

# Appraisal Report

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Account ID	Property Class	MA	NH	Tax Code	TaxMapKey
22480	201	1	UA	0101	80908CA06900

Owner(s): **Functional Surfacing LLC**

Situs Address: **1312 Duane St  
Astoria,**

## Land Valuation

Site Fragment	Land Use	Land Class	Base Type	Size in Acres	Base Value	Adjustments	Base Land RMV
	Commercial	Commercial Use	Sq Ft	0.10	\$81,675	\$32,022	\$113,697

### Land Components

Category	Description
Off-Site Improvement	Curb-Gutters
Off-Site Improvement	Public Access
On-Site Utilities	Electricity
On-Site Utilities	Gas
On-Site Utilities	Public Sewer
Neighborhood	Urban
Off-Site Improvement	Asphalt-Concrete Street
On-Site Utilities	Public Water
On-Site Utilities	Telephone

# Commercial Valuation

## Description

### Improvement 1

Appraisal Year	Stat Class	Year Built	Sq. Ft. Area	No. of Stories	Occupancy Type	Construction Class	Construction Quality
2018	442	1928	4492	1	Retail Store	C	Average

## Valuation

### Cost Approach

#### Section1

Total Sqft Area	Condition	#Stories/ Section	#Stories/. Building	Average Perimeter or # of Units	Effective Age	Override	Base Date	Section Value
4492	Average	1	1	335	31	No	201801	432645.00

### Occupancy

Use Code: 353      Name: Retail Store      Height: 16      Rank: 20      Use as % of Total: 100      Class: C

### Components

Use Code: 611	System: HVAC (Heating)	Description: Package Unit
SQFT: 2692	Rank: 20      %: 0	Depreciation: 0      Other: 1.00
Use Code: 759	System: Mezzanines	Description: Mezzanines
SQFT: 390	Rank: 20      %: -1	Depreciation: 0      Other: 0
Use Code: 614	System: HVAC (Heating)	Description: Heat Pump
SQFT: 1800	Rank: 15      %: 0	Depreciation: 0      Other: 1.00

### Additions

#### Basement

#### Other

**Value for this Estimate:** \$432,645

**Income Approach**

Occupancy Type	Sqft Area/ # of Units	Assigned M Rent	Potential Gross Annual Inc.	Assigned Vac. Rate	Assigned Exp. Ratio	Net Operating Income	Capital- ization Rate	Total Value	less Land Value	less Personal Property	Value to Impr.
Retail 1.a	4492	0.80	43123.20								
Retail 1.a	390	0.40	1872.00								
Totals:	4882	1.20	44995.20	0.050000	0.300000	29921.44	0.0850000	352021.00	113697.28	0	238324.00

**Market Approach**

Occupancy Type	Sqft Area/ # of Units	Potential Gross Annual Inc.	Assigned Vac. Rate	Effective Gross Annual Inc.	Market Value Per SQFT/Unit	Total Market Value	Pot- Gross Income Mult.	Effect. Gross Income Mult.	Total Value	less Land Value	less Personal Property	Value to Impr.
Retail 1.a	4492	43123.20			0	0						
Retail 1.a	390	1872.00			0	0						
Totals:	4882	44995.20	0.050000	1922.8		0	8.30	8.30	373460.16	113697.28	0	259762.88

### RMV Summary (Before Index)

Residence by Stat Class	Improvement(s)					Program Type	Land	RMV before index
	Residence	Carport	Garage	Other Improvements	Total		Land Class	
442	\$150,766	\$0	\$0	\$0	\$150,766	Commercial	Commercial Use	<u>\$113,697</u>

Single Line Backdate	Single Line Backdate Value	Improvement(s)			RMV before index
		Valuation Approach	Improvement type	% Complete	
		<b>Cost</b>	Commercial	1.000000	\$432,645
					<u>\$432,645</u>

### Current RMV

Improvement						Land	
Impr ID	From/To	Account ID	Percent	Indexed RMV	Cumulative Index	Indexed RMV	Cumulative Index
520510		22480		\$432,645	1.00	<u>\$132,207</u>	<u>1.16</u>
				<u>\$432,645</u>			

### Certified Tax Roll Value

Tax Year	Land RMV	Impr RMV	Total RMV	Land AV	Impr AV	Total AV	Total Tax
2023	\$132,207	\$450,488	\$582,695	\$68,981	\$174,592	\$243,573	\$4,848.85
2024	\$132,207	\$432,645	\$564,852	\$71,050	\$179,829	\$250,879	\$5,020.57