110
Time Trend Adjustment	0

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

After Ratio	100
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Explanation

RMV Class 400: SA 55

Area description: Dike land property that is not improved located in the rural Clatskanie area.

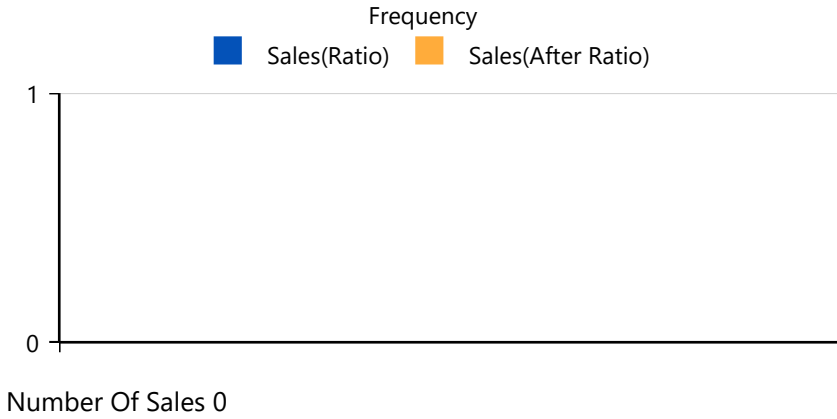
For this analysis of 122 properties, no arm's length sales were found. Therefore, for trending purposes, the conclusion from the RMV 400 SA 51 study in rural Clatskanie will be applied here (selected ratio 110).

Performance History

	2024	2023	2022	2021	2020
COD	-	-	0.00	-	-
PRD	-	-	1.00	-	-

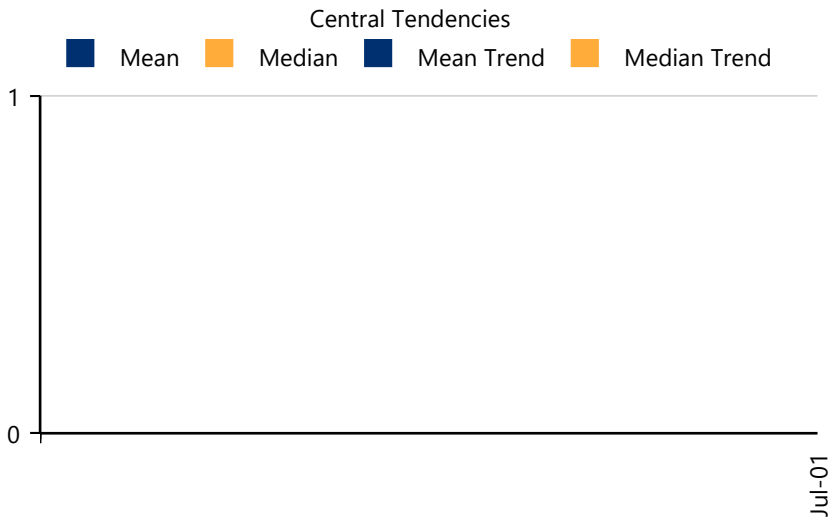
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



Sales (Ratio) Sales (After Ratio)

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



Month Mean Median Sales

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
401	05	55	000	2024	1	Clatskanie							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	1
Population - Number of Accounts	262
Sales as a percentage of the Population	0.38%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	34,661,340	39.88%	31,541,819	38.97%
OSD RMV	11,561,540	13.30%	11,561,540	14.28%
Improvement RMV	32,368,530	37.25%	30,102,733	37.19%
Farm Improvement RMV	8,313,905	9.57%	7,731,932	9.55%

Selected Ratio From Sales	107
Time Trend Adjustment	0

Before Ratio **107**

Overall Adjustment Factor	93
Land Adjustment Factor	91
OSD Adjustment Factor	100
Improvement Adjustment Factor	93
Farm Improvement Factor	93

After Ratio **100**

Explanation

RMV Class 401: SA 55

Area description: Clatskanie rural dike land improved with single family dwellings.

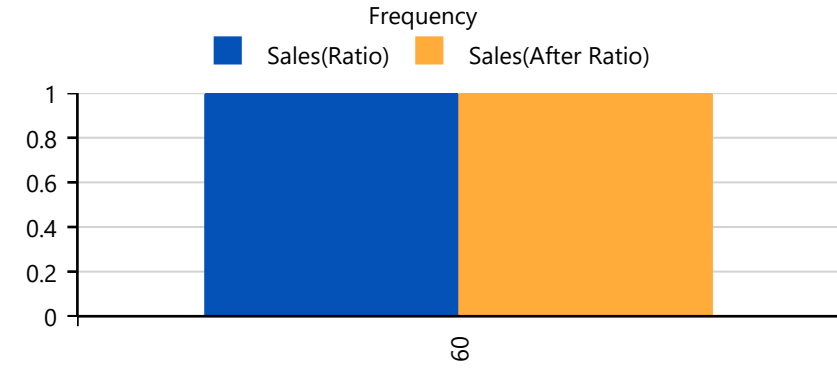
A single sale was returned for this analysis of dike land located in rural Clatskanie. Because the sales array is insufficient, it was deemed appropriate to apply the conclusion from the RMV 401 MA 05 SA 51 ratio report (mean, 107).

Performance History

	2024	2023	2022	2021	2020
COD	0.00	0.00	5.85	-	10.51*
PRD	0.99	1.00	1.00	-	1.02*

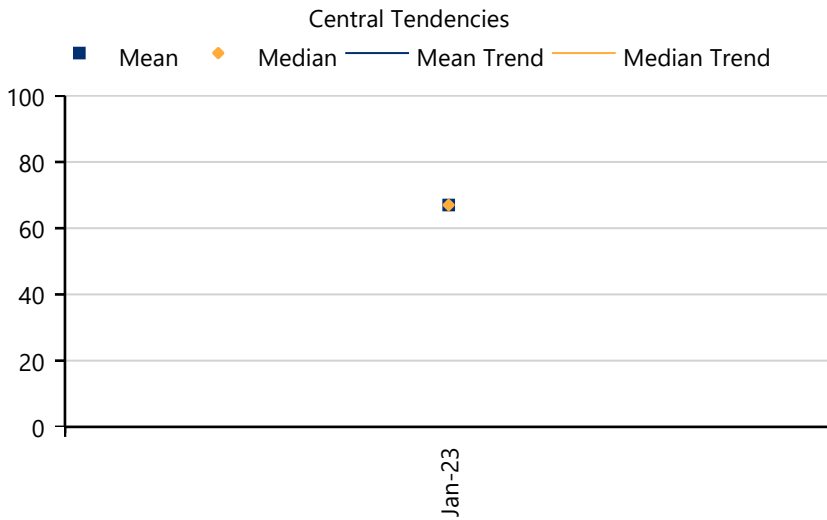
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



Number Of Sales 1

	Sales (Ratio)	Sales (After Ratio)
Median	67	62
AD	.00	.00
COD	.00	.00
Mean	67	62
SD	1.00	1.00
COV	1.49	1.61
Wtd Mean	67	62
GeoMean	67	62
PRD	1.01	.99
95% Confidence	1.96	1.96



Month	Mean	Median	Sales
Jan-23	67	67	1

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
05	55	000	551	134	33	7N4W0400 00300	2023-149	6.91	176,030	245,510	421,540	632,700	Jan-23	1	67

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
409	05	55	000	2024		Clatskanie							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	36
Sales as a percentage of the Population	0.00%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	3,566,880	31.84%	3,245,861	28.12%
OSD RMV	2,139,000	19.09%	2,139,000	18.53%
Improvement RMV	4,243,260	37.87%	4,752,451	41.17%
Farm Improvement RMV	1,254,830	11.20%	1,405,410	12.18%

Selected Ratio From Sales	97
Time Trend Adjustment	0

Before Ratio	97
---------------------	-----------

Overall Adjustment Factor	103
Land Adjustment Factor	91
OSD Adjustment Factor	100
Improvement Adjustment Factor	112
Farm Improvement Factor	112

After Ratio	100
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Explanation

RMV Class 409: SA 55

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

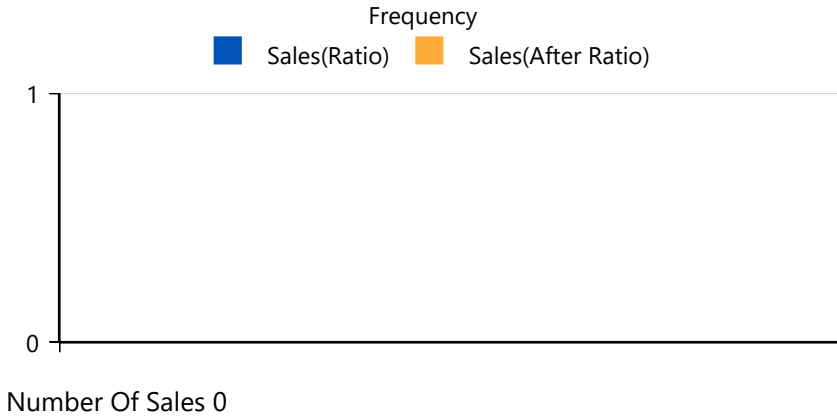
This analysis is comprised of a small population of accounts that had no sales activity for the study period. Therefore, the conclusion from the RMV 409 SA 51 analysis in the same rural area was applied here (selected ratio of 97).

Performance History

	2024	2023	2022	2021	2020
COD	-	-	0.00	-	0.72*
PRD	-	-	1.01	-	0.99*

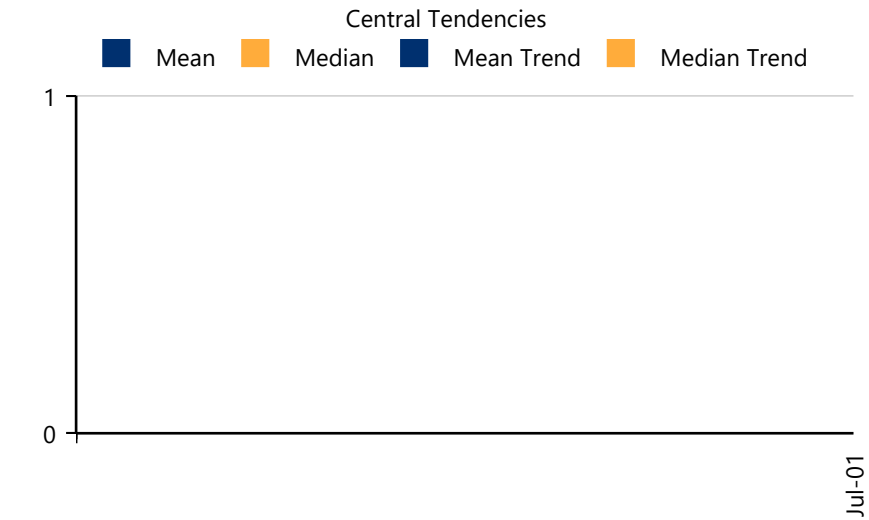
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



Sales (Ratio) Sales (After Ratio)

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



Month Mean Median Sales

MAINTENANCE AREA 6

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

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
100	06	01	000	2024		Columbia City	100	06	15	000	2024		Columbia City

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	36
Sales as a percentage of the Population	0.00%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	7,091,660	100.00%	7,729,909	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	92
Time Trend Adjustment	0

Before Ratio	92
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Overall Adjustment Factor	109
Land Adjustment Factor	109
OSD Adjustment Factor	100
Improvement Adjustment Factor	100
Farm Improvement Factor	100

After Ratio	100
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Explanation

RMV Class 100: SA 01
 RMV Class 100: SA 15

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

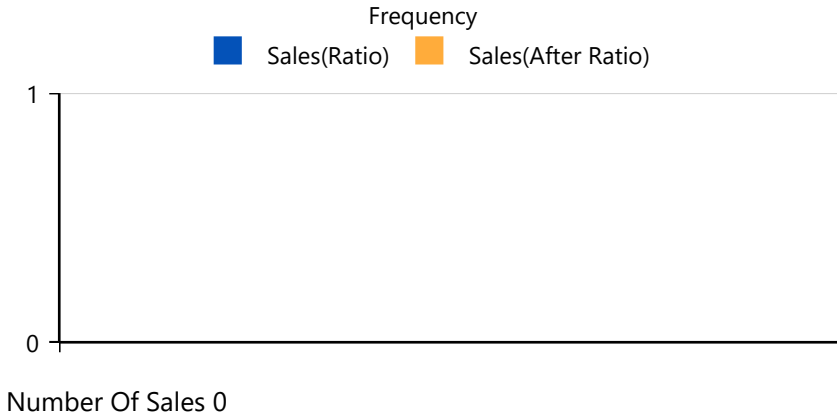
For this market study, no sales were returned for this analysis of vacant land. Therefore, it was deemed appropriate to apply the time adjusted selected ratio of 92 from the improved RMV class 101 study, having a land factor of 109.

Performance History

	2024	2023	2022	2021	2020
COD	-	-	-	-	-
PRD	-	-	-	-	-

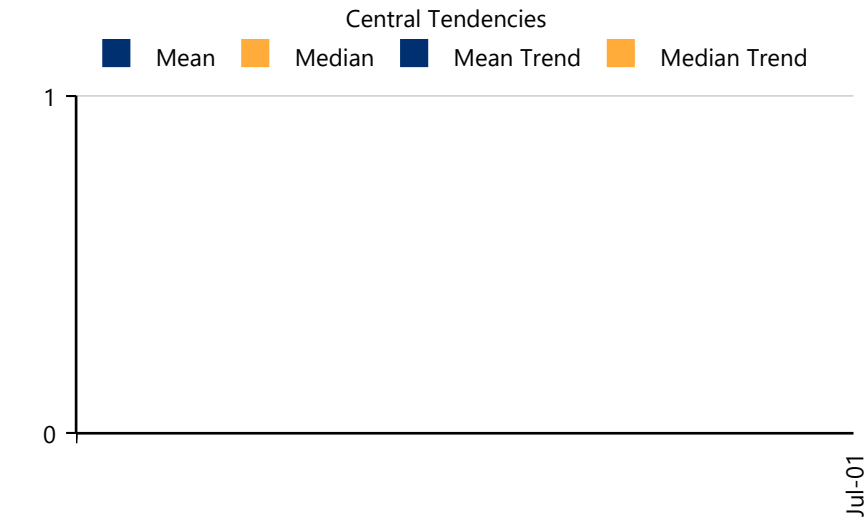
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



Sales (Ratio) Sales (After Ratio)

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



Month Mean Median Sales

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
101	06	01	000	2024	28	Columbia City	101	06	15	000	2024		Columbia City
101	06	31	000	2024		Columbia City							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	28
Population - Number of Accounts	773
Sales as a percentage of the Population	3.62%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	101,755,760	26.26%	110,913,778	26.44%
OSD RMV	32,267,900	8.33%	32,267,900	7.69%
Improvement RMV	252,486,670	65.15%	275,210,470	65.60%
Farm Improvement RMV	1,037,620	0.27%	1,131,006	0.27%

Selected Ratio From Sales	92
Time Trend Adjustment	15

Before Ratio **92**

Overall Adjustment Factor	109
Land Adjustment Factor	109
OSD Adjustment Factor	100
Improvement Adjustment Factor	109
Farm Improvement Factor	109

After Ratio **100**

Explanation

RMV Class 101: SA 01
 RMV Class 101: SA 15
 RMV Class 101: SA 31

Area description: The general area (SA 01), Riverfront (SA 15), and "Plex" (SA 31) properties located in the bedroom community of Columbia City. This property grouping is improved with single-family dwellings and many have views of the Columbia River and surrounding mountains. In addition, several properties have river frontage and personal docks for easy access to the river.

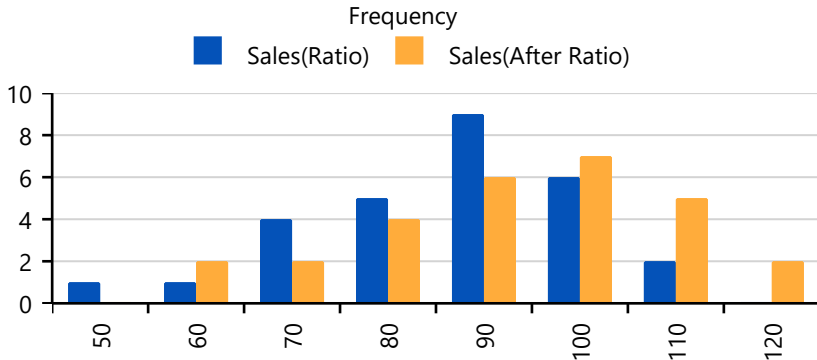
For this study, there are 28 sales available comprising 3.62% of the total population. The time adjusted conclusion of 15% was applied to the dataset and the median and weighted mean both returned an indicator of 92. The median was selected as an appropriate indicator and applied to the dataset. This resulted in an overall adjustment of 109.

Performance History

	2024	2023	2022	2021	2020
COD	12.21	-	-	-	11.74*
PRD	0.98	-	-	-	0.99*

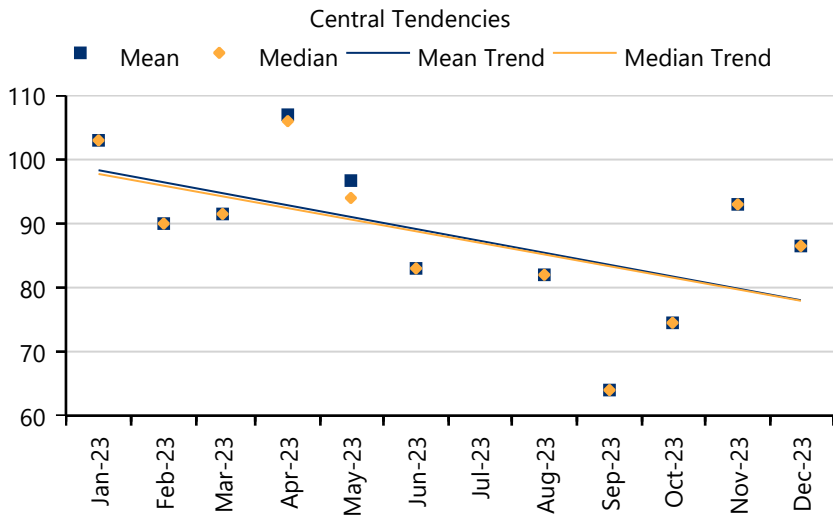
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
50	1	0
60	1	2
70	4	2
80	5	4
90	9	6
100	6	7
110	2	5
120	0	2
Median	92	100
AD	11.04	12.21
COD	12.00	12.21
Mean	90	98
SD	13.99	15.49
COV	15.53	15.87
Wtd Mean	92	99
GeoMean	89	96
PRD	.98	.98
95% Confidence	5.18	5.74

Number Of Sales 28



Month	Mean	Median	Sales
Jan-23	103	103	1
Feb-23	90	90	2
Mar-23	92	92	2
Apr-23	107	106	3
May-23	97	94	7
Jun-23	83	83	6
Aug-23	82	82	1
Sep-23	64	64	1
Oct-23	75	75	2
Nov-23	93	93	1
Dec-23	87	87	2

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
06	01	000	101	121	33	5N1W28AB 01200	2023-3213	0.11	130,900	67,890	198,790	342,059	Jun-23	1	58
06	01	000	101	121	33	5N1W28D A 02900	2023-5321	0.11	130,900	71,160	202,060	315,938	Sep-23	2	64
06	01	000	101	135	33	5N1W28A A 01300	2023-3514	0.13	131,590	158,360	289,950	411,236	Jun-23	3	71
06	01	000	101	135	33	5N1W28A D 05801	2023-5874	0.11	130,900	136,570	267,470	376,096	Oct-23	4	71
06	01	000	101	131	33	5N1W28A C 00700	2023-3189	0.23	151,520	178,630	330,150	434,040	Jun-23	5	76
06	01	000	101	131	33	5N1W21C D 04000	2023-5608	0.24	154,110	188,340	342,450	440,895	Oct-23	6	78
06	01	000	101	141	33	5N1W21C D 00700	2023-6830	0.23	151,520	225,080	376,600	468,627	Dec-23	7	80

COLUMBIA County 2024 Ratio Study

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
06	01	000	101	141	33	5N1W21C A 02800	2023-4398	0.24	154,520	271,010	425,530	519,294	Aug-23	8	82
06	01	000	101	141	33	5N1W28D A 05700	2023-2464	0.28	250,380	282,160	532,540	632,673	May-23	9	84
06	01	000	101	141	33	5N1W21C A 01000	2023-1178	0.23	152,110	277,670	429,780	504,000	Mar-23	10	85
06	01	000	101	132	33	5N1W28BA 01500	2023-840	0.23	151,520	273,650	425,170	492,070	Feb-23	11	86
06	01	000	101	141	33	5N1W21C D 05200	2023-3371	0.23	152,230	290,590	442,820	491,137	Jun-23	12	90
06	01	000	101	143	33	5N1W28D B 00104	2023-2572	0.21	146,350	324,690	471,040	515,966	May-23	13	91
06	01	000	101	151	33	5N1W28B D 00622	2023-2698	0.23	151,530	460,910	612,440	669,414	May-23	14	91
06	01	000	101	141	33	5N1W21BC 00800	2023-6277	0.24	152,860	344,630	497,490	533,682	Nov-23	15	93
06	01	000	101	143	33	5N1W21CB 01100	2023-6772	0.23	152,330	289,470	441,800	474,042	Dec-23	16	93
06	01	000	101	142	33	5N1W28AB 02400	2023-1030	0.23	151,830	411,620	563,450	596,985	Feb-23	17	94
06	01	000	101	141	33	5N1W21B D 03600	2023-2683	0.23	151,530	360,520	512,050	543,399	May-23	18	94
06	01	000	101	141	33	5N1W21B D 03100	2023-1615	0.23	151,530	378,580	530,110	538,473	Mar-23	19	98
06	01	000	101	141	33	5N1W21B D 02800	2023-2824	0.28	162,800	375,060	537,860	546,850	May-23	20	98
06	01	000	101	142	33	5N1W28D B 06900	2023-3167	0.23	212,770	373,650	586,420	583,999	Jun-23	21	100
06	01	000	101	142	33	5N1W28AB 02300	2023-467	0.29	164,450	387,860	552,310	534,719	Jan-23	22	103
06	01	000	101	142	33	5N1W28D B 05700	2023-3154	0.23	212,770	428,970	641,740	623,933	Jun-23	23	103
06	01	000	101	144	33	5N1W28D B 00100	2023-2245	0.11	109,550	430,570	540,120	519,820	Apr-23	24	104
06	01	000	101	151	33	5N1W28D A 03902	2023-2040	0.25	217,300	514,700	732,000	692,563	Apr-23	25	106
06	01	000	101	141	33	5N1W21BC 01900	2023-2874	0.23	151,520	358,860	510,380	476,680	May-23	26	107
06	01	000	101	144	33	5N1W28D A 02400	2023-2125	0.21	146,350	424,090	570,440	515,825	Apr-23	27	111
06	01	000	101	142	33	5N1W28A D 03000	2023-2489	0.17	199,080	377,290	576,370	516,765	May-23	28	112

COLUMBIA County 2024 Ratio Study

Study Definition

RMV					App	# of					App	# of		
Class	MA	SA	NH	Year	Sales		Location	Class	MA	SA	NH	Year	Sales	Location
109	06	01	000	2024			Columbia City	109	06	15	000	2024		Columbia City

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	10
Sales as a percentage of the Population	0.00%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	1,740,840	45.01%	1,897,516	45.06%
OSD RMV	427,000	11.04%	427,000	10.14%
Improvement RMV	1,699,700	43.95%	1,886,667	44.80%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	92
Time Trend Adjustment	0

Before Ratio **92**

Overall Adjustment Factor	109
Land Adjustment Factor	109
OSD Adjustment Factor	100
Improvement Adjustment Factor	111
Farm Improvement Factor	111

After Ratio **100**

Explanation

RMV Class 109: SA 01
 RMV Class 109: SA 15

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

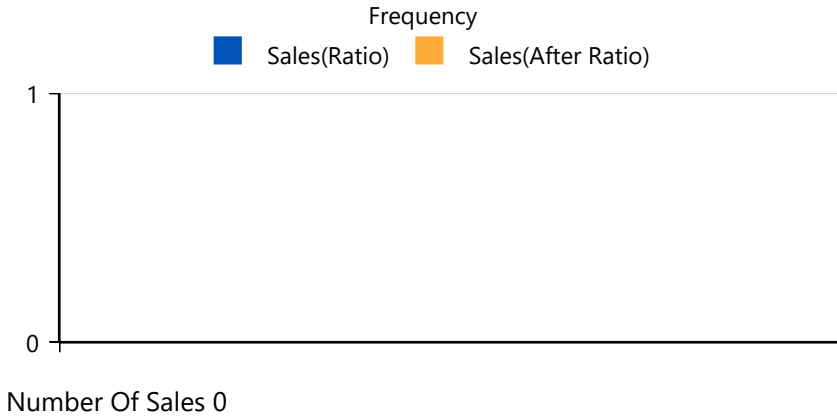
There were no valid sales identified for this classification of property located in the general and riverfront areas of Columbia City. Therefore, it was decided to apply the conclusion from the improved property study (RMV Class 101) located in the same study areas, a selected ratio of 92 and an overall adjustment factor of 109.

Performance History

	2024	2023	2022	2021	2020
COD	-	0.00	0.00	-	-
PRD	-	1.00	1.00	-	-

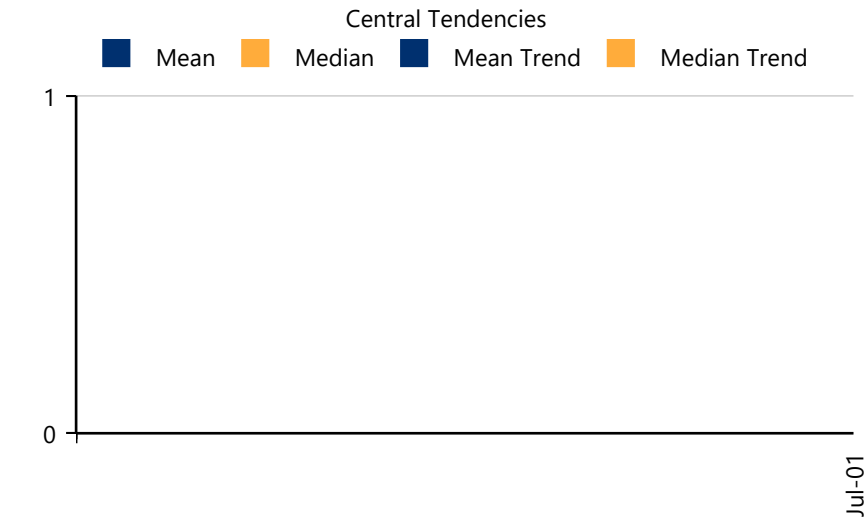
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



Sales (Ratio) Sales (After Ratio)

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



Month Mean Median Sales

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
400	06	61	000	2024	3	Rural St Helens	400	06	67	000	2024	2	Warren

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	5
Population - Number of Accounts	298
Sales as a percentage of the Population	1.68%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	85,846,000	100.00%	77,261,400	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	111
Time Trend Adjustment	6

Before Ratio **111**

Overall Adjustment Factor	90
Land Adjustment Factor	90
OSD Adjustment Factor	100
Improvement Adjustment Factor	100
Farm Improvement Factor	100

After Ratio **100**

Explanation

RMV Class 400: SA 61
 RMV Class 400: SA 67

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

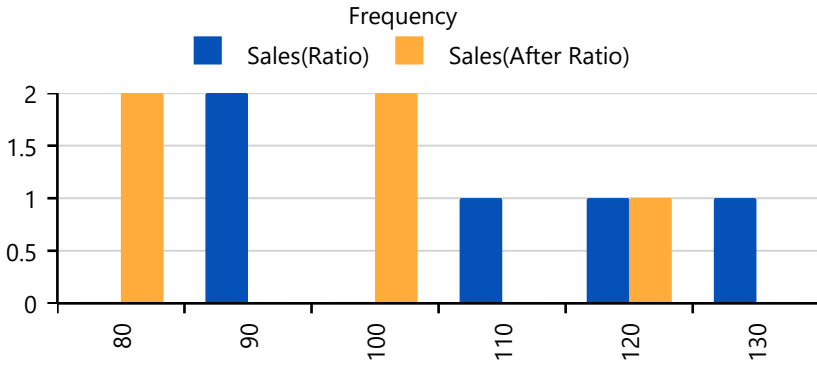
For this analysis, the time adjustment conclusion of 6% was applied to the data set. Once applied and calculated, the median and mean returned a ratio of 111. The median central tendency was applied as the best indicator for this classification of undeveloped properties, resulting in a land trend factor of 90.

Performance History

	2024	2023	2022	2021	2020
COD	12.60	14.82	-	-	15.38*
PRD	1.00	0.96	-	-	1.04*

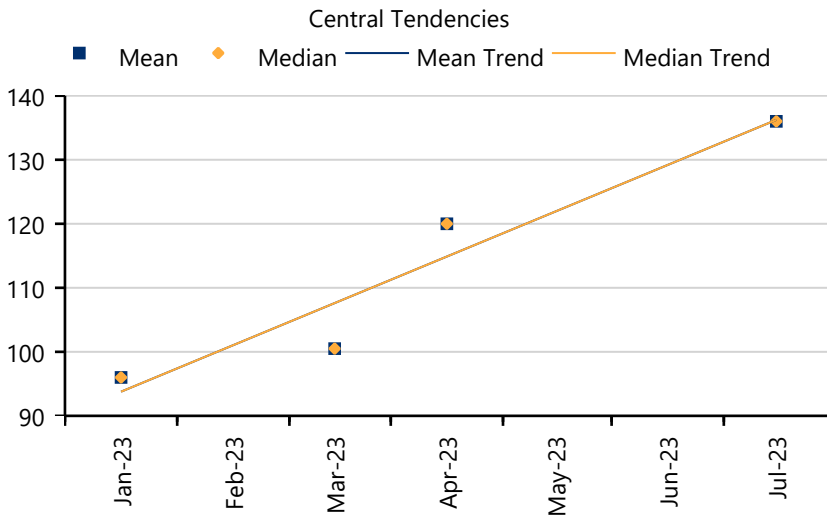
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



Number Of Sales 5

	Sales (Ratio)	Sales (After Ratio)
Median	111	100
AD	14.00	12.60
COD	12.61	12.60
Mean	111	99
SD	18.51	16.61
COV	16.74	16.71
Wtd Mean	110	99
GeoMean	109	98
PRD	1.00	1.00
95% Confidence	16.23	14.56



Month	Mean	Median	Sales
Jan-23	96	96	1
Mar-23	101	101	2
Apr-23	120	120	1
Jul-23	136	136	1

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
06	61	000	400		33	4N1W18A0 04701	2023-1235	1.45	224,790	0	224,790	250,804	Mar-23	1	90
06	67	000	540		33	4N1W30B0 00201	2023-387	3.05	318,290	0	318,290	332,609	Jan-23	2	96
06	61	000	400		33	4N2W12D 0 01700	2023-2309	2.00	227,200	0	227,200	203,912	Mar-23	3	111
06	67	000	540		33	4N1W18D 0 01201	2023-2249	10.63	474,420	0	474,420	396,112	Apr-23	4	120
06	61	000	640		30	4N2W12A0 01100	2023-3691	6.70	321,700	0	321,700	236,808	Jul-23	5	136

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
401	06	61	000	2024	24	Rural St Helens	401	06	67	000	2024	14	Warren

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	38
Population - Number of Accounts	2184
Sales as a percentage of the Population	1.74%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	534,194,750	36.06%	480,775,275	35.23%
OSD RMV	153,393,620	10.35%	153,393,620	11.24%
Improvement RMV	731,763,727	49.39%	673,222,629	49.33%
Farm Improvement RMV	62,245,438	4.20%	57,265,803	4.20%

Selected Ratio From Sales	109
Time Trend Adjustment	6

Before Ratio **109**

Overall Adjustment Factor	92
Land Adjustment Factor	90
OSD Adjustment Factor	100
Improvement Adjustment Factor	92
Farm Improvement Factor	92

After Ratio **100**

Explanation

RMV Class 401: SA 61
 RMV Class 401: SA 67

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

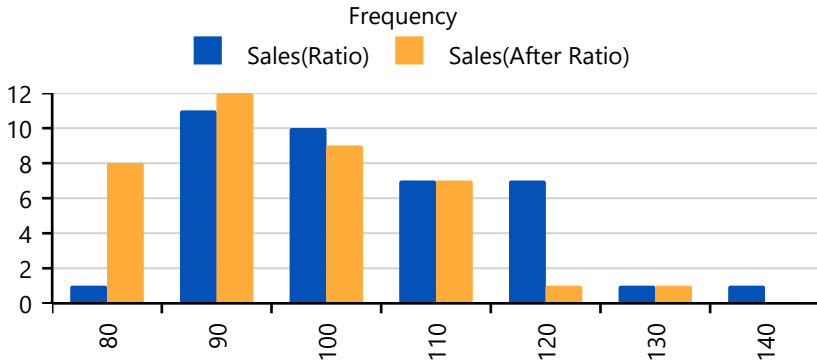
This grouping of rural residential properties returned a mean and weighted mean ratio indicator of 109 after the time adjustment conclusion of 6% was applied. The mean central tendency was selected and applied to the dataset returning an overall adjustment factor of 92.

Performance History

	2024	2023	2022	2021	2020
COD	9.97	10.60	-	-	8.33*
PRD	1.00	1.00	-	-	1.00*

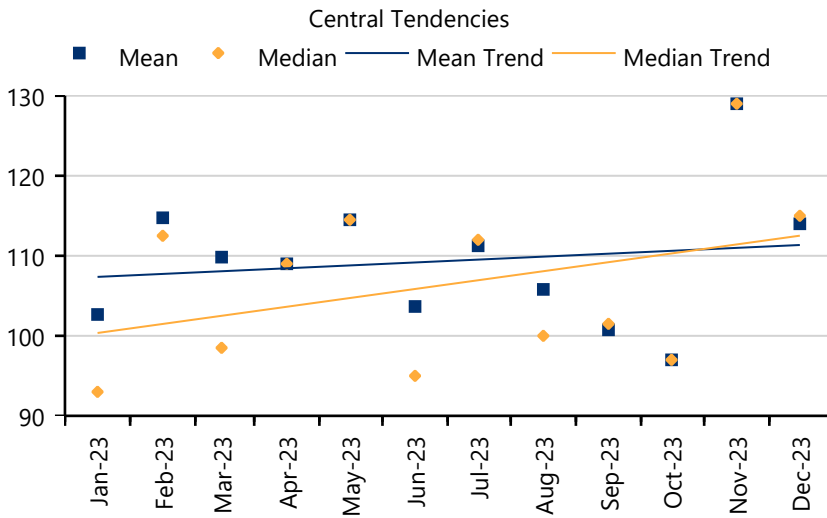
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



Number Of Sales 38

	Sales (Ratio)	Sales (After Ratio)
Median	108	99
AD	10.87	9.87
COD	10.06	9.97
Mean	109	100
SD	12.99	11.83
COV	11.96	11.81
Wtd Mean	109	100
GeoMean	108	100
PRD	1.00	1.00
95% Confidence	4.13	3.76



Month	Mean	Median	Sales
Jan-23	103	93	3
Feb-23	115	113	4
Mar-23	110	99	6
Apr-23	109	109	2
May-23	115	115	2
Jun-23	104	95	3
Jul-23	111	112	4
Aug-23	106	100	5
Sep-23	101	102	4
Oct-23	97	97	1
Nov-23	129	129	1
Dec-23	114	115	3

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
06	61	000	401	141	33	4N1W06A000412	2023-4393	1.00	252,200	381,690	633,890	718,537	Jun-23	1	88
06	67	000	401	141	33	4N2W25B001000	2023-231	2.22	367,960	356,290	724,250	792,592	Jan-23	2	91
06	61	000	401	131	33	4N1W07DA00600	2023-5297	1.00	252,200	135,150	387,350	423,530	Sep-23	3	91
06	61	000	401	143	33	4N1W08CC00102	2023-207	1.00	252,200	436,730	688,930	740,211	Jan-23	4	93
06	67	000	401	141	33	4N2W25AD00500	2023-1078	0.37	236,200	249,870	486,070	519,249	Mar-23	5	94
06	61	000	401	142	33	4N1W05BD00300	2023-3579	0.56	236,200	279,410	515,610	541,065	Jun-23	6	95

COLUMBIA County 2024 Ratio Study

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
06	67	000	401	152	33	4N1W19D 0 01702	2023-1045	8.00	302,110	707,180	1,009,290	1,044,253	Mar-23	7	97
06	61	000	401	141	33	4N1W05BA 04000	2023-4472	0.65	244,200	337,880	582,080	598,645	Aug-23	8	97
06	61	000	401	141	33	4N1W07D D 01100	2023-5692	1.17	270,840	537,250	808,090	836,385	Oct-23	9	97
06	61	000	401	132	33	4N1W07C0 01700	2023-1009	2.00	360,200	287,060	647,260	661,500	Mar-23	10	98
06	67	000	581	134	33	4N1W30B0 01400	2023-4749	9.08	399,120	190,600	589,720	603,275	Aug-23	11	98
06	61	000	401	131	33	4N2W13A0 01400	2023-1743	1.15	268,690	176,900	445,590	449,780	Mar-23	12	99
06	61	000	401	132	33	4N1W07C0 01800	2023-4844	1.00	252,200	237,520	489,720	489,840	Aug-23	13	100
06	61	000	401	141	33	4N1W06D B 01700	2023-3837	0.50	236,200	292,670	528,870	524,688	Jul-23	14	101
06	61	000	401	143	33	5N1W3100 00800	2023-4975	1.36	291,300	417,930	709,230	703,869	Sep-23	15	101
06	61	000	401	142	33	4N1W08B D 01200	2023-5167	1.30	284,840	435,560	720,400	702,903	Sep-23	16	102
06	67	000	401	151	33	4N2W25C0 00605	2023-2042	2.00	360,200	663,620	1,023,820	988,100	Apr-23	17	104
06	67	000	401	141	33	4N2W24D 0 00601	2023-3938	2.01	360,900	400,940	761,840	729,136	Jul-23	18	104
06	67	000	641	153	33	4N2W23A0 02300	2023-760	7.78	398,790	596,250	995,040	917,341	Feb-23	19	108
06	67	000	401	143	33	4N2W24C0 01800	2023-911	1.37	292,370	471,480	763,850	709,830	Feb-23	20	108
06	61	000	641	134	33	5N2W3500 01400	2023-3000	40.00	522,600	262,930	785,530	723,675	May-23	21	109
06	61	000	401	142	33	4N2W0200 01600	2023-5149	0.91	252,200	451,060	703,260	645,090	Sep-23	22	109
06	67	000	401	151	30	4N2W25A0 03402	2023-6888	1.99	359,120	538,470	897,590	801,680	Dec-23	23	112
06	67	000	401	153	33	4N2W25D 0 01602	2023-1927	2.00	360,200	715,580	1,075,780	940,230	Apr-23	24	114
06	67	000	401	144	33	4N1W19A C 01800	2023-6834	2.19	366,950	448,360	815,310	706,361	Dec-23	25	115
06	61	000	641	136	33	5N2W35AB 00300	2023-6738	3.00	394,200	376,330	770,530	667,327	Dec-23	26	115
06	61	000	401	136	33	4N1W08C D 04200	2023-970	0.48	236,200	218,560	454,760	388,685	Feb-23	27	117
06	61	000	401	153	33	5N1W3100 01701	2023-4478	4.78	395,000	587,120	982,120	839,434	Aug-23	28	117
06	67	000	541	141	33	4N2W26D 0 00200	2023-5469	5.13	395,340	472,560	867,900	743,945	Aug-23	29	117
06	61	000	401	142	33	4N1W05BA 00300	2023-2953	0.38	236,200	354,350	590,550	492,433	May-23	30	120
06	67	000	401	153	33	4N1W18B0 02900	2023-3860	1.55	311,760	672,480	984,240	822,720	Jul-23	31	120
06	61	000	401	154	33	4N1W17B0 00400	2023-3985	1.90	349,440	607,140	956,580	798,445	Jul-23	32	120

COLUMBIA County 2024 Ratio Study

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
06	61	000	401	143	33	4N1W07BC 00701	2023-323	2.13	364,940	627,810	992,750	803,244	Jan-23	33	124
06	61	000	401	135	33	4N1W08CC 01700	2023-593	2.00	360,200	168,600	528,800	420,586	Feb-23	34	126
06	61	000	401	151	33	4N1W06A D 00100	2023-3574	0.92	339,700	645,490	985,190	771,113	Jun-23	35	128
06	61	000	401	152	33	4N1W05BA 02300	2023-6584	0.52	236,200	555,350	791,550	613,233	Nov-23	36	129
06	61	000	401	144	33	4N2W12C0 02200	2023-1150	2.00	360,200	525,180	885,380	680,282	Mar-23	37	130
06	67	000	641	154	33	4N2W2600 02000	2023-1814	5.01	395,130	632,350	1,027,480	727,598	Mar-23	38	141

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
409	06	61	000	2024	2	Rural St Helens	409	06	67	000	2024	2	Warren

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	4
Population - Number of Accounts	243
Sales as a percentage of the Population	1.65%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	60,700,220	48.44%	54,630,198	49.52%
OSD RMV	17,706,590	14.13%	17,706,590	16.05%
Improvement RMV	38,687,647	30.87%	31,336,994	28.40%
Farm Improvement RMV	8,213,470	6.55%	6,652,911	6.03%

Selected Ratio From Sales	114
Time Trend Adjustment	6

Before Ratio **114**

Overall Adjustment Factor	88
Land Adjustment Factor	90
OSD Adjustment Factor	100
Improvement Adjustment Factor	81
Farm Improvement Factor	81

After Ratio **100**

Explanation

RMV Class 409: SA 61
 RMV Class 409: SA 67

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

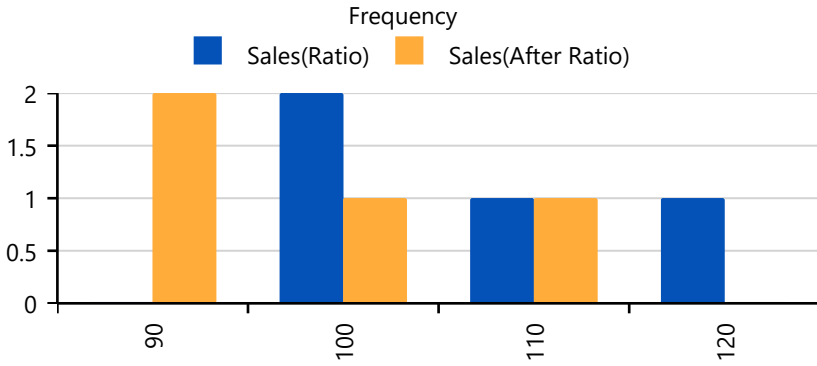
After adjusting for market movement, the median, weighted mean, and the geometric mean returned the same indicator of 114. Therefore, the Median was selected and applied to the dataset. The resulting overall adjustment factor that was calculated is 88 for this grouping of rural residential property.

Performance History

	2024	2023	2022	2021	2020
COD	7.83	3.74	-	-	7.23*
PRD	1.01	1.00	-	-	1.00*

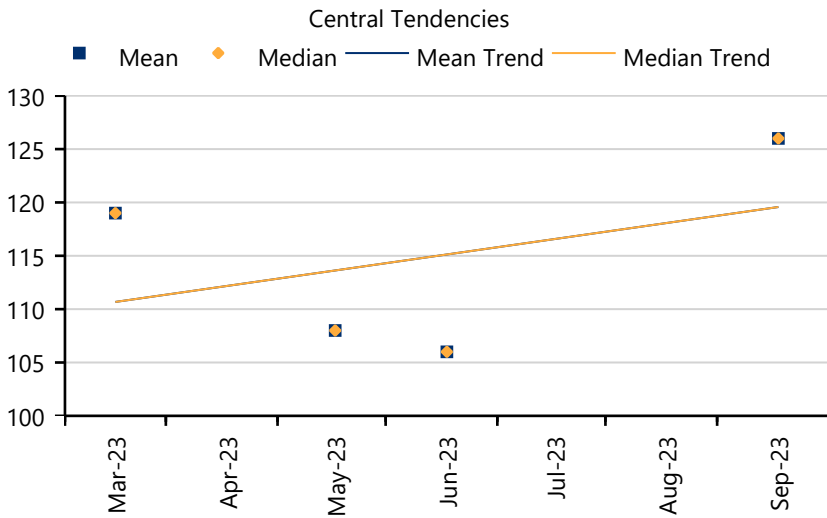
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



Number Of Sales 4

	Sales (Ratio)	Sales (After Ratio)
Median	114	99
AD	7.75	7.75
COD	6.83	7.83
Mean	115	100
SD	9.43	9.29
COV	8.22	9.26
Wtd Mean	114	100
GeoMean	114	100
PRD	1.01	1.01
95% Confidence	9.24	9.10



Month	Mean	Median	Sales
Mar-23	119	119	1
May-23	108	108	1
Jun-23	106	106	1
Sep-23	126	126	1

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
06	61	000	409	463	33	4N1W17A0 00600	2023-3235	0.57	236,200	278,400	514,600	487,014	Jun-23	1	106
06	61	000	409	463	33	4N1W08C D 04300	2023-2790	0.94	252,200	287,760	539,960	502,150	May-23	2	108
06	67	000	409	442	33	4N2W24D 0 00501	2023-1086	2.00	360,200	177,420	537,620	452,887	Mar-23	3	119
06	67	000	409	452	33	4N1W19D 0 01601	2023-5332	2.04	361,900	200,060	561,960	447,436	Sep-23	4	126

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
400	06	62	000	2024		Rural St Helens							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	104
Sales as a percentage of the Population	0.00%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	41,323,730	100.00%	38,431,069	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	108
Time Trend Adjustment	0

Before Ratio	108
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Overall Adjustment Factor	93
Land Adjustment Factor	93
OSD Adjustment Factor	100
Improvement Adjustment Factor	100
Farm Improvement Factor	100

After Ratio	100
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Explanation

RMV Class 400: SA 62

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

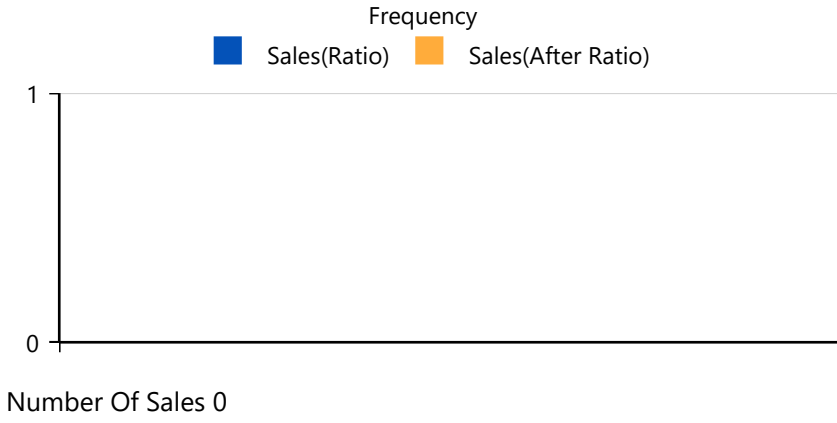
No sales were available for this analysis of undeveloped rural land in maintenance area 6. Because of the lack of sales data, it was decided to apply the conclusion from the RMV 401 MA 06 SA 62 study; a mean of 108. This returned an overall adjustment factor of 93 which was applied to the population accordingly.

Performance History

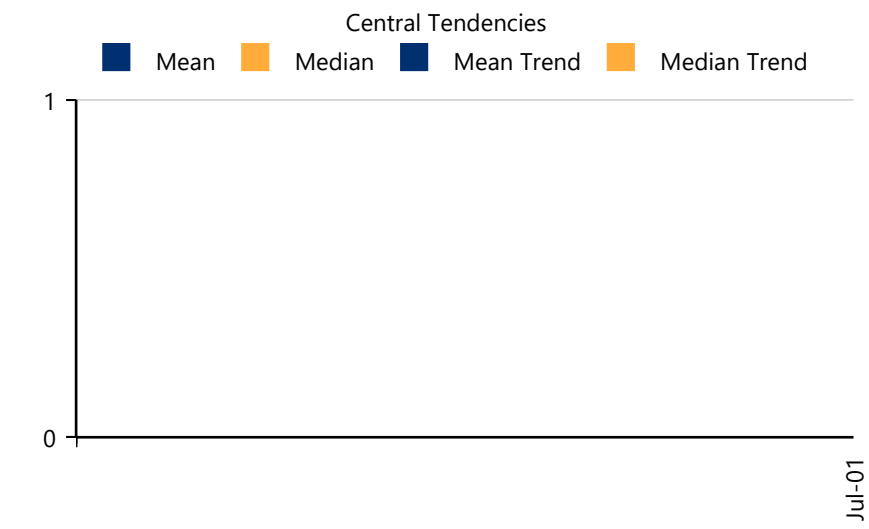
	2024	2023	2022	2021	2020
COD	-	0.00	15.15	14.74*	-
PRD	-	1.00	1.07	1.00*	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



- Sales (Ratio)
- Sales (After Ratio)
- Median
- AD
- COD
- Mean
- SD
- COV
- Wtd Mean
- GeoMean
- PRD
- 95% Confidence



Month Mean Median Sales

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
401	06	62	000	2024	3	Rural St Helens							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	3
Population - Number of Accounts	264
Sales as a percentage of the Population	1.14%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	55,871,060	34.19%	51,960,086	34.52%
OSD RMV	17,517,680	10.72%	17,517,680	11.64%
Improvement RMV	79,885,910	48.88%	71,897,319	47.77%
Farm Improvement RMV	10,142,880	6.21%	9,128,592	6.07%

Selected Ratio From Sales	108
Time Trend Adjustment	6

Before Ratio **108**

Overall Adjustment Factor	93
Land Adjustment Factor	93
OSD Adjustment Factor	100
Improvement Adjustment Factor	90
Farm Improvement Factor	90

After Ratio **100**

Explanation

RMV Class 401: SA 62

Area description: improved land, rural residential St. Helens and Warren, Value Zone 2.

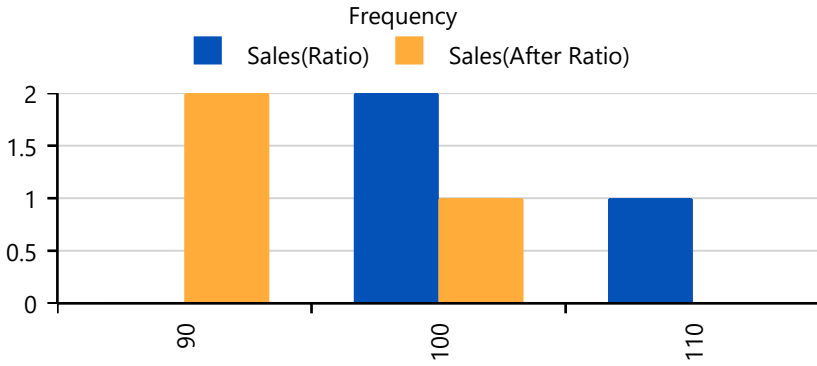
The time adjusted central tendencies returned a mean and geometric mean of 108, a median of 106, and a weighted mean of 109 for this grouping of properties. The mean was selected as the best indicator and applied to the sales array. After applying the mean, an overall adjustment factor of 93 was returned and deemed a reliable indicator.

Performance History

	2024	2023	2022	2021	2020
COD	4.08	12.15	9.60	25.10*	10.00*
PRD	0.99	0.99	1.01	1.03*	1.02*

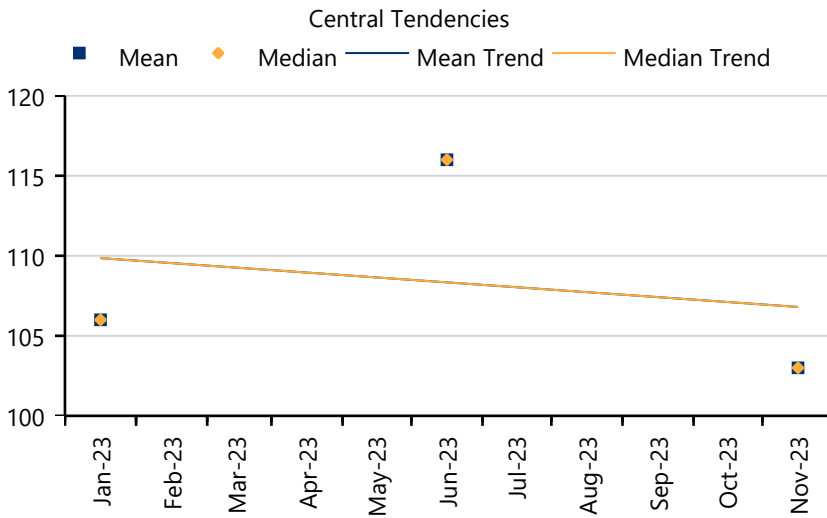
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
90	0	2
100	2	1
110	1	0
Median	106	98
AD	4.33	4.00
COD	4.09	4.08
Mean	108	100
SD	6.81	6.25
COV	6.28	6.25
Wtd Mean	109	101
GeoMean	108	100
PRD	.99	.99
95% Confidence	7.70	7.07

Number Of Sales 3



Month	Mean	Median	Sales
Jan-23	106	106	1
Jun-23	116	116	1
Nov-23	103	103	1

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
06	62	000	401	131	33	4N2W1000 00400	2023-6846	4.78	302,140	164,310	466,450	454,983	Nov-23	1	103
06	62	000	401	141	33	4N2W03D 0 00500	2023-511	1.78	249,900	226,890	476,790	448,673	Jan-23	2	106
06	62	000	401	144	33	5N2W2000 01003	2023-3162	2.84	293,580	458,560	752,140	647,409	Jun-23	3	116

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
409	06	62	000	2024	2	Rural St Helens							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	2
Population - Number of Accounts	81
Sales as a percentage of the Population	2.47%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	16,114,210	47.06%	14,825,073	47.16%
OSD RMV	5,505,450	16.08%	5,505,450	17.51%
Improvement RMV	10,867,490	31.74%	9,563,391	30.42%
Farm Improvement RMV	1,751,560	5.12%	1,541,373	4.90%

Selected Ratio From Sales	109
Time Trend Adjustment	6

Before Ratio **109**

Overall Adjustment Factor	92
Land Adjustment Factor	92
OSD Adjustment Factor	100
Improvement Adjustment Factor	88
Farm Improvement Factor	88

After Ratio **100**

Explanation

RMV Class 409: SA 62

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

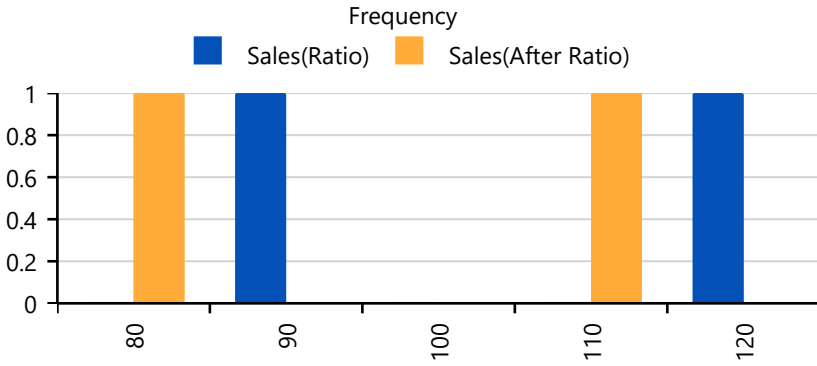
Although two sales are available for this analysis, they represent 2.47% of the total population and are deemed valid indicators of how the market is moving within this property classification. Therefore, the Median of 109 was selected and applied to the population. This returned an Overall Adjustment Factor of 92.

Performance History

	2024	2023	2022	2021	2020
COD	13.00	-	0.00	1.57*	9.21*
PRD	1.01	-	1.00	1.00*	1.01*

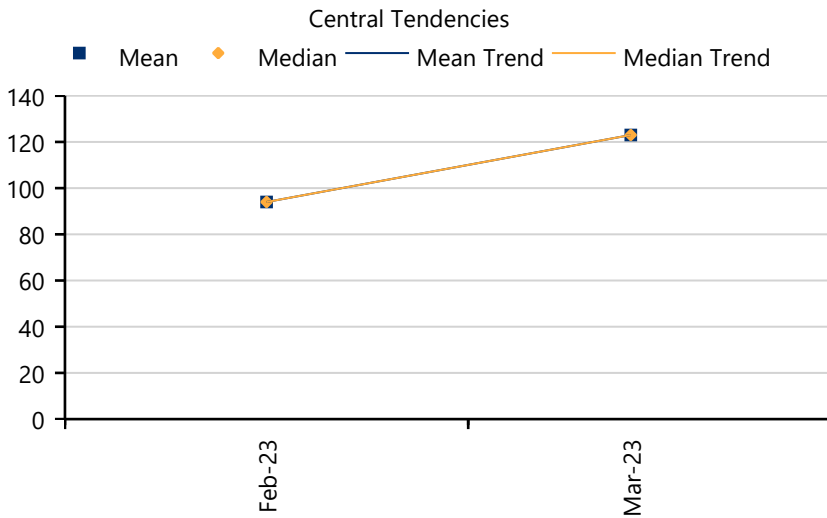
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	109	100
AD	14.50	13.00
COD	13.36	13.00
Mean	109	100
SD	20.51	18.38
COV	18.90	18.38
Wtd Mean	108	99
GeoMean	108	99
PRD	1.01	1.01
95% Confidence	28.42	25.48

Number Of Sales 2



Month	Mean	Median	Sales
Feb-23	94	94	1
Mar-23	123	123	1

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
06	62	000	669	441	30	5N2W25D 0 01100	2023-689	4.22	301,970	94,260	396,230	421,040	Feb-23	1	94
06	62	000	649	452	33	5N2W2300 00702	2023-1157	4.61	302,090	180,540	482,630	393,113	Mar-23	2	123

MAINTENANCE AREA 7

PERSONAL PROPERTY

MANUFACTURED

STRUCTURES

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
019	07	02	000	2024	4	Maintenance Area 2	019	07	03	000	2024		Maintenance Area 3
019	07	06	000	2024		Maintenance Area 6	019	07	35	000	2024		Vernonia

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	4
Population - Number of Accounts	391
Sales as a percentage of the Population	1.02%

Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	0	0.00%	0	0.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	18,456,780	100.00%	26,024,060	100.00%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	71
Time Trend Adjustment	35

Before Ratio	71
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Overall Adjustment Factor	141
Land Adjustment Factor	100
OSD Adjustment Factor	100
Improvement Adjustment Factor	141
Farm Improvement Factor	100

After Ratio	100
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Explanation

- RMV Class 019: MA 07 SA 02 - Scappoose
- RMV Class 019: MA 07 SA 03 and SA 35 - Vernonia and Riverside Meadows
- RMV Class 019: MA 07 SA 06 – Warren and Rural St. Helens
- Personal Property Manufactured Structures - South Columbia County

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

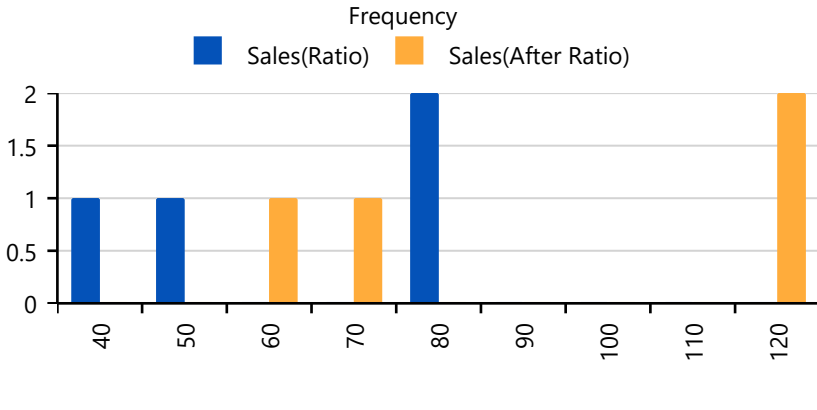
After applying the time adjustment of 35% to the sales array of the 4 arm’s length transactions, the Median (71) was chosen as the best indicator. The indicator was then applied to the dataset which resulted in an Overall Adjustment Factor of 141.

Performance History

	2024	2023	2022	2021	2020
COD	24.75	-	-	-	-
PRD	1.05	-	-	-	-

(* Indicates years may not reflect after ratio values)

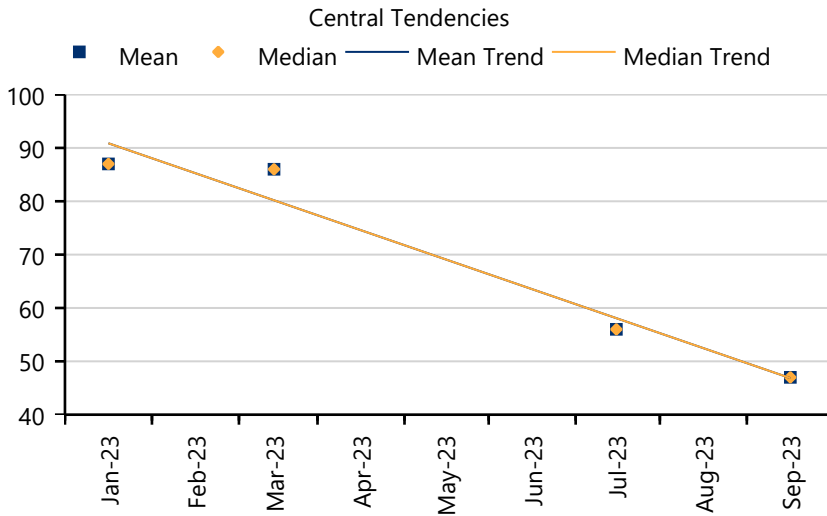
COLUMBIA County 2024 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
40	1	0
50	1	0
60	0	1
70	0	1
80	2	0
90	0	0
100	0	0
110	0	0
120	0	2

Median	71	100
AD	17.50	24.75
COD	24.65	24.75
Mean	69	97
SD	20.54	29.08
COV	29.77	29.90
Wtd Mean	65	92
GeoMean	67	94
PRD	1.05	1.05
95% Confidence	20.13	28.50

Number Of Sales 4



Month	Mean	Median	Sales
Jan-23	87	87	1
Mar-23	86	86	1
Jul-23	56	56	1
Sep-23	47	47	1

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
07	02	000	019	442	30	3N1W07D 0 00300 P5			0	21,420	21,420	45,517	Sep-23	1	47
07	02	000	019	442	33	3N2W12AB 00600 P7			0	108,830	108,830	194,336	Jul-23	2	56
07	02	000	019	442	33	3N2W12AB 00600 P7			0	108,830	108,830	194,336	Jul-23	3	56
07	02	000	019	452	30	3N2W24C0 02000 P1			0	76,170	76,170	88,851	Mar-23	4	86
07	02	000	019	442	30	3N2W24C0 02000 P7			0	34,980	34,980	40,242	Jan-23	5	87

COLUMBIA County 2024 Ratio Study

Study Definition

RMV					App	# of					App	# of		
Class	MA	SA	NH	Year	Sales		Location	Class	MA	SA	NH	Year	Sales	Location
019	07	04	000	2024	2		Maintenance Area 4	019	07	05	000	2024	3	Maintenance Area 5

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	5
Population - Number of Accounts	464
Sales as a percentage of the Population	1.08%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	0	0.00%	0	0.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	21,668,173	100.00%	27,085,216	100.00%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	80
Time Trend Adjustment	35

Before Ratio **80**

Overall Adjustment Factor	125
Land Adjustment Factor	100
OSD Adjustment Factor	100
Improvement Adjustment Factor	125
Farm Improvement Factor	100

After Ratio **100**

Explanation

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

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

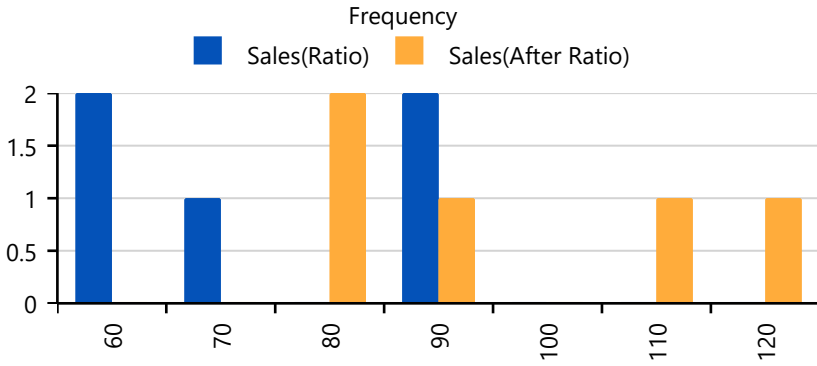
Once the time adjustment conclusion (35%) was applied, the Mean (80) was selected and applied. This returned an adjustment factor of 125 for the personal property manufactured structures located in the north county market area.

Performance History

	2024	2023	2022	2021	2020
COD	13.54	35.00	20.04	-	-
PRD	1.11	0.98	1.10	-	-

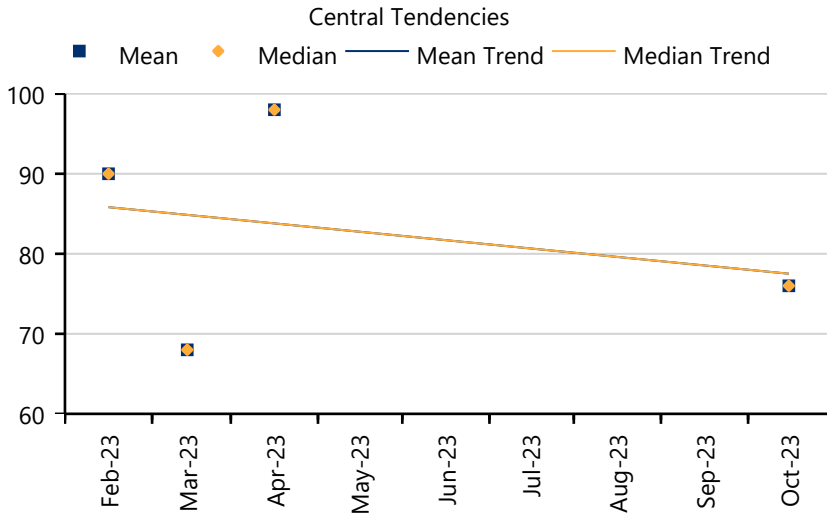
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
60	2	0
70	1	0
80	0	2
90	2	1
100	0	0
110	0	1
120	0	1
Median	76	96
AD	10.40	13.00
COD	13.68	13.54
Mean	80	101
SD	13.51	16.86
COV	16.89	16.76
Wtd Mean	72	90
GeoMean	79	99
PRD	1.11	1.11
95% Confidence	11.84	14.78

Number Of Sales 5



Month	Mean	Median	Sales
Feb-23	90	90	1
Mar-23	68	68	2
Apr-23	98	98	1
Oct-23	76	76	1

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
07	05	000	019	442	33	7N4W09C0 01001 P22			0	77,270	77,270	115,632	Mar-23	1	67
07	04	000	019	452	30	7N2W1900 01101 P13			0	48,830	48,830	70,505	Mar-23	2	69
07	05	000	019	441	30	7N4W08D D 00900 P27			0	36,480	36,480	47,714	Oct-23	3	76
07	05	000	019	441	30	7N3W15B0 00701 P20			0	18,190	18,190	20,122	Feb-23	4	90
07	04	000	019	441	30	7N2W1900 01101 P75			0	10,460	10,460	10,635	Apr-23	5	98
07	04	000	019	441	30	7N2W1900 01101 P75			0	10,460	10,460	10,635	Apr-23	6	98

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
019	07	27	000	2024	5	St. Helens	019	07	28	000	2024	2	Columbia City

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	7
Population - Number of Accounts	167
Sales as a percentage of the Population	4.19%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	0	0.00%	0	0.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	21,334,670	100.00%	24,748,217	100.00%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	86
Time Trend Adjustment	35

Before Ratio	86
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Overall Adjustment Factor	116
Land Adjustment Factor	100
OSD Adjustment Factor	100
Improvement Adjustment Factor	116
Farm Improvement Factor	100

After Ratio	100
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Explanation

RMV Class 019: MA 07 SA 27 - Crestwood Village, City of St. Helens
 RMV Class 019: MA 07 SA 28 - Columbia City Estates, City of Columbia City

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

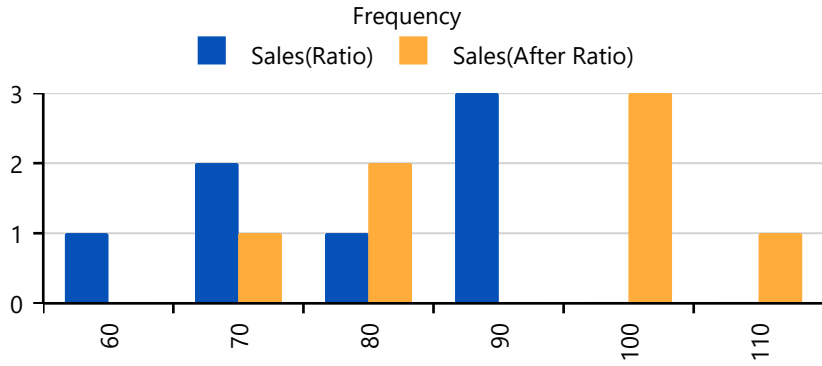
For this analysis, 7 sales were returned, comprising 4.19% of the total population of accounts. Once the sales were adjusted for time conclusion of 35%, the median (86) was selected as the best indicator. After applying this selected ratio, the trend factor returned for the improvements is 116.

Performance History

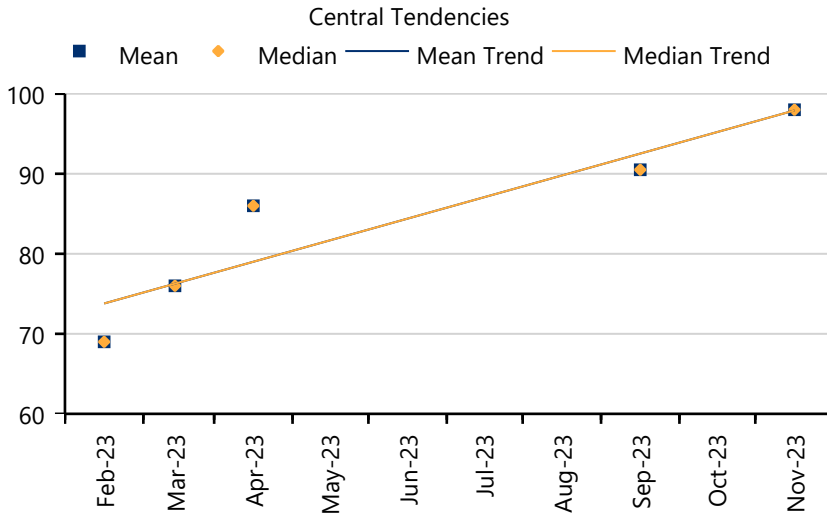
	2024	2023	2022	2021	2020
COD	10.71	-	-	-	-
PRD	1.00	-	-	-	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



Number Of Sales 7



	Sales (Ratio)	Sales (After Ratio)
60	1	0
70	2	1
80	1	2
90	3	0
100	0	3
110	0	1
Median	86	100
AD	9.29	10.71
COD	10.80	10.71
Mean	83	96
SD	11.51	13.35
COV	13.92	13.97
Wtd Mean	83	96
GeoMean	82	95
PRD	1.00	1.00
95% Confidence	8.53	9.89

Month	Mean	Median	Sales
Feb-23	69	69	2
Mar-23	76	76	1
Apr-23	86	86	1
Sep-23	91	91	2
Nov-23	98	98	1

COLUMBIA County 2024 Ratio Study

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
07	27	000	019	442	33	5N1W33A0 00800 P26			0	121,330	121,330	181,784	Feb-23	1	67
07	27	000	019	442	33	5N1W33A0 00800 P113			0	87,860	87,860	123,966	Feb-23	2	71
07	28	000	019	452	33	5N1W21C A 02200 P41			0	110,790	110,790	146,315	Mar-23	3	76
07	27	000	019	442	33	5N1W33A0 00800 P129			0	192,170	192,170	223,054	Apr-23	4	86
07	27	000	019	452	33	5N1W33A0 00800 P117			0	139,540	139,540	155,206	Sep-23	5	90
07	27	000	019	442	33	5N1W33A0 00800 P128			0	170,950	170,950	188,751	Sep-23	6	91
07	27	000	019	442	33	5N1W33A0 00800 P128			0	170,950	170,950	188,751	Sep-23	7	91
07	28	000	019	452	33	5N1W21C A 02200 P15			0	134,300	134,300	137,469	Nov-23	8	98

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
019	07	30	000	2024	12	Scappoose							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	12
Population - Number of Accounts	147
Sales as a percentage of the Population	8.22%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	0	0.00%	0	0.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	37,995,740	100.00%	41,035,399	100.00%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	93
Time Trend Adjustment	35

Before Ratio **93**

Overall Adjustment Factor	108
Land Adjustment Factor	100
OSD Adjustment Factor	100
Improvement Adjustment Factor	108
Farm Improvement Factor	100

After Ratio **100**

Explanation

RMV Class 019: MA 07 SA 30
 Personal Property Manufactured Structures – Springlake Park, City of Scappoose

Area description: This market grouping is comprised of personal property manufactured homes located in Springlake Park within the City of Scappoose. Rather than just being “renters”, residents own an interest in the park. The gated community of 55 and older residents offers numerous amenities on its 33 acres: a community recreational center, outstanding landscaping, walking paths, two lakes, mountain views, and RV parking.

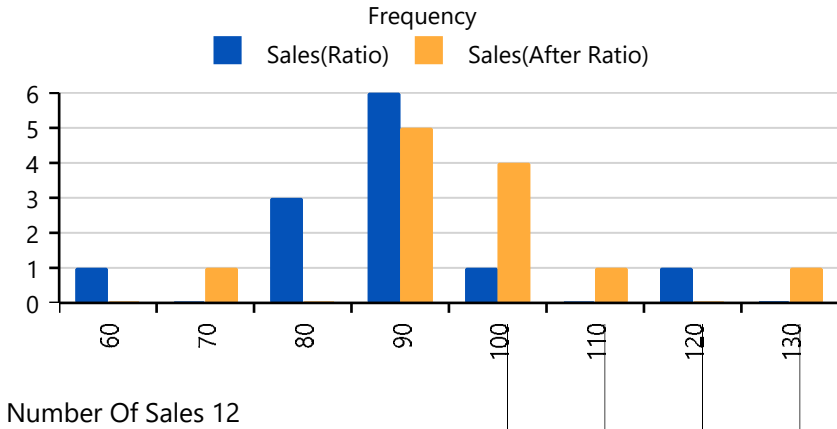
For this study, the conclusion from the time study was applied to the data set. This returned a Median and Mean indicator of 93. The Median was selected and applied, returning an adjustment of 108 for the improvements.

Performance History

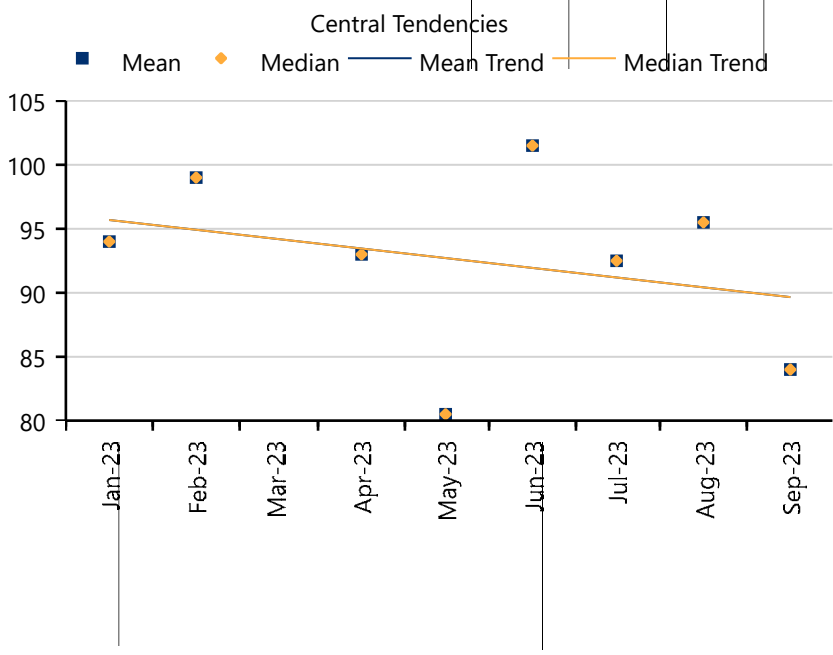
	2024	2023	2022	2021	2020
COD	9.58	19.00	17.57	-	-
PRD	1.02	1.04	1.05	-	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
60	1	0
70	0	1
80	3	0
90	6	5
100	1	4
110	0	1
120	1	0
130	0	1
Median	93	100
AD	8.67	9.58
COD	9.37	9.58
Mean	93	100
SD	12.67	13.89
COV	13.70	13.92
Wtd Mean	90	98
GeoMean	92	99
PRD	1.02	1.02
95% Confidence	7.17	7.86



Month	Mean	Median	Sales
Jan-23	94	94	1
Feb-23	99	99	1
Apr-23	93	93	1
May-23	81	81	2
Jun-23	102	102	2
Jul-23	93	93	2
Aug-23	96	96	2
Sep-23	84	84	1

COLUMBIA County 2024 Ratio Study

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
07	30	000	019	452	33	3N2W1300 00410 P134			0	272,740	272,740	396,663	May-23	1	69
07	30	000	019	462	33	3N2W1300 00410 P16			0	239,810	239,810	287,993	Jun-23	2	83
07	30	000	019	462	33	3N2W1300 00410 P16			0	239,810	239,810	287,993	Jun-23	3	83
07	30	000	019	452	33	3N2W1300 00410 P28			0	213,460	213,460	255,082	Sep-23	4	84
07	30	000	019	452	33	3N2W1300 00410 P15			0	338,190	338,190	400,198	Aug-23	5	85
07	30	000	019	452	33	3N2W1300 00410 P71			0	318,100	318,100	354,130	Jul-23	6	90
07	30	000	019	452	33	3N2W1300 00410 P39			0	193,830	193,830	211,045	May-23	7	92
07	30	000	019	452	33	3N2W1300 00410 P75			0	203,060	203,060	217,963	Apr-23	8	93
07	30	000	019	462	33	3N2W1300 00410 P22			0	304,940	304,940	325,015	Jan-23	9	94
07	30	000	019	462	33	3N2W1300 00410 P36			0	204,940	204,940	215,768	Jul-23	10	95
07	30	000	019	462	33	3N2W1300 00410 P36			0	204,940	204,940	215,768	Jul-23	11	95
07	30	000	019	452	33	3N2W1300 00410 P26			0	352,700	352,700	354,666	Feb-23	12	99
07	30	000	019	452	33	3N2W1300 00410 P63			0	229,580	229,580	216,873	Aug-23	13	106
07	30	000	019	452	33	3N2W1300 00410 P65			0	216,230	216,230	179,712	Jun-23	14	120

*FLOATING HOMES,
COMBINATIONS,
AND BOAT HOUSES*

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
111	01	95	000	2024		St. Helens	111	01	97	000	2024	1	St. Helens
111	02	95	000	2024	2	Scappoose	111	02	97	000	2024		Scappoose
111	04	97	000	2024		Rainier	111	05	95	000	2024		Clatskanie
111	05	97	000	2024		Clatskanie	111	06	95	000	2024		Rural St Helens
111	06	97	000	2024		Rural St Helens							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	3
Population - Number of Accounts	297
Sales as a percentage of the Population	1.01%

Population Values	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	0	0.00%	0	0.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	34,486,560	100.00%	34,486,560	100.00%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	100
Time Trend Adjustment	0

Before Ratio **100**

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

After Ratio **100**

Explanation

RMV Class 111: all maintenance areas, SA 95

RMV Class 111: all maintenance areas, SA 97

Area description: floating homes and combinations (SA 95) and boathouses (SA 97) located along the Multnomah Channel in Scappoose (MA 02) and along the Columbia River (MA 01, MA 05 and MA 06).

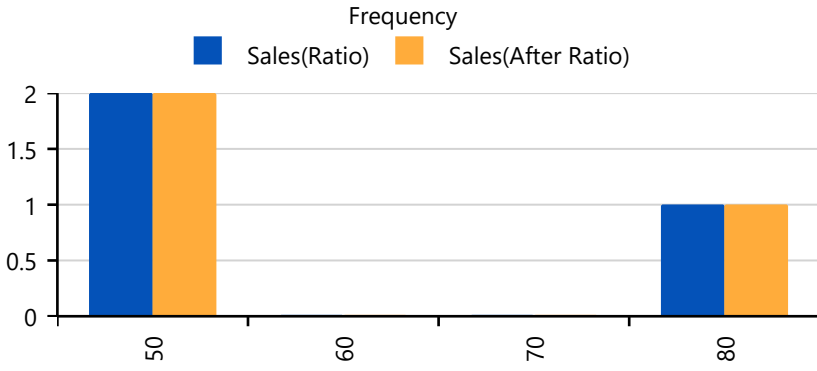
The sales found are not an adequate representation of the current market for floating properties. Instead, it was decided to not apply a trend to this property classification, maintaining a factor of 100.

Performance History

	2024	2023	2022	2021	2020
COD	23.72	-	-	-	-
PRD	1.02	-	-	-	-

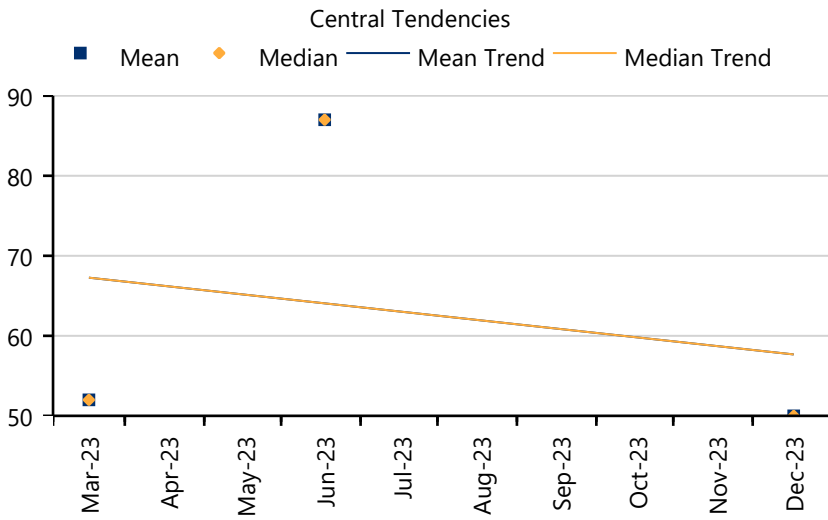
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	52	52
AD	12.33	12.33
COD	23.72	23.72
Mean	63	63
SD	20.81	20.81
COV	33.03	33.03
Wtd Mean	62	62
GeoMean	61	61
PRD	1.02	1.02
95% Confidence	23.55	23.55

Number Of Sales 3



Month	Mean	Median	Sales
Mar-23	52	52	1
Jun-23	87	87	1
Dec-23	50	50	1

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
01	97	000	111	933	33	4N1W03BA 00100 W3221	2024-68		0	60,160	60,160	120,000	Dec-23	1	50
02	95	000	111	941	33	3N1W1900 01000 W3343	2023-110		0	125,120	125,120	240,000	Mar-23	2	52
02	95	000	111	931	33	3N1W1900 01000 W3130	2023-350		0	126,400	126,400	146,000	Jun-23	3	87

*COMMERCIAL
PROPERTY*

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
200	01	00	000	2024		St Helens	200	01	73	000	2024		St Helens/Col City
200	02	00	000	2024	1	Scappoose	200	02	73	000	2024		Scappoose
200	06	00	000	2024		Rural St Helens	201	01	00	000	2024	1	St Helens
201	01	73	000	2024		St Helens/Col City	201	02	00	000	2024	1	Scappoose
201	02	73	000	2024		Scappoose	201	06	00	000	2024		Rural St Helens
201	06	73	000	2024		Rural St Helens							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	3
Population - Number of Accounts	875
Sales as a percentage of the Population	0.34%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	167,570,300	44.13%	167,570,300	43.40%
OSD RMV	69,400	0.02%	69,400	0.02%
Improvement RMV	211,899,710	55.81%	218,256,701	56.53%
Farm Improvement RMV	165,270	0.04%	170,228	0.04%

Selected Ratio From Sales	100
Time Trend Adjustment	0

Before Ratio **100**

Overall Adjustment Factor	100
Land Adjustment Factor	100
OSD Adjustment Factor	100
Improvement Adjustment Factor	103
Farm Improvement Factor	103

After Ratio **100**

Explanation

RMV Class 200: MA 01, MA 02 and MA 06; Study Area 00 and 73

RMV Class 201: MA 01, MA 02 and MA 06; Study Area 00 and 73

Area description: unimproved and improved commercial property located in the southern portion of the county: St. Helens, Scappoose, and Warren.

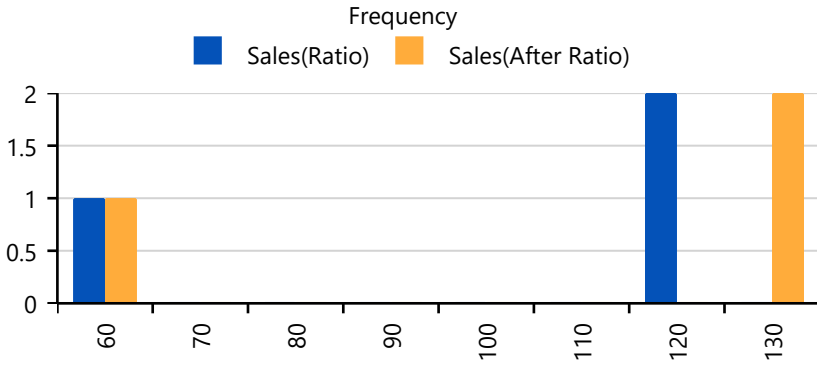
The valuation and appraisal process currently in use for this property type is the cost approach method found in the Marshall and Swift valuation manual. Few bona fide commercial sales are found in Columbia County that provide a clear indication of the market. Consequently, developing an adequate conclusion for trending land has become rather difficult. Therefore, no adjustment was applied to the land. The improvement adjustment of 103 applied to this grouping has been determined by performing a comprehensive analysis between the established value from the 2015 Marshall and Swift book used during the last commercial reappraisal and the current 2024 Marshall and Swift manual to calculate the current cost and the local cost modifiers.

Performance History

	2024	2023	2022	2021	2020
COD	18.46	-	-	-	-
PRD	1.04	-	-	-	-

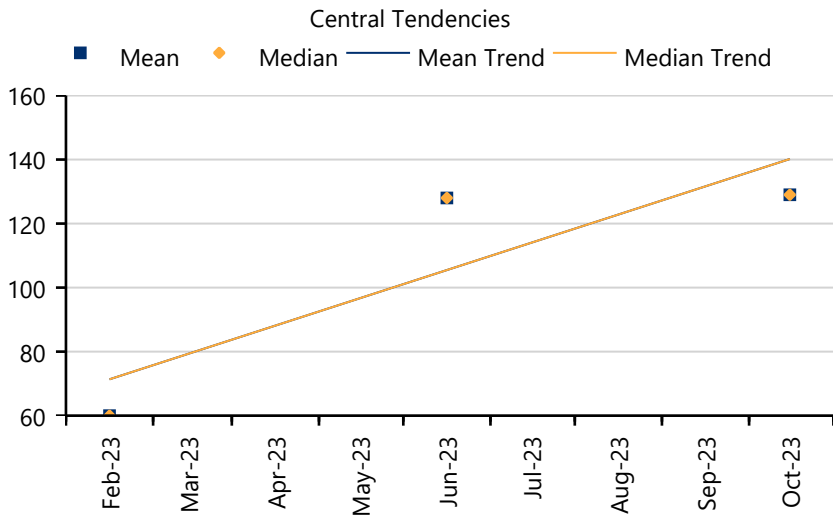
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



	Sales (Ratio)	Sales (After Ratio)
Median	128	130
AD	23.00	24.00
COD	17.97	18.46
Mean	106	107
SD	39.55	41.00
COV	37.43	38.20
Wtd Mean	101	103
GeoMean	100	101
PRD	1.04	1.04
95% Confidence	44.76	46.40

Number Of Sales 3



Month	Mean	Median	Sales
Feb-23	60	60	1
Jun-23	128	128	1
Oct-23	129	129	1

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
02	00	000	200		30	3N2W12C A 01100	2023-640	1.11	331,760	0	331,760	550,000	Feb-23	1	60
01	00	000	201	820	33	5N1W33D D 06700	2023-3158	0.40	164,980	122,810	287,790	225,000	Jun-23	2	128
02	00	000	201	582	30	3N2W24A C 00500	2023-5672	0.53	194,290	573,380	767,670	595,280	Oct-23	3	129

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
200	03	00	000	2024		Vernonia	200	03	73	000	2024		Vernonia
200	04	00	000	2024		Rainier	200	05	00	000	2024		Clatskanie
201	03	00	000	2024	1	Vernonia	201	03	73	000	2024		Vernonia
201	04	00	000	2024		Rainier	201	05	00	000	2024		Clatskanie

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	1
Population - Number of Accounts	699
Sales as a percentage of the Population	0.14%

Population Values

	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	94,297,139	60.83%	94,297,139	60.13%
OSD RMV	123,200	0.08%	123,200	0.08%
Improvement RMV	60,443,780	38.99%	62,257,093	39.70%
Farm Improvement RMV	142,302	0.09%	146,571	0.09%

Selected Ratio From Sales	100
Time Trend Adjustment	0

Before Ratio	100
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Overall Adjustment Factor	100
Land Adjustment Factor	100
OSD Adjustment Factor	100
Improvement Adjustment Factor	103
Farm Improvement Factor	103

After Ratio	100
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Explanation

RMV Class 200: MA 03, MA 04 and MA 05; Study Area 00 and 73

RMV Class 201: MA 03; Study Area 00 and 73

Area description: unimproved and improved commercial property located in the northern region of the county: Vernonia, Rainier, and Clatskanie.

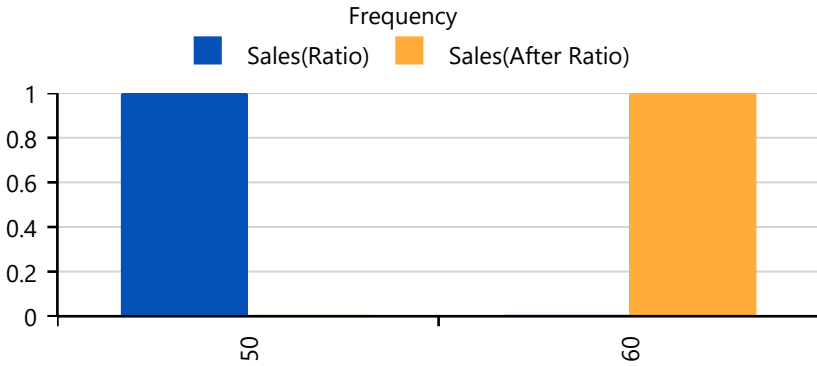
The valuation and appraisal process currently in use for this property type is the cost approach method found in the Marshall and Swift valuation manual. A single arm's length transaction was returned, a number too few to specify a true market indicator. Due to this lack of sales data, no adjustment factor was applied to the land. For improvements, the improvement adjustment of 103 has been applied accordingly. This adjustment has been determined by performing an extensive study between the established value from the 2015 Marshall and Swift book used during the last commercial reappraisal and the current 2024 Marshall and Swift manual to calculate the current cost and the local cost modifiers.

Performance History

	2024	2023	2022	2021	2020
COD	0.00	-	-	-	-
PRD	1.01	-	-	-	-

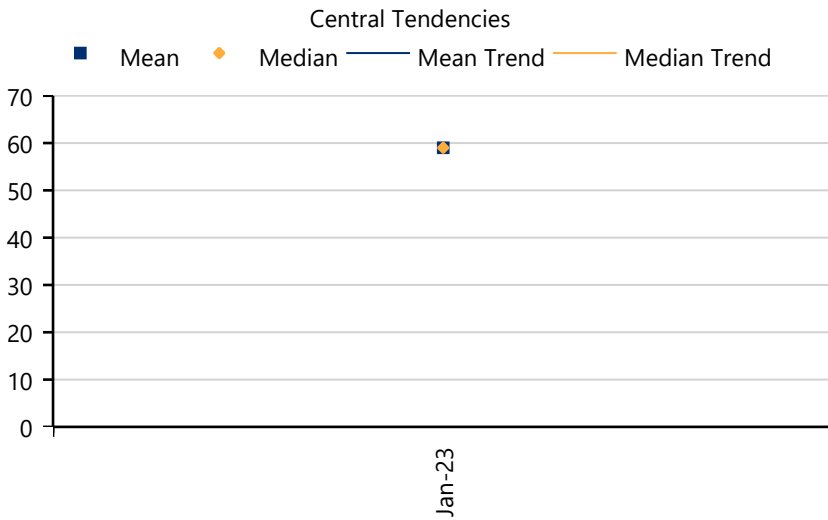
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



Number Of Sales 1

	Sales (Ratio)	Sales (After Ratio)
Median	59	60
AD	.00	.00
COD	.00	.00
Mean	59	60
SD	1.00	1.00
COV	1.69	1.67
Wtd Mean	59	60
GeoMean	59	60
PRD	1.00	1.01
95% Confidence	1.96	1.96



Month	Mean	Median	Sales
Jan-23	59	59	1

Included Sales

MA	SA	NH	PRP CLS	ST CLS	CO CD	MAP NO.	DOC NUM.	AC	RMV LAND	RMV IMP	TOTAL RMV	SALE PRICE	SALE DATE	#	RT
03	00	000	201	550	30	4N4W04CB 01400	2023-74	0.26	128,630	112,330	240,960	410,000	Jan-23	1	59

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
207	01	00	000	2024		St Helens	207	02	00	000	2024		Scappoose
207	03	00	000	2024		Vernonia	207	04	00	000	2024		Rainier
207	05	00	000	2024		Clatskanie	207	06	00	000	2024		Rural St Helens

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	33
Sales as a percentage of the Population	0.00%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	15,202,038	24.39%	15,202,038	24.39%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	47,061,530	75.51%	47,061,530	75.51%
Farm Improvement RMV	62,880	0.10%	62,880	0.10%

Selected Ratio From Sales	100
RMV Adjustment	100
Before Ratio	100
Overall Adjustment Factor	100
Land Adjustment Factor	100
OSD Adjustment Factor	100
Improvement Adjustment Factor	100
Farm Improvement Factor	100
After Ratio	100

Explanation

RMV Class 207

Area description: improved land, Manufactured Home Parks located throughout the county.

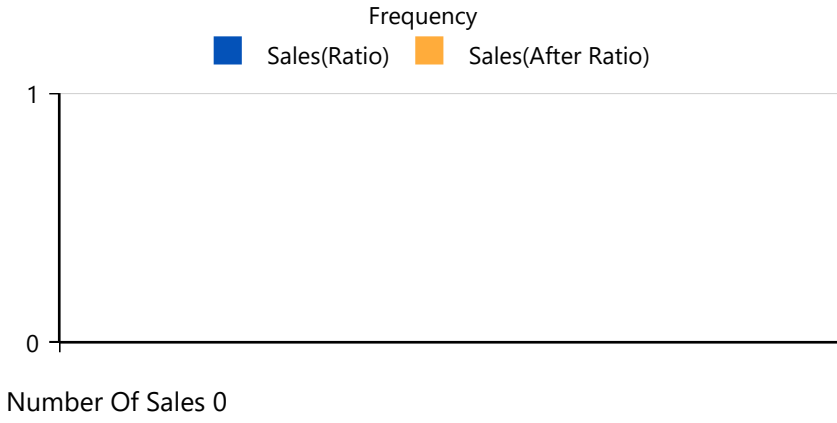
Manufactured Home Parks are appraised each year using the income approach. Therefore, no adjustment was applied for this ratio study year.

Performance History

	2024	2023	2022	2021	2020
COD	-	0.00	0.50	-	1.82*
PRD	-	1.00	0.99	-	1.00*

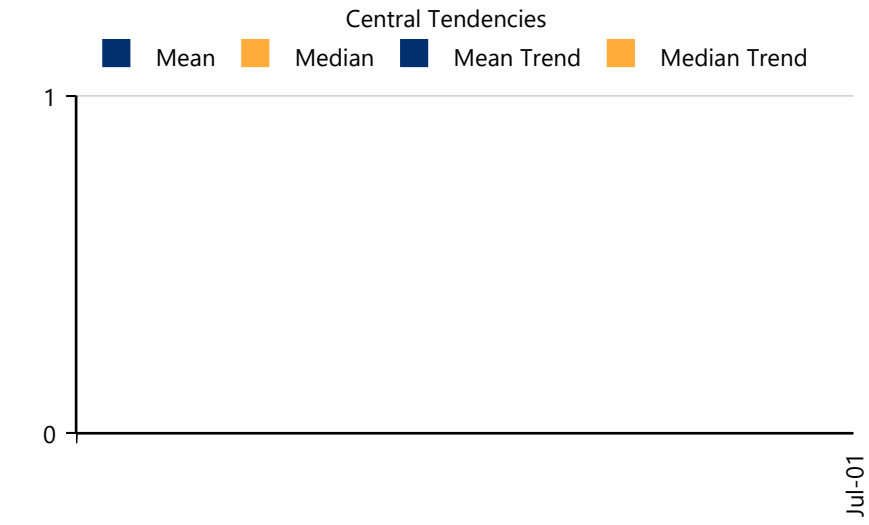
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



Sales (Ratio) Sales (After Ratio)

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



Month Mean Median Sales

*INDUSTRIAL
PROPERTY*

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
003	01	00	000	2024		St Helens	003	02	00	000	2024		Scappoose
003	03	00	000	2024		Vernonia	003	04	00	000	2024		Rainier
003	04	41	000	2024		Rainier	003	05	00	000	2024		Clatskanie
003	06	00	000	2024		Rural St Helens	008	01	00	000	2024		St Helens
008	01	90	000	2024		St Helens/Col City	008	02	00	000	2024		Scappoose
008	02	90	000	2024		Scappoose	008	04	00	000	2024		Rainier
008	04	90	000	2024		Rainier	008	05	00	000	2024		Clatskanie
008	06	90	000	2024		Rural St Helens	303	01	00	000	2024		St Helens
303	02	00	000	2024		Scappoose	303	02	77	000	2024		Scappoose
303	04	00	000	2024		Rainier	303	05	00	000	2024		Clatskanie
308	01	90	000	2024		St Helens/Col City	308	02	90	000	2024		Scappoose
308	04	90	000	2024		Rainier	308	06	00	000	2024		Rural St Helens
333	02	00	000	2024		Scappoose							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	114
Sales as a percentage of the Population	0.00%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	30,625,970	6.44%	30,625,970	6.44%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	445,181,280	93.56%	445,181,280	93.56%
Farm Improvement RMV	4,830	0.00%	4,830	0.00%

Selected Ratio From Sales	100
RMV Adjustment	100
Before Ratio	100
Overall Adjustment Factor	100
Land Adjustment Factor	100
OSD Adjustment Factor	100
Improvement Adjustment Factor	100
Farm Improvement Factor	100
After Ratio	100

Explanation

- RMV Class 003: All areas, Centrally Assessed
- RMV Class 008: All areas, Machinery and Equipment State IPR and County RPR
- RMV Class 303: All areas, Enterprise Zone State IPR
- RMV Class 308: All areas, Industrial B&S County RPR
- RMV Class 333: All areas, Industrial, State responsibility

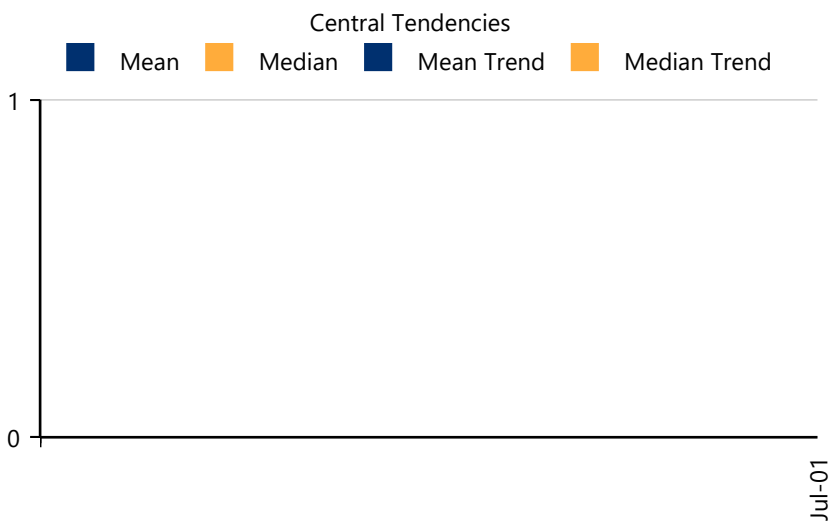
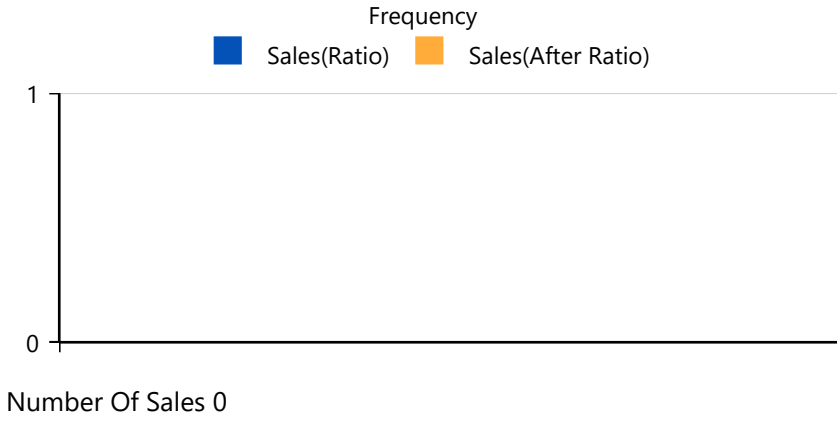
These various industrial properties are processed by the state (IPR) or county (RPR) reporting process. Therefore, no adjustment was applied to this classification of property.

Performance History

	2024	2023	2022	2021	2020
COD	-	-	-	-	-
PRD	-	-	-	-	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



- Sales (Ratio)
- Sales (After Ratio)
- Median
- AD
- COD
- Mean
- SD
- COV
- Wtd Mean
- GeoMean
- PRD
- 95% Confidence
- Month
- Mean
- Median
- Sales

COLUMBIA County 2024 Ratio Study

Study Definition

RMV					App	# of		RMV					App	# of	
Class	MA	SA	NH	Year	Sales	Location		Class	MA	SA	NH	Year	Sales	Location	
032	03	00	000	2024		Vernonia		032	05	00	000	2024		Clatskanie	

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	6
Sales as a percentage of the Population	0.00%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	1,000	100.00%	1,000	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales **100**

RMV Adjustment 100

Before Ratio **100**

Overall Adjustment Factor **100**

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

After Ratio **100**

Explanation

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

Area description: industrial Minerals, Countywide

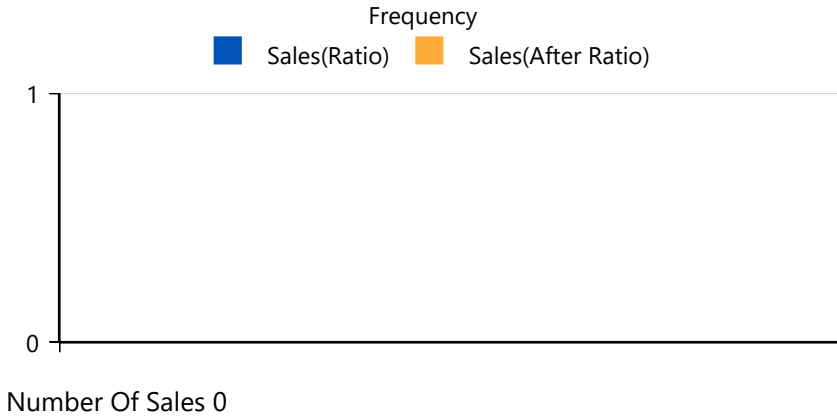
This property type is for mineral rights only. Therefore, for this population of 6 accounts it was decided to apply no adjustment.

Performance History

	2024	2023	2022	2021	2020
COD	-	-	-	-	-
PRD	-	-	-	-	-

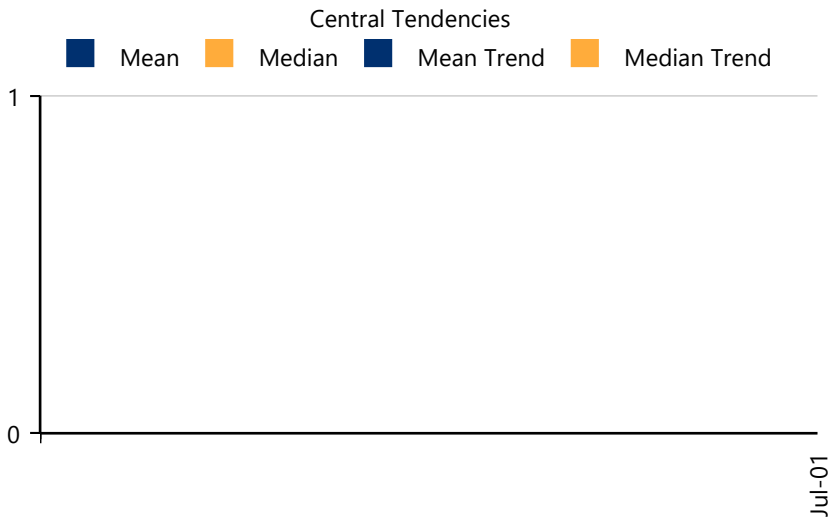
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



Sales (Ratio) Sales (After Ratio)

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



Month Mean Median Sales

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
300	01	00	000	2024		St Helens	300	02	00	000	2024		Scappoose
300	02	74	000	2024		Scappoose	300	02	77	000	2024		Scappoose
300	03	00	000	2024		Vernonia	300	04	00	000	2024		Rainier
300	05	00	000	2024		Clatskanie	300	06	00	000	2024		Rural St Helens
301	01	00	000	2024		St Helens	301	02	00	000	2024		Scappoose
301	02	74	000	2024		Scappoose	301	02	77	000	2024		Scappoose
301	03	00	000	2024		Vernonia	301	04	00	000	2024		Rainier
301	04	74	000	2024		Rainier	301	05	00	000	2024		Clatskanie
301	06	00	000	2024		Rural St Helens							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	216
Sales as a percentage of the Population	0.00%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdown	Post Trend Values	Post Trend Brkdown
Land RMV	104,759,970	86.93%	104,759,970	86.48%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	15,753,340	13.07%	16,383,474	13.52%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	100
Time Trend Adjustment	0
Before Ratio	100
Overall Adjustment Factor	100
Land Adjustment Factor	100
OSD Adjustment Factor	100
Improvement Adjustment Factor	104
Farm Improvement Factor	100
After Ratio	100

Explanation

RMV Class 300: All Areas, SA 00 SA 74 and SA 77
 RMV Class 301: All Areas, SA 00 SA 74 and SA 77

Area description: unimproved and improved property zoned industrial.

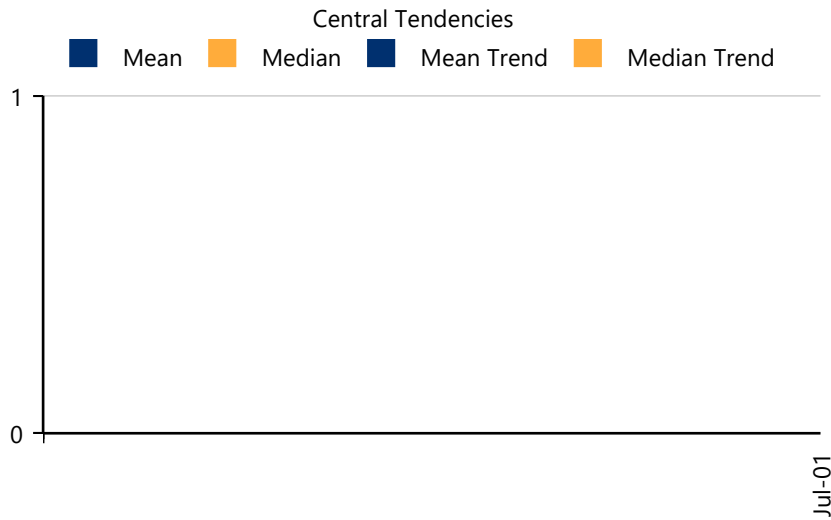
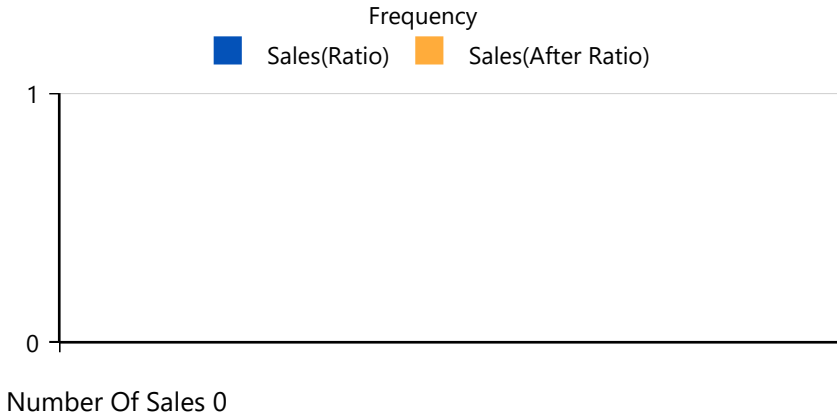
No sales were found for this analysis of industrial property located throughout the County. Because of the lack of sales data available, it was decided to apply no trend to the land (100). However, for the improvements, a factor of 104 will be applied. This improvement factor was established from the study between the 2016 Marshall and Swift book (last reappraisal book used) and the 2024 Marshall and Swift book.

Performance History

	2024	2023	2022	2021	2020
COD	-	-	-	-	-
PRD	-	-	-	-	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



	Sales (Ratio)	Sales (After Ratio)	
Median			
AD			
COD			
Mean			
SD			
COV			
Wtd Mean			
GeoMean			
PRD			
95% Confidence			
Month	Mean	Median	Sales

*HIGHEST AND BEST USE
FORESTLAND*

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
600	02	06	000	2024		Scappoose	600	03	06	000	2024		Vernonia
600	05	06	000	2024		Clatskanie							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	54
Sales as a percentage of the Population	0.00%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	426,530	100.00%	426,530	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	100
RMV Adjustment	100
Before Ratio	100
Overall Adjustment Factor	100
Land Adjustment Factor	100
OSD Adjustment Factor	100
Improvement Adjustment Factor	100
Farm Improvement Factor	100
After Ratio	100

Explanation

RMV Class 600 SA 06

Area description: Highest & Best Use Forestland-Countywide

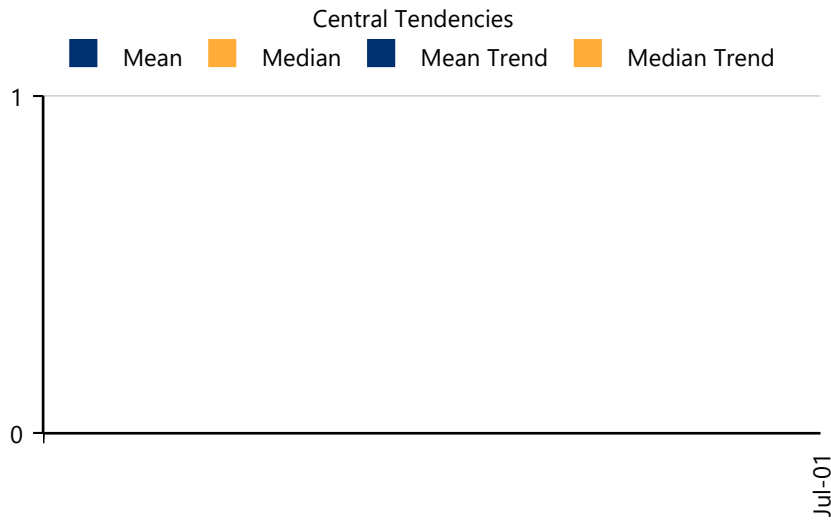
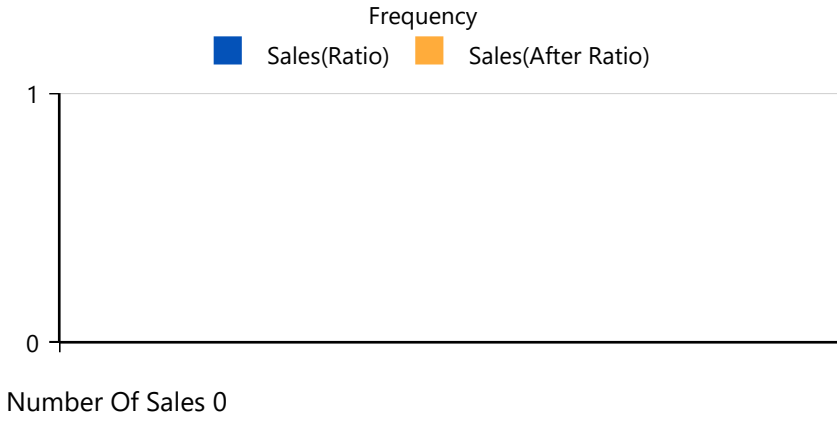
This grouping of Highest and Best Use Forest Land properties are large tracts of land having topographical issues and access limitations which hinder the use of the property. The Real Market Values applied each assessment year to H&BU properties are determined by the Department of Revenue. Therefore, no adjustment was applied to this grouping of 54 accounts.

Performance History

	2024	2023	2022	2021	2020
COD	-	-	-	-	-
PRD	-	-	-	-	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



	Sales (Ratio)	Sales (After Ratio)	
Median			
AD			
COD			
Mean			
SD			
COV			
Wtd Mean			
GeoMean			
PRD			
95% Confidence			
Month	Mean	Median	Sales

MULTI FAMILY
(Five or more units)

COLUMBIA County 2024 Ratio Study

Study Definition

RMV					App	# of					RMV					App	# of				
Class	MA	SA	NH	Year	Year	Sales	Location	Class	MA	SA	NH	Year	Year	Sales	Location						
701	01	00	000	2024			St Helens	701	02	00	000	2024			Scappoose						
701	03	00	000	2024			Vernonia	701	04	00	000	2024			Rainier						
701	05	00	000	2024			Clatskanie	701	06	00	000	2024			Rural St Helens						

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	91
Sales as a percentage of the Population	0.00%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	19,081,340	19.63%	19,081,340	19.17%
OSD RMV	22,400	0.02%	22,400	0.02%
Improvement RMV	78,112,300	80.35%	80,455,669	80.81%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	100
Time Trend Adjustment	0

Before Ratio **100**

Overall Adjustment Factor	100
Land Adjustment Factor	100
OSD Adjustment Factor	100
Improvement Adjustment Factor	103
Farm Improvement Factor	100

After Ratio **100**

Explanation

RMV Class 701

Area description: Highest and best use improved property of multi-family/apartment dwellings located throughout the County.

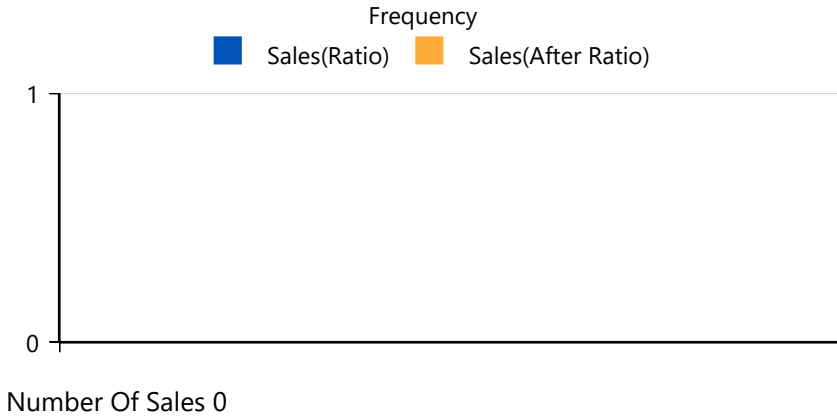
This study consists of Multi-Family units (apartments) located throughout Columbia County. No sales were returned for this study. Therefore, it was decided to apply a trend factor of 100 to the land and a trend factor of 103 to the improvements. These factors were determined from the comprehensive analysis between the 2015 Marshall and Swift book (current book used during reappraisal year) and the 2024 Marshall and Swift book.

Performance History

	2024	2023	2022	2021	2020
COD	-	19.90	-	0.00*	16.55*
PRD	-	1.02	-	1.00*	1.17*

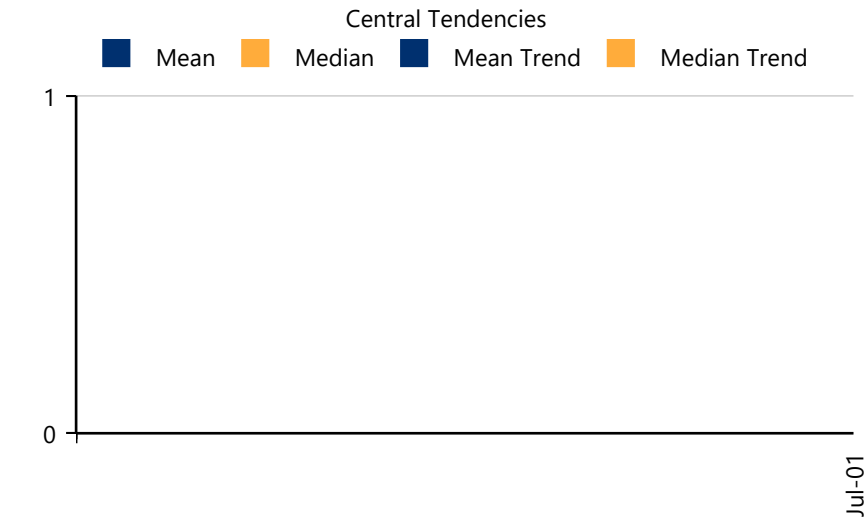
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



Sales (Ratio) Sales (After Ratio)

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



Month Mean Median Sales

*RECREATIONAL
LAND*

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
800	01	00	000	2024		St Helens	800	01	15	000	2024		St Helens
800	02	00	000	2024		Scappoose	800	02	73	000	2024		Scappoose
800	04	00	000	2024		Rainier	800	04	44	000	2024		Rainier
800	05	36	000	2024		Clatskanie	800	05	51	000	2024		Clatskanie
800	05	55	000	2024		Clatskanie	800	06	00	000	2024		Rural St Helens
801	01	00	000	2024		St Helens	801	02	00	000	2024		Scappoose
801	03	31	000	2024		Vernonia	801	04	00	000	2024		Rainier

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	35
Sales as a percentage of the Population	0.00%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	1,448,595	83.35%	1,448,595	83.35%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	289,420	16.65%	289,420	16.65%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	100
RMV Adjustment	100
Before Ratio	100
Overall Adjustment Factor	100
Land Adjustment Factor	100
OSD Adjustment Factor	100
Improvement Adjustment Factor	100
Farm Improvement Factor	100
After Ratio	100

Explanation

RMV Class 800
RMV Class 801

Area description: improved and unimproved recreational land – Countywide

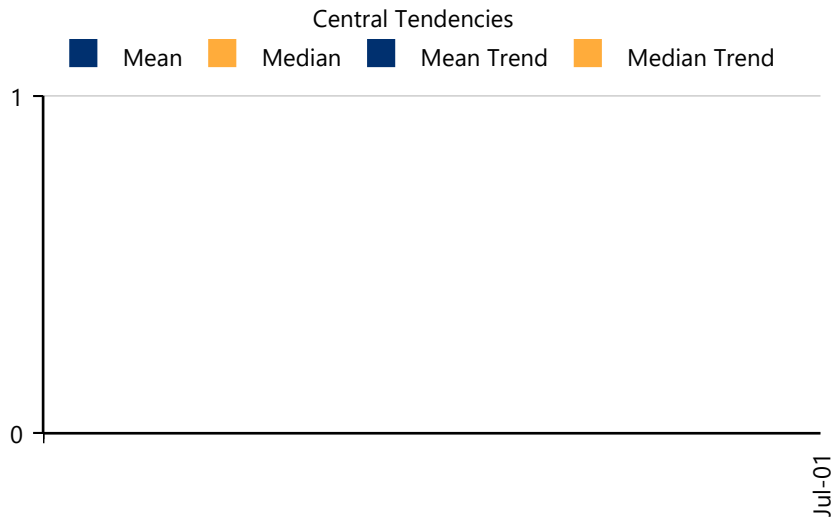
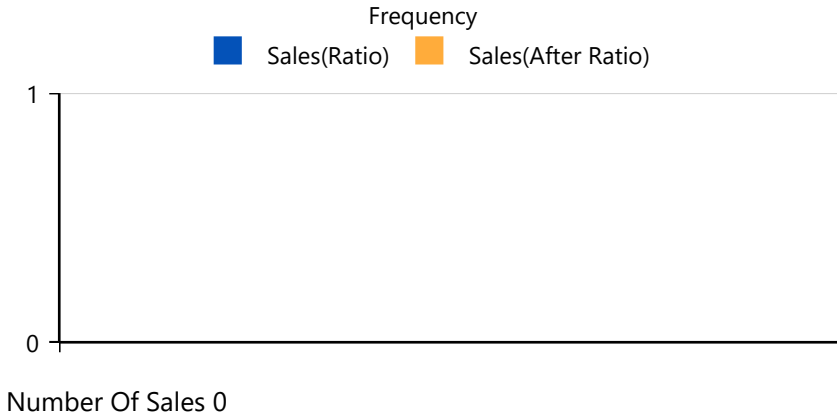
Typically, recreational land is land that is used for parks, are non-assessable, and are owned by varying agencies/municipalities. Because of the exclusive nature of this property classification, it is recommended that no adjustment is warranted.

Performance History

	2024	2023	2022	2021	2020
COD	-	-	-	-	-
PRD	-	-	-	-	-

(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



- Sales (Ratio)
- Sales (After Ratio)
- Median
- AD
- COD
- Mean
- SD
- COV
- Wtd Mean
- GeoMean
- PRD
- 95% Confidence

Month Mean Median Sales

ISLANDS

COLUMBIA County 2024 Ratio Study

Study Definition

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
400	02	60	000	2024		Scappoose	400	05	60	000	2024		Clatskanie
800	02	60	000	2024		Scappoose	800	04	60	000	2024		
800	05	60	000	2024		Clatskanie							

Adjustment Calculation Summary

RECALCULATED

Sample - Number of Sales	0
Population - Number of Accounts	14
Sales as a percentage of the Population	0.00%

<i>Population Values</i>	Pre-Trend Values	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	543,580	100.00%	543,580	100.00%
OSD RMV	0	0.00%	0	0.00%
Improvement RMV	0	0.00%	0	0.00%
Farm Improvement RMV	0	0.00%	0	0.00%

Selected Ratio From Sales	100
RMV Adjustment	100
Before Ratio	100
Overall Adjustment Factor	100
Land Adjustment Factor	100
OSD Adjustment Factor	100
Improvement Adjustment Factor	100
Farm Improvement Factor	100
After Ratio	100

Explanation

RMV Class 400 and 800, SA 60

Area description: Islands - Countywide

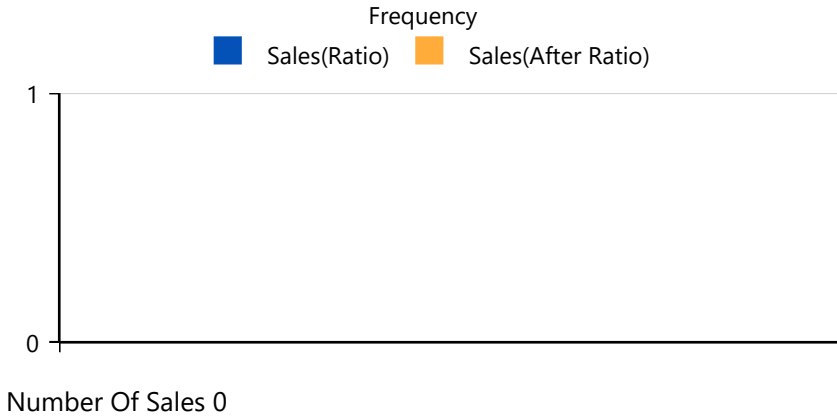
Columbia County has several islands located on the Columbia River which do not have any marketability due to access and development limitations. In addition, many of the islands are owned by non-assessable agencies. Therefore, it is recommended that no adjustment be applied to this classification of property.

Performance History

	2024	2023	2022	2021	2020
COD	-	-	-	-	-
PRD	-	-	-	-	-

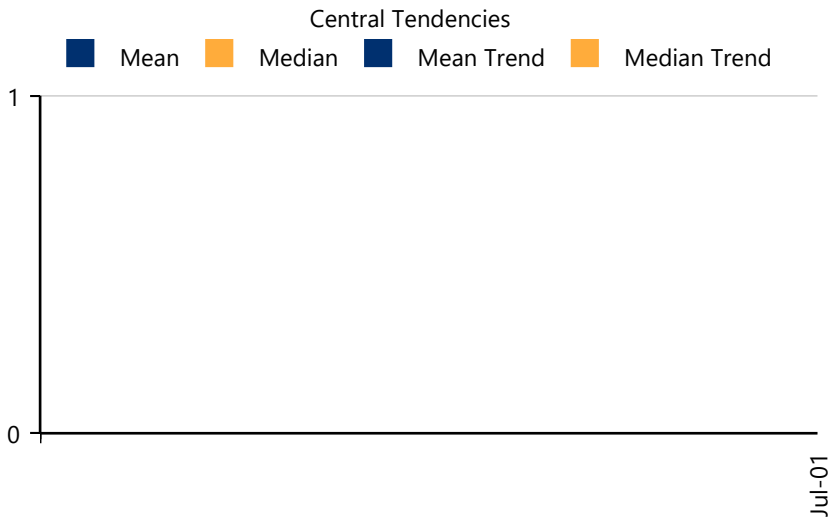
(* Indicates years may not reflect after ratio values)

COLUMBIA County 2024 Ratio Study



Sales (Ratio) Sales (After Ratio)

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



Month Mean Median Sales

AREAS OF CONCERN

Coefficient of Dispersion

The Coefficients of Dispersion (COD) standards are defined under Oregon Administrative Rule 150-308-0380. The COD maximum standards (as illustrated below) are used by the County Assessor and the Oregon Department of Revenue to measure appraisal valuations and RMV uniformity.

Vacant Land RMV Class, 100, 400	20%
Real MS and PPMS (XX9)	25%
Residential RMV Class 101, 109 -	
Homogenous	10%
Non-Homogenous	15%
Rural Improved RMV Class 401	20%
Apartments RMV Class 701	12%
Commercial Improved RMV Class 201 –	
Large Urban	15%
Smaller Rural	20%
Industrial	No standard has been set
Floating Property	No standard has been set

Following are the COD's for the RMV Classes that have exceeded the maximum standards for the 2024 ratio year.

RMV Class	MA	SA	Type	Location	Accounts affected	COD using After Ratio			COD using Before Ratio		Were the sales used in current study?
						2024	2023	2022	2021	2020	
101	03	00,03,40	City Res	Vernonia	840	15.04	-	-	-	14.01	Yes
101	04	00, 40	City Res	Rainier	746	15.26	10.56	-	-	12.86	Yes

Explanation for areas out of COD range

MA 03, SA 00, 03 and 40 is comprised of improved residential property located in the City of Vernonia. The COD returned an indicator of 15.04 which is just slightly over the COD standard of 15.00 for non-homogeneous improved property. Due to how these areas move on the market, the areas will be combined for the 2024 sales collection year and the 2025 Ratio year.

MA 04, SA 00 and 40 is located in the City of Rainier. This grouping of improved residential properties returned a COD of 15.26. It has been found that market perception does not show a disparity between the two areas. Therefore, it has been decided to combine the areas for the 2025 Ratio year.

Price Related Differential

Following are the Price Related Differential (PRD) ratings categorized by Maintenance Area, Study Area and RMV Class. The PRD illustrates whether valuations are reasonably equal between high and low properties

If the PRD is over 1.03, then the PRD is regressive. This means the low-value properties are overvalued and high-value properties are undervalued. (Valuations are higher than their sale price).

When the PRD is below .98, then the properties are considered progressive. This means the high-value properties are overvalued and the low-value properties are undervalued. (Valuations are lower than their sale price).

This data is from the sales file date span of January 1, 2023 through December 31, 2023 and has been used in the 2024 Ratio Report.

RMV Class	MA	SA	PRD	Under .98	Over 1.03	Sales used in Ratio Study?
019	07	02, 03, 06, 35	105.00		X	Yes
019	07	04, 05	111.00		X	Yes
100	05	00	111.00		X	No
101	03	00, 03, 40	97.00	X		Yes
2XX	All	00, 73	104.00		X	No
400	04	41, 44, 56	95.00	X		Yes
400	05	51	106.00		X	Yes

APPENDIX A

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



Published by the Columbia County Assessor

January 1, 2024

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Introduction

To ensure statewide uniformity in administering Oregon’s Property Tax Laws, the Oregon Department of Revenue (DOR) exercises its supervisory authority over the property tax system under Oregon Revised Statute (ORS) 306.115. In addition, under ORS 306.120, the DOR must develop and provide manuals and instruction to all county assessors to ensure uniform methods of assessments. Please refer to the following publications developed by the DOR as a guide when performing an Annual Setup:

- Appraisal Methods manual
- Cost Factors for Residential Buildings
- Cost Factors for Manufactured Structures
- Cost Factors for Farm Buildings

Columbia County Assessor’s Annual Setup

A successful mass appraisal of residential properties in a selected area is dependent on a comprehensive analysis of recent sales to determine land values, local cost modifiers to apply to the cost factors, to develop local market-based depreciation schedules based on age and condition of structures, and to establish benchmarks or miscellaneous adjustments. This method of analysis is referred to as a “Setup Study”. Following mass appraisal principles, this document contains the annual setup study conclusions for:

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

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

Definitions and Descriptors:

- Market Analysis – The study of the supply and demand in a specific area for a specific type of property. (Appraisal Institute, The Dictionary of Real Estate Appraisal, 6th ed. [Chicago: Appraisal Institute, 2015])
- Market Area – an area where comparable properties are found for a particular classification of property.
- MA – Maintenance Area. The County is divided into separate areas for appraisal maintenance purposes. These may or may not be market areas.
- SA - Study Area. Properties, usually within specified boundaries, that share similar market attributes and influence.
- LUC - Land Use Code. The type of land value schedule used for assessment:

- 001 Residential City Under an Acre – Square Feet
- 002 Residential City Acreage – Acres
- 003 Residential Rural Tract - Acres
- 005 Residential Riverfront – Front Footage

2024 Time Study conclusion

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

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

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

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

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

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

RATIO ANALYSIS CHANGE RATE Annual Time Adjustment by Year

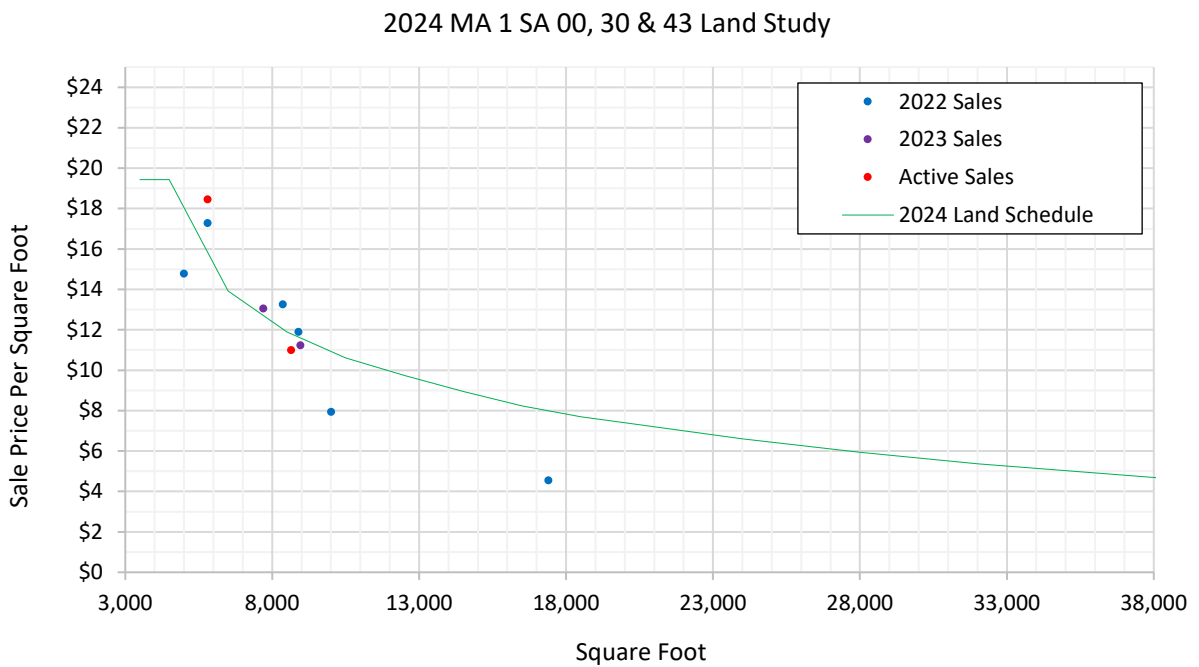
RMV CLASS	2022	2023
019	3%	1%
111	5%	0%
100	1%	6%
400	3%	5%

2024 Land Study conclusions

MA 1 City of St. Helens

- SA 00 Residential
- SA 30 Duplex, Triplex, Fourplex
- SA 43 Rowhouse, Townhouse

The following graph displays sales within the general market area in the City of St. Helens. The sales reflect the price per square foot and were used to generate the vacant land schedule. Also, due to the limited number of sales available, it was decided that the land schedule for SA 00 will also be applied to SA 30 and SA 43.



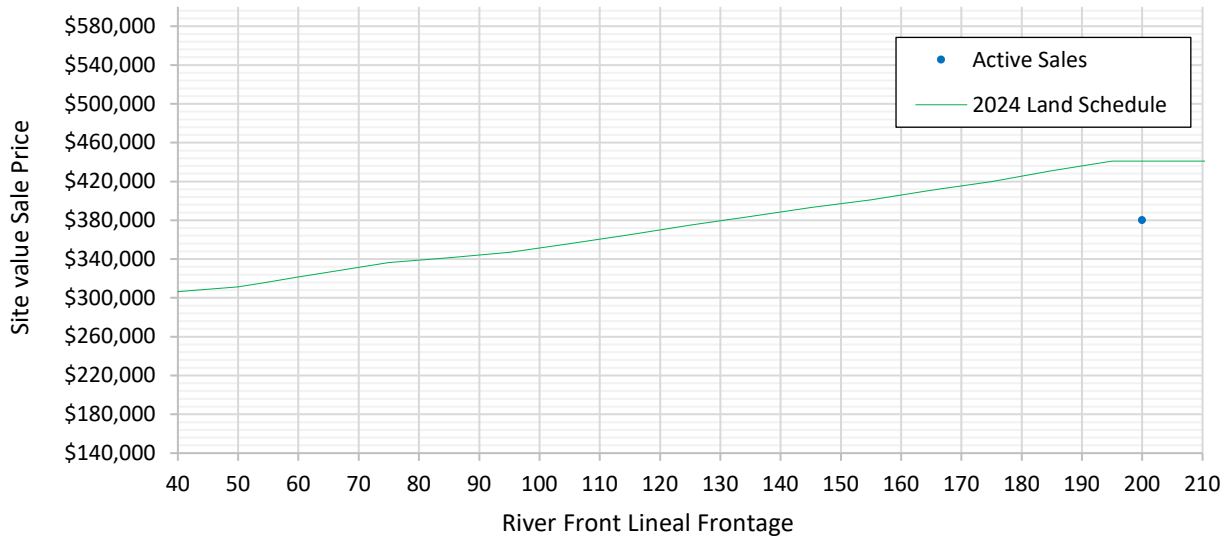
2024 Land Study conclusions continued

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

SA 15 Riverfront

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

2024 MA 1 & MA 6 River Front Land Study

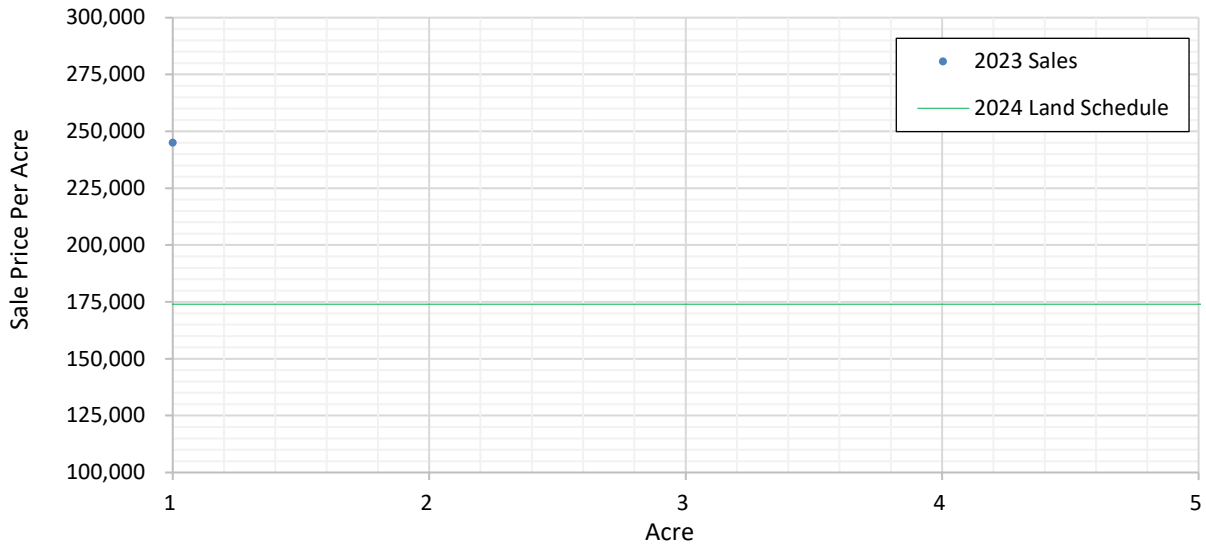


MA 1 City of St. Helens

SA 00 City Acreage

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

2024 MA 1 SA 00 Land Study



2024 Land Study conclusions continued

MA 1 City of St Helens Recalculation Land Schedules

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

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

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

SA 15 LUC 005 Riverfront		
Size (front footage)		Total Value
From	To	
0	40	306,450
41	50	311,450
51	55	316,450
56	60	321,450
61	65	326,450
66	70	331,450
71	75	336,450
76	85	341,450
86	95	347,000
96	105	356,000
106	115	365,000
116	125	375,000
126	135	384,000
136	145	393,000
146	155	401,000
156	165	411,000
166	175	420,000
176	185	431,000
186	195	441,000
196	999999	443,000

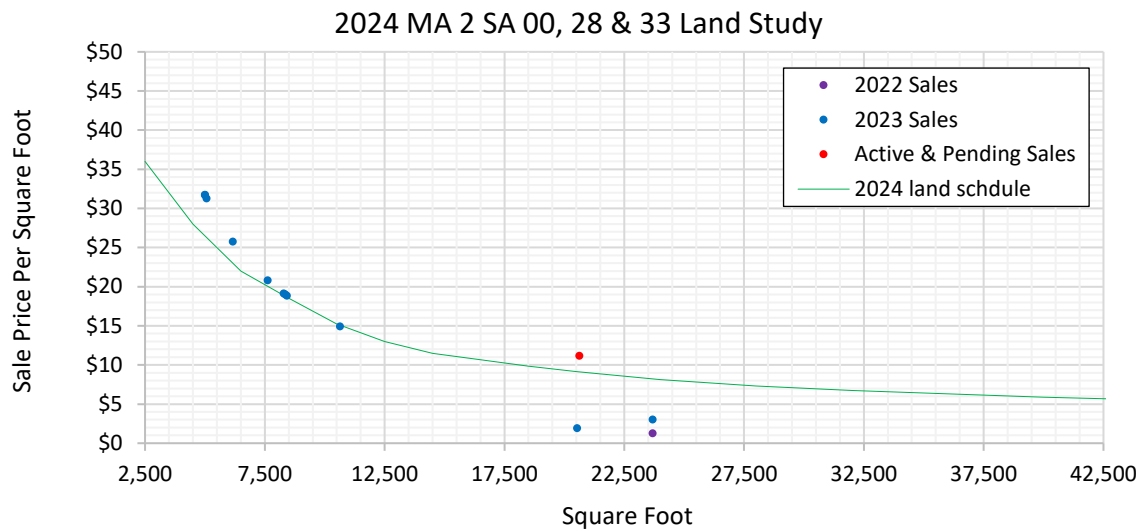
SA 00 LUC 002 City Acreage		
Size (Acres)		Value Per Acre
From	To	
1.00	999999	174,000

2024 Land Study conclusions continued

MA 2 City of Scappoose

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

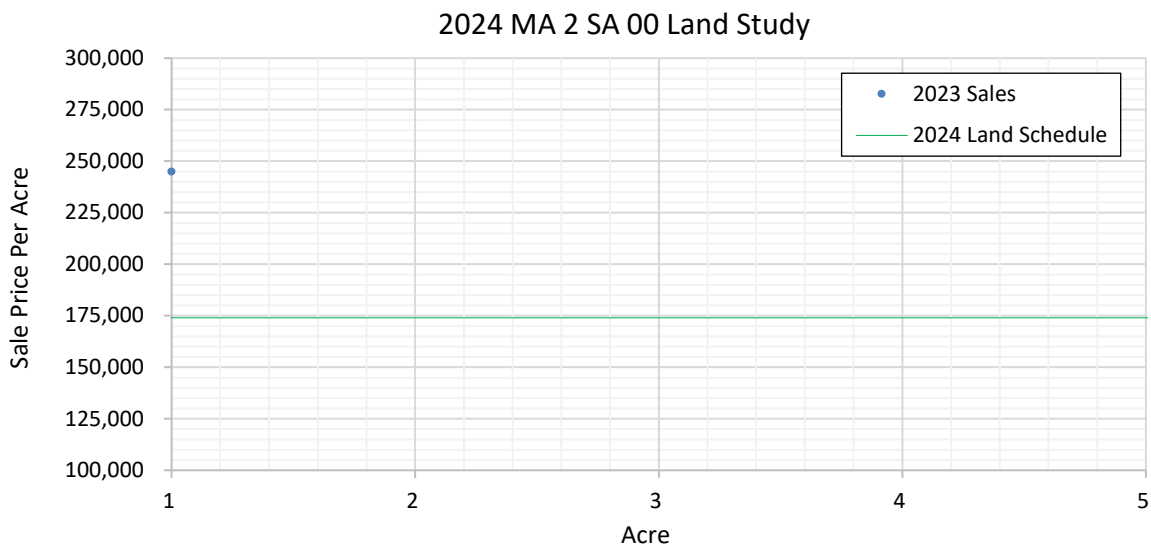
The graph illustrates sales within the market area by the sales price per square foot located within the City of Scappoose. These sales support rolling forward the prior year certified land schedule for the 2024 land schedule in the SA areas above.



MA 2 City of Scappoose

- SA 00 City Acreage

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



2024 Land Study conclusions continued

MA 2 City of Scappoose Recalculation Land Schedules

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

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

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

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

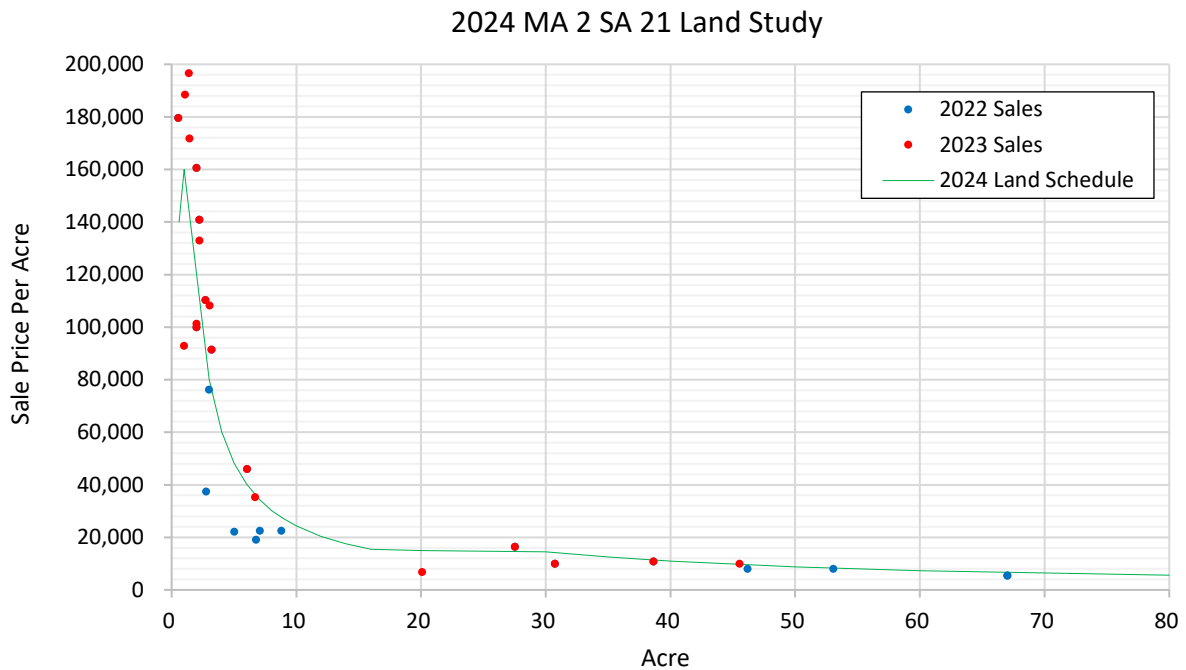
2024 Land Study conclusions continued

MA 2 Rural Scappoose

- SA 21 Rural Value Zone 1
- SA 25 Scappoose Dike Land

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

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

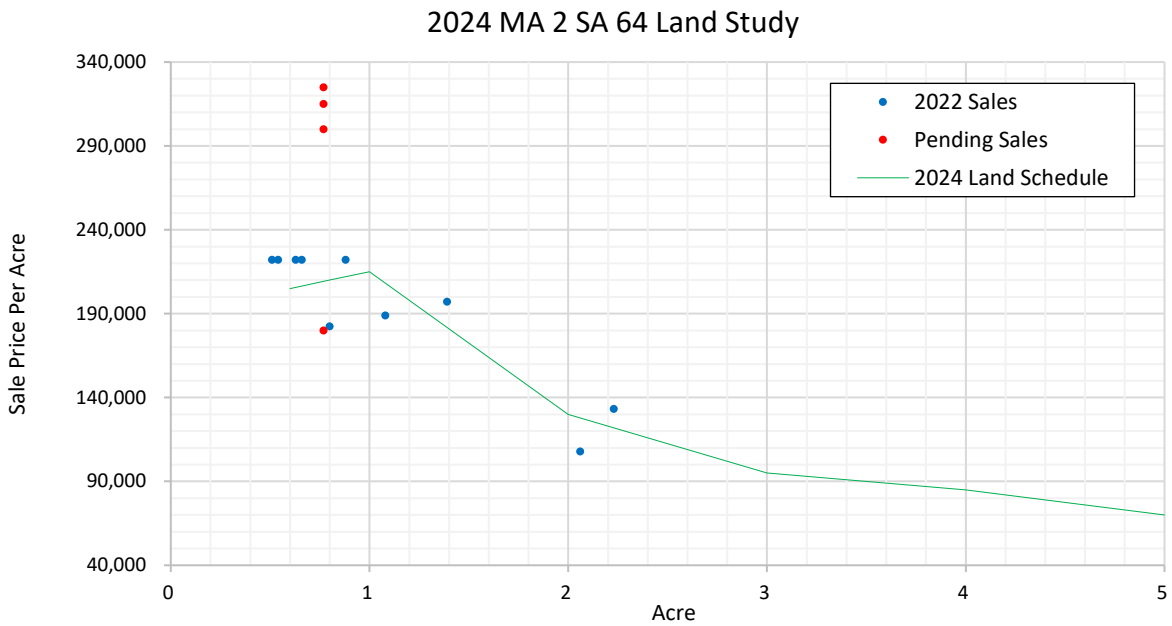


2024 Land Study conclusions continued

MA 2 Rural Scappoose

SA 64 Hillcrest and Columbia Acres

The following graph displays the sales within the market area by the sales price per acre. The data available for the Hillcrest and Columbia Acres areas were used to create the 2024 vacant land schedule for MA 2 SA 64.



MA 2 Rural Scappoose

SA 45 Sauvie Island Dike Land

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

2024 Land Study conclusions continued

MA 2 Rural Scappoose Recalculation Land Schedules

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

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

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

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

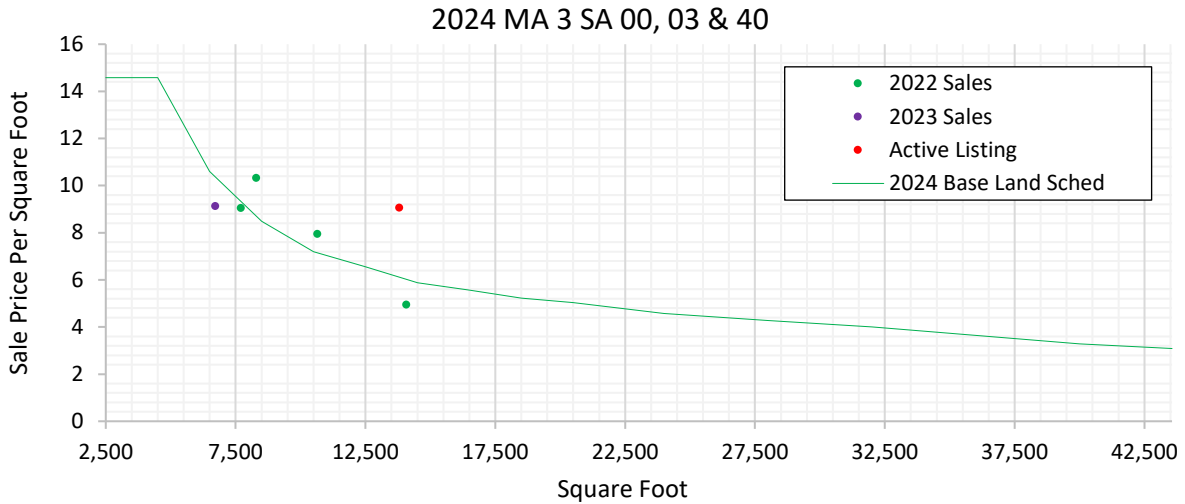
SA 64 LUC 003 Columbia Acres/Hillcrest (Unbuildable)		
Size (Lots)		Value Lump Sum
From	To	
Per Platted Lot		500

2024 Land Study conclusions continued

MA 3 City of Vernonia

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

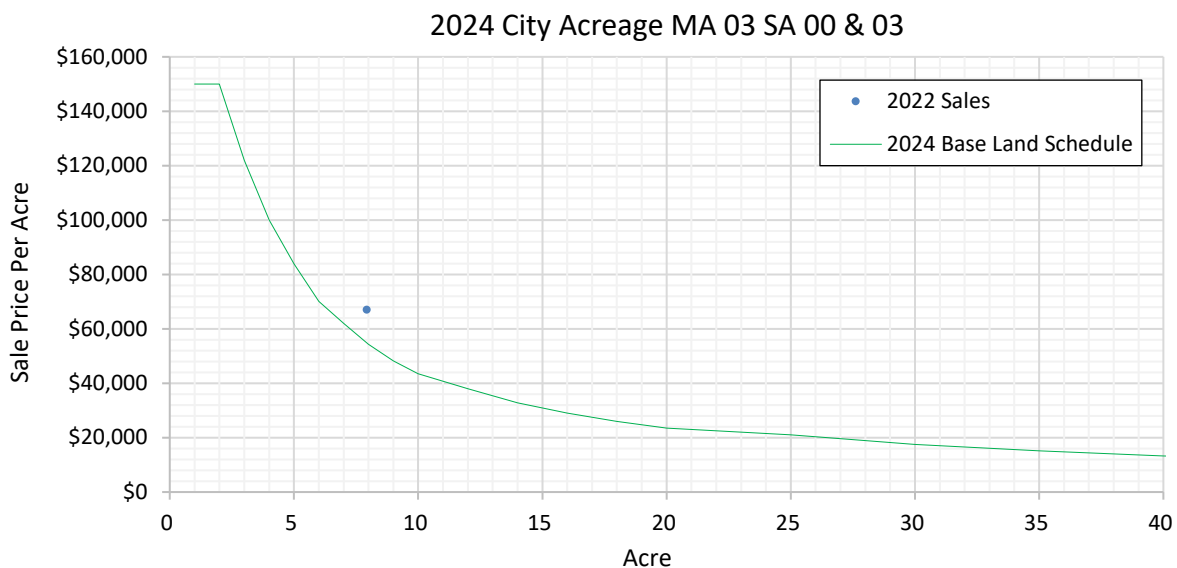
The graph illustrates sales within the market area by the sales price per square foot located within the City of Vernonia. These sales support rolling forward the prior year certified land schedule for the 2024 land schedule in the SA areas above.



MA 3 City of Vernonia, City Acreage

- SA 00 Residential
- SA 03 Flood Zone properties

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



2024 Land Study conclusions continued

MA 3 City of Vernonia Recalculation Land Schedules

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

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

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

SA 00 LUC 002		
City Acreage		
Size (Acres)		Value Per Acre
From	To	
0.99	2.00	150,000
2.01	3.00	122,000
3.01	4.00	100,000
4.01	5.00	84,000
5.01	6.00	70,100
6.01	7.00	62,000
7.01	8.00	54,280
8.01	9.00	48,260
9.01	10.00	43,500
10.01	12.00	38,000
12.01	14.00	32,750
14.01	16.00	29,000
16.01	18.00	26,000
18.01	20.00	23,500
20.01	25.00	21,000
25.01	30.00	17,560
30.01	35.00	15,110
35.01	40.00	13,230
40.01	50.00	10,650
50.01	60.00	8,880
60.01	80.00	6,670
80.01	999999.00	6,500

SA 03 LUC 002		
Flood Zone City Acreage		
Size (Acres)		Value Per Acre
From	To	
0.99	2.00	150,000
2.01	3.00	122,000
3.01	4.00	100,000
4.01	5.00	84,000
5.01	6.00	70,100
6.01	7.00	62,000
7.01	8.00	54,280
8.01	9.00	48,260
9.01	10.00	43,500
10.01	12.00	38,000
12.01	14.00	32,750
14.01	16.00	29,000
16.01	18.00	26,000
18.01	20.00	23,500
20.01	25.00	21,000
25.01	30.00	17,560
30.01	35.00	15,110
35.01	40.00	13,230
40.01	50.00	10,650
50.01	60.00	8,880
60.01	80.00	6,670
80.01	999999.00	6,500

2024 Land Study conclusions continued

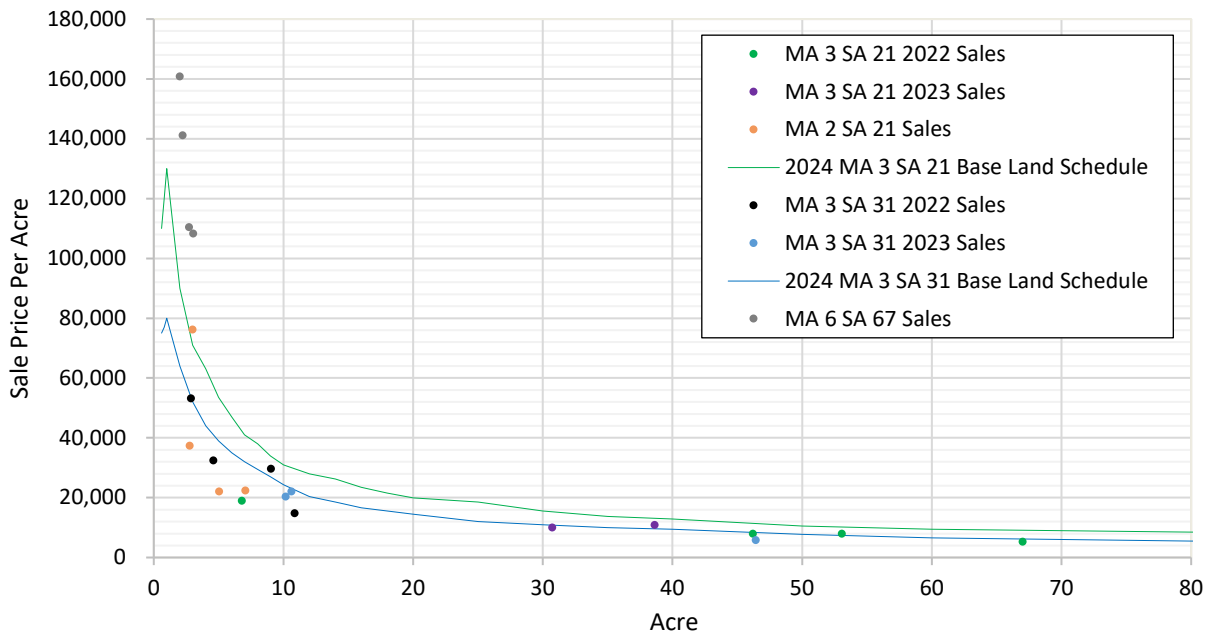
MA 3 Rural Vernonia

SA 21 Scappoose-Vernonia Hwy/Chapman area

SA 31 General Rural Value Zone 1

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

2024 MA 03 SA 21 & 31



2024 Land Study conclusions continued

MA 3 Rural Vernonia Recalculation Land Schedules

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

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

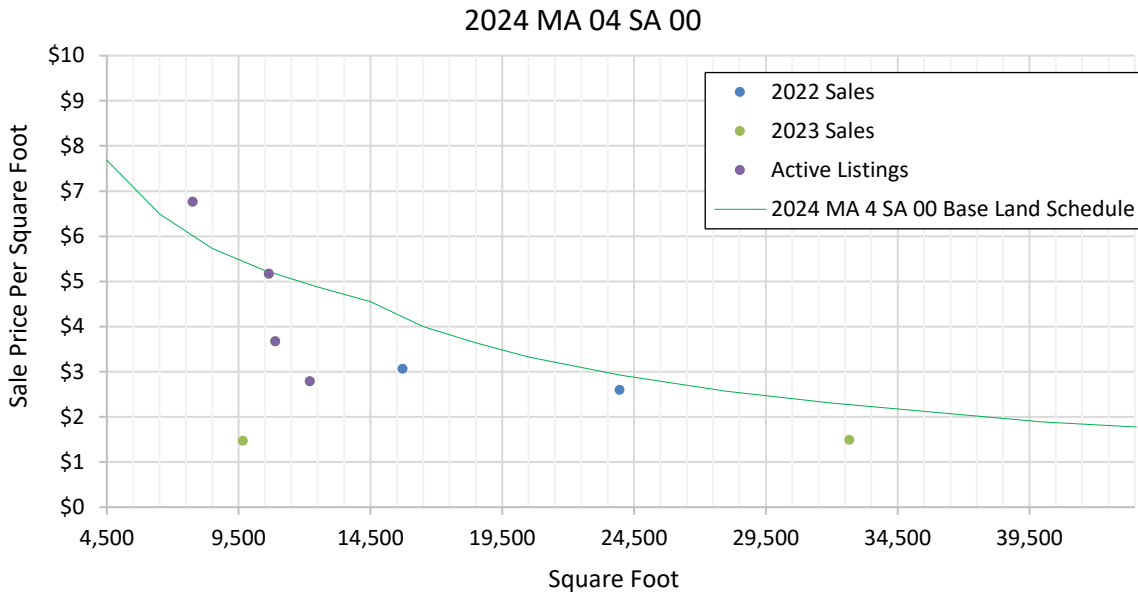
2024 Land Study conclusions continued

MA 4 City of Rainier

SA 00 Residential

SA 40 Duplex, Triplex, Fourplex

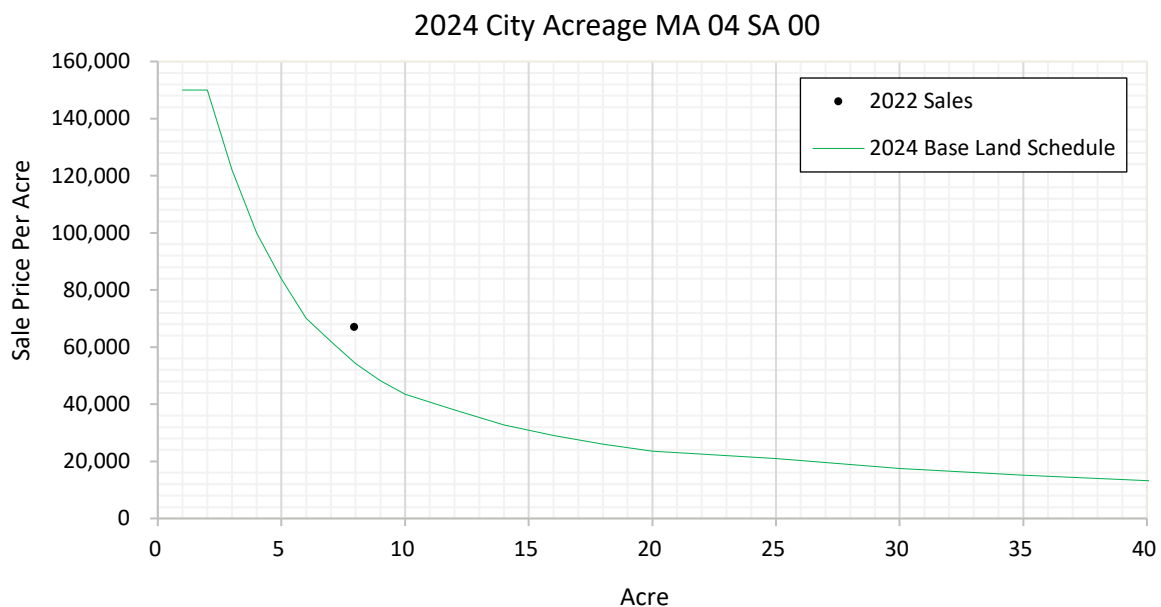
The following chart shows sales within the market area of the City of Rainier (SA 00 and SA 40) which are graphed by sales price per square foot. These sales support the 2024 base land schedule for SA 00 and SA 40.



MA 4 City of Rainier

SA 00 City Acreage

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



2024 Land Study conclusions continued

MA 4 City of Rainier Recalculation Land Schedules

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

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

SA 00 LUC 002 City Acreage		
Size (Acres)		Value Per Acre
From	To	
0.99	2.00	150,000
2.01	3.00	122,000
3.01	4.00	100,000
4.01	5.00	84,000
5.01	6.00	70,100
6.01	7.00	62,000
7.01	8.00	54,280
8.01	9.00	48,260
9.01	10.00	43,500
10.01	12.00	38,000
12.01	14.00	32,750
14.01	16.00	29,000
16.01	18.00	26,000
18.01	20.00	23,500
20.01	25.00	21,000
25.01	30.00	17,560
30.01	35.00	15,110
35.01	40.00	13,230
40.01	50.00	10,650
50.01	60.00	8,880
60.01	80.00	6,670
80.01	999999.00	6,500

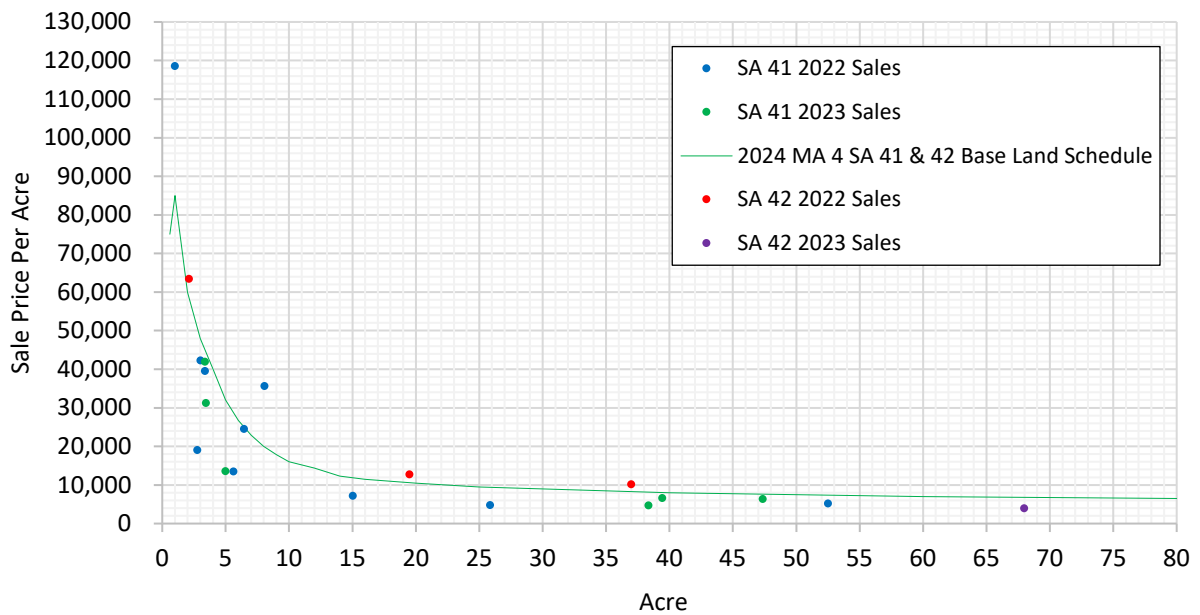
2024 Land Study conclusions continued

MA 4 Rural Rainier

- SA 41 Rural Value Zone 1
- SA 42 Rural Value Zone 2
- SA 44 Prescott
- SA 56 Deer Island Heights

The following graph displays the plotted sales within the market area and by sales price per acre. Upon review, the resulting data was used to develop the 2024 undeveloped land schedule for MA 4 SA 41 and SA 42. Note: Due to the lack of sales in Prescott (SA 44) and Deer Island Heights (SA 56), the land schedule from the nearby competing areas of SA 41 and SA 42 were applied.

2024 MA 04 SA 41, 42, 44 & 56

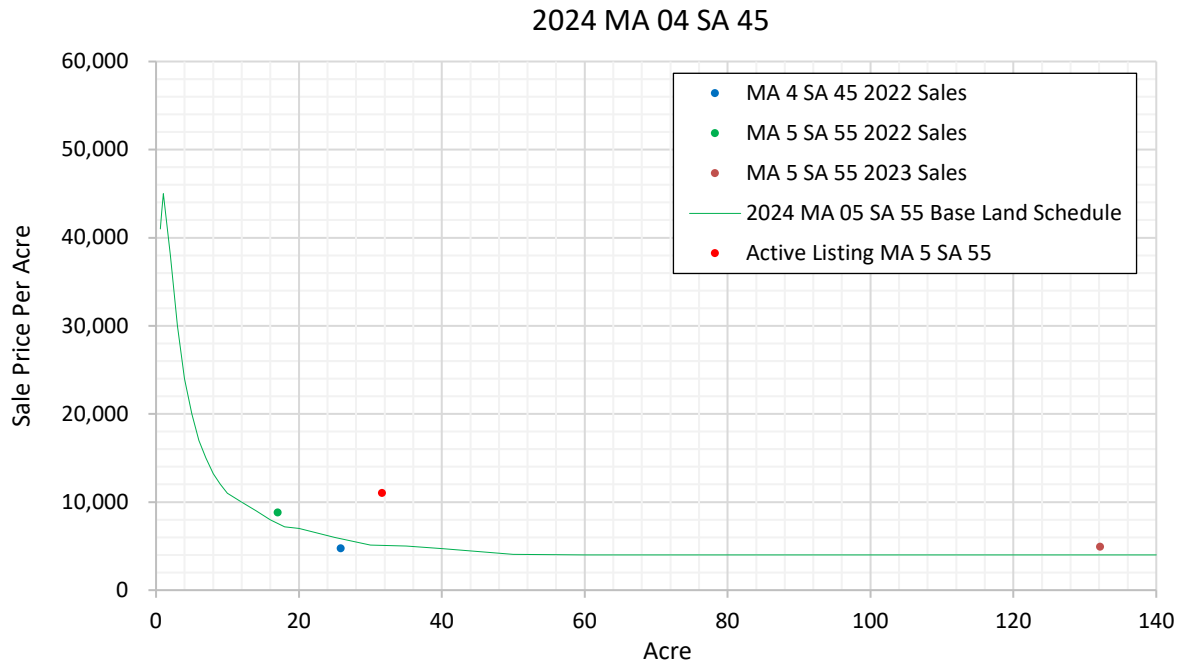


2024 Land Study conclusions continued

MA 4 Rural Rainier

SA 45 Dike Land

The subsequent chart displays dike land sales in the Rainier and Clatskanie market area by a per acre sale price. The data supports the previous 2021 trended land schedule and will carry forward to 2024.



2024 Land Study conclusions continued

MA 4 Rural Rainier Recalculation Land Schedules

SA 41 LUC 003 Rainier Value Zone 1		
Size (Acres)		Value
From	To	Lump Sum
0.00	0.60	75,000
0.61	0.80	80,000
0.81	1.00	85,000
Over 1 Acre		Per Acre
1.01	2.00	70,000
2.01	3.00	50,000
3.01	4.00	39,000
4.01	5.00	33,000
5.01	6.00	28,000
6.01	7.00	25,000
7.01	8.00	22,000
8.01	9.00	20,000
9.01	10.00	18,500
10.01	12.00	16,000
12.01	14.00	14,000
14.01	16.00	12,750
16.01	18.00	12,000
18.01	20.00	11,250
20.01	25.00	10,000
25.01	30.00	9,250
30.01	35.00	8,750
35.01	40.00	8,000
40.01	50.00	7,500
50.01	60.00	7,000
60.01	80.00	6,000
80.01	999999.00	5,000

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

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

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

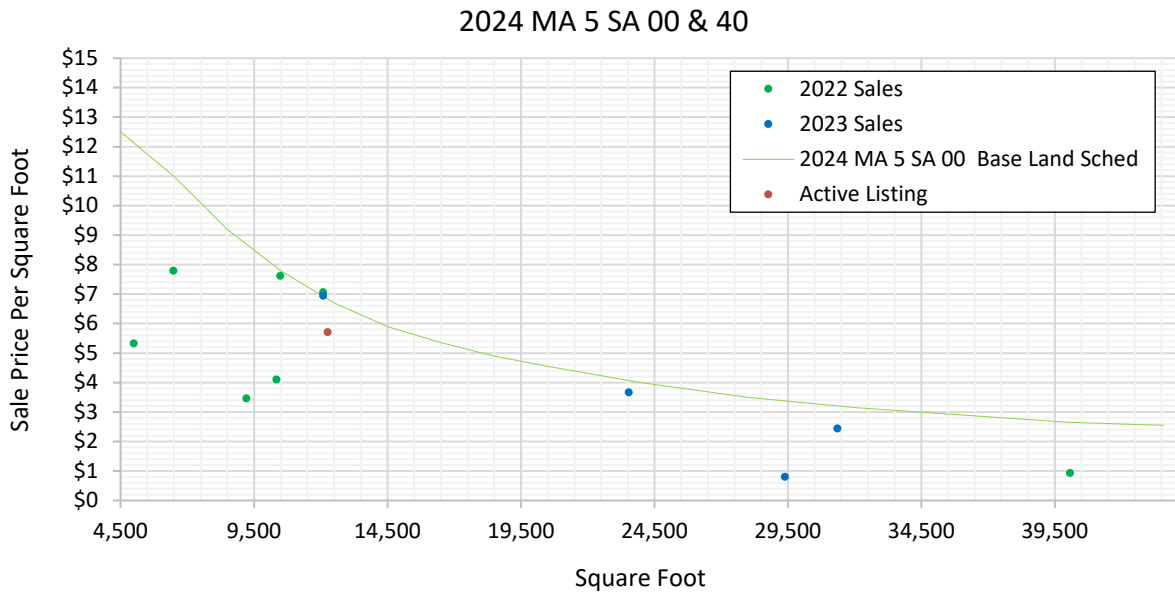
SA 56 LUC 003 Deer Island Heights		
Size (Acres)		Value
From	To	Lump Sum
0.00	0.60	75,000
0.61	0.80	80,000
0.81	1.00	85,000
Over 1 Acre		Per Acre
1.01	2.00	70,000
2.01	3.00	50,000
3.01	4.00	39,000
4.01	5.00	33,000

2024 Land Study conclusions continued

MA 5 City of Clatskanie

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

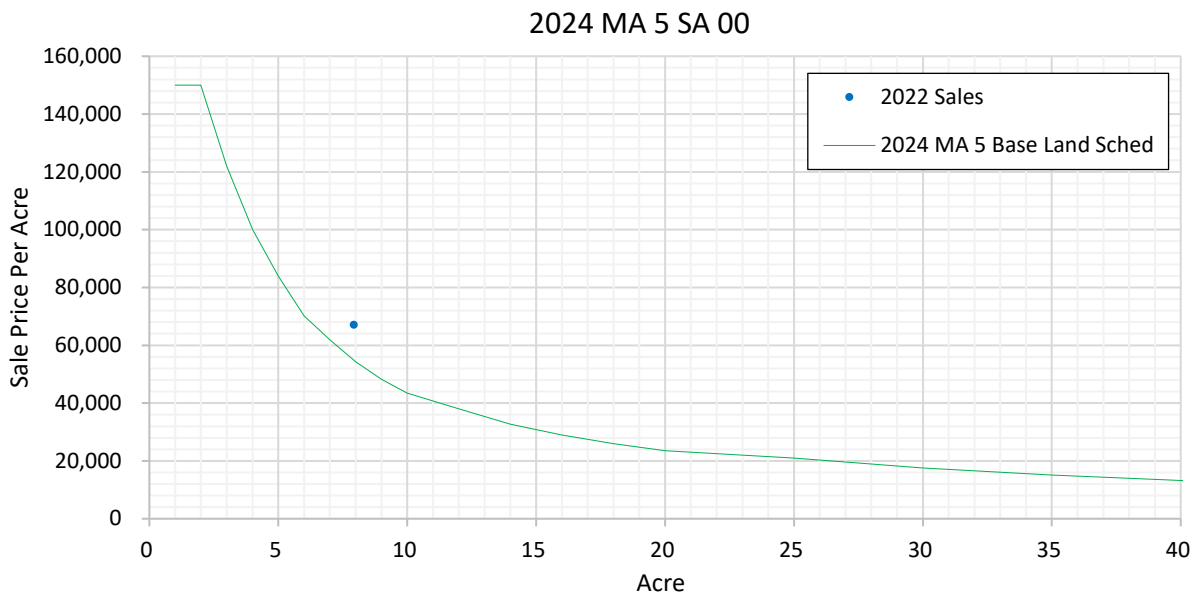
The graph below shows vacant land sales which were used to develop a new vacant land schedule for 2024. For SA 40 will follow the SA 00 land schedule due to lack of sales.



MA 5 City of Clatskanie

- SA 00 City Acreage

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



2024 Land Study conclusions continued

MA 5 City of Clatskanie Recalculation Land Schedules

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

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

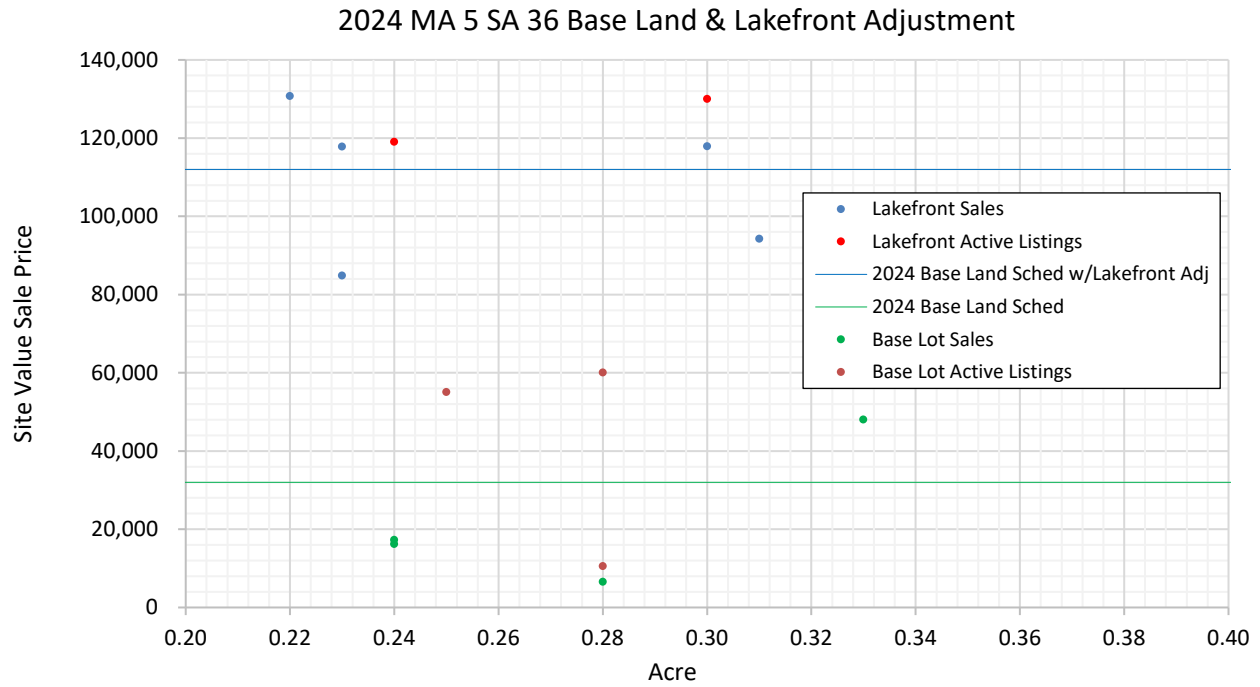
SA 00 LUC 002 City Acreage		
Size (Acres)		Value Per Acre
From	To	
0.99	2.00	150,000
2.01	3.00	122,000
3.01	4.00	100,000
4.01	5.00	84,000
5.01	6.00	70,100
6.01	7.00	62,000
7.01	8.00	54,280
8.01	9.00	48,260
9.01	10.00	43,500
10.01	12.00	38,000
12.01	14.00	32,750
14.01	16.00	29,000
16.01	18.00	26,000
18.01	20.00	23,500
20.01	25.00	21,000
25.01	30.00	17,560
30.01	35.00	15,110
35.01	40.00	13,230
40.01	50.00	10,650
50.01	60.00	8,880
60.01	80.00	6,670
80.01	999999.00	6,500

2024 Land Study conclusions continued

MA 5 Rural Clatskanie

SA 36 Fishhawk Lake

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



MA 5 Rural Clatskanie – Fishhawk Lake Recalculation Land Schedules

SA 36 LUC 003 Fishhawk Lake Estates		
Size (Acres)		Value
From	To	Lump Sum
0.01	5.00	32,000

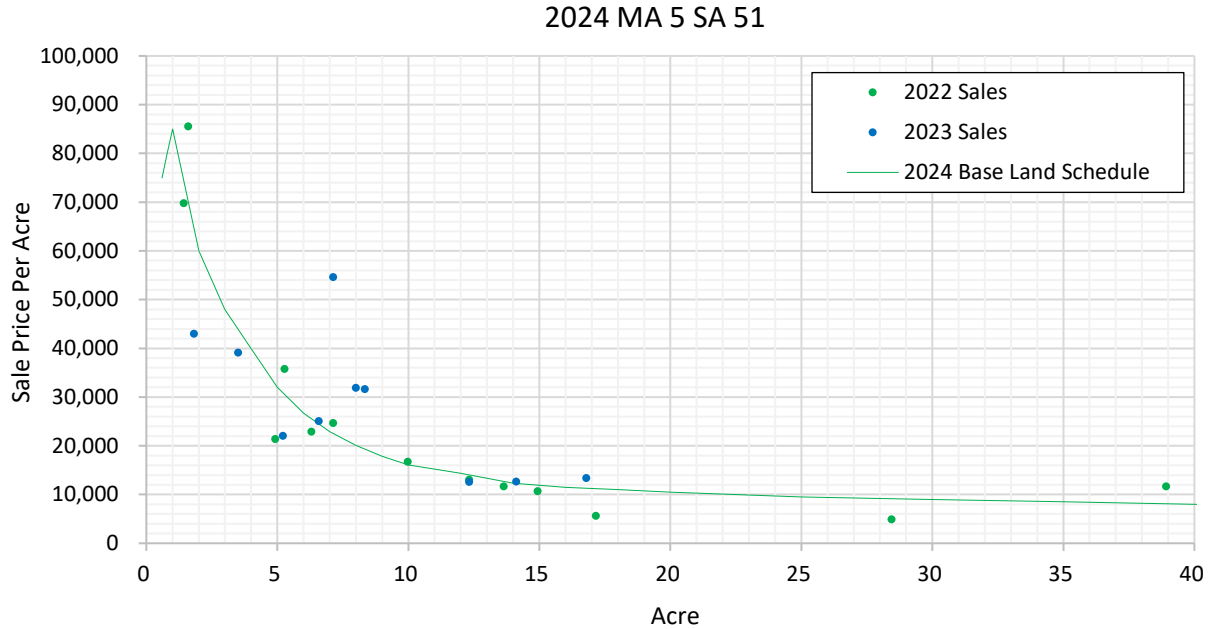
SA 36 LUC 003 Fishhawk Lakefront Adjustment		
Size (Acres)		Value
From	To	Lump Sum
0.01	5.00	80,000

2024 Land Study conclusions continued

MA 5 Rural Clatskanie

SA 51 Rural Value Zone 1

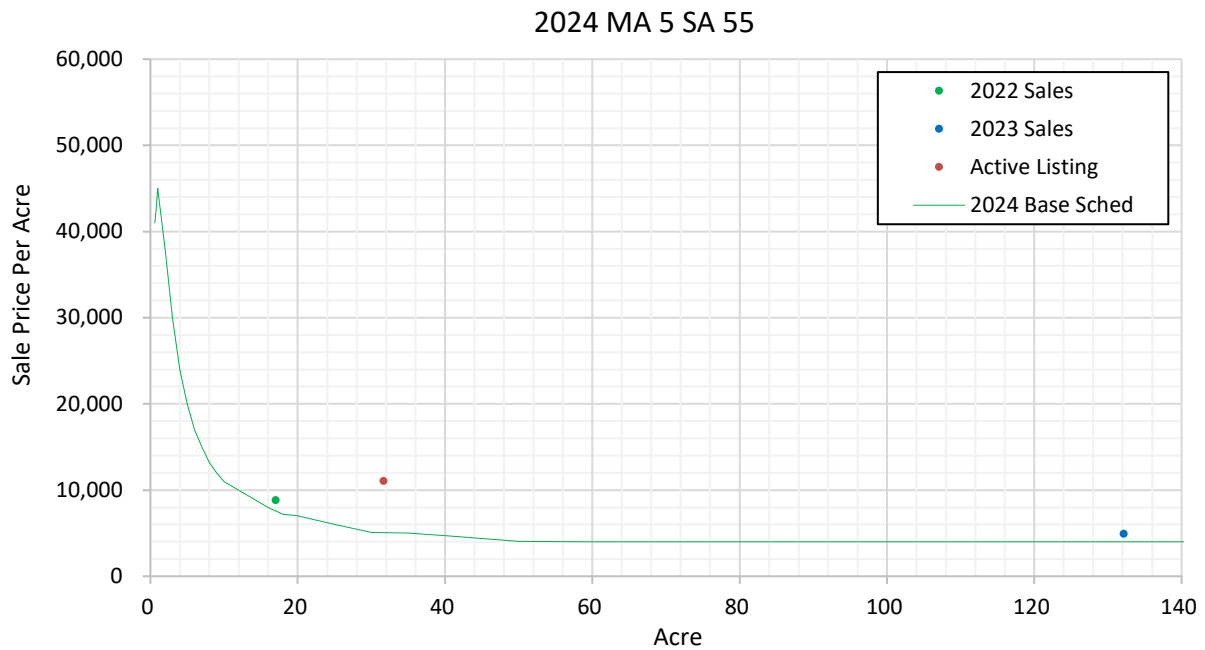
For 2024, the following graph shows vacant land sales in Clatskanie which support the development of the 2024 Base Land schedule for Rural Value Zone 1 (SA 51).



MA 5 Rural Clatskanie

SA 55 Dike Land

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



2024 Land Study conclusions continued

MA 5 Rural Clatskanie Recalculation Land Schedules

SA 51 LUC 003 Clatskanie Value Zone 1		
Size (Acres)		Value
From	To	Lump Sum
0.00	0.60	75,000
0.61	0.80	80,000
0.81	1.00	85,000
Over 1 Acre		Per Acre
1.01	2.00	60,000
2.01	3.00	48,000
3.01	4.00	40,000
4.01	5.00	32,020
5.01	6.00	26,700
6.01	7.00	22,900
7.01	8.00	20,050
8.01	9.00	17,830
9.01	10.00	16,050
10.01	12.00	14,350
12.01	14.00	12,310
14.01	16.00	11,500
16.01	18.00	11,000
18.01	20.00	10,500
20.01	25.00	9,500
25.01	30.00	9,000
30.01	35.00	8,500
35.01	40.00	8,000
40.01	50.00	7,500
50.01	60.00	7,000
60.01	80.00	6,500
80.01	999999.00	6,000

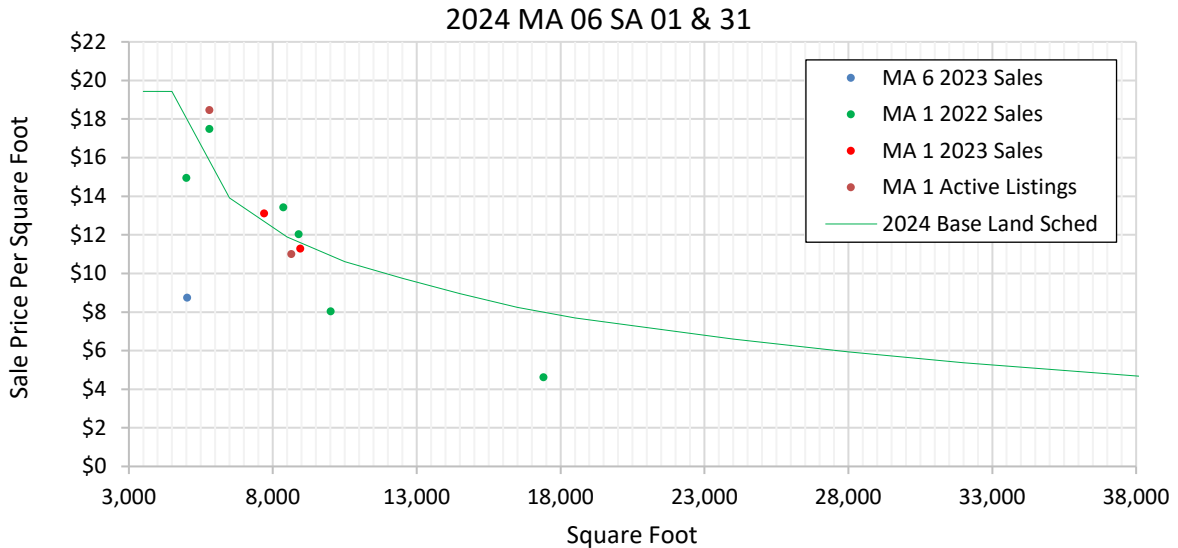
SA 55 LUC 003 Clatskanie Dike land		
Size (Acres)		Value
From	To	Lump Sum
0.00	0.60	41,000
0.61	0.80	43,000
0.81	1.00	45,000
Over 1 Acre		Per Acre
1.01	2.00	38,000
2.01	3.00	30,000
3.01	4.00	24,000
4.01	5.00	20,000
5.01	6.00	17,000
6.01	7.00	15,000
7.01	8.00	13,200
8.01	9.00	12,000
9.01	10.00	11,000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

2024 Land Study conclusions continued

MA 6 City of Columbia City

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

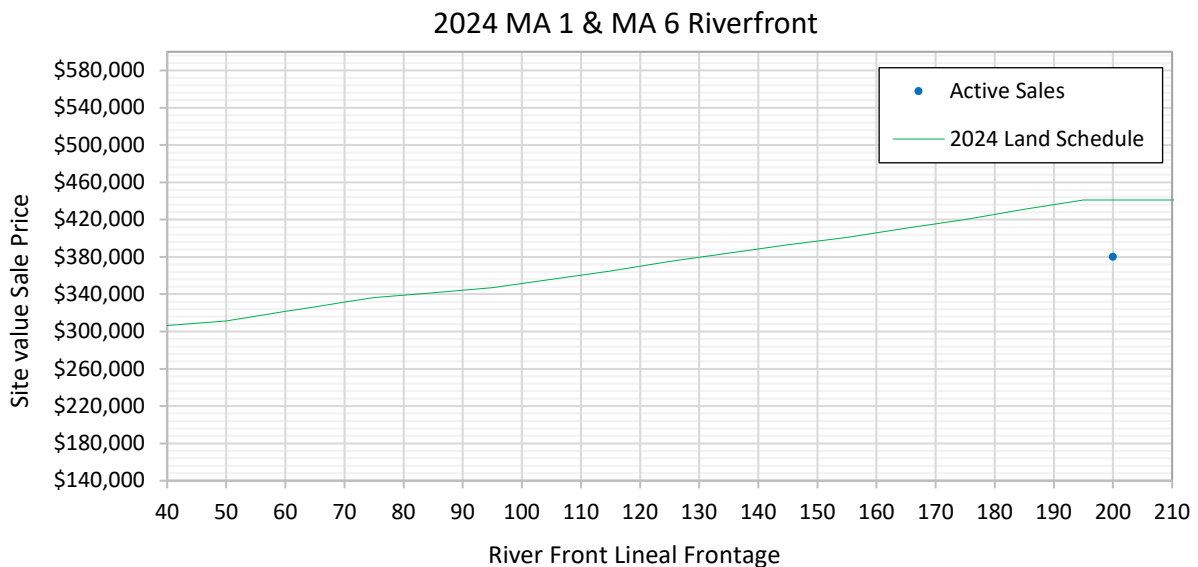
The following graph displays sales within the City of Columbia and nearby and competing area of the City of St Helens market that indicate a price per square foot. These sales were used to develop the 2024 vacant land schedule for MA 6 SA 01. Due to the lack of sales in SA 31, it was deemed appropriate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



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

- SA 15 Riverfront

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

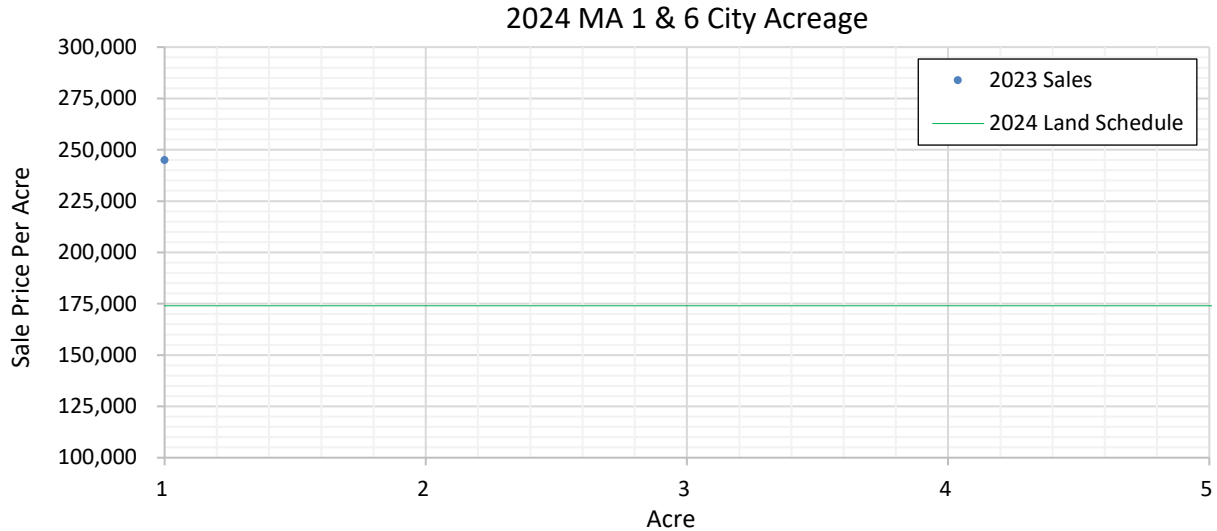


2024 Land Study conclusions continued

MA 6 City of Columbia City

SA 01 City Acreage

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



MA 6 City of Columbia City Recalculation Land Schedules

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

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

SA 15 LUC 005 Riverfront		
Size (front footage)		Total Value
From	To	
0	40	306,450
41	50	311,450
51	55	316,450
56	60	321,450
61	65	326,450
66	70	331,450
71	75	336,450
76	85	341,450
86	95	347,000
96	105	356,000
106	115	365,000
116	125	375,000
126	135	384,000
136	145	393,000
146	155	401,000
156	165	411,000
166	175	420,000
176	185	431,000
186	195	441,000
196	999999	443,000

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

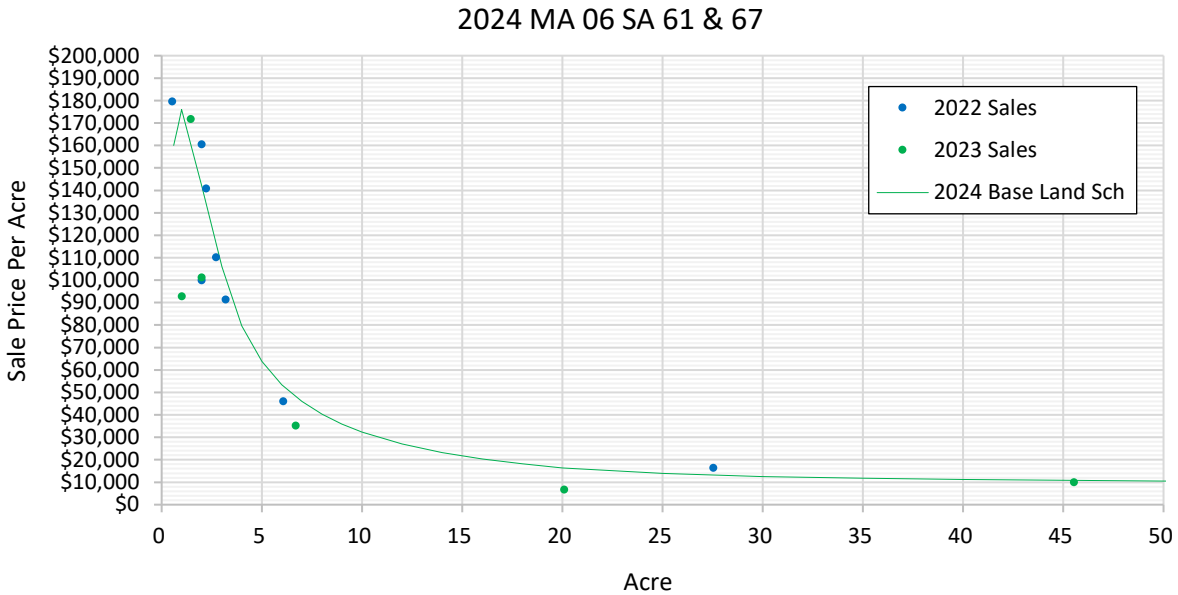
2024 Land Study conclusions continued

MA 6 Rural St Helens and Warren

SA 61 Rural Value Zone 1

SA 67 Rural Value Zone 1

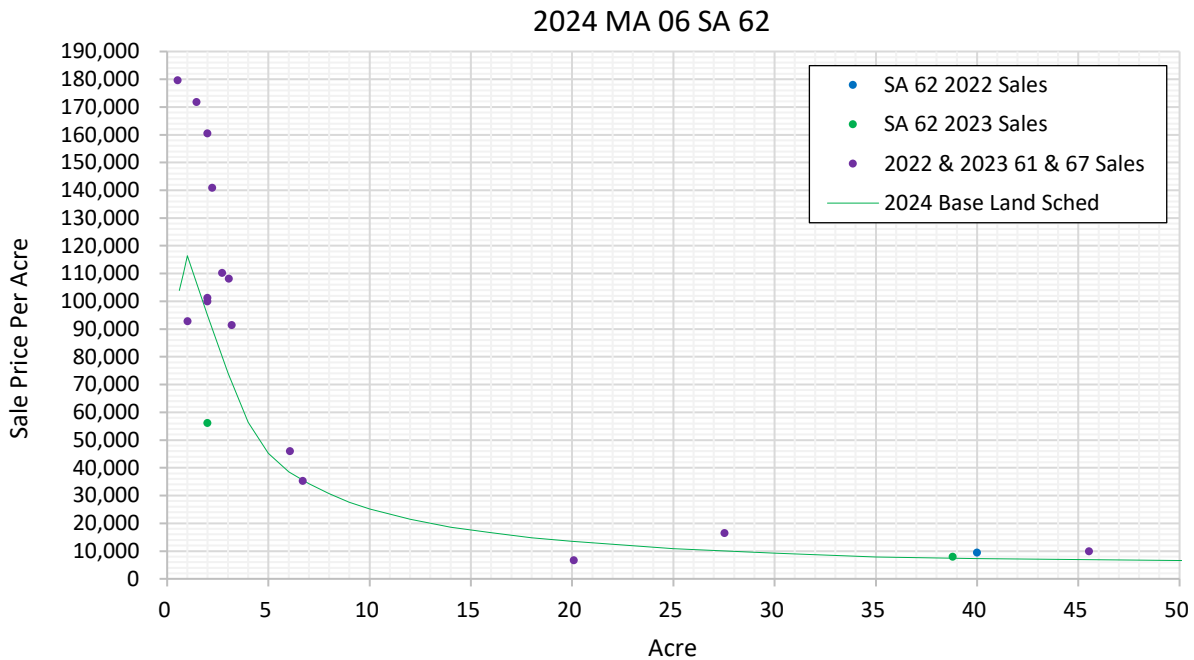
The following graph displays sales within the market area by the sales price per acre which influenced the creation of the 2024 vacant land schedule for MA 6 SA 61 and SA 67.



MA 6 Rural St Helens and Warren

SA 62 Rural Value Zone 2

The following graph displays sales within the market area by the sales price per acre. The resulting plotted sales data assisted in the creation of the 2024 vacant land schedule for MA 6 SA 62.



2024 Land Study conclusions continued

MA 6 Rural St. Helens and Warren Recalculation Land Schedules

SA 61 LUC 003 Rural St Helens Value Zone 1		
Size (Acres)		Value Lump Sum
From	To	
0.00	0.60	160,000
0.61	0.80	168,000
0.81	1.00	176,000
Over 1 Acre		Per Acre
1.01	2.00	142,000
2.01	3.00	106,000
3.01	4.00	79,660
4.01	5.00	63,760
5.01	6.00	53,460
6.01	7.00	46,010
7.01	8.00	40,340
8.01	9.00	35,870
9.01	10.00	32,350
10.01	12.00	27,000
12.01	14.00	23,250
14.01	16.00	20,350
16.01	18.00	18,150
18.01	20.00	16,350
20.01	25.00	13,960
25.01	30.00	12,560
30.01	35.00	11,860
35.01	40.00	11,160
40.01	50.00	10,460
50.01	60.00	9,770
60.01	80.00	9,070
80.01	999999.00	6,120

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

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

2024 On Site Development (OSD) conclusions

The cost figures below are estimates associated with the development of a residential structure within the County. The categories listed below are market related costs and/or system development charges (SDC) required by the owner, or developer, for site development of a new structure.

- Excavation costs include; clearing, driveway, excavation, backfill, grading, & utility trenching. The site development cost is based on an overall typical site size: 5-10k square foot lot for properties within the city limits and a site size of less than an acre for rural properties.
- Power costs are provided by the local governing utility companies. These cost estimates are based on a flat rate fee schedule.
- For city properties, all the necessary SDC fees associated with water, sewer, parks, streets, and storms are only charged at initial development of a site.
- Water is generally provided by drilled domestic water wells on each rural property at an average well depth per local drillers.
- For rural properties, sanitation is generally provided by a private onsite standard septic system. Its known that other alternative septic systems are utilized throughout the county, but the standard septic system is reported to be the typical system as shown below. Columbia County Land Development Services imposes transportation & parks SDC fees, that are charged at initial development of the site.
- Multifamily properties, if available, have the choice to have each unit metered independently for water and sewer for billing purposes. It should be noted that contractors indicated no real increase in excavation costs for the typical up to 4-unit multi-family. These cost figures have been acquired and refreshed annually to keep up with market related development costs of residential.

City OSD

Area	SFD	Duplex	Triplex	Fourplex
MA 1 City of St Helens	39,100	50,500	64,900	79,300
MA 2 City of Scappoose	43,400	61,900	82,000	102,200
MA 3 City of Vernonia	36,800	50,100	63,400	76,700
MA 4 City of Rainier	23,800	26,500	29,300	32,000
MA 5 City of Clatskanie	22,400	23,800	25,200	26,600
MA 6 Columbia City	42,700	58,100	76,200	94,500

Rural OSD

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

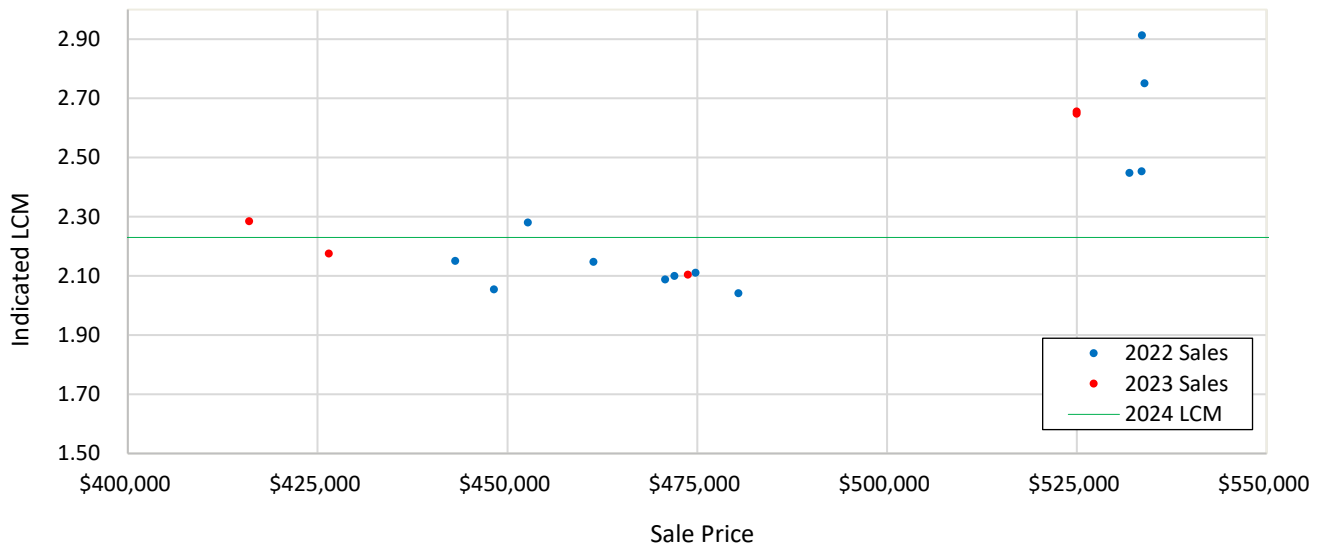
2024 Local Cost Modifiers (LCM) conclusions

This study establishes a modifier to be applied to the construction costs found in the Department of Revenue’s Cost Factor books for conventional stick-built dwellings, floating properties, manufactured structures, and farm buildings. The cost factors in these manuals reflect the Portland-Metro area; the LCM adjusts these factors to the Columbia County area and to the established base appraisal date.

Conventional Built Dwellings LCM - Countywide

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

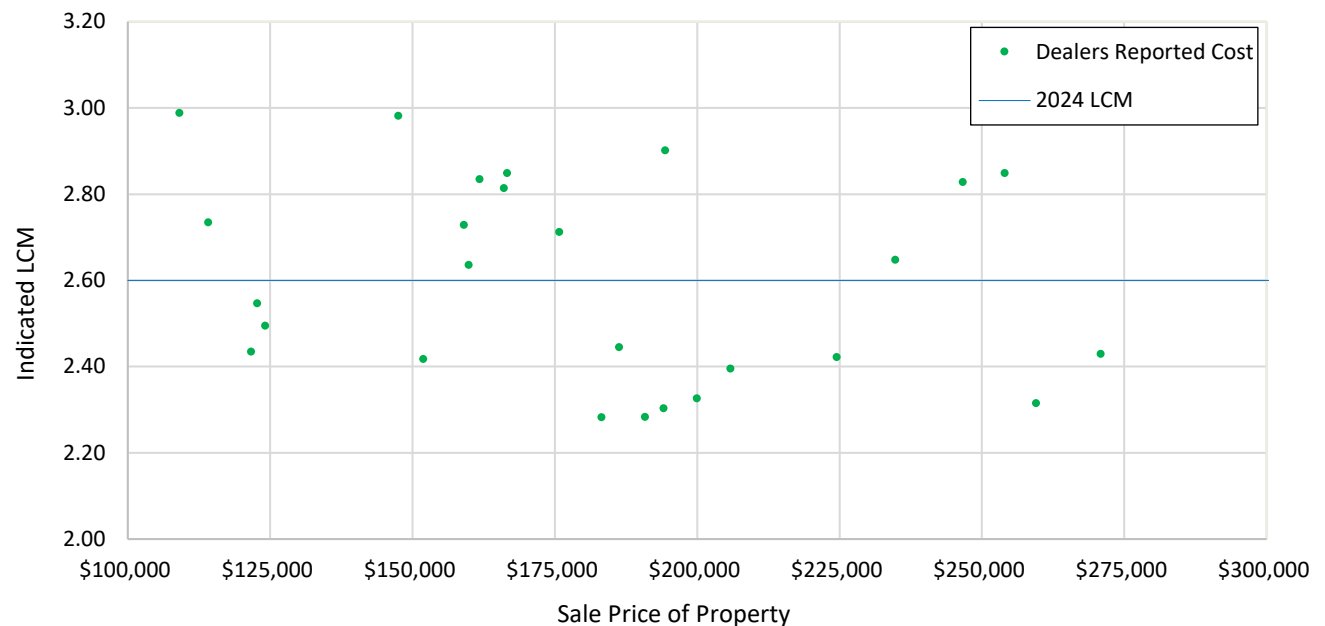
2024 Countywide Conventional Built LCM Study



Manufactured Structures LCM – Countywide

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

2024 Countywide Manufactured Structure LCM Study



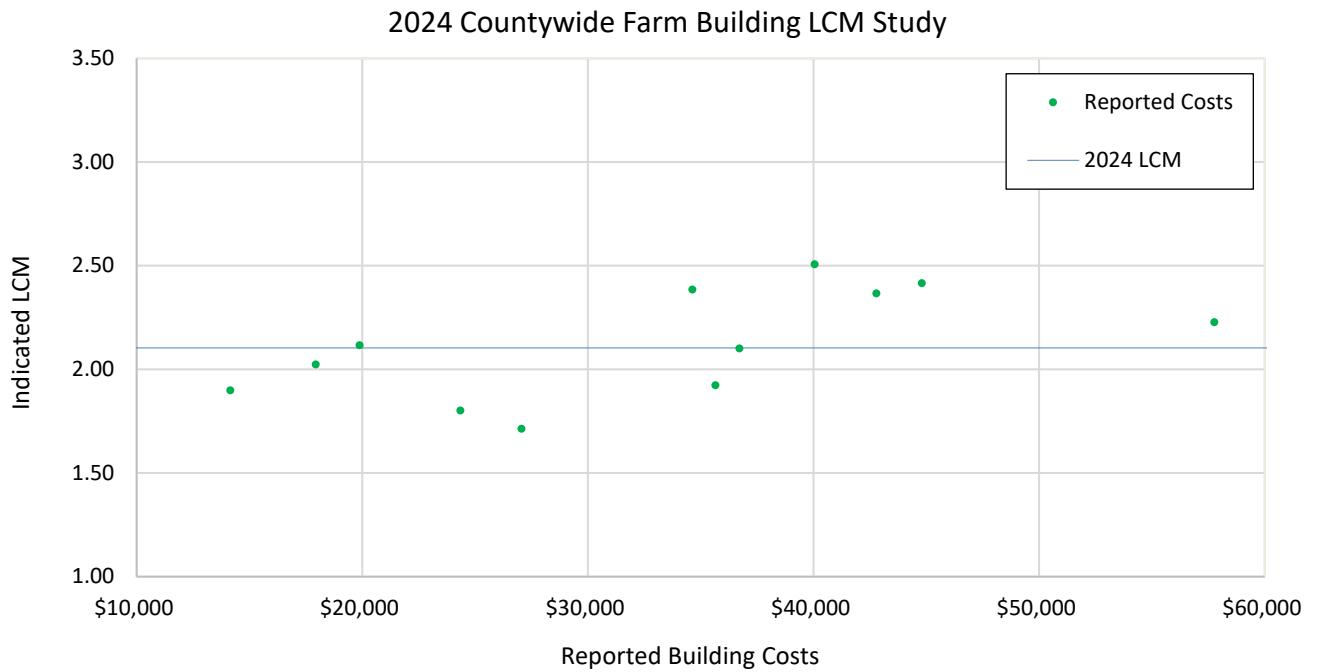
2024 Local Cost Modifiers (LCM) conclusions continued

Floating Property LCM - Countywide

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

Farm Building LCM - Countywide

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

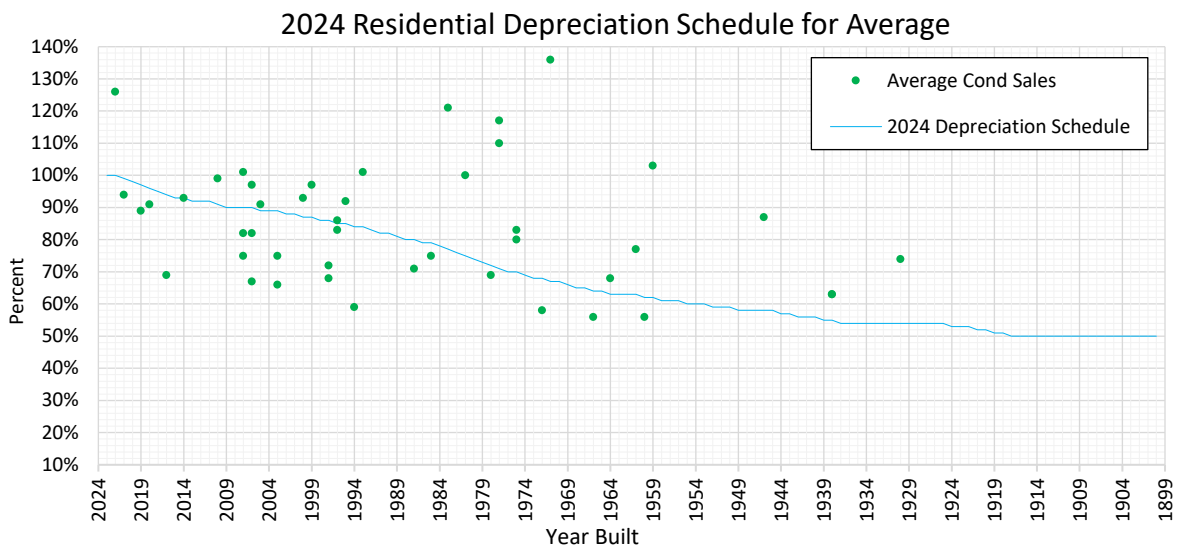


2024 Depreciation Schedule conclusions

The purpose of the multi-family depreciation study is to determine the accrued depreciation of an improvement. Accrued depreciation is the difference between the replacement cost new and the present value of an improvement.

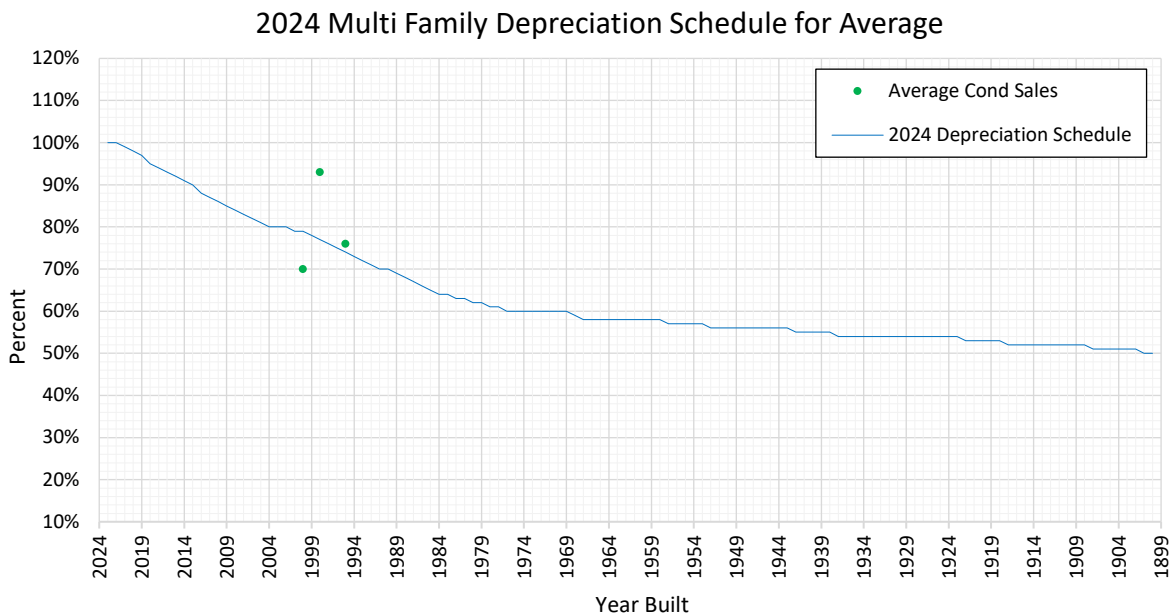
Single-Family Dwellings Depreciation - Countywide

The data collected and analyzed for the depreciation study of conventional single-family dwellings shows a decrease from the prior depreciation schedule. The data was plotted on the following graph and supports the residential depreciation schedule for this year's base setup.



Multi-Family Dwellings Depreciation - Countywide

Following is the graph of sales studied to establish the depreciation schedule for multi-family dwellings.

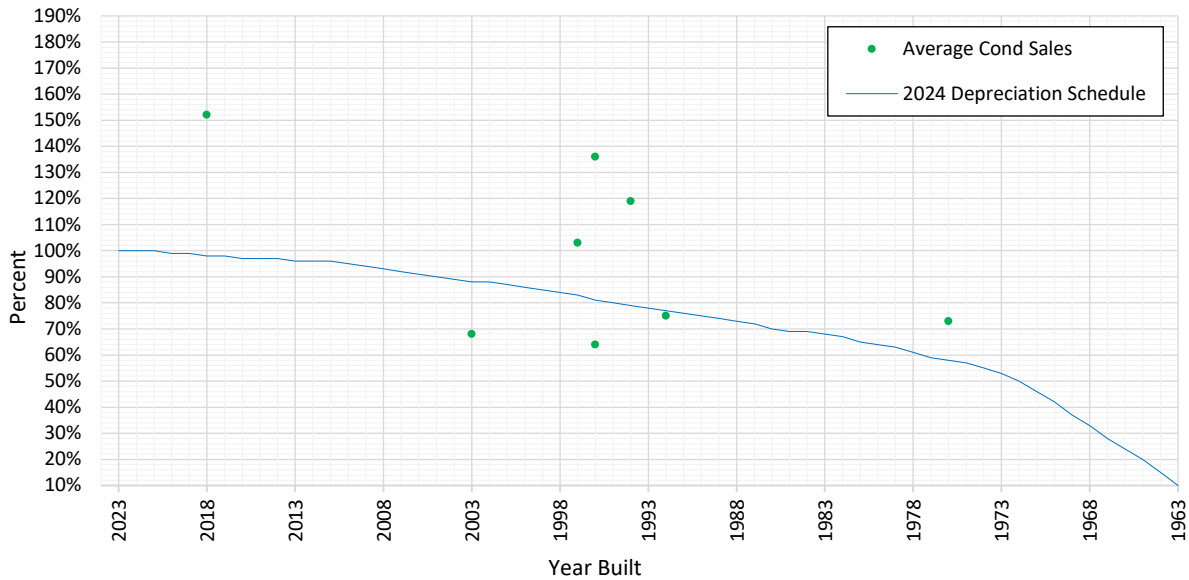


2024 Depreciation Schedule conclusions continued

Real Property Manufactured Structures Depreciation - Countywide

Real property manufactured structure sales data was collected, analyzed and a percent good was determined for each sale. Once the percent indicators were determined, they were applied to the following chart and compared to the prior year's depreciation line to see if a change was warranted. The data indicates an increase, therefore a new depreciation schedule for real property manufactured structures was created for this setup year.

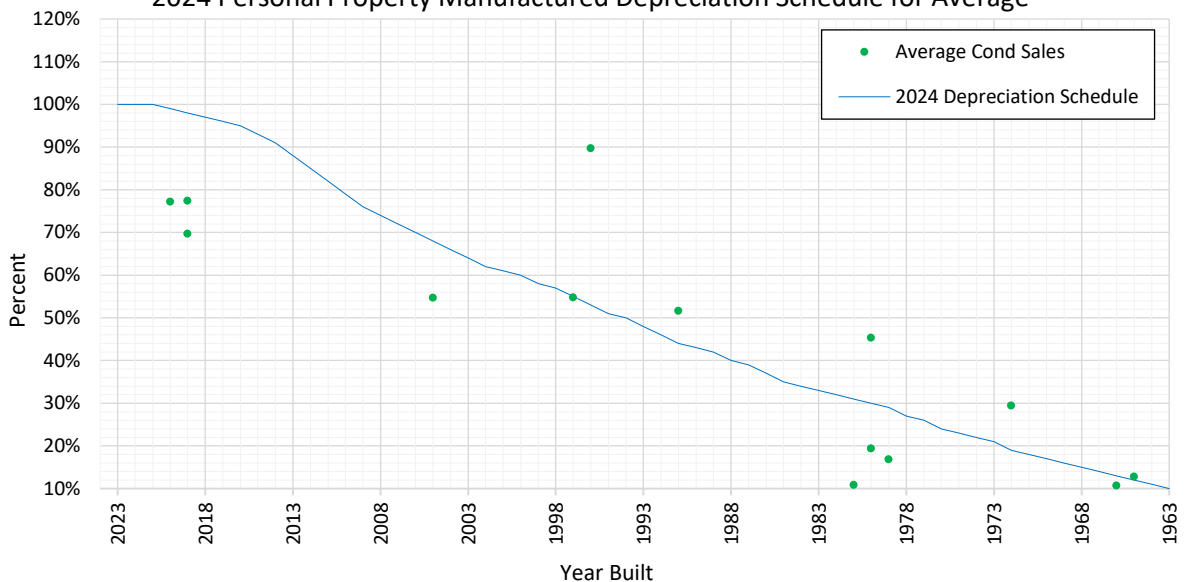
2024 Real Property Manufactured Depreciation Schedule for Average



Personal Property Manufactured Structures Depreciation - Countywide

Based on the following chart illustrating the sales data collected, a new depreciation schedule was deemed appropriate for personal property manufactured structures for this setup year.

2024 Personal Property Manufactured Depreciation Schedule for Average



2024 Depreciation Schedule conclusions continued

Floating Property Depreciation - Countywide

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

Farm Buildings Depreciation – Countywide

It is not feasible to use an extraction method to determine a market-based depreciation schedule for farm buildings. In most cases, these structures represent a minimal portion of the overall real market value of a property. Farm buildings are depreciated using a straight-line depreciation method and appraiser judgment is used in determining the effective age of the structure.

2024 Land and Miscellaneous Adjustment conclusions

View Adjustment - South County MA 1, MA 2, and MA 6

The sales with views on the following graph are located in the market area of South County (St. Helens, Scappoose, and Warren). The process of extraction was applied and the value plotted on the graph is of good and excellent views.

2024 South County MA 1, 2 & 6 View Adjustments



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

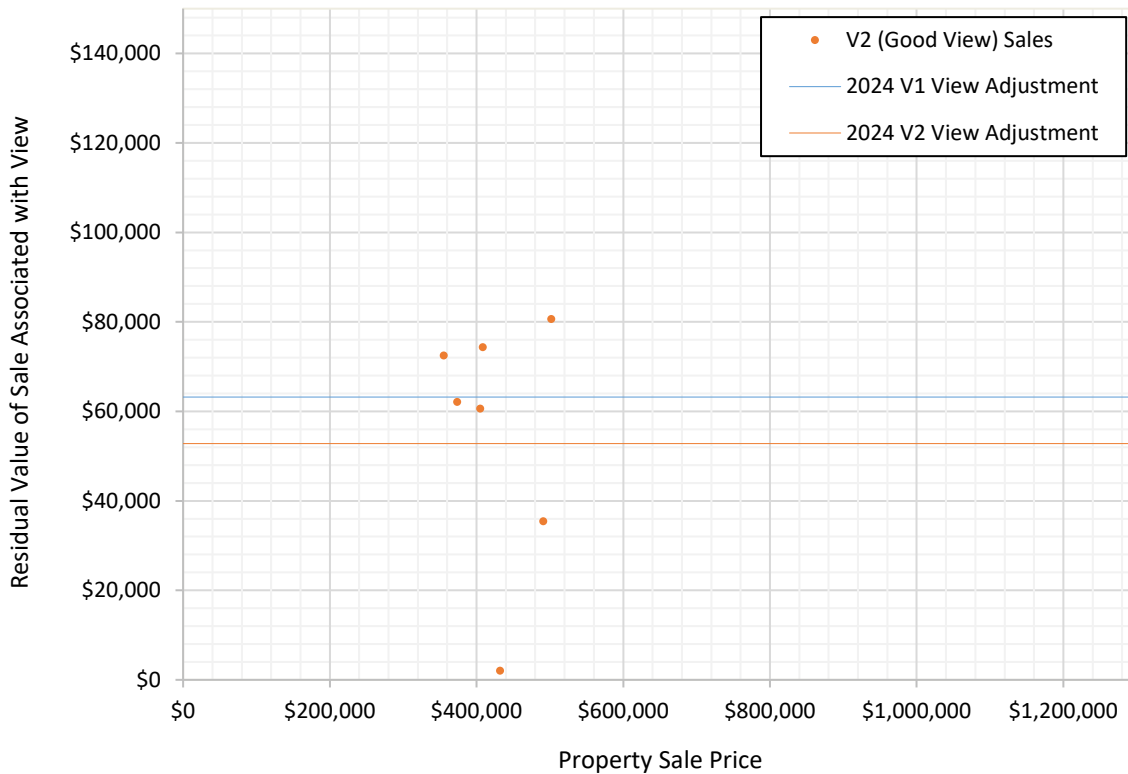
V1 (Excellent View)	\$87,500
V2 (Good View)	\$60,600

2024 Land and Miscellaneous Adjustment conclusions continued

View Adjustment - North County: MA 4 and MA 5

The following graph displays sales within the North County market areas of Rainier and Clatskanie which contain a view. The sales on the graph reflect an extracted value for either good or excellent views. Due to limited sales data, there are no V1 view sales available for analysis for 2024.

2024 North County MA 4 & 5 View Adjustments



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

V1 (Excellent View) \$63,200

V2 (Good View) \$52,800

2024 Land and Miscellaneous Adjustment conclusions continued

Premium Location Adjustment – Countywide

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

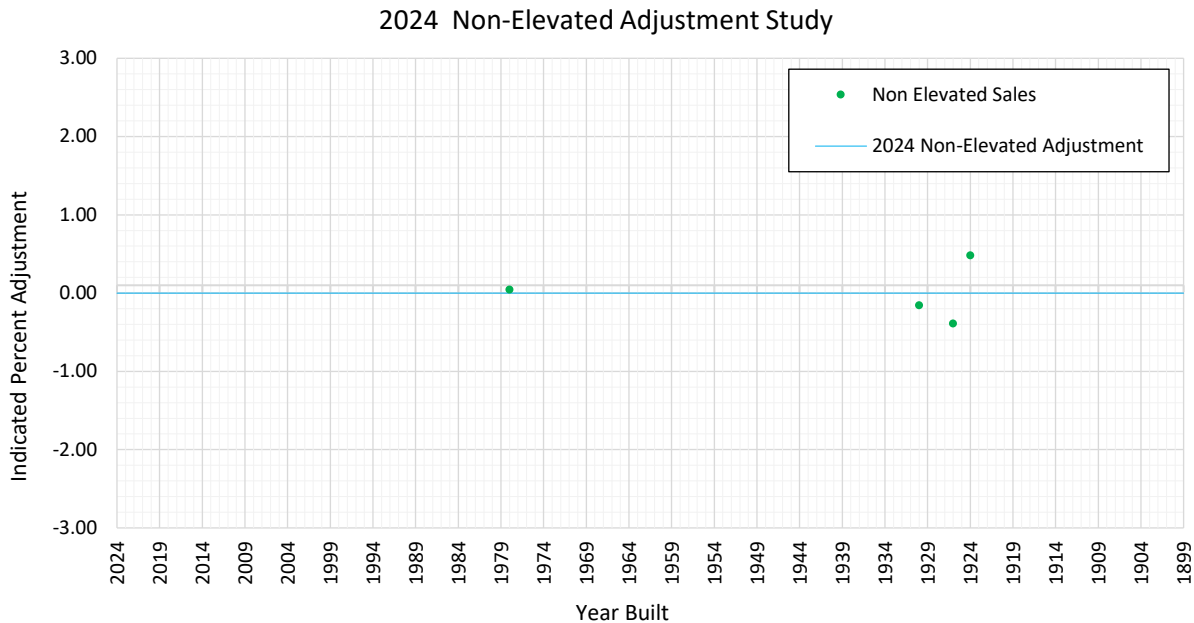
Topography Adjustment – Countywide

Consistent sales data was not found that would indicate credible market driven indicators to analyze for topography adjustments. This may be primarily based on buyers’ personal preferences as well as their own intended use. Due to the lack of data to determine market driven adjustments, topography adjustments are made as judgement calls, on a case by case basis with the following adjustments listed below.

<u>Description</u>	<u>Rate %</u>
Topo- Minimal impact	-10%
Topo- Low Impact	-20%
Topo- Moderate Impact	-30%
Topo- Severe Impact	-40%

Non-Elevated Home in Floodplain Adjustment -City of Vernonia SA 03

The following graph displays sales within the floodplain of the Vernonia market area. The indicated market perception of the cost to cure a non-elevated home was inconclusive and therefore the adjustment for this setup year will be “0”.



2024 Land and Miscellaneous Adjustment conclusions continued

Slide Area Adjustment - City of Rainier

The slide area in Rainier is east of Fox Creek and South of Columbia River Highway. In addition to the Rainier slide area, any piece of land within the city limits that is west of Fox Creek and has a slope of 20% or more is included in this slide area. Due to time constraints, it has been deemed appropriate to apply the 2020 adjustments attributed to the Rainier Slide City fees and Engineering fees for this setup year.

The following adjustments should be applied to all vacant properties in the slide area and to all older improved properties that appear to have problems due to being located within the slide area of Rainier.

Rainier Slide – City Fees	\$500
Rainier Slide – Engineering Fees	\$8,525

Transmission Lines – Countywide

A 50% adjustment is made to the value of the portion of land that lays directly under a major transmission line easement. This adjustment is not based on market sales, but rather is made to recognize the limited use and negative market perception of land that lies beneath major transmission lines.

Over Improvement Adjustment

Based on the sales data analyzed, it is recommended to use the square foot improvement adjustments listed below on all Class 6 or better homes for this setup year.

Over 3,500 square feet	-35%
Under 3,500 square feet	-31%

Creek Adjustment

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

MA 01 SA 00	MA 04 SA 40	MA 04 SA 45
MA 01 SA 30	MA 04 SA 41	MA 06 SA 31
MA 01 SA 43	MA 04 SA 42	MA 04 SA 56
MA 04 SA 00	MA 04 SA 44	MA 06 SA 01

2024 Land and Miscellaneous Adjustment conclusions continued

Springlake Park Manufactured Home Park (MA 7 SA 30)

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

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

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

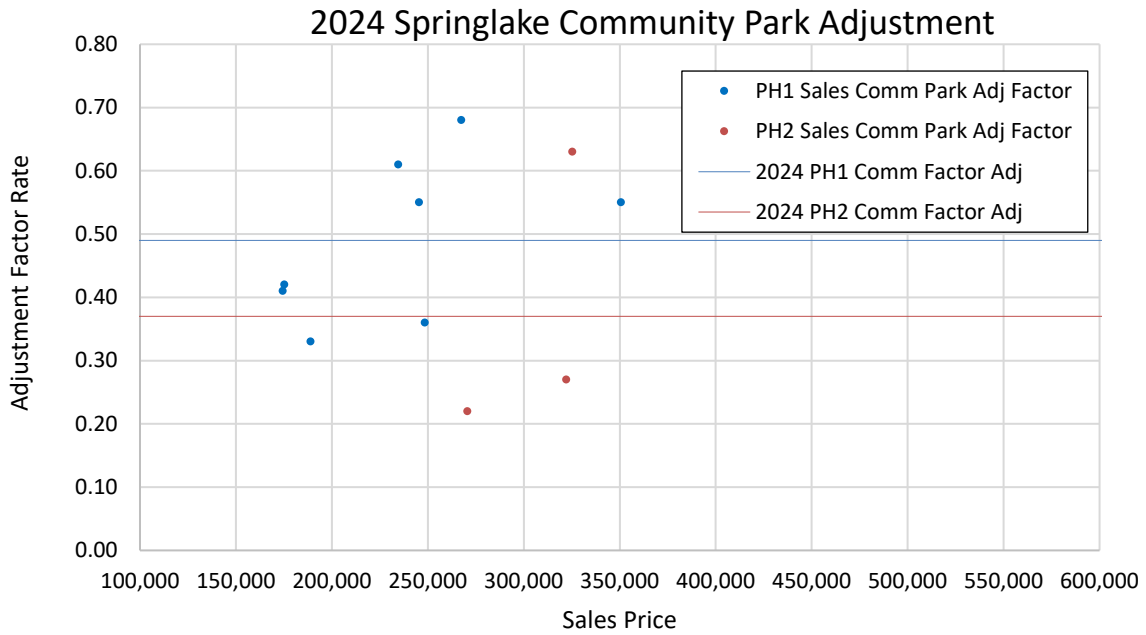


2024 Land and Miscellaneous Adjustment conclusions continued

Community Park Adjustment-Rate Factor

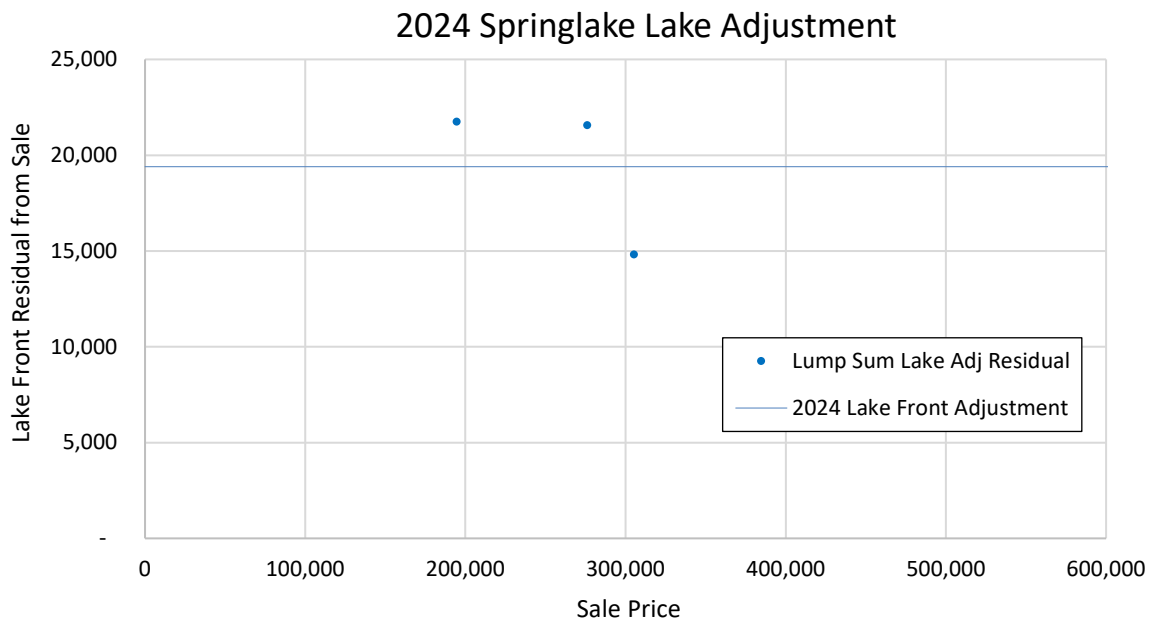
Phase 1 location adjustment: 0.49

Phase 2 location adjustment: 0.37



Lakefront Adjustment-Lump Sum

Lakefront Adjustment: \$19,400



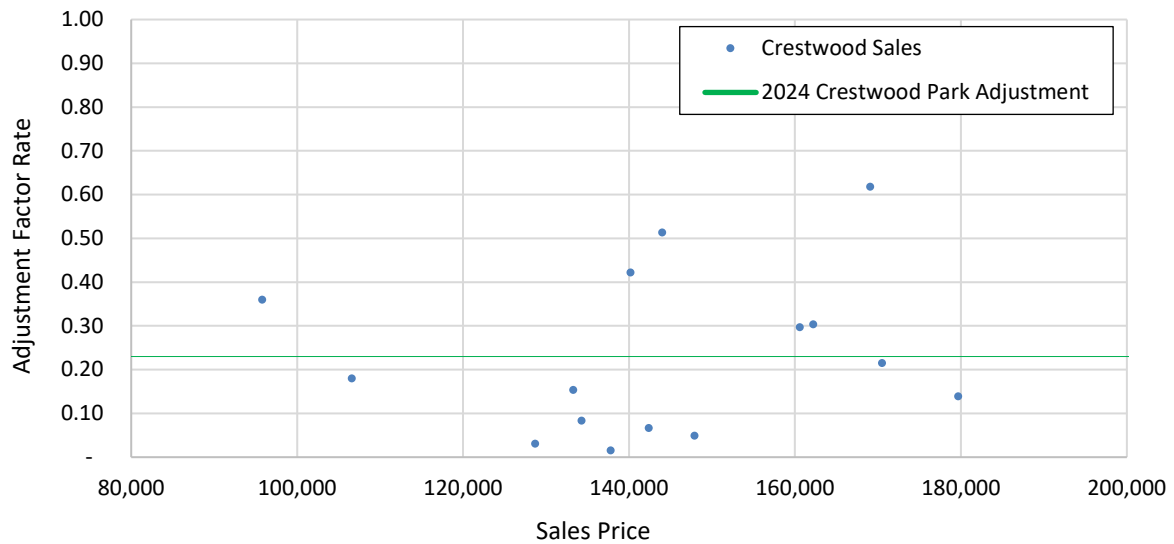
2024 Land and Miscellaneous Adjustment conclusions continued

Crestwood Village Manufactured Home Park (MA 7 SA 27)

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

Crestwood Village Community Park Adjustment-Rate Factor 0.23

2024 Crestwood Village Community Park Adjustment

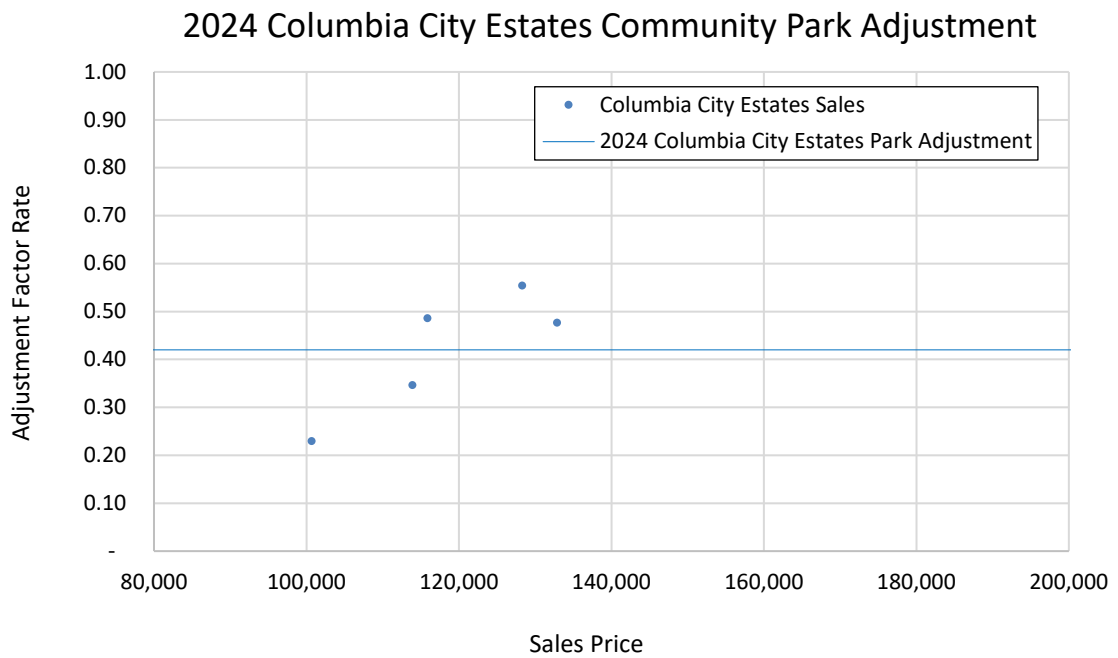


2024 Land and Miscellaneous Adjustment conclusions continued

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

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

Columbia City Estates Community Park Adjustment-Rate Factor 0.42



2024 Land and Miscellaneous Adjustment conclusions continued

Busy Street Adjustment

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

MA 01 SA 00	MA 04 SA 40	MA 04 SA 45
MA 01 SA 30	MA 04 SA 41	MA 06 SA 31
MA 01 SA 43	MA 04 SA 42	MA 04 SA 56
MA 04 SA 00	MA 04 SA 44	MA 06 SA 01

2 Parcels/Taxlot, 3 Parcels/Taxlot Adjustment - Countywide

These adjustments are used on non-platted properties where the highest and best use of the property based on location, zoning, and access is to divide the property through the partition plat process and sell each parcel individually.

2 Parcels/Taxlot adds 50% of the land value

3 Parcels/Taxlot adds 90% of the land value

Partition Costs Adjustment - Countywide

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

Partition Costs adjustment is -\$11,112.