



Oregon

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State Land Board

State Land Board

Regular Meeting

April 9, 2024

Agenda Item 3

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SUBJECT

The Department of State Lands requests approval to initiate permanent rulemaking for administrative rules under OAR 141-082 governing the management of, and issuing of leases, licenses, and registrations for structures on, and uses of state-owned submerged and submersible land.

ISSUE

Whether the State Land Board should initiate permanent rulemaking to simplify how the Department calculates rental rates for leases, adjust the application fee structure to cover Department expenses, amend or change financial assurance requirements, and clarify the initial term of a lease.

AUTHORITY

Oregon Constitution, Article VIII, Section 5, specifies that the State Land Board is responsible for managing lands placed under their jurisdiction by law.

ORS 273.045; authorizing the Department of State Lands to exercise the administrative functions of the State Land Board.

BACKGROUND

The people of Oregon own the beds and banks of all navigable and tidally influenced waterways throughout the state. Oregon-owned rivers, lakes, and the territorial sea are shared resources the public may use and enjoy for navigation, recreation, commerce, and fishing. The Department of State Lands oversees use of these Oregon-owned waterways, keeping them healthy and safe while promoting responsible waterway use.

Marinas, ports, floating homes, docks, and other uses of public waterways require authorization from the Department. Some authorizations, including leases and registrations, compensate the public for use of their waterways and ensure the use does not negatively affect the health and safety of public lands or waters.

In recent years the Department has explored strategies to achieve sustainable operations in managing waterway leases. Some of these strategies did not require rulemaking and have been implemented, such as clarifying use of land costs in lease rates and adding new lease requirements for vessel reporting and site inspections.

However, there are additional opportunities to achieve sustainable operations that require rulemaking. In 2018, the Department partnered with Portland State University's Center for Public Service Fellowships Program to review the Department's funding mechanisms for managing waterway leases. The Department offers lessees the option of three methods for calculating the lease rate. The study found:

- One of the methods (Flat Rate) often undervalues the land used.
- One of the methods (Percent of Gross) is administratively inefficient, requiring more staff time to determine lease rates and collect rent.
- One of the methods (Riparian Land Value Rate) resulted in significantly different rental rates for similar uses.

The Department plans to address these issues via rulemaking.

In addition to considerations for how lease rates are calculated, the Department has also identified best management practices for waterway leases that will help protect the health and safety of public lands and waters and minimize operational risks. Serious environmental risks and unexpected financial liability from some private uses of public lands have highlighted the need to tailor contract conditions, such as the lease duration, insurance requirements and other financial assurances to the risks associated with the activities being conducted.

Through this rulemaking process, the Department seeks to:

- simplify how lease rates are calculated;
- ensure lease rates are equitable and fair, and application fees can cover administrative costs;
- tie fee and rate increases to a price index;
- use clear and simple language where current rule is confusing or unnecessarily complex;
- clarify the initial term of a lease; and
- require financial assurance for registrations and wharf certifications.

PUBLIC INVOLVEMENT

Upon Land Board approval to initiate rulemaking, the Department will convene a rulemaking advisory committee (RAC), representing those who are likely to be affected

by the rule, to review and provide input on the proposed rule language, development of a notice of proposed rulemaking, and an evaluation of fiscal impact. The Department will also gather input on the proposed rule language through a public comment period and will hold at least one public hearing.

The Department will take into consideration public comment, input from the RAC, and input from other local and state agencies, Tribal governments, and affected stakeholders to determine the final proposed rule language which will go to the Land Board for adoption at a future meeting.

RECOMMENDATION

The Department recommends the State Land Board authorize the Department to initiate permanent rulemaking for administrative rules under OAR 141-082 governing the management of, and issuing of leases, licenses, and registrations for structures on, and uses of state-owned submerged and submersible land.

APPENDICES

A. DSL Waterway Leasing Study Report

APPENDIX A

WATERWAY LEASING STUDY

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October 17th 2018

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Executive Summary

This report was conducted in partnership between the Oregon Department of State Lands and Portland State University's Oregon Summer Fellowship, to review the agency's waterway leasing program and determine if it is currently operating in accordance with the department's Real Estate Management Plan. This study analyzed waterway leasing rates in terms of market rate, equity, and economic and administrative efficiency. Based on the finding of this study, several recommendations were made to improve the waterway leasing program and help to align its administration with the Department of State Lands Real Estate Management Plan.

Summary of Recommendations

1. A transition from the use of Assessed Value to the use of Real Market Value in Riparian Land Value Rate Method will better capture market rates and improve equity amount rents.
2. Due to the economic inefficiency and issues in rent equity, the use of a statewide flat-rate should either be phased-out or area benchmarks should be established that capture geographic market conditions.
3. The use of the Percent of Gross Method rate category is economically and administratively inefficient. The category does not capture market rates and allows for inequity in rents. The category should be discontinued as soon as administratively possible, and current participants should be transitioned into another rate calculation.
4. A periodic schedule for review and adjustment of rents is needed in order to account for economic fluctuations in the determination of market rate-based rents.
5. An additional fee should be added to all program participants that covers externalities and potential environmental impacts of waterway development. These funds should be placed into the Agency's Aquatic Lands Enhancement Funds to help serve the agency mission of stewardship of public lands.
6. The program should invest time in determining the average amount of staff time that is needed to administer a lease. With that determination, program fees and/or the minimum rent to should be adjusted to fully cover program costs.
7. Overall the program should consider moving to a single type of rate calculation to improve equity and economic and administrative efficiency.

Project Overview

The people of Oregon are the owners of the submerged and submersible land (“beds and banks”) underlying all navigable and tidally influenced waterways. The Oregon Department of State Lands (DSL) is the administrative arm of the State Land Board which is responsible for the management of publicly owned submerged and submersible land. DSL manages these lands as assets of the Common School Fund (CSF). Revenue generated from the leasing of publicly owned waterways through the CSF are used to fund public K-12 education.

In accordance with the management direction set forth in the DSL Real Estate Asset Management Plan, this analysis has been conducted to review and evaluate waterway leasing rates to determine if current rates are set at market value, if rates are equitable to lessees, and if current rates are economically and administratively efficient for the state.

DSL has defined equitable as; users of like waterways pay like rents. Economic efficiency as; rents equal to what a competitive private market would charge. Administrative efficiency as; minimizing the cost of determining lease rates and collecting rents.

In this study considerations of equity, efficiency, and the DSL mission to ensure a legacy for Oregonians and their public schools through sound stewardship of lands, wetlands, waterways, unclaimed property, estates and the Common School Fund, were all paramount to balance revenue generation, stewardship, and equity by DSL definition.

Scope of Work

This report explored the Proprietary Waterway Leasing Program which is located within the division of Aquatic Resource Management (ARM). During this work, my research revolved around the program’s 525 normal active ML classified leases, which provided 592 different lease activities to model within this analysis. Throughout the individual data collection process, I was able to identify 11 abnormal leases which have been excluded from my analysis.

Data Collection

The data used within this analysis was collected from two primary internal systems, LAS and Spiceworks. The data was validated through manual review of all 525 included leases.

Additional land value data was collected for 175 of the 525 leases. The leases selected include all 117 current Riparian Land Value leases, all 43 Gross Receipts leases, and the remainder were determined through a proportional sample of counties to ensure that each county had a representative sample. Land values were obtained by individual tax lot using the corresponding tax assessor's website.

Financial data for the ARM division was provided by DSL staff. All data used in this report was aggregated and analyzed with the use of Microsoft Excel.

Benchmarking State Programs

In an effort to determine national benchmarks for submerged and submersible lands, a brief survey was conducted of all 50 states to determine if a state has a comparable waterway leasing program. Nationally many states use either appraisals or competitive bidding processes in order to obtain market rates for public lands. Additionally, only 11 states throughout the country hold common schools as the beneficiary of state lands.

Due to Oregon's unique geography, available natural resources, and the history of the land transfers from the federal government to the states; Alaska, California, Idaho, Nevada, and Washington were identified for in-depth comparison. In the process of building comparisons between submerged and submersible land programs, online publicly available resources were used, and qualitative phone interviews were conducted with members at each respective state agency.

To facilitate the benchmarking of submerged and submersible land programs of the identified states in relation to the purpose of this analysis, it was important to gain a detailed picture of each state's unique program. To learn about other state's operations in a broader sense several questions were asked that do not directly answer questions of market rate, equity, and efficiency. Conversations with members of state agencies were kept fluid in the hopes of discovering innovate ideas, practices, or policies that are successfully in use in other states. A research instrument was used to guide the conversation.

All phone interviews included the following questions:

1. Tell me about your state's waterway leasing program.

2. How is rent calculated?
3. What use classifications are used to determine rent?
4. How are use classifications determined?
5. Length of leases.
6. Are there fees in addition to rent?
7. What obligations lessees have in the use of public lands, such as insurance requirements and bonding.
8. How those obligations were determined.
9. How activities were verified.
10. If the department used a set inspection schedule.
11. How specific their lease contract language was in terms of outlining specific activities.
12. If subleases were allowed.
13. Staff size.
14. Workload.
15. Derelict vessel removal.
16. Revenue generation in terms of a beneficiary, mission, and composition of the agency. Not all programs are designed to generate revenue.
17. What the department is proactively working on to improve their program.
18. What opportunities they have.
19. What is not working well.

The summaries of phone interviews can be found in Appendix B.

Oregon Department of State Lands Waterway Leasing Rates

DSL has three different options for assessing a lessee's rent. Under current program practices, a lease can have several different activities all at different rates, under any combination of the three different calculations. Currently, Proprietary Coordinators will run multiple calculations and give the lessee the lowest rent calculated.

Throughout the data collection phase of this project, there were up to four different calculations written into an individual lease.

As of 2018, no currently issued rents will be below the minimum rent of \$418. The minimum rates were updated in 2013 and increase gradually through 2027, when they reach a total minimum of \$530.

Most waterway leases are on 15-year terms. Once established, a set rent will increase by three percent each year for the duration of the lease.

There are a minimal number of large value leases with special provisions written into the contract that the department can reappraise and adjust rent every five years; however, it is not current departmental practice to exercise this provision.

Types of Calculations:

Riparian Land Value Rate Method (RLV)

RLV is a calculation of the upland adjacent properties assessed value (AV), size of the active submerged area, which is then discounted at a rate of 95 percent.

$AV / \text{Lot size} = \text{Price per square foot}$

$\text{Price per square foot} * 0.05 = \text{Rent per square foot}$

$\text{Total square foot area} * \text{Rent per square foot} = \text{Annual Compensation Payment}$

Market Rate¹

The use of RLV in the calculation of DSL rents, in theory, meets the standard of the market rate because this calculation captures land values and market conditions at the time of lease execution. However, upon further analysis, the current calculation of riparian land value fails to capture market rates on several accounts.

Oregon voters passed Measure 50 in 1997, which introduced maximum assessed value (MAV). MAV acts as a “cap” on the growth of taxable (assessed) value for most property within the State. MAV was set at 10 percent less than the 1995–96 RMV for all assessable properties. MAV growth is also limited to three percent per year. Measure 50 effectively limits tax increases except under specific circumstances.

MAV is strictly driven by a mathematical formula. After it was established, it broke the link between AV and RMV. Due to this, two houses side-by-side with the same RMV may have dramatically different MAVs, and therefore dramatically different AV and tax burdens. Because of this, the framers of Measure 50 understood that it was somewhat artificial and arbitrary and was strictly designed to be a tool for deriving a properties tax payment.

¹ Oregon Department of Revenue

As written, Measure 50 caps market forces on AV and in effect manipulates AV to cut the tax burden of residents. Due to fundamental differences in the way Oregon has chosen to calculate AV since the passage of Measure 50, it makes use of AV inappropriate in determining market rates for DSL rents.

Based on the reported 2017 AV and RMV of properties analyzed for this report, there is an average difference of 76 percent between AV and RMV across the state. The table below shows the variation of RMV by county and highlights the market variations that exist across the state.

County	Count	Average Percent Difference Between AV & RMV
Clackamas	3	28%
Clatsop	28	276%
Columbia	13	118%
Coos	19	8%
Curry	1	0%
Douglas	7	96%
Klamath	3	91%
Lane	3	38%
Lincoln	4	6%
Malheur	1	49%
Multnomah	31	170%
Tillamook	2	33%
Total	115	76%

Equity

Through the lens of equity, the use of RLV should produce a climate of like rents for like users, on like bodies of water, since the RLV calculation also takes into account geographic location. However, as discussed previously, the passage of Measure 50 fundamentally changed the function of AV, removing market forces from the AV through a cap and cutting the potential tax assessment by adding MAV. As a result, this can leave similar properties with similar RMV with different AV. Due to the constitutional change in the calculation of AV, the shift to the use of RMV would yield more equitable leases.

Examples of this can be found in the Case Study section.

Economic Efficiency

In terms of economic efficiency, the use of the RLV exclusively would be superior to the use of the Flat Rate category or the current combination of multiple rate calculations per lease. Program data shows, that the majority of DSL leases are currently not calculated under the RLV rate.

Rate Type	Count
Gross Receipts	43
Bid	13
Flat Rate	407
Negotiated	1
Other	11
Riparian	117
Total	592

Although not all individual leases were investigated, DSL operates under the practice of issuing the lowest possible calculation, thus this analysis can assume that the RLV calculation would have yielded a higher rent and would have been more economically efficient in all 475 other rate calculations.

The use of RMV instead of AV would increase the economic efficiency of the RLV rate category. Based on the reported 2017 AV and RMV of all 117 current riparian land calculated leases across the state, the difference between AV and RMV would have been \$1.2 million dollars in rents per year. However, due to DSL's practice for awarding the lowest possible calculation on each lease, the majority of those leases would convert to the Flat Rate category. This conversion would drop the potential economic gains from this program change to approximately \$111 thousand dollars per year once all 117 leases have been renewed in 2037.

The table below shows a summary of remaining RLV calculations, renewal schedule, and change in rent per year if DSL transitioned into RVM based rent formula:

Year	Count	Difference Between 2019 Riparian Rents if Changed to RMV (2017)
2018	6	\$29,150
2019	4	-\$8,056
2020	2	\$10,410
2022	2	\$1,510
2024	2	-\$2,713
2025	3	-\$95
2026	2	-\$2,096
2028	1	\$7,268
2029	5	\$15,896
2030	16	\$44,151
2031	11	\$19,018
2032	7	\$8,625
2033	2	\$1,031
2037	1	-\$13,156
Total	64	\$110,945

Administrative Efficiency

The RLV calculation is more complex than the use of the Flat Rate category. In order to complete each RLV calculation, DSL has to visit the tax assessor's website and locate the specific lot or lots. Once the information is obtained, DSL has developed a spreadsheet that performs the calculations. This tool is administratively efficient and reduces the possibility of human error throughout the calculation process.

Overall the RLV category is not the most administratively efficient. The calculation of the Flat Rate option does not involve research into the property's value. However, I would not go as far as to say that the use of RLV is administratively inefficient, and the higher economic efficiency of the RLV calculation is a factor that needs to be considered.

Benchmarking

	Riparian	Discounted Rate	Notes
Alaska	Appraised - Fair Market Value	0%	Total Value of Improvement
California	Appraised - Fair Market Value	91%	
Idaho	NA	NA - All Gross Receipts	
Nevada	NA	NA -No Leases - All Authorizations	
Washington	AV=RMV	70%	Additional Real Rate of Return

Flat Rate (FR) Method

FR calculations are broken down into five use classifications, which are based on the activity of the user and designated either a price per square foot rate or a set yearly fee.

1. Log Raft - \$0.0152 per square foot
2. Commercial / Non-Commercial - \$0.0307 per square foot
3. Marine Industrial - \$0.5262 per square foot
4. Non-Marine - \$0.6146 per square foot
5. Historical Vessel - Flat Fee \$358 per year

The flat fee for the Historical Vessel category is currently \$358, which is below the set minimum rent for other categories. There are currently eight leases in this category, and a majority of the leases are maritime museums. The potential impact to the department in increasing this rent category is minimal. With consideration of the minimal financial impact and potential negative impacts on the public's ability to view and learn about historic vessels, I chose not explore changes of rent within this category.

Market Rate

The use of a statewide FR is inconsistent with the DSL goal of market rate-based rents. The use of one rate throughout the state has no mechanism for geographic variables that would impact market rates, such as land values or the potential difference in revenue generation at one site over another.

To capture market rates in different places, DSL would need to determine different per square foot rates for different geographic areas. This could be done in a number of ways such as by county, tiers of like areas, or by the body of

water the activity is located on. Additionally, these rates would need to be updated on a set schedule to capture market rate changes.

An additional exploration into benchmarking of market rates is needed. A table that shows estimates for each county and body of water based on AV and RMV can be found in Appendix C.

Equity

The use of one rate dependent on activity throughout the state does appear to meet the DSL definition of equity because like users on bodies of water pay like rents.

However, in a broader sense of equity under the FR calculations, like leases will also pay like rents on different bodies of water. This means that a lessee in Coos County pays the same rent as a lessee in Multnomah County, even though property values, commercial rates, and revenue potential could all be very different. This fact led me to determine that the use of a statewide flat rate is inequitable.

Use Category	Count	Percentage of Total Leased in Flat Rate
Hist	8	100%
Log	18	95%
Com/Non-Com	297	81%
MIMS	42	34%
Non-Marine	34	63%

Many of the leases (297) in the FR category are in the Commercial/Non-Commercial use classification. Without consideration of Historical Vessel, Log Storage has the highest percentage of use classification under the FR. This shows that the FR option at the current rate of \$0.0152 Log and \$0.0307 Com/Non-Com is below market rate.

Of the individual FR leases that were explored through a proportional random sample for this analysis, the average difference in calculated rent from FR to AV is \$9,464 per lease. The average difference between AV and RMV is \$6,342 per lease. Underscoring that, current flat rates are not set to market value.

Below is a table showing the dispersion of FR leases throughout the state. The majority of the FR leases are found in Multnomah County (114). Due to the high value of waterfront land, the use of the FR option is providing a market subsidy to users in areas of economic prosperity. Nearly 20% of all waterway leases calculated under the FR option are located in Multnomah County.

Other counties that show the FR category yielding lower than market rates are Yamhill (100%), Marion (100%), Polk (100%), Clackamas (84%), and Lincoln (82%).

County	Count	Total Square Feet Leased in FR Calculation	Total Number of Leases in County	Percentage of Total in FR Calculation
Clackamas	27	726,146	32	84%
Clatsop	72	2,516,174	105	69%
Columbia	39	4,152,372	65	60%
Coos	36	892,174	63	57%
Curry	6	33,610	8	75%
Douglas	12	388,031	26	46%
Klamath	2	164,384	7	29%
Lane	25	776,388	37	68%
Lincoln	53	1,950,045	65	82%
Marion	2	33,300	2	100%
Multnomah	114	14,970,004	154	74%
Polk	1	17,121	1	100%
Sherman	1	55,720	2	50%
Tillamook	11	3,516,665	17	65%
Yamhill	5	49,878	5	100%
Grand Total	406	30,242,012	592	69%

Economic Efficiency

In terms of economic efficiency, the use of the FR category usually yields the lowest rents. Of the total active lease calculations, 409 are currently calculated on the FR method. The current average price per square foot in the FR category is only \$0.02, whereas the RLV category rents yield on average \$0.10 per square foot.

Category	Count	Average Price per Square Foot
Flat Rate	406	\$0.02
Riparian	116	\$0.10

Administrative Efficiency

The use of a statewide flat rate is the most administratively efficient rate category. Leases become less administratively efficient as different activities are incorporated into a single lease since that requires multiple calculations based on the specific area of each use area in the corresponding use classification.

Benchmarking

	Flat Rate	Notes
Alaska	NA	
California	NA	Benchmarking for Recreational Leases - Set Rate on Body of Water Based on Average Appraised Value
Idaho	NA	NA - All Gross Receipts
Nevada	NA	NA -No Leases - All Authorizations
Washington	NA	Statewide Rate of Return

Three Percent of Gross Receipts (GR)

The GR rate category is reserved for commercial activities only. The administration of the GR category starts at the request of the lessee. The lessee would select the GR category if they felt that the current three percent of their gross receipts would be lower than either the RLV or the FR calculation. In the execution of the GR category, DSL sends out yearly requests for reporting to the lessee. The lessee is then required to self-

report their operation’s total gross receipts for the previous year within three months of the request. DSL then calculates the percentage and sends an invoice for the previous year’s rent to the lessee. The lessee then must send payment or incur additional late fees and interest.

There are currently 43 leases in the GR category. In an in-depth review of the GR, rate category leases were found to have had the most correspondence with DSL. Lessees were also found to have had a high number of requests for reporting, late fees, and recalculations due to amended reporting.

Market Rate

The use of the GR calculation does, in theory, meet DSL criteria for capturing market rates, since a lessee’s rent is determined on the economic earnings which should be dictated by the market. However, in an individual analysis of each of the 43 GR leases, the use of the reported earnings fails to capture market conditions such as property value, location, or potential earnings.

In practice, the GR category is being used as a mechanism to override market value and lower the potential rents of those that do not feel they will generate an appropriate amount of revenue. Instead of being dictated by the market, due to the limitations of the GR category in terms of self-reporting, rent is based on the business savvy and the integrity of the lessee.

Below is a table showing the dispersion of GR leases throughout the state:

County	Count
Clackamas	1
Clatsop	1
Columbia	7
Coos	8
Douglas	1
Klamath	2
Lane	7
Lincoln	8
Multnomah	4
Tillamook	3
Umatilla	1
Grand Total	43

Table showing the four Multnomah County GR Leases:

Fee Amount	Size ft ²	Rent at 2017 AV	Rent at 2017 RMV	Current Flat Rate
\$3,254.58	382,892	\$0.00	\$1,333,976.13	\$11,754.78
\$2,671.02	311,454	\$14,231.50	\$27,153.00	\$9,561.64
\$2,175.00	261,995	\$12,675.96	\$79,394.81	\$8,043.25
\$1,202.16	122,400	\$3,261.02	\$8,892.00	\$3,757.68

Data also shows a market rate subsidy in Multnomah County due to the high value of land and the high potential rents. One lease in Multnomah County pays only \$2,600 a year in rent. Under the Commercial FR calculation this leases rent would be \$9,500; under AV it would be \$14,000; and under RMV it would be \$27,000 per year.

A table showing the difference between the GR, FR, AV, and RLV rents of all GR leases where AV and RVM were available can be found in Appendix D.

Equity

In considerations of equity in the GR category, there is no mechanism to ensure that commercial users on like bodies of water pay similar rents. By design, the GR category is set up to change the potential rents of those who feel they will get a better deal bases on lower revenue generation. This purposely creates lower rents for those in the GR than their neighbors who are calculated on either the FR or RLV.

To that end, the use of multiple rate categories can and does produce inequities within the Commercial use classification.

Economic Efficiency

The use of the GR calculation is the least economically efficient. Currently, 12 of the 43 leases under the GR category pay minimum rents. The average price per square foot in the GR category is \$0.0241, which is below the flat rate commercial category of \$0.0307. Some leases are paying as little as \$0.0036 per square foot under the GR calculation.

Without any other changes, if the GR category was removed the potential increased rent collection for the department would be a minimum of \$230,000, once all lease are renewed. Due to the high land value in the locations of current

GR leases, many of those rents would transition into being calculated on the FR method.

Administrative Efficiency

Without question, the GR category is the least administratively efficiency. In the administration of a GR lease, the DSL has to make multiple yearly contacts with the lessee and do rate calculations each year with individual invoicing. In RLV and FR leases, DSL is able to let electronic systems handle the majority of the billing. This allows for minimal additional staff time in the administration of RLV and FR once the lease is executed.

Ports

Eleven of the 43 GR leases are Ports. Under current practices, if the GR method was discontinued all Port lease would move to the FR method. Four of the 11 rents would decrease. The overall economic impact of the conversion of Port leases from GR to FR would be minimal (approximately \$3,000 of increased revenue) but would greatly increase administrative efficiency.

The table below shows the projected impact on current GR Port leases:

Port of	Projected 2019 Rent	Square Footage	2017 AV	2017 RMV	Flat Rate
Astoria	\$27,660.03	679,540	Not Found	Not Found	\$20,861.88
Bandon	\$1,322.82	81,994	\$0.00	\$65,893.04	\$2,517.22
Coos Bay	\$24,581.19	1,231,680	\$0.00	\$330,835.61	\$37,812.58
Coos Bay	\$1,128.90	143,748	Not Found	Not Found	\$4,413.06
Coos Bay	\$1,255.28	81,100	\$0.00	\$48,079.45	\$2,489.77
Newport	\$42,993.12	1,139,754	\$4,296,377.03	\$4,459,906.96	\$34,990.45
Newport	\$13,091.76	48,401	Not Found	Not Found	\$1,485.91
Portland	\$2,175.00	261,995	\$12,675.96	\$79,394.81	\$8,043.25
Siuslaw	\$4,437.15	240,016	\$197,459.72	\$394,534.89	\$7,368.49
St. Helens	\$6,056.76	356,816	Not Found	Not Found	\$10,954.25
Toledo	\$4,347.37	24,250	Not Found	Not Found	\$744.48

Benchmarking

	% of Gross Receipts	Notes
Alaska	NA	
California	5%	Can Offer - Trying to Only Use Riparian Land Value
Idaho	Yes % Based on Category	3.75% - Commercial 1.5% - Restaurants 1% - Stores 5% of moorage rates charged by nearby marinas for community docks
Nevada	NA	NA -No Leases - All Authorizations
Washington	TDB	Can Offer at the Discretion of the Land Manager - Not Standard

Program Policies and Practices

Multiple Rate Calculation - Lowest Possible Rent

No matter which rate DSL determines to be the most representative of the goals of the Real Estate Asset Management Plan or the mission of the Department, the continued calculation of a combination of activities at the lowest possible rent is inconsistent with the goals of the department under all assigned considerations.

Due to this practice, all use categories are currently averaging lower than the current set FR, which is arguably already below market value.

Use Category	Average Price Per Square Foot
Hist	0.000738633
Log	0.023361098
Com	0.029147941
Non-Com	0.035139884
MI/MS	0.121740593
Non-Marine	0.306166048

Market Rate

In the above analyses I have outlined how each category does or does not satisfy the market rate standard. However, these rates do not exist in isolation and the execution of the lowest combination of rents in DSL leases collectively fails to capture market rates. This practice further discounts already below market rents, arguably at the expense of the public to serve private interests.

Equity

The use of multiple combinations of rate calculations, has no mechanism to ensure equity among leases. With consideration of the many different variables that can factor into the determination of rent discussed throughout this report, like lease in size, location, and activity can and do pay different rents.

See Case Study section for examples.

Economic Efficiency

The offering of multiple calculations in the lowest possible combination is not economically efficient. Because rent is based on the sum of the lowest possible combination, it would be more economically efficient to select a single calculation method for each lease. Some lessees rent would go up and some would go down, but overall for the state the use of one category would be the best economic outcome and the more efficient.

The table below shows the difference in 2019 rents that could have been collected if one category would have been used, based on the 175 leases that were selected to collect 2017 AV and RMV:

Current Rate	Current Flat Rate	2017 AV	2017 RMV
\$580,316.91	\$1,667,362.95	\$6,544,443.71	\$8,193,032.20

Administrative Efficiency

Administratively, the offering of multiple calculations, which requires DSL to complete all calculations on every lease, is not efficient. This practice increases staff time while lowering the rent collected.

Benchmarking

	Multiple Calculations Options	Combination of Calculations	Lowest Possible Option	Notes
Alaska	No	No	NA	
California	Yes	No	No	One Option for Recreational - Appraisal or Gross Receipts for Commercial
Idaho	No	No	NA	
Nevada	No	No	NA	
Washington	Not Standard	No	No	Can Use Gross Receipts in Special Circumstances

Other Market Rate Considerations

Duration of Rent Terms

The use of 15-year leases that increase with incremental three percent consumer price index adjustments do not yield leases that reflect market conditions throughout the life of the lease. Markets naturally fluctuate. Therefore, in order to capture market rates within DSL leases, they too must respond to economic changes. Currently, DSL has provisions within a small number of larger leases for a rent review every five years. However, based on internal information DSL does not currently exercise its ability to review these rents. If DSL truly wants to capture market rates within their waterway leases, it should exercise this authority to review and adjust leases more regularly. This language and ability to review and adjust leases should not be reserved to a minimum number of large value leases, but incorporated as a standard provision into all of its leases.

Benchmarking

	Lease Terms (Years)	Review Schedule (Years)
Alaska	10 - 55	5
California	10 Recreation 20-30 Non-Recreational	10
Idaho	10	NA - All Gross Receipts
Nevada	10	NA - No Leases - All Authorizations
Washington	12	4

Riparian Land Value Discount Rate

The discounted rate of 95% does not truly capture the market rates, nor the real value of public lands. The current use of 5% of AV of the upland property is not capturing the potential benefits of Oregon's high property values.

Benchmarking

	Riparian	Discounted Rate
Alaska	Appraised - Fair Market Value	0%
California	Appraised - Fair Market Value	91%
Idaho	NA	NA - All Gross Receipts
Nevada	NA	NA - No Leases - All Authorizations
Washington	AV=RMV	70%

Other Equity Considerations

Combine Commercial and Non-Commercial in the Same Category

Another consideration in terms of equity is the combination of the Commercial and Non-Commercial leases into the same rate category. DSL defines equity as like users paying like rents on like bodies of water. This has led me to consider the inequity of unlike users paying like rents on like bodies of water. In this consideration, Non-Commercial users do not charge fees and promote public use and access. Commercial operations charge fees and restrict public access to recreation sites. Under the current FR

category, these fundamentally unlike leases are charged the same rate, yet in practice and on average, Non-Commercial users end up paying more per square foot due to a larger number falling under the minimum calculation.

Below are tables summarizing the Commercial and Non-Commercial leases currently calculated under the FR category:

Use Classification	Count	Size in Square Feet	2019 Rent	Number of Minimum Rents
Com	158	15,031,636.00	\$480,032.05	30
Non-Com	139	4,201,803.00	\$145,611.94	86
Grand Total	297	19,233,439.00	\$625,643.99	116

Use Category	Average Price Per Square Foot
Com	0.029147941
Non-Com	0.035139884

Benchmarking

	Commercial & Non-Commercial	Notes
Alaska	No	All leases are treated the same.
California	Yes	Recreational & Non-Recreational. Different Fees and rent calculation.
Idaho	Yes	Different gross receipt percentages.
Nevada	Yes	Different types of permits with different fees.
Washington	Hybrid	If you allow public access no rent. Private structures same rate.

Other Economic Efficiency Considerations

Increased application fees are used by several states in order to fully cover staff time in the administration of a lease. The State of California charges the highest fees due to the

amount of time it takes staff to ensure compliance with federal and state regulations. Alaska and Idaho also collect fees that are above the current rate set by DSL.

DSL currently charges \$750 for a new application, and \$375 dollars to renew an existing lease. DSL should set up internal processes to determine the average amount of time that is required in the execution and administration of a lease, and then ensure that application fees cover staff time.

Benchmarking

	Lease Terms (Years)	Fees Type	Cost
Alaska	10 - 55 - One Acre of Less	Application	\$1,200
Alaska	10 - 55 - More than One Acre	Application	\$2,000
California	10 - Recreational	Application	\$1,525
California	20 - 30 Commercial	Application	\$15,000 - \$50,000
Idaho	10 - All	Encroachment Permit	\$2,000
Idaho		Application	\$150
Idaho		Advertisement	\$75
Nevada	10 - Commercial	Application	\$200
Nevada	10 - All Other Uses	Application	\$100
Washington	12	Application	\$25

Adding Aquatic Lands Enhancement Fee

One of the charges of DSL is to be a steward of public lands. Merely administering permits and leases does not satisfy its mission. DSL recently set up the Aquatic Enhancement Fund in order to fund projects that improve aquatic lands throughout the state. The fund can also be used to help cover the costs of the removal of derelict vessels. The establishment of this fund came after a historic vessel removal obligation. Due to mounting environmental concerns, the execution of this project was necessary to protected public lands. However, the total cost to complete the entire removal was approximately \$12 million dollars, redirecting monies that should have been used to fund public education.

While this level of spending is an outlier, DSL has been proactive in the setup of a special fund for future need. The fund is set up to allow the ARM to contribute a percentage of its annual revenue each year, with interest being paid back to the fund.

What has not been determined is how the ARM will generate additional revenue in order to not redirect funds away from the Common School Fund.

A way to accomplish this would be to add program fees:

Consideration - Renewal Schedule - Implemented upon Renewal

Flat Fees - Implemented on all waterway users. Leases and other water dependent authorizations. Total registrations: 3,300. Total leases: 525.

Additional Revenue Generated per Year Based on Use Classification Flat Fee		
\$100 - Registration & Non- Commercial	\$300 - Commercial	\$500 - MI/MS, Non- Marine & Log
\$343,900	\$63,900	\$98,000
Total of Three Flat Rate Fees		\$505,800

*DSL should also consider a way to capture fees from other water dependent authorizations to increase cost sharing and promote stewardship.

Proportional Fees - Based on a percentage of annual rents due. This would not affect the 3,300 current dock registrations.

Additional Revenue Generated per Year Based on 2019 Rents		
3% Fee	5% Fee	10% Fee
\$57,194	\$95,324	\$190,647

Benchmarking

	Aquatic Enhancement Fund	Notes
Alaska	Yes	New boat title fee
California	Yes	New still determining funding
Idaho	Yes	Program Revenue
Nevada	No	Revenue goes to General Fund
Washington	Yes	55% of all revenue goes to fund

Other Administrative Efficiency Considerations

Minimum Rents

DSL could also consider raising minimum rents to ensure that the full cost of the program is covered. Considerations should be taken based on category and complexity of a lease. A minimum should be set that captures, all departmental costs including staff time for inspection.

Based on FY 2017, staff salaries for the ARM Proprietary Program and the average amount of new and renewing leases per year in terms of fees collected at the current set amount, a projected minimum rent could be as high as \$1,300. However, this minimum accounts for more than just the administration of leases. This number is based on an average of all leases and would likely be more representative if it were based on the size of the operation or use classification.

Example: If the Non-Commercial category remained the same and all Commercial, Marine Industrial, and Non-Marine leases were charged a \$500 minimum annual rent, the Department would see an increase of \$6,650 per year. If the annual rents were instead set to \$1,000 the increase would be \$39,150 per year.

Below is a table of all current minimum rents by use classification and category:

Category	Count	Size in Square Feet	2019 Rent
Com	41	653,169	\$16,496.74
3% GR	12	339,133	\$4,802.44
Bid	1	5,625	\$404.52
Flat Rate	24	167,840	\$9,557.45
Riparian	4	140,571	\$1,732.33
M/MS	14	158,236	\$5,278.81
Flat Rate	9	48,602	\$3,148.95
Riparian	5	109,634	\$2,129.86
Non-Com	84	618,935	\$34,414.95
Bid	4	26,776	\$1,644.39
Flat Rate	78	555,984	\$31,897.61
Riparian	2	36,175	\$872.95
Non-Marine	10	27,651	\$4,073.17
Flat Rate	7	19,291	\$2,843.48
Riparian	3	8,360	\$1,229.69
Other	6	63,302	\$2,411.92
Flat Rate	5	31,302	\$2,007.86
Riparian	1	32,000	\$404.06
Grand Total	155	1,521,293	\$62,675.59

Benchmarking

	Minimum Rent	Total
Alaska	No	
California	Yes	\$125 - Recreational \$650 - Non-Recreational
Idaho	Yes	\$250
Nevada	NA	
Washington	No	

Selected Case Study Examples from the Data

1.

ID	Location	Projected 2019 Rent	Current Rate Category	Use Classification	Size in Square feet	Rent using AV	Rent using RMV	Flat Rate Rent
17151	Mult. Ch	\$9,666.47	Flat Rate	Com	315,000	\$25,278.12	\$31,532.86	\$9,670.50
16846	Mult. Ch	\$2,671.02	3% of Gross Receipts	Com	311,454	\$14,231.50	\$27,153.00	\$9,561.64

- Because of the different categories like users are paying inequitable rents on the same body of water.
- A significant difference exists between AV on the same body of water.
- Comparable RMV between properties.
- A significant difference exists between AV, FR, and RMV showing market variations.
- Flat Rate is the least economically efficient, but its use would be more administratively and economically efficient than DSL current practice of using multiple calculations.

2.

ID	County	Body of Water	Projected 2019 Rent	Current Rate Category	Use Classification	Size in Square feet	Rent using AV	Rent using RMV	Flat Rate Rent
17099	Columbia	Mult. Ch	\$859.88	3%	Com	103,600	\$2,667.13	\$17,735.54	\$3,180.52
30591	Coos	Tenmile Lk/S	\$896.93	Riparian	Non-Com	103,161	\$856.90	\$885.87	\$3,167.04

- Because of the different categories unlike leases are paying like rents on different bodies of water.
- A significant difference exists between AV and RMV in Columbia County, but not Coos County showing market fluctuations.
- Significantly subsidized rent for leasing in Columbia County on the Gross Receipt calculation.
- Similar rent for unlike users in unlike areas under Flat Rate calculation but increase efficiency.

3.

ID	County	Body of Water	Projected 2019 Rent	Current Rate Category	Use Classification	Size in Square feet	Rent using AV	Rent using RMV	Flat Rate Rent
10157	Mult.	Columbia R	\$11,447.80	Riparian	MV/MS	288,955	\$12,459.93	\$54,550.30	\$152,048.12
9961	Mult.	Willamette R	\$2,293.17	Riparian	MV/MS	251,341	\$59,871.29	\$134,058.95	\$132,255.63
10178	Mult.	N Portland Harbor	\$2,215.31	Riparian	MV/MS	217,500	\$10,915.71	\$34,367.02	\$114,448.50
22654	Mult.	Willamette R	\$87,969.90	Riparian	MV/MS	208,400	\$99,322.95	\$133,178.27	\$109,660.08
16651	Mult.	Willamette R	\$21,027.07	Riparian	MV/MS	55,750	\$23,353.18	\$23,874.21	\$29,335.65
33376	Mult.	Willamette R	\$9,456.43	Riparian	MV/MS	55,700	\$11,400.87	\$20,035.83	\$29,309.34
16631	Mult.	Willamette R	\$13,339.45	Riparian	MV/MS	47,627	\$26,588.16	\$69,325.92	\$25,061.33
10165	Mult.	Columbia R	\$3,474.45	Riparian	MV/MS	34,300	\$3,608.78	\$9,011.90	\$18,048.66
9960	Mult.	Columbia R	\$2,215.31	Riparian	MV/MS	24,241	\$1,045.29	\$4,576.33	\$12,755.61
9818	Mult.	Willamette R	\$5,498.16	Riparian	MV/MS	20,225	\$4,943.24	\$12,936.68	\$10,642.40
10180	Mult.	Willamette R	\$2,215.31	Riparian	MV/MS	18,750	\$7,489.67	\$11,753.70	\$9,866.25
16825	Mult.	Willamette R	\$6,242.40	Riparian	MV/MS	18,378	\$3,740.36	\$11,228.86	\$9,670.50
16643	Mult.	Willamette R	\$3,933.54	Riparian	MV/MS	17,500	\$6,890.87	\$14,081.01	\$9,208.50
9963	Mult.	N Portland Harbor	\$1,158.14	Riparian	MV/MS	12,735	\$1,754.68	\$1,754.68	\$6,701.16
10161	Mult.	Multnomah Ch	\$851.86	Riparian	MV/MS	11,863	\$1,145.58	\$1,357.00	\$6,242.31
10186	Mult.	Willamette R	\$1,228.52	Riparian	MV/MS	10,000	\$3,687.93	\$5,642.46	\$5,262.00
1307	Mult.	Willamette R	\$2,058.87	Riparian	MV/MS	9,900	\$1,778.84	\$3,338.42	\$5,209.38
42024	Mult.	Willamette R	\$1,221.52	Riparian	MV/MS	3,100	\$3,191.46	\$3,191.46	\$1,631.22
10153	Mult.	Willamette R	\$492.41	Riparian	MV/MS	2,500	\$934.19	\$960.86	\$1,315.50

- A larger look at the RLV Method in one use classification in a single county highlights the difference in market rates between bodies of water and demonstrates how much land values can fluctuate over the life of a lease.

Complete data set available. Appendix E.

Conclusion and Recommendations

Program Recommendations

1. A transition from the use of Assessed Value to the use of Market Value in Riparian Land Value rate calculations will better capture market rates and improve equity amount rents.
2. Due to the economic inefficiency and issues in rent equity, the use of a statewide flat-rate should either be phased-out or area benchmarks should be established that capture geographic market conditions.
3. The use of the Gross Receipts rate category is economically and administratively inefficient. The category does not capture market rates and allows for inequity in rents. The category takes the most time to administer although it only holds 43 active leases. The administrative burden is also not held within the agency.

Lessees requirements in terms of reporting, in practice, have to lead to lessee incurring late fees and interest penalties. Additionally, 21% of current Gross Receipt lessees would see a decreased in yearly rent if they were recalculated in another category. The category should be discontinued as soon as administratively possible, and current participants should be transitioned into another rate calculation.

4. A periodic schedule for review and adjustment of rents is needed in order to account for economic fluctuations in the determination of market rate-based rents.
5. An additional fee should be added to all program participants that covers externalities and potential environmental impacts of waterway development. These funds should be placed into the agency's Aquatic Lands Enhancement Funds to help serve the agency mission of stewardship of public lands.
6. The program should invest time in determining the average amount of staff time that is needed to administer a lease. With that determination, DSL should set program fees or the minimum rent to fully cover program costs.
7. Overall the program should consider moving to one type of rate calculation to improve equity and economic and administrative efficiency.

LAS System Changes

The timing of this report happens to be just before DSL invests time and resources into upgrading their LAS data management system. To improve the system and make future analysis of DSL data easier and less time consuming, I would recommend a few systems changes.

1. Add a data collection field for size in square footage. Currently the Department inconsistently uses the notes section to capture this data. A user currently needs to look in the lease document to determine the size.
2. Ensure that the system is set up to pull multiple lines of data for a single player. Currently, the system only returns the first line.
3. Ensure that each use classification is broken out into individual rent lines. In exporting data, a user has to manually verify if a lease has multiple use classifications and multiple rents calculations. Current leases have up to four different calculations that make up a single rent. This should include use classification, location, and size of each activity.
4. Add a data collection field for Tax-ID. There are currently fields for tax lot location and coordinates. However, there is a lot of variation between county tax assessor systems. Tax-ID is searchable in all systems and is the quickest way to locate individual properties. This number is currently not exportable and is inconsistently collected on applications.

Appendix A - State Matrix of Additional Items

	Late Fees	Inspection Schedule	Insurance & Bonding
Alaska	\$50	5 Years	Yes
California	1.5% interest on amount due & 5% on principle penalties	As needed	Yes
Idaho	1% interest & 1% fee or \$25 per month which ever is greater	10 Years	Yes
Nevada	NA	1 - 2 times per season	Yes
Washington	1% per month - up to 12 months	As needed	Yes

Appendix B - Phone Interview Summaries with States

The State of California²

The State of California operates its waterway and submerged lands leasing through the California State Land Commission (CSLC). As of 2018, CSLC administers over 4,000 active leases, with less than 10% of those leases qualifying for minimum rent payments. Revenue generated from the lease of sovereign tidal lands goes to support the State's, General Fund. Due to the high bar of environmental regulation in the State of California, an applicant could need to get up to five prior authorizations before applying for a lease with the Commission.

Lease contracts are drafted with a mix of lease-specific text located in section two under special provisions where the exact size, scope, nature of each lease is detailed and generic language by category found in section three of each lease. Leases are either completed and submitted online or by mail, and one of 12 lease negotiators will reach out to a prospective tenant if there are questions about a specific lease. Because the commission is the last approval needed in order for someone to start a project the commission feels confident leases understand the terms of their leases and they would not benefit nor, would they have the staff resources to meet with leases individually before executing a lease. Leases are welcome to come into an office and ask questions, but an in-person consultation is not required or suggested.

² Caldwell, V. (2018). *California State Lands Commission*.

There is currently no set schedule for site inspections. CSLC's sole Enforcement and Compliance Officer tries to be proactive through community education and outreach, but the state still has a problem with unauthorized structures. They are working to ensure that they are moving towards getting everyone under lease. CSLC is also currently dealing with a large number of leases that have moved to collections. CSLC currently has no way to put a lien on the property, so it is hard for them to collect rent that is owed.

Leases are not transferred in the State of California. If a property is sold, the buyer will be made aware of the lease requirement via a record or memoranda that is recorded by the state on the title to the property. In doing this the commission feels that it has helped to increase lease compliance in the state.

Rent for leases are divided into recreational and non-recreational uses.

Recreational leases are granted for 10-year terms and are currently subject to a \$1,525 application fee, \$2,000 for amendments, and a minimum yearly rent of \$125. Yearly rent is determined based on whether a structure falls into one of two categories:

- Category 1, which are applied to private docks, piers, and buoys; and
- Category 2, which are applied to cantilevered decks, sundecks, or other non-water dependent encroachments.

CSLC sets rates through changes in regulation, not statute. The rates are reviewed and benchmarked to real market value every five years on a rolling schedule by body of water. There is a specific flat fee depending on the structures category and location.

Recreational leases are required to hold a \$1 million-dollar insurance policy.

Non-recreational leases are either commercial or Marine Industrial and are generally issued for 20 - 30 years. The category determines the application fee and insurance or bond requirements. Application fees for a new lease in the non-recreational category are generally around \$15,000. To renew a lease, it is between \$6- 8 thousand dollars. This can be substantially more if there are environmental concerns. Some applications can be charged between \$30 - 50 thousand dollars under special circumstances. Commercial and marine industrial leases typically must hold between a \$5-10 million-dollar policy plus bonds in the amount that it would cost the state to completely remove structures and restore the leased land.

Commercial and Marine Industrial leases can have their rent determined one of two ways: through appraisal of real market value or 5% of gross receipts.

CSLC is currently trying to move away from the gross receipts calculation due to the increased administrative burden that goes into each lease. Currently, if your rent is calculated under the 5% rule, leases are billed 75% of the previous year's rent which is a minimum payment. They then must submit their report documentation and pay the difference equaling 100% of the 5% of their gross receipts. A lessee currently has three months to submit and pay the remaining rents.

Appraisals of Commercial or Marine Industrial can be done in-house through a comp property assessment. If a leases rent is over \$10 thousand dollars the commission will have an official appraisal done at the expense of the lessee.

The commission is currently working to launch an online rent payment system, which will hopefully make this process easier.

In the State of California, all rent is adjusted yearly with the consumer price index. Additionally, all rents are reviewed after 10 years. Even if you hold a lease that is 20 - 30 years your rent will be adjusted every 10 year. The department used to adjust rent on a 5-year schedule, but they found the workload to be too high for staff levels and have changed the requirement to 10 years to ensure the reviews were still happening in a timely matter. Recreational leases are benchmarked on a 5-year rolling schedule by body of water.

There are also provisions within the leases that allow the commission to charge management fees. There are exercised primarily on larger leases, but they are designed to ensure that staff time is fully covered in the execution and administration of large or complex leases.

Additionally, the State of California recently set up a fund for the removal of derelict commercial vessel removal. However, funds were not appropriated to it. The commission is working on a way to collect funds from counties to have emergency funds reserved for vessel removal.

The State of Washington³

The Washington Department of Natural Resources (WDNR) uses RLV calculation based on how the activity is oriented to the use of water resources to establish its yearly rent. Water dependent, non-water dependent, and water oriented are the possible categories. The department then uses the AV of the adjacent property. However, in the State of Washington the law requires that county assessors appraise all property at 100

³ Rechner, M. (2018), *Washington Department of Natural Resources*.

percent of its true and fair market value, according to the highest and best use of the property.⁴ This leaves the use of AV and RMV with little to no variation. Variation can occur based on the tax assessor schedule, but it would not be an accurate comparison to simply say that Oregon and Washington both use AV in their land value calculations.

WDNR discounts the value of the land by 70 percent, but then adds a Real Rate of Return (RRR) adjustment, which is set by the State. As of 2018, the RRR for WDNR is set at 3.35 percent (water dependent) or 9.5 percent (non-water dependent). Leases are issued for 12 years. Rents are increased incrementally by approximately 3 percent each year with the consumer price index and then reviewed every four years with the assessor's schedule for market rate adjustments.

Land managers in the State of Washington have the discretion to use an alternative gross receipts calculation to determine yearly rents. This can only be used if they believe that the RLV calculated rent is inconsistent with its use.

WDNR charges a \$25 application fee and has no minimum set yearly rent. Administrative changes in these areas have been put forward but there is not currently the political will to increase program fees. Fees have not been changed since the 1980s.

Submerged and submersible lands in the State of Washington are managed to preserve public lands. There is no set beneficiary. The program generates enough funds to cover program cost and support the state's aquatic land enhancement accounts. A large portion of revenue generated from the management of submerged and submersible lands comes from geoduck harvest.

The State of Idaho⁵

The Idaho Department of Lands (IDL) administers the use of state-owned waterways through the Rivers and Lakes Program. IDL oversees 61 different bodies of water, where it issues 10-year leases for boathouses, marina moorages, non-marine uses, and community docks.

All leases are required to obtain an encroachment permit that currently costs \$2,000 and pay a \$150 application fee. They must also pay a \$75 advertisement fee. All potential leases are advertised to the public and open for comment. IDL has a yearly minimum rent set at \$250. IDL calculates annual rent based on percentage of gross

⁴ Washington Department of Revenue, <https://dor.wa.gov/find-taxes-rates/property-tax/how-my-residential-property-valued> (Accessed September 2018)

⁵ Smyth, A. (2018). *Idaho Department of Lands*.

receipts. The percent is based on the use classification. There is currently no mechanism in place for the verification of gross receipts. IDL has a schedule currently set to inspect leases upon renewal or every 10 years. All lessees are required to hold bonds, and insurance between \$1 - 2 million dollars.

IDL uses standard language for all leases, but there is very specific language about use written into the necessary permits before a lease is issued. Due to the permitting process, the department has a significant amount of contact with its lessees before the execution of a lease at which time staff can answer questions and help to facilitate the process.

The Lakes and Rivers program is set up to protect public lands. Its fees and rents are designed to cover program costs.

The State of Nevada⁶

The Nevada Division of State Lands (NDSL) administers its state-owned waterways through the use of 10-year permits, commercial licenses, and easements instead of leases. Due to the structure of the program in rules and statute, the department has determined that unless there are statutory changes made the administration of leases is an administrative burden, so it has chosen to use permits instead.

The majority of permits issued by NDSL are for users on Lake Tahoe. Due to the current number of regulatory bodies and environmental regulation that applies to the use of Lake Tahoe, the State of Nevada has chosen to impose minimum additional requirements. Users are required to hold a minimum of \$1 million dollars in insurance and pay up to a \$200 application fee. The state likes to do visual inspections on users one to two times per summer season.

Due to the administrative restrictions on the NDSL, they are currently working to institute rule changes and move their fees out of statute. NDSL fees have not changed since the 1980s and do not cover program costs.

The State of Alaska⁷

The State of Alaska's Department of Natural Resources (ADNR) manages the state's submerged and submersible lands. Aquatic lands are managed through the use of 5-year permits if the structure is not permanent, such as floating or seasonal docks. ADNR issues 10 - 55-year leases for permanent structures. Rent is based on the value added to the riparian land. The RLV calculation is based on RMV and the rent is a

⁶ Quick, E. (2018). *Nevada Department of Natural Resources*.

⁷ Hess, K. (2018). *Alaska Department of Natural Resources*.

product of the structure's improvement on the land. For example, if the addition of a dock increased the RMV of the tax lot by \$500, the yearly rent for the dock would be \$500.

Application fees are based on the size of the use area. For uses less than one acre the set fee is \$1,200. For leases that are more than one acre, the application fee is \$2,000 (log storage or MI). All leases are required to hold bonds and insurance, and in some cases, a lessee will also have to have a performance agreement. Leases are drafted with a mix of general and specific languages and can have special provisions. One special provision is the 100-hour rule. If a lease requires more than 100 hours of administration the lessee is billed for the additional staff time.

Leases are inspected on a set 5-year schedule, or if there have been concerns about a specific lease of which ADNR has been made aware.

Sublease are allowed under ADNR with a minimum charge of 25% of the subleases agreed rent.

ADNR recently set up a fund for derelict vessel removal, that is funding through a new vessel title fee. The fee is \$24 and is good for three years.

ADNR is managed to cover program costs.

ADNR was recently successful in changing their program fees. It is the first time they have been updated since the 1990s.

Appendix C - Average Price per Square foot Area Benchmarks

County	Price per Square Foot 2017 AV	Price per Square Foot 2017 RMV
Clackamas	\$0.68	\$0.89
Clatsop	\$0.32	\$0.74
Columbia	\$0.06	\$0.09
Coos	\$0.14	\$0.14
Douglas	\$0.08	\$0.12
Lane	\$0.73	\$1.23
Lincoln	\$3.26	\$3.39
Multnomah	\$0.19	\$0.34
Tillamook	\$0.19	\$0.35
Total	\$0.58	\$0.73

Location	Price per Square Foot 2017 AV	Price per Square Foot 2017 RMV
Clackamas	\$0.6815	\$0.8901
Willamette R	\$0.6815	\$0.8901
Clatsop	\$0.3212	\$0.7395
Blind Sl	\$0.0525	\$0.1015
Columbia R	\$0.4865	\$1.1106
John Day R	\$0.3593	\$1.1130
Red Sl	\$0.0000	\$0.0046
Skipanon R	\$0.0461	\$0.0700
Youngs Bay	\$0.0418	\$0.2029
Columbia	\$0.0636	\$0.0892
Bradbury Sl	\$0.0038	\$0.0111
Columbia R	\$0.0765	\$0.1014
Multnomah Ch	\$0.0763	\$0.1070
Scappoose Bay	\$0.0220	\$0.0381
Westport Slough	\$0.0195	\$0.0425
Coos	\$0.1396	\$0.1440
Coos Bay	\$0.2330	\$0.2332
Coos R	\$0.1270	\$0.1416
Isthmus Sl	\$0.1324	\$0.1324
Tenmile Lk	\$0.0257	\$0.0285
Tenmile Lk/N	\$0.3529	\$0.3746
Tenmile Lk/S	\$0.0465	\$0.0497
Douglas	\$0.0799	\$0.1249
Loon Lk	\$0.0096	\$0.0096
Siltcoos Lk	\$0.1470	\$0.2625
Smith R	\$0.0067	\$0.0069
Tahkenitch Lk	\$0.0535	\$0.0761
Umpqua R	\$0.1279	\$0.1729
Umpqua River	\$0.1175	\$0.1592
Lane	\$0.7251	\$1.2272
Siltcoos Lk	\$1.3574	\$1.6757
Siuslaw R	\$0.5644	\$1.1284
Triangle Lk	\$0.0063	\$0.0067
Lincoln	\$3.2571	\$3.3916
Alsea R	\$0.6992	\$0.6992
Devils Lk	\$1.1962	\$1.9773
Siletz R	\$0.2150	\$0.2210
Yaquina Bay	\$3.8356	\$3.9830
Yaquina R	\$0.1027	\$0.1234
Multnomah	\$0.1900	\$0.3358
Columbia R	\$0.0489	\$0.2421
Multnomah Ch	\$0.0504	\$0.0858
N Portland Harbor	\$0.0705	\$0.1533
Willamette R	\$0.4080	\$0.6406
Tillamook	\$0.1851	\$0.3518
Nehalem Bay	\$0.1527	\$0.3606
Nehalem R	\$0.2672	\$0.3295
Grand Total	\$0.5838	\$0.7308

Appendix D – Gross Receipts Data – AV, RMV & FR Comparison to Current Rent

Last Rent Paid Based on GR	Riparian Rent at 2017 AV	Riparian Rent at 2017 RMV	Current Flat Rate
\$42,993.12	\$4,296,377.03	\$4,459,906.96	\$34,990.45
\$13,091.76	\$14,679.74	\$14,679.74	\$1,549.86
\$5,731.45	\$446.26	\$806.87	\$5,700.00
\$4,437.15	\$197,459.72	\$394,534.89	\$7,368.49
\$3,714.41	\$30,947.81	\$38,474.69	\$7,087.00
\$3,648.15	\$96.71	\$96.71	\$5,638.98
\$2,671.02	\$14,231.50	\$27,153.00	\$9,561.64
\$2,175.00	\$12,675.96	\$79,394.81	\$8,043.25
\$1,202.16	\$3,261.02	\$8,892.00	\$3,757.68
\$971.01	\$4,748.48	\$4,748.48	\$1,684.99
\$867.68	\$11,593.54	\$11,593.54	\$3,286.13
\$859.88	\$2,667.13	\$17,735.54	\$3,180.52
\$792.60	\$136,802.24	\$167,973.94	\$667.73
\$777.00	\$15,415.95	\$20,127.79	\$486.17
\$540.00	\$10,625.36	\$10,625.36	\$2,110.93
\$523.08	\$2,000.90	\$4,383.73	\$1,725.09
\$477.25	\$8,452.42	\$15,091.54	\$1,765.25
\$454.44	\$56,470.96	\$56,470.96	\$1,074.50
\$454.44	\$2,941.10	\$3,192.55	\$615.17
\$418.00	\$1,422.84	\$1,709.67	\$425.29
\$406.00	\$6,283.35	\$6,283.35	\$775.64
\$396.00	\$16,876.68	\$17,914.32	\$1,468.20
\$394.00	\$56,292.82	\$64,068.98	\$1,266.38
\$394.00	\$2,299.76	\$2,299.76	\$1,039.50
\$394.00	\$45,732.51	\$60,160.21	\$905.65
\$394.00	\$5,727.76	\$6,029.30	\$777.02
\$394.00	\$113.90	\$113.90	\$775.64
\$394.00	\$16,441.19	\$20,882.01	\$230.25

Appendix E – Data Set

ID	Type	County	Primary Waterbody	Primary Taxlot	2019 Rent	Method	Use Classification	Section	Size ft²	2017 Market Value	2017 Assessed Value	Percent Difference in Riparian	Riparian Rent at 2017 AV	Riparian Rent at 2017 RMV	Current FR Rent	Current FR Rate	Year Received	Renewal Year
67	ML	Clackamas	Willamette R	200	\$359.38	Flat Rate	Non-Com	B	10,425						\$320.05	0.0307	2013	2027
409	ML	Lane	Triangle Lk	2002	\$0.00	Registration	Exclude	Exclude	Exclude								1999	2019
521	ML	Clackamas	Willamette R	200	\$428.82	Flat Rate	Com	A	6,000	\$602,246	\$463,828	29.84%			\$184.20	0.0307	2007	2019
1307	ML	Multnomah	Willamette R	1300	\$2,058.87	Riparian	MI	A	9,900	\$5,293,930	\$2,820,810	87.67%	\$1,778.84	\$3,338.42	\$5,209.38	0.5262	2013	2029
3394	ML	Coos	Tenmile Lk/S	100	\$391.68	Flat Rate	Non-Com	B	1,950	\$81,480	\$71,870	13.37%	\$1,237.43	\$1,402.89	\$59.87	0.0307	2007	2022
6592	ML	Columbia	Multnomah Ch	1000	\$8,996.27	Flat Rate	Com	A	293,420	\$463,660	\$446,740	3.79%	\$28,738.71	\$29,827.18	\$9,007.99	0.0307	2017	2032
6592	ML	Columbia	Multnomah Ch	1000	\$492.65	Riparian	Non-Marine	A	3,822	\$463,660	\$446,740	3.79%	\$374.34	\$388.52	\$2,349.00	0.6146	2017	2032
7138	ML	Clackamas	Willamette R	2200	\$431.24	Flat Rate	Non-Com	B	12,000						\$368.40	0.0307	2014	2029
9604	ML	Multnomah	Columbia R	600, 700	\$14,026.95	Flat Rate	Non-Com	A	457,500						\$14,045.25	0.0307	2016	2031
9608	ML	Lane	Siuslaw R	3500	\$4,437.15	3%	Com	3%	240,016	\$1,016,767	\$508,879	99.81%	\$197,459.72	\$394,534.89	\$7,368.49	0.0307	2011	2021
9608	ML	Lane	Siuslaw R	3500	\$370.00	Flat Rate	Non-Marine	B	600	\$1,016,767	\$508,879	99.81%	\$493.62	\$986.27	\$368.76	0.6146	2011	2021
9616	ML	Douglas	Smith R	200	\$369.17	Bid	Non-Com	B	8,363	\$316,155	\$269,240	17.42%	\$13.15	\$15.44	\$256.74	0.0307	2008	2024
9618	ML	Lane	Siltcoos Lk	1800	\$394.00	3%	Com	B	41,250	\$622,443	\$546,896	13.81%	\$56,292.82	\$64,068.98	\$1,266.38	0.0307	2016	2024
9619	ML	Lane	Siuslaw R	400	\$0.00	Registration	Exclude	Exclude	Exclude								1997	2029
9623	ML	Lane	Siuslaw R		\$2,355.36	Flat Rate	Com	A	76,666						\$2,353.65	0.0307	1977	2029
9623	ML	Lane	Siuslaw R		\$2,087.00	Flat Rate	Log	A	136,343						\$2,072.41	0.0152	1977	2029
9624	ML	Lane	Siuslaw R	3100	\$1,171.52	Flat Rate	Log	A	74,418						\$1,131.15	0.0152	1976	2021
9638	ML	Lane	Siltcoos Lk	8400	\$394.00	3%	Com	B	7,500	\$266,822	\$210,079	27.01%	\$16,441.19	\$20,882.01	\$230.25	0.0307	1980	2022
9695	ML	Lane	Siuslaw R	1600, 1700, 1800	\$523.08	3%	Com	3%	56,192	\$272,541	\$124,398	119.09%	\$2,000.90	\$4,383.73	\$1,725.09	0.0307	1976	2021
9757	ML	Lane	Siuslaw R	8900	\$4,158.74	Flat Rate	Log	A	272,223						\$4,137.79	0.0152	2016	2031
9759	ML	Lane	Siltcoos Lk	1300	\$920.60	Flat Rate	Com	A	30,000						\$921.00	0.0307	2008	2024
9767	ML	Multnomah	Columbia R	99000	\$454.44	Flat Rate	Non-Com	B	10,454						\$320.94	0.0307	2014	2029
9811	ML	Multnomah	Multnomah Ch	600	\$3,502.23	Flat Rate	Com	A	114,127						\$3,503.70	0.0307	2009	2024
9813	ML	Multnomah	Columbia R	200, 400	\$9,100.89	Flat Rate	Com	A	287,932						\$8,839.51	0.0307	2015	2027
9814	ML	Multnomah	Columbia R	99000	\$661.89	Flat Rate	Non-Com	A	22,216	\$0	\$0				\$682.03	0.0307	1994	2019
9815	ML	Multnomah	Columbia R	100	\$10,500.24	Flat Rate	Com	A	342,171						\$10,504.65	0.0307	1966	2026
9815	ML	Multnomah	Columbia R	100	\$4,839.20	Flat Rate	MI	A	7,874						\$4,143.30	0.5262	1966	2026
9818	ML	Multnomah	Willamette R	200	\$5,498.16	Riparian	MI	A	20,225	\$1,476,720	\$564,270	161.70%	\$4,943.24	\$12,936.68	\$10,642.40	0.5262	2013	2029
9818	ML	Multnomah	Willamette R	200	\$418.68	Flat Rate	Non-Com	B	576	\$1,476,720	\$564,270	161.70%	\$140.78	\$368.43	\$17.68	0.0307	2013	2029
9823	ML	Multnomah	Columbia R	300	\$3,948.60	Flat Rate	Com	A	128,938						\$3,958.40	0.0307	2016	2027
9848	ML	Columbia	Columbia R		\$418.18	Riparian	Com	B	43,500	\$8,696,600	\$3,360,750	158.77%	\$6,796.52	\$17,587.33	\$1,335.45	0.0307	2017	2032
9849	ML	Columbia	Columbia R	7600	\$1,338.92	Flat Rate	Com	A	43,605	\$9,013,660	\$0				\$1,338.67	0.0307	2015	2031
9850	ML	Columbia	Multnomah Ch	1200	\$5,433.47	Flat Rate	Com	A	177,060	\$766,410	\$410,010	86.92%	\$11,654.43	\$21,785.01	\$5,435.74	0.0307	2012	2027
9950	ML	Multnomah	Multnomah Ch	200	\$619.25	Riparian	MI	A	3,400	\$801,960	\$96,750	728.90%	\$6.80	\$56.40	\$1,789.08	0.5262	2015	2030
9950	ML	Multnomah	Multnomah Ch	200	\$619.25	Flat Rate	Com	A	40,160	\$801,960	\$96,750	728.90%	\$80.37	\$666.21	\$1,232.91	0.0307	2015	2030
9951	ML	Multnomah	Columbia R	1400, 1500	\$22,855.01	Riparian	MI	A	19,011	\$4,107,220	\$0				\$10,003.59	0.5262	2014	2030
9952	ML	Multnomah	Willamette R	700, 800	\$1,230.53	Flat Rate	Com	A	40,075						\$1,230.30	0.0307	2015	2030
9954	ML	Multnomah	Portland Harb	600	\$30,945.66	Flat Rate	Com	A	978,834						\$30,050.20	0.0307	2017	2032
9955	ML	Multnomah	Columbia R		Exclude	Exclude	Exclude	Exclude	Exclude								1975	2073
9956	ML	Multnomah	Willamette R	400	\$868.72	Flat Rate	MI	A	1,700	\$6,937,480	\$6,937,480	0.00%	\$2,497.66	\$2,497.66	\$894.54	0.5262	1998	2018
9957	ML	Multnomah	Willamette R	100,101	\$16,893.62	Flat Rate	Com	A	474,914	\$930,460	\$0				\$14,579.86	0.0307	1996	2032
9957	ML	Multnomah	Willamette R	100,101	\$3,928.47	Flat Rate	Non-Marine	A	7,195	\$401,940	\$0		\$0.00	\$612.46	\$4,422.05	0.6146	1996	2032
9958	ML	Multnomah	Columbia R	300	\$6,130.17	Flat Rate	Com	A	199,940						\$6,138.16	0.0307	2016	2031
9959	ML	Multnomah	Portland Harb	100	\$2,215.31	Flat Rate	Com	A	70,088						\$2,151.69	0.0307	1988	2023

9960	ML	Multnomah	Columbia R	400	\$2,215.31	Riparian	MI	A	24,241	\$2,649,600	\$605,200	337.81%	\$1,045.29	\$4,576.33	\$12,755.61	0.5262	2018	2018
9961	ML	Multnomah	Willamette R	1902, 1901	\$2,293.17	Riparian	MI	A	251,341	\$1,147,750	\$512,590	123.91%	\$59,871.29	\$134,058.95	\$132,255.63	0.5262	2016	2032
9962	ML	Multnomah	Columbia R	1100	\$18,020.57	Flat Rate	Com	A	570,636						\$17,518.53	0.0307	2016	2031
9963	ML	Multnomah	Portland Harb	1300	\$1,158.14	Riparian	MI	A	12,735	\$160,850	\$160,850	0.00%	\$1,754.68	\$1,754.68	\$6,701.16	0.5262	2015	2030
9963	ML	Multnomah	Portland Harb	1300	\$1,677.48	Flat Rate	Com	A	53,040	\$160,850	\$160,850	0.00%	\$7,308.06	\$7,308.06	\$1,628.33	0.0307	2015	2030
9965	ML	Multnomah	Columbia R	500	\$6,352.26	Flat Rate	Com	A	207,000						\$6,354.90	0.0307	2009	2024
9967	ML	Multnomah	Multnomah Ch	800	\$2,215.31	Flat Rate	Com	A	101,520	\$577,000	\$380,370	51.69%	\$17,113.55	\$25,960.31	\$3,116.66	0.0307	1999	2018
9968	ML	Multnomah	Columbia R	700	\$1,196.41	Flat Rate	Non-Com	A	38,987						\$1,196.90	0.0307	2014	2028
9970	ML	Multnomah	Columbia R	301, 400	\$16,301.06	Flat Rate	Com	A	516,186						\$15,846.91	0.0307	2016	2031
9971	ML	Multnomah	Columbia R	200	\$12,919.01	Flat Rate	Com	A	223,898						\$6,873.68	0.0307	1990	2024
9972	ML	Multnomah	Willamette R	6800	\$3,502.23	Flat Rate	Non-Com	A	114,127						\$3,503.70	0.0307	1988	2022
9973	ML	Multnomah	Multnomah Ch	200	\$2,800.17	Old	Exclude	Exclude	Exclude								1998	2029
9979	ML	Multnomah	Columbia R	700	\$417.99	Flat Rate	Non-Com	A	8,712						\$267.46	0.0307	2016	2032
10076	ML	Multnomah	Columbia R	200, 300, 400, 500	\$1,458.51	Flat Rate	Non-Com	A	47,500						\$1,458.25	0.0307	2016	2031
10145	ML	Multnomah	Columbia R	200, 900	\$3,512.66	Flat Rate	Com	A	110,991						\$3,407.42	0.0307	2014	2029
10146	ML	Multnomah	Willamette R	1203	\$5,263.10	Flat Rate	MI	A	10,000						\$5,262.00	0.5262	2013	2029
10151	ML	Multnomah	Columbia R	100	\$3,026.36	Flat Rate	Com	A	95,832						\$2,942.04	0.0307	2016	2031
10153	ML	Multnomah	Willamette R	1300	\$492.41	Riparian	MI	A	2,500	\$9,707,040	\$9,437,600	2.85%	\$934.19	\$960.86	\$1,315.50	0.5262	2014	2030
10157	ML	Multnomah	Columbia R	100	\$11,447.80	Riparian	MI	A	288,955	\$2,649,600	\$605,200	337.81%	\$12,459.93	\$54,550.30	\$152,048.12	0.5262	2015	2030
10158	ML	Multnomah	SI (N Portland	3800	\$774.40	Flat Rate	Non-Com	A	24,500						\$752.15	0.0307	2010	2025
10159	ML	Multnomah	Columbia R	500	\$2,373.18	Flat Rate	Com	A	75,000						\$2,302.50	0.0307	2013	2028
10161	ML	Multnomah	Multnomah Ch	200	\$851.86	Riparian	MI	A	11,863	\$721,510	\$609,100	18.46%	\$1,145.58	\$1,357.00	\$6,242.31	0.5262	2015	2030
10161	ML	Multnomah	Multnomah Ch	200	\$2,984.67	Flat Rate	Com	A	98,010	\$721,510	\$609,100	18.46%	\$9,464.61	\$11,211.31	\$3,008.91	0.0307	2015	2030
10162	ML	Multnomah	Columbia R	1000	\$669.10	Flat Rate	Non-Com	A	21,780						\$668.65	0.0307	2014	2029
10163	ML	Multnomah	Columbia R	100	\$7,104.49	Flat Rate	Com	A	224,770						\$6,900.43	0.0307	2017	2022
10165	ML	Multnomah	Columbia R	200	\$3,474.45	Riparian	MI	A	34,300	\$5,488,950	\$2,198,030	149.72%	\$3,608.78	\$9,011.90	\$18,048.66	0.5262	2014	2030
10166	ML	Multnomah	Columbia R	502, 504	\$17,689.40	Flat Rate	Log	A	1,155,647						\$17,565.83	0.0152	2015	2019
10167	ML	Multnomah	Columbia R	800	\$2,150.45	Flat Rate	Com	A	69,696						\$2,139.67	0.0307	2013	2029
10168	ML	Multnomah	Columbia R	300	\$47,681.44	Flat Rate	MI	A	90,605						\$47,676.25	0.5262	2016	2031
10171	ML	Multnomah	Willamette R	800	\$843.13	Flat Rate	Com	A	27,440						\$842.41	0.0307	2014	2030
10174	ML	Multnomah	Columbia R	100	\$1,284.06	Flat Rate	Com	A	40,625						\$1,247.19	0.0307	2008	2023
10177	ML	Multnomah	Columbia R	2000, 100	\$3,254.58	3%	Com	3%	382,892	\$13,476,360	\$0		\$0.00	\$1,333,976.13	\$11,754.78	0.0307	2015	2030
10178	ML	Multnomah	Portland Harb	100	\$2,215.31	Riparian	MI	A	217,500	\$357,910	\$113,680	214.84%	\$10,915.71	\$34,367.02	\$114,448.50	0.5262	1998	2018
10180	ML	Multnomah	Willamette R	400 & 500	\$2,215.31	Riparian	MI	A	18,750	\$704,500	\$448,920	56.93%	\$7,489.67	\$11,753.70	\$9,866.25	0.5262	1996	2018
10182	ML	Multnomah	Multnomah Ch		\$10,796.70	Flat Rate	Com	A	351,831						\$10,801.21	0.0307	1992	2028
10184	ML	Multnomah	Oregon SI	4100	\$5,597.33	Flat Rate	Com	A	182,400						\$5,599.68	0.0307	2009	2025
10185	ML	Multnomah	Columbia R	100	\$9,794.23	Flat Rate	Non-Com	A	319,164						\$9,798.33	0.0307	1958	2022
10186	ML	Multnomah	Willamette R	200	\$1,228.52	Riparian	MI	A	10,000	\$6,459,250	\$4,221,780	53.00%	\$3,687.93	\$5,642.46	\$5,262.00	0.5262	2016	2032
10187	ML	Multnomah	Willamette R	500	\$1,566.29	Flat Rate	MI	A	2,976						\$1,565.97	0.5262	2013	2028
10187	ML	Multnomah	Willamette R	500	\$690.60	Flat Rate	Non-Com	A	22,480						\$690.14	0.0307	2013	2028
10187	ML	Multnomah	Willamette R	500	\$357.91	Flat Rate	Hist	A	7,331						\$358.00	358	2013	2028

10187	ML	Multnomah	Willamette R	500	\$147.49	Flat Rate	Non-Marine	A	240						\$147.50	0.6146	2013	2028
10188	ML	Multnomah	Multnomah Ch	500	\$431.07	Flat Rate	Non-Com	B	7,500						\$230.25	0.0307	2015	2030
10190	ML	Multnomah	Willamette R	3000, 3100, 3200	\$556.32	Flat Rate	Non-Com	A	17,600						\$540.32	0.0307	2014	2027
10191	ML	Multnomah	Columbia R	600	\$3,141.31	Flat Rate	Com	A	102,366						\$3,142.64	0.0307	2012	2027
10192	ML	Multnomah	Columbia R	103	\$2,175.00	3%	Com	3%	261,995	\$332,650	\$53,110	526.34%	\$12,675.96	\$79,394.81	\$8,043.25	0.0307	2015	2020
10193	ML	Multnomah	Multnomah Ch	200	\$5,973.29	Riparian	Com	A	199,505	\$582,000	\$422,320	37.81%	\$5,798.04	\$7,990.30	\$6,124.80	0.0307	2016	2031
10375	ML	Clatsop	Columbia R	500	\$9,749.48	Flat Rate	MI	A	18,525	\$9,482	\$3,942	140.54%	\$190.50	\$458.23	\$9,747.86	0.5262	2015	2030
10376	ML	Columbia	Columbia R	400	\$1,089.40	Flat Rate	Com	A	35,000						\$1,074.50	0.0307	2013	2029
10379	ML	Clatsop	Blind SI	1600	\$652.38	Bid	Non-Com	Other	6,534	\$5,560	\$182	2954.95%	\$11.38	\$347.50	\$200.59	0.0307	1990	2026
10392	ML	Clatsop	Columbia R	500	\$4,935.27	Riparian	Non-Marine	A	9,583	\$2,421,145	\$713,298	239.43%	\$37,362.45	\$126,819.23	\$5,889.71	0.6146	2016	2031
10394	ML	Columbia	Columbia R	100	\$431.07	Flat Rate	Log	A	25,000						\$380.00	0.0152	2015	2030
10456	ML	Clatsop	Columbia R	700	\$16,458.43	Flat Rate	Non-Marine	A	26,000	\$900,796	\$819,501	9.92%	\$46,145.47	\$50,723.13	\$15,979.60	0.6146	2016	2031
10458	ML	Clatsop	Columbia R	800	\$3,839.97	Riparian	Non-Marine	A	6,760	\$760,194	\$356,169	113.44%	\$3,329.71	\$7,106.82	\$4,154.70	0.6146	2018	2029
10458	ML	Clatsop	Columbia R	800	\$431.24	Flat Rate	Com	A	11,640	\$760,194	\$356,169	113.44%	\$5,733.41	\$12,237.18	\$357.35	0.0307	2018	2029
10459	ML	Clatsop	Blind SI	1101	\$431.24	Flat Rate	Non-Com	B	43,025	\$4,074	\$2,215	83.93%	\$54.69	\$100.60	\$1,320.87	0.0307	2014	2029
10460	ML	Clatsop	Columbia R	600	\$14,325.48	Riparian	MI	A	29,600	\$774,390	\$774,390	0.00%	\$22,109.89	\$22,109.89	\$15,575.52	0.5262	2015	2030
10461	ML	Clatsop	Columbia R	100, 181	\$10,477.50	Flat Rate	Non-Marine	A	16,553	\$83,485	\$25,606	226.04%			\$10,173.47	0.6146	2013	2028
10462	ML	Columbia	Columbia R	400	\$779.07	Flat Rate	Non-Com	A	25,355						\$778.40	0.0307	2014	2030
10463	ML	Columbia	Bradbury SI	300	\$418.51	Riparian	Com	B	26,708	\$576,610	\$196,424	193.55%	\$101.21	\$297.10	\$819.94	0.0307	2016	2031
10463	ML	Columbia	Bradbury SI	300	\$418.51	Riparian	Non-Com	B	5,755	\$576,610	\$196,424	193.55%	\$21.81	\$64.02	\$176.67	0.0307	2016	2031
10464	ML	Clatsop	Blind SI	1702	\$454.44	Riparian	Non-Com	B	30,420	\$265,990	\$151,617	75.44%	\$7,785.39	\$13,658.33	\$933.89	0.0307	2010	2025
10465	ML	Columbia	Columbia R	400	\$909.43	Bid	Non-Com	Other	24,849						\$762.86	0.0307	2010	2025
10468	ML	Clatsop	Columbia R	402	\$3,777.72	Riparian	Non-Marine	A	58,550	\$7,721,105	\$4,765,170	62.03%			\$35,984.83	0.6146	1976	2029
10469	ML	Clatsop	Columbia R	500, 501	\$1,660.27	Riparian	MI	A	14,780	\$2,691,175	\$1,038,112	159.24%	\$15,585.56	\$40,403.60	\$7,777.24	0.5262	2016	2031
10469	ML	Clatsop	Columbia R	500, 501	\$1,115.45	Riparian	Non-Marine	A	9,930	\$2,691,175	\$1,038,112	159.24%	\$10,471.22	\$27,145.31	\$6,102.98	0.6146	2016	2031
10469	ML	Clatsop	Columbia R	500, 501	\$1,907.43	Flat Rate	Com	A	60,400	\$2,691,175	\$1,038,112	159.24%	\$63,691.99	\$165,113.49	\$1,854.28	0.0307	2016	2031
10471	ML	Columbia	Columbia R	2400, 2500	\$633.36	Flat Rate	Non-Com	A	20,038						\$615.17	0.0307	2009	2024
10474	ML	Columbia	Multnomah Ch		\$8,020.38	Flat Rate	Other	A	1,588,700	Exclude	Exclude	Exclude	Exclude		Exclude	Exclude	2016	2021
10478	ML	Columbia	Columbia R	800	\$1,336.72	Flat Rate	Com	A	43,560						\$1,337.29	0.0307	2012	2027
10480	ML	Clatsop	Columbia R	900	\$418.18	Riparian	Non-Marine	B	5,250	\$423,569	\$126,926	233.71%	\$4,780.49	\$15,953.12	\$3,226.65	0.6146	2018	2033
10481	ML	Columbia	Columbia R	300	\$1,191.44	Flat Rate	Com	A	38,860	\$115,690	\$115,690	0.00%	\$19,848.62	\$19,848.62	\$1,193.00	0.0307	2017	2032
10483	ML	Columbia	Columbia R	7815	\$2,459.59	Flat Rate	Com	A	80,150	\$450,730	\$158,210	184.89%	\$42.81	\$121.96	\$2,460.61	0.0307	2010	2026
10486	ML	Clatsop	Blind SI	1700	\$441.20	Riparian	Com	B	45,363	\$33,564	\$27,403	22.48%	\$27.24	\$33.36	\$1,392.64	0.0307	2009	2024
10487	ML	Columbia	Columbia R	100	\$12,652.90	Riparian	MI	A	53,533	\$0	\$0				\$28,169.06	0.5262	2015	2031
10494	ML	Columbia	Columbia R	101	\$38,113.35	Riparian	MI	A	324,522	\$0	\$0				\$170,763.48	0.5262	2010	2033
10495	ML	Clatsop	Columbia R	600	\$910.11	Riparian	Non-Marine	A	17,424	\$227,821	\$224,524	1.47%	\$3,326.28	\$3,375.13	\$10,708.79	0.6146	2016	2031
10495	ML	Clatsop	Columbia R	600	\$761.28	Riparian	MI	A	14,574	\$227,821	\$224,524	1.47%	\$2,782.21	\$2,823.07	\$7,668.84	0.5262	2016	2031
10495	ML	Clatsop	Columbia R	600	\$860.49	Flat Rate	Com	A	27,248	\$227,821	\$224,524	1.47%	\$5,201.71	\$5,278.09	\$836.51	0.0307	2016	2031
10497	ML	Columbia	Columbia R	6200	\$431.24	Flat Rate	Non-Com	A	12,240						\$375.77	0.0307	2014	2029
10500	ML	Clatsop	Columbia R	14200	\$5,346.94	Flat Rate	Com	A	174,240	\$51,687	\$21,229	143.47%	\$1,091.47	\$2,657.43	\$5,349.17	0.0307	2016	2024
10502	ML	Columbia	Columbia R	300	\$908.99	Flat Rate	Non-Com	A	29,621						\$909.36	0.0307	1998	2019

10526	ML	Columbia	Columbia R	900	\$8,006.67	Flat Rate	Com	A	260,580						\$7,999.81	0.0307	2015	2030
10526	ML	Columbia	Columbia R	900	\$1,125.51	Flat Rate	Non-Marine	A	2,920	\$673,000	\$609,250	10.46%	\$2,030.42	\$2,242.87	\$1,794.63	0.6146	2015	2030
10694	ML	Multnomah	Columbia R	900	\$10,340.50	Flat Rate	Non-Com	A	327,440						\$10,052.41	0.0307	2016	2031
10743	ML	Multnomah	Columbia R	500	\$1,256.52	Flat Rate	Com	A	40,946						\$1,257.04	0.0307	2012	2027
10747	ML	Columbia	Scappoose Bay		\$535.74	Flat Rate	Log	A	35,000						\$532.00	0.0152	2015	2030
10835	ML	Multnomah	Columbia R	800	\$4,912.90	Flat Rate	Com	A	160,000						\$4,912.00	0.0307	2015	2031
10934	ML	Clackamas	Willamette R	4900	\$813.36	Flat Rate	Non-Com	A	25,700						\$788.99	0.0307	2014	2029
10937	ML	Clackamas	Willamette R	2100, 2000, 900	\$2,412.54	Flat Rate	Com	A	76,230						\$2,340.26	0.0307	2014	2029
11095	ML	Clackamas	Willamette R	2000, 2100	\$951.63	Riparian	MI	A	11,500	\$2,389,965	\$1,946,365	22.79%	\$1,119.01	\$1,374.04	\$6,051.30	0.5262	2016	2031
11242	ML	Clatsop	John Day R	1900	\$418.68	Flat Rate	Non-Com	B	3,612	\$174,541	\$56,351	209.74%	\$1,297.95	\$4,020.27	\$110.89	0.0307	2015	2030
11246	ML	Columbia	Columbia R		\$5,731.45	3%	Log	3%	375,000	\$136,690	\$75,600	80.81%	\$446.26	\$806.87	\$5,700.00	0.0152	2017	2024
11311	ML	Multnomah	Portland Harb	1000	\$3,413.96	Flat Rate	Com	A	111,250						\$3,415.38	0.0307	1989	2032
11313	ML	Multnomah	Portland Harb	1800	\$37,959.30	Flat Rate	Com	A	1,200,949						\$36,869.13	0.0307	1993	2023
11314	ML	Columbia	Columbia R	400	\$867.68	3%	Com	3%	107,040	\$70,770	\$70,770	0.00%	\$11,593.54	\$11,593.54	\$3,286.13	0.0307	2017	2025
11314	ML	Columbia	Columbia R	400	\$430.73	Flat Rate	MI	A	2,500	\$70,770	\$70,770	0.00%	\$270.78	\$270.78	\$1,315.50	0.5262	2017	2025
11315	ML	Clatsop	Columbia R	500	\$627.67	Riparian	Mi	A	4,100	\$800,585	\$499,731	60.20%	\$781.33	\$1,251.72	\$2,157.42	0.5262	2016	2031
11442	ML	Tillamook	Nehalem R	1002	\$3,428.30	Flat Rate	Com	A	108,464	\$679,960	\$557,350	22.00%			\$3,329.84	0.0307	2011	2026
11544	ML	Lincoln	Yaquina R	3500	\$478.23	Flat Rate	Com	A	15,598	\$479	\$0				\$478.86	0.0307	2017	2032
11546	ML	Lincoln	Yaquina Bay	1300	\$454.44	Riparian	Non-Marine	A	3,750	\$213,940	\$0				\$2,304.75	0.6146	1978	2018
11547	ML	Lincoln	Yaquina Bay	2200	\$1,920.95	Flat Rate	MI	A	3,650						\$1,920.63	0.5262	2015	2030
11708	ML	Lincoln	Yaquina Bay	2302	\$1,459.50	Flat Rate	Non-Marine	A	2,375						\$1,459.68	0.6146	2015	2030
11711	ML	Lincoln	Yaquina Bay	1100	\$7,485.28	Flat Rate	MI	A	14,223	\$1,384,110	\$1,384,110	0.00%	\$125,536.91	\$125,536.91	\$7,484.14	0.5262	2015	2030
11712	ML	Lincoln	Yaquina R	3801	\$868.24	Flat Rate	MI	A	1,650						\$868.23	0.5262	2016	2032
11712	ML	Lincoln	Yaquina R	3801	\$406.32	Flat Rate	Com	B	7,350						\$225.65	0.0307	2016	2032
11713	ML	Lincoln	Yaquina Bay	1401, 1700, 1900	\$10,629.79	Flat Rate	MI	A	20,200						\$10,629.24	0.5262	2017	2033
11715	ML	Lincoln	Yaquina Bay	1800	\$1,433.07	Flat Rate	MI	A	2,723						\$1,432.84	0.5262	2014	2030
11717	ML	Lincoln	Yaquina R	400	\$418.00	3%	Com	B	13,853	\$225,790	\$187,910	20.16%	\$1,422.84	\$1,709.67	\$425.29	0.0307	2015	2030
11718	ML	Lincoln	Yaquina Bay	1000	\$5,687.59	Flat Rate	MI	A	10,807						\$5,686.64	0.5262	2015	2030
11719	ML	Lincoln	Yaquina Bay	2404	\$4,643.44	Flat Rate	MI	A	8,823						\$4,642.66	0.5262	2014	2029
11720	ML	Lincoln	Yaquina Bay	111	\$12,460.34	Flat Rate	Com	A	349,218						\$10,720.99	0.0307	2012	2027
11721	ML	Lincoln	Siletz R	201	\$1,004.07	Flat Rate	Com	A	32,700	\$843,450	\$808,590	4.31%	\$6,206.54	\$6,474.11	\$1,003.89	0.0307	1974	2031
11722	ML	Lincoln	Yaquina R	702	\$1,432.03	Flat Rate	Non-Com	A	46,606						\$1,430.80	0.0307	2015	2030
11725	ML	Lincoln	Yaquina R	209	\$573.15	Flat Rate	Com	A	16,253						\$498.97	0.0307	2015	2030
11727	ML	Lincoln	Yaquina Bay	80208	\$4,929.07	Flat Rate	Non-Com	A	155,945						\$4,787.51	0.0307	1974	2038
11729	ML	Lincoln	Devils Lk	2900	\$454.44	Flat Rate	Com	A	21,720	\$413,420	\$250,110	65.30%	\$25,981.35	\$42,945.95	\$666.80	0.0307	1993	2019
11730	ML	Lincoln	Siletz R	107	\$1,006.41	Flat Rate	Com	A	31,800						\$976.26	0.0307	2014	2029
11732	ML	Lincoln	Asea R	100	\$454.44	3%	Com	B	35,000	\$393,580	\$393,580	0.00%	\$56,470.96	\$56,470.96	\$1,074.50	0.0307	2017	2033
11733	ML	Lincoln	Asea R	1100	\$13,091.76	3%	Com	3%	50,484	\$3,280	\$3,280	0.00%	\$14,679.74	\$14,679.74	\$1,549.86	0.0307	2017	2032
11866	ML	Lincoln	Asea Bay	100	\$735.20	Flat Rate	Com	A	23,958						\$735.51	0.0307	2011	2027
11870	ML	Lincoln	Yaquina Bay	2403	\$418.68	Flat Rate	Com	B	2,423						\$74.39	0.0307	2014	2029
11872	ML	Lincoln	Yaquina Bay	2402	\$150.71	Flat Rate	Non-Marine	A	539						\$331.27	0.6146	1989	2020

11872	ML	Lincoln	Yaquina Bay	2402	\$331.25	Flat Rate	Com	A	4,911						\$150.77	0.0307	1989	2020
11873	ML	Lincoln	Yaquina Bay	100	\$42,993.12	3%	Com	3%	1,139,754	\$72,000	\$69,360	3.81%	\$4,296,377.03	\$4,459,906.96	\$34,990.45	0.0307	2016	2031
11874	ML	Lincoln	Yaquina Bay	2101	\$454.44	Flat Rate	MI	A	2,614						\$1,375.49	0.5262	1978	2018
11875	ML	Lincoln	Yaquina Bay	2300	\$1,585.18	Flat Rate	MI	A	2,800						\$1,473.36	0.5262	2017	2030
11876	ML	Lincoln	Yaquina Bay	1200	\$1,351.97	Flat Rate	Non-Marine	A	2,200						\$1,352.12	0.6146	2015	2030
11876	ML	Lincoln	Yaquina Bay	1200	\$418.68	Flat Rate	Com	B	3,800						\$116.66	0.0307	2015	2030
11906	ML	Lincoln	Depot Sl	6800, 6899	\$4,097.82	Riparian	MI	A	27,671	\$66,360	\$0				\$14,560.48	0.5262	1994	2030
11906	ML	Lincoln	Depot Sl	6800, 6900	\$4,347.37	3%	Com	3%	24,250	\$66,360	\$0				\$744.48	0.0307	1994	2030
11920	ML	Lincoln	Siletz R	600	\$454.44	Flat Rate	Com	A	17,860	\$142,190	\$142,190	0.00%	\$4,484.55	\$4,484.55	\$548.30	0.0307	1994	2019
11931	ML	Lincoln	Yaquina Bay	2201	\$1,155.31	Flat Rate	Non-Marine	A	1,880	\$282,810	\$233,410	21.16%	\$8,394.76	\$10,171.46	\$1,155.45	0.6146	2016	2030
11932	ML	Lincoln	Alsea R	200	\$418.51	Flat Rate	Com	B	11,326						\$347.71	0.0307	1991	2031
11933	ML	Lincoln	Alsea R	200	\$406.00	3%	Com	B	25,265	\$5,730	\$5,730	0.00%	\$6,283.35	\$6,283.35	\$775.64	0.0307	2016	2031
11934	ML	Lincoln	Yaquina R	2401	\$8,684.28	Flat Rate	Com	A	16,500						\$506.55	0.0307	1999	2030
11935	ML	Lincoln	Yaquina Bay	2200, 2301	\$1,189.12	Flat Rate	Non-Marine	A	1,935	\$142,870	\$94,540	51.12%	\$10,499.02	\$15,866.24	\$1,189.25	0.6146	2015	2030
11936	ML	Lincoln	Yaquina Bay	107	\$358.21	Flat Rate	Hist	A	511,830						\$358.00	358	1967	2020
11943	ML	Lincoln	Siletz R	500	\$394.00	3%	Com	B	25,310	\$437,900	\$416,000	5.26%	\$5,727.76	\$6,029.30	\$777.02	0.0307	2016	2032
11944	ML	Lincoln	Yaquina Bay	3300, 3400	\$766.88	Flat Rate	Com	A	24,990						\$767.19	0.0307	1999	2020
11945	ML	Lincoln	Yaquina Bay	2405	\$8,222.38	Flat Rate	Non-Marine	A	13,380						\$8,223.35	0.6146	1974	2030
11946	ML	Lincoln	Alsea R		\$550.36	Flat Rate	Com	A	17,924						\$550.27	0.0307	2015	2030
11946	ML	Lincoln	Alsea R		\$418.51	Flat Rate	Non-Marine	B	624						\$383.51	0.6146	2015	2030
11947	ML	Lincoln	Alsea R	900	\$441.20	Flat Rate	Com	A	10,500						\$322.35	0.0307	1991	2027
13355	ML	Klamath	Klamath Lk	800	\$1,210.14	Flat Rate	Com	A	149,400						\$4,586.58	0.0307	2015	2031
13356	ML	Klamath	Klamath Lk	2500	\$454.44	3%	Com	3%	127,900	\$224,340	\$299,200	-25.02%			\$3,926.53	0.0307	1980	2022
14050	ML	Lane	Mercer Lk	3101	\$391.83	Flat Rate	Non-Com	B	10,707						\$328.70	0.0307	2007	2022
14210	ML	Tillamook	Nehalem Bay	1000	\$418.49	Flat Rate	Non-Com	B	4,983	\$681,020	\$383,510	77.58%	\$962.09	\$1,708.43	\$152.98	0.0307	2014	2028
14332	ML	Tillamook	Tillamook Bay	2600, 3000	\$1,281.05	Riparian	Non-Marine	A	2,400						\$1,475.04	0.6146	2012	2027
14332	ML	Tillamook	Tillamook Bay	2600, 2999	\$454.44	Flat Rate	Com	A	14,325						\$439.78	0.0307	2012	2027
14371	ML	Tillamook	Nehalem Bay	103	\$1,743.00	3%	Com	3%	74,052	\$61,890	\$61,890	0.00%			\$2,273.40	0.0307	2014	2029
14403	ML	Tillamook	Nehalem Bay		\$2,885.46	Flat Rate	Com	A	91,290						\$2,802.60	0.0307	2007	2021
14502	ML	Tillamook	Nehalem R	4300	\$1,337.23	Flat Rate	Com	A	42,253						\$1,297.17	0.0307	2014	2029
14503	ML	Tillamook	Nehalem R	900	\$1,101.92	Flat Rate	MI	A	34,818						\$18,321.23	0.5262	2014	2029
14504	ML	Tillamook	Nehalem Bay	4500	\$2,056.56	Flat Rate	Com	A	64,976	\$488,730	\$202,090	141.84%	\$9,724.07	\$23,516.48	\$1,994.76	0.0307	2014	2029
14542	ML	Tillamook	Nehalem R	801	\$454.44	3%	Com	3%	20,038	\$388,650	\$358,040	8.55%	\$2,941.10	\$3,192.55	\$615.17	0.0307	1999	2019
14673	ML	Tillamook	Nehalem Bay	3800	\$418.68	Flat Rate	Com	B	8,000						\$245.60	0.0307	2017	2030
14748	ML	Lane	Siltcoos Lk	401	\$431.07	Flat Rate	Non-Com	B	13,178						\$404.56	0.0307	1999	2030
14846	ML	Yamhill	Willamette R	502	\$403.43	Flat Rate	Non-Com	B	12,000						\$368.40	0.0307	2006	2021
15072	ML	Lincoln	Yaquina R	3901	\$831.71	Riparian	MI	A	5,663	\$145,050	\$128,810	12.61%			\$2,979.87	0.5262	2012	2027
15072	ML	Lincoln	Yaquina R	3901	\$856.66	Flat Rate	Com	A	37,897	\$145,050	\$128,810	12.61%			\$1,163.44	0.0307	2012	2027
15313	ML	Lane	Siuslaw R		\$1,449.54	Flat Rate	Non-Com	A	45,850						\$1,407.60	0.0307	2017	2032
15316	ML	Lane	Siuslaw R	404	\$394.00	3%	Com	B	25,265	\$11,390	\$11,390	0.00%	\$113.90	\$113.90	\$775.64	0.0307	2011	2026
15320	ML	Lane	Siuslaw R	600	\$430.73	Flat Rate	Non-Com	A	3,840						\$117.89	0.0307	2014	2029

15340	ML	Lane	Mercer Lk	1500	\$908.74	Flat Rate	Com	A	28,750						\$882.63	0.0307	2017	2026
15341	ML	Lane	Siuslaw R	1800	\$454.44	Flat Rate	Com	B	10,352						\$317.81	0.0307	2010	2026
15342	ML	Lane	Siltcoos Lk	1000	\$454.44	Flat Rate	Non-Com	B	5,100						\$156.57	0.0307	2011	2026
15427	ML	Douglas	Umpqua R	100	\$935.57	Riparian	MI	A	10,050	\$14,375	\$0				\$5,288.31	0.5262	2014	2029
15442	ML	Douglas	Umpqua River	100	\$990.57	Flat Rate	Com	A	32,260	\$146,983	\$108,499	35.47%	\$3,790.24	\$5,134.61	\$990.38	0.0307	2015	2030
15473	ML	Douglas	Umpqua R		\$0.00	exclude	exclude	exclude	exclude								1969	2039
15772	ML	Douglas	Siltcoos Lk	2500	\$418.68	Flat Rate	Non-Marine	B	528						\$324.51	0.6146	2015	2030
15772	ML	Douglas	Siltcoos Lk	2500	\$418.68	Flat Rate	Non-Com	B	4,465						\$137.08	0.0307	2015	2030
15773	ML	Douglas	Schofield Creef	500	\$737.29	Flat Rate	Com	A	240,000						\$7,368.00	0.0307	2013	2029
15924	ML	Douglas	Siltcoos Lk	2200, 2300, 2400	\$477.25	3%	Com	3%	57,500	\$105,182	\$58,910	78.55%	\$8,452.42	\$15,091.54	\$1,765.25	0.0307	1991	2018
16231	ML	Polk	Willamette R	300	\$540.68	Flat Rate	Com	A	17,121						\$525.61	0.0307	2018	2031
16581	ML	Multnomah	Multnomah Ch	11, 13	\$5,083.98	Flat Rate	Com	A	165,490						\$5,080.54	0.0307	2013	2029
16585	ML	Multnomah	Willamette R	3800	\$368.65	Flat Rate	Hist	A	19,710						\$358.00	358	2013	2028
16611	ML	Multnomah	Willamette R	400	\$605.80	Flat Rate	Non-Com	A	19,166						\$588.40	0.0307	2017	2021
16614	ML	Multnomah	Multnomah Ch	700	\$1,858.72	Flat Rate	Com	A	58,806						\$1,805.34	0.0307	2009	2024
16615	ML	Multnomah	Multnomah Ch	300	\$3,849.70	Flat Rate	Com	A	125,450						\$3,851.32	0.0307	2008	2023
16617	ML	Multnomah	Willamette R	800	\$30,918.24	Riparian	MI	A	105,001	\$14,226,450	#####	0.00%			\$55,251.73	0.5262	2015	2030
16631	ML	Multnomah	Willamette R	600	\$13,339.45	Riparian	MI	A	47,627	\$5,402,190	\$2,071,870	160.74%	\$26,588.16	\$69,325.92	\$25,061.33	0.5262	2016	2022
16631	ML	Multnomah	Willamette R	600	\$551.88	Flat Rate	Com	A	18,000	\$5,402,190	\$2,071,870	160.74%	\$10,048.65	\$26,200.82	\$552.60	0.0307	2016	2022
16634	ML	Multnomah	Multnomah Ch	200	\$1,202.16	3%	Com	3%	122,400	\$678,470	\$248,820	172.68%	\$3,261.02	\$8,892.00	\$3,757.68	0.0307	2016	2031
16635	ML	Multnomah	Willamette R	100	\$5,191.97	Flat Rate	Non-Marine	A	8,448						\$5,192.14	0.6146	1988	2039
16636	ML	Multnomah	Willamette R	14200	\$4,875.54	Flat Rate	Non-Com	A	158,705						\$4,872.24	0.0307	2014	2024
16638	ML	Multnomah	Willamette R	1000	\$6,018.03	Riparian	MI	A	45,000	\$1,675,880	\$144,100	1063.00%			\$23,679.00	0.5262	2012	2026
16638		Multnomah	Willamette R	1000	\$1,342.81	Flat Rate	Log	A	87,858	\$1,675,880	\$144,100	1063.00%			\$1,335.44	0.0152		2026
16639	ML	Multnomah	Willamette R	800	\$16,159.68	Riparian	MI	A	89,298	\$0	\$0				\$46,988.61	0.5262	2015	2030
16643	ML	Multnomah	Willamette R	900	\$3,933.54	Riparian	MI	A	17,500	\$10,746,220	\$5,258,910	104.34%	\$6,890.87	\$14,081.01	\$9,208.50	0.5262	2016	2021
16644	ML	Multnomah	Willamette R	100	\$11,052.47	Flat Rate	Non-Marine	A	17,460						\$10,730.92	0.6146	2010	2025
16646	ML	Multnomah	Willamette R	1000	\$1,097.65	Flat Rate	MI	A	2,025						\$1,065.56	0.5262	2015	2030
16647	ML	Multnomah	Multnomah Ch	400	\$4,725.82	Flat Rate	Com	A	154,000						\$4,727.80	0.0307	2017	2027
16648	ML	Multnomah	Willamette R	200	\$1,843.24	Flat Rate	Non-Com	A	60,000						\$1,842.00	0.0307	2013	2029
16649	ML	Multnomah	Willamette R	300	\$1,505.32	Flat Rate	Non-Com	A	49,000						\$1,504.30	0.0307	2013	2029
16651	ML	Multnomah	Willamette R	700	\$21,027.07	Riparian	MI	A	55,750	\$3,309,220	\$3,237,000	2.23%	\$23,353.18	\$23,874.21	\$29,335.65	0.5262	2017	2032
16652	ML	Multnomah	Willamette R	200	\$9,148.52	Flat Rate	Non-Com	A	289,439						\$8,885.78	0.0307	1974	2026
16818	ML	Multnomah	Willamette R	80000	\$1,034.78	Flat Rate	Non-Com	A	33,750						\$1,036.13	0.0307	2017	2032
16819	ML	Multnomah	Multnomah Ch	700	\$5,419.91	Flat Rate	Com	A	171,626						\$5,268.92	0.0307	2016	2031
16820	ML	Multnomah	Willamette R	1100	\$7,223.81	Flat Rate	Com	A	213,086						\$6,541.74	0.0307	2014	2022
16824	ML	Multnomah	Multnomah Ch	100	\$5,103.21	Riparian	Com	A	185,240	\$661,210	\$221,740	198.19%	\$2,957.83	\$8,819.99	\$5,686.87	0.0307	2008	2023
16825	ML	Multnomah	Willamette R	200	\$6,242.40	Riparian	MI	A	18,378	\$2,283,560	\$760,660	200.21%	\$3,740.36	\$11,228.86	\$9,670.50	0.5262	2014	2029
16827	ML	Multnomah	Willamette R	300	\$1,047.62	Flat Rate	Non-Marine	A	1,655						\$1,017.16	0.6146	2009	2024
16832	ML	Multnomah	Multnomah Ch	3100	\$1,567.74	Flat Rate	Com	A	49,600						\$1,522.72	0.0307	2013	2028

16837	ML	Multnomah	Willamette R		\$4,424.60	Flat Rate	Non-Com	A	144,184						\$4,426.44	0.0307	1996	2031
16840	ML	Multnomah	Multnomah Ch	300	\$7,978.66	Flat Rate	Com	A	260,000						\$7,982.00	0.0307	2012	2027
16842	ML	Multnomah	Willamette R	7400	\$441.20	Flat Rate	Non-com	B	14,000						\$429.80	0.0307	2008	2024
16845	ML	Multnomah	Willamette R	100	\$734.00	Flat Rate	Log	A	47,952						\$728.87	0.0152	2014	2019
16846	ML	Multnomah	Multnomah Ch	2600	\$2,671.02	3%	Com	3%	311,454	\$543,060	\$284,630	90.80%	\$14,231.50	\$27,153.00	\$9,561.64	0.0307	2016	2031
16850	ML	Multnomah	Columbia R	700	\$1,323.35	Flat Rate	Non-com	A	43,124						\$1,323.91	0.0307	2013	2028
16852	ML	Multnomah	Willamette R	3100	\$908.99	Flat Rate	Non-Marine	A	6,250	\$4,095,150	\$0		\$0.00	\$29,675.41	\$3,841.25	0.6146	1993	2019
16853	ML	Multnomah	Multnomah Ch	400	\$18,105.37	Flat Rate	Com	A	572,814						\$17,585.39	0.0307	2011	2027
16854	ML	Multnomah	Multnomah Ch	3200, 3300	\$7,746.61	Flat Rate	Com	A	244,938						\$7,519.60	0.0307	2015	2030
16857	ML	Multnomah	Willamette R	800	\$908.99	Flat Rate	Other	A	3,250	\$2,785,720	\$2,785,720	0.00%	\$3,510.84	\$3,510.84			1995	2019
16944	ML	Columbia	Multnomah Ch	900	\$3,714.41	3%	Com	3%	230,847	\$686,800	\$552,440	24.32%	\$30,947.81	\$38,474.69	\$7,087.00	0.0307	2016	2031
17096	ML	Columbia	Multnomah Ch	301, 302	\$1,165.77	Flat Rate	Non-Com	A	36,882						\$1,132.28	0.0307	2010	2025
17099	ML	Columbia	Multnomah Ch	200	\$859.88	3%	Com	3%	103,600	\$20,880	\$3,140	564.97%	\$2,667.13	\$17,735.54	\$3,180.52	0.0307	2014	2029
17145	ML	Columbia	Multnomah Ch		\$933.31	Flat Rate	Non-Com	A	30,325						\$930.98	0.0307	2014	2030
17147	ML	Columbia	Columbia R	109	\$5,281.74	Flat Rate	Non-Com	A	164,250						\$5,042.48	0.0307	2016	2031
17149	ML	Columbia	Crane Sl	200	\$454.44	Flat Rate	Non-Com	B	26,250						\$805.88	0.0307	2014	2024
17151	ML	Columbia	Multnomah Ch	100	\$9,666.47	Flat Rate	Com	A	315,000	\$802,340	\$643,191	24.74%	\$25,278.12	\$31,532.86	\$9,670.50	0.0307	2017	2028
17156	ML	Columbia	Multnomah Ch	1700	\$2,982.98	Flat Rate	Com	A	94,375						\$2,897.31	0.0307	2010	2026
17405	ML	Clackamas	Willamette Riv	200	\$431.04	Flat Rate	Non-Com	A	2,924						\$89.77	0.0307	2015	2028
17412	ML	Clackamas	Willamette R	500	\$416.18	Flat Rate	Other	B	10,950								2007	2020
17445	ML	Clackamas	Willamette R	501	\$2,775.79	Flat Rate	Com	A	87,797	\$12,517	\$12,517	0.00%	\$25,228.54	\$25,228.54	\$2,695.37	0.0307	2015	2030
17445	ML	Clackamas	Willamette R	501	\$1,300.92	Flat Rate	MI	A	2,400	\$12,517	\$12,517	0.00%	\$689.64	\$689.64	\$1,262.88	0.5262	2015	2030
17447	ML	Clackamas	Willamette R	401	\$1,447.79	Flat Rate	Non-Marine	A	2,346	\$2,084,521	\$923,441	125.73%	\$566.44	\$1,278.65	\$1,441.85	0.6146	1988	2020
17447	ML	Clackamas	Willamette R	401	\$1,196.80	Flat Rate	Com	A	39,000	\$2,084,521	\$923,441	125.73%	\$9,416.54	\$21,256.34	\$1,197.30	0.0307	1988	2020
17447	ML	Clackamas	Willamette R	401	\$510.35	Flat Rate	Com	A	16,636	\$2,084,521	\$923,441	125.73%	\$4,016.76	\$9,067.19	\$510.73	0.0307	1988	2020
17452	ML	Clackamas	Willamette R	1300-1900	\$792.60	3%	Com	3%	21,750	\$538,258	\$438,371	22.79%	\$136,802.24	\$167,973.94	\$667.73	0.0307	2014	2024
17460	ML	Clackamas	Willamette R	600	\$1,957.15	Bid	Non-Com	Other	43,560	\$0	\$0				\$1,337.29	0.0307	2010	2025
17461	ML	Clackamas	Willamette R	226	\$1,101.46	Flat Rate	Non-Com	A	34,848						\$1,069.83	0.0307	1986	2021
17480	ML	Clackamas	Willamette R	500	\$3,307.54	Flat Rate	Com	A	104,580	\$784,689	\$485,528	61.62%	\$17,294.78	\$27,951.07	\$3,210.61	0.0307	2015	2030
17480	ML	Clackamas	Willamette R	500	\$431.07	Riparian	MI	A	400	\$784,689	\$485,528	61.62%	\$66.15	\$106.91	\$210.48	0.5262	2015	2030
17674	ML	Clackamas	Willamette R	909	\$597.00	Flat Rate	Com	A	20,038						\$615.17	0.0307	1984	2019
17675	ML	Clackamas	Willamette R	318	\$1,869.77	Flat Rate	Non-Com	A	60,984						\$1,872.21	0.0307	2016	2032
17892	ML	Wasco	Columbia R	200	\$3,339.71	Riparian	MI	A	27,620	\$0	\$0				\$14,533.64	0.5262	2016	2031
18574	ML	Coos	South Sl	101L	\$1,134.62	Riparian	MI	A	8,518	\$32,970	\$0				\$4,482.17	0.5262	2016	2031
18671	ML	Coos	Coos R	199	\$1,616.77	Riparian	MI	A	126,785	\$5,168,700	\$4,210,830	22.75%	\$13,727.57	\$16,850.28	\$66,714.27	0.5262	2013	2029
18672	ML	Coos	Tenmile Lk/S	1001	\$971.01	3%	Com	3%	54,886	\$427,363	\$427,363	0.00%	\$4,748.48	\$4,748.48	\$1,684.99	0.0307	1998	2018
18673	ML	Coos	Tenmile Lk/N	1900	\$396.00	3%	Com	B	47,824	\$133,800	\$126,050	6.15%	\$16,876.68	\$17,914.32	\$1,468.20	0.0307	2014	2029
18677	ML	Coos	Coos Bay	100	\$6,288.74	Riparian	MI	A	25,952	\$62,300	\$0				\$13,655.94	0.5262	2015	2030
18678	ML	Coos	Coos Bay	100	\$492.89	Flat Rate	Log	A	32,000	\$13,190	\$0				\$486.40	0.0152	2015	2030
18689	ML	Coos	South Sl	299	\$2,565.49	Riparian	MI	A	31,897	\$21,000	\$0		\$0.00	\$347.90	\$16,784.20	0.5262	2017	2032
18689	ML	Coos	South Sl	299	\$1,971.26	Flat Rate	Com	A	64,294	\$21,000	\$0		\$0.00	\$701.26	\$1,973.83	0.0307	2017	2032

18690	ML	Coos	Isthmus SI	400	\$5,741.44	Flat Rate	Log	A	364,162	\$5,866,890	\$5,866,890	0.00%	\$25,879.72	\$25,879.72	\$5,535.26	0.0152	2014	2029
18691	ML	Coos	South SI	300	\$24,581.19	3%	Com	3%	1,231,680	\$5,569,410	\$0		\$0.00	\$330,835.61	\$37,812.58	0.0307	2015	2031
18691	ML	Coos	South SI	300	\$611.57	Riparian	MI	A	3,520	\$5,569,410	\$0		\$0.00	\$945.49	\$1,852.22	0.5262		2031
18691	ML	Coos	South SI	300	\$418.51	Riparian	Non-Marine	B	1,800	\$5,569,410	\$0		\$0.00	\$483.49	\$1,106.28	0.6146		2031
18693	ML	Coos	South SI	600	\$1,128.90	3%	Com	3%	143,748	\$759,190	\$0				\$4,413.06	0.0307	2012	2027
18696	ML	Coos	Isthmus SI	800,081,008,199,701,000	\$3,344.06	Riparian	MI	A	21,000	\$977,040	\$977,040	0.00%			\$11,050.20	0.5262	2016	2031
18696		Coos	Isthmus SI	800,081,008,199,701,000	\$521.95	Flat Rate	Com	A	17,024	\$977,040	\$977,040	0.00%			\$522.64	0.0307		2031
18698	ML	Coos	Isthmus SI	200	\$9,268.07	Flat Rate	MI	A	17,100	\$358,230	\$358,230	0.00%	\$27,043.75	\$27,043.75	\$8,998.02	0.5262	2016	2031
18699	ML	Coos	Coos Bay	100	\$796.00	Riparian	MI	A	31,950	\$46,280	\$46,280	0.00%	\$1,368.75	\$1,368.75	\$16,812.09	0.5262	2015	2030
18701	ML	Coos	Coos Bay	300	\$590.57	Flat Rate	Com	A	19,262	\$116,350	\$114,120	1.95%	\$1,484.21	\$1,513.22	\$591.34	0.0307	2016	2031
18702	ML	Coos	Coos Bay	100,101Z	\$11,502.98	Riparian	MI	A	58,450	\$480,840	\$480,840	0.00%	\$12,407.77	\$12,407.77	\$30,756.39	0.5262	2015	2030
18709	ML	Coos	Coos R	400	\$896.24	Riparian	MI	A	88,000	\$636,020	\$636,020	0.00%	\$13,553.68	\$13,553.68	\$46,305.60	0.5262	2016	2031
18710	ML	Coos	Isthmus SI	400	\$629.41	Flat Rate	Log	A	40,000	\$5,866,890	\$5,866,890	0.00%	\$2,842.66	\$2,842.66	\$608.00	0.0152	2016	2031
19195	ML	Clatsop	Columbia R	300	\$476.59	Flat Rate	Com	A	15,511						\$476.19	0.0307	2015	2030
19244	ML	Clatsop	Red SI	100	\$403.16	Bid	Non-Com	Other	11,900	\$164,120			\$0.00	\$54.64	\$365.33	0.0307	2010	2024
19268	ML	Columbia	Columbia R	301	\$2,304.75	Riparian	MI	A	42,300	\$114,020	\$114,020	0.00%	\$735.20	\$735.20	\$22,258.26	0.5262	1998	2018
19270	ML	Columbia	Westport SI	999	\$418.18	Flat Rate	Non-Com	B	3,375						\$103.61	0.0307	2018	2033
19271	ML	Clatsop	Columbia R		\$1,211.53	Riparian	Mi	A	13,730	\$815,363	\$815,363	0.00%	\$3,746.36	\$3,746.36	\$7,224.73	0.5262	2015	2030
19332	ML	Clatsop	John Day R	302	\$454.44	Flat Rate	Non-Com	B	3,500						\$107.45	0.0307	2014	2029
19662	ML	Curry	Rogue R	300	\$430.73	Riparian	Com	A	15,872	\$102,670	\$102,670	0.00%			\$487.27	0.0307	2017	2032
19960	ML	Clatsop	Columbia R	1400	\$357.91	Flat Rate	Hist	A	156,700	\$43,870	\$6,391	586.43%	\$990.97	\$6,802.38	\$358.00	358	2015	2030
20537	ML	Lane	Siuslaw R	13200	\$9,150.47	Flat Rate	Non-Marine	A	14,889	\$2,501,917	\$1,308,681	91.18%			\$9,150.78	0.6146	1984	2019
20537	ML	Lane			\$2,733.82	Flat Rate	MI	A	5,194	\$2,501,916	\$1,308,680	91.18%			\$2,733.08	0.5262	1984	2019
20537	ML	Lane			\$441.20	Flat Rate	Com	A	2,488	\$2,501,915	\$1,308,679	91.18%			\$76.38	0.0307	1984	2019
20538	ML	Lane	Siuslaw R	8100	\$417.99	Flat Rate	Com	B	7,100						\$217.97	0.0307	2017	2022
20559	ML	Clatsop	Columbia R	2091, 2921	\$15,715.94	Flat Rate	Non-Marine	A	24,829						\$15,259.90	0.6146	2013	2028
20580	ML	Columbia	Scappoose Bay		\$10,291.19	Flat Rate	MI	A	154,638	\$4,817,530	\$2,785,110	72.97%	\$3,403.73	\$5,887.58	\$81,370.52	0.5262	2011	2018
20580	ML	Columbia			\$4,545.63	Flat Rate	Log	A	301,000	\$4,817,530	\$2,785,110	72.97%	\$6,625.28	\$11,460.04	\$4,575.19	0.0152	2011	2018
20580	ML	Columbia			\$1,428.60	Flat Rate	Com	A	57,499	\$4,817,531	\$2,785,111	72.97%	\$1,265.61	\$2,189.18	\$1,765.23	0.0307	2011	2018
20581	ML	Clatsop	Columbia R	400	\$4,193.90	Flat Rate	MI	A	7,736						\$4,070.68	0.5262	1998	2020
20581	ML	Clatsop	Columbia R	400	\$619.57	Flat Rate	Com	A	19,602						\$601.78	0.0307	1998	2020
20582	ML	Clatsop	Columbia R	100, 500	\$27,660.03	3%	Com	3%	679,540	\$234,090	\$0				\$20,861.88	0.0307	2012	2028
20584	ML	Clatsop	Blind SI	400	\$454.44	Riparian	MI	A	2,916	\$153,793	\$85,360	80.17%	\$166.11	\$299.28	\$1,534.40	0.5262	2010	2025
20584	ML	Clatsop	Blind SI	400	\$1,049.69	Flat Rate	Com	A	33,210	\$153,793	\$85,360	80.17%	\$1,891.81	\$3,408.47	\$1,019.55	0.0307	2010	2025
20693	ML	Columbia	Multnomah Ch	201	\$1,034.78	Flat Rate	Com	A	33,750						\$1,036.13	0.0307	2017	2032
20694	ML	Columbia	Westport Slough	400,500,601	\$1,223.86	Riparian	Com	A	137,650	\$142,570	\$65,420	117.93%	\$2,684.78	\$5,850.94	\$4,225.86	0.0307	2015	2030
20696	ML	Columbia	Columbia R	400	\$588.91	Flat Rate	Log	A	19,166						\$291.33	0.0152	2014	2029
20698	ML	Columbia	Scappoose Bay	200	\$6,056.76	3%	Com	3%	356,816	\$529,100	\$0				\$10,954.25	0.0307	2016	2031
20710	ML	Clatsop	Lewis & Clark F	900	\$980.27	Flat Rate	MI	A	14,332						\$7,541.50	0.5262	2014	2029
20710	ML	Clatsop	Lewis & Clark F	900	\$468.39	Flat Rate	Com	A	14,800						\$454.36	0.0307	2014	2029
20712	ML	Columbia	Columbia R	100	\$369.81	Flat Rate	MI	B	1,920	\$1,279,120	\$174,399	633.44%			\$1,010.30	0.5262	2014	2024

20712	ML	Columbia	Columbia R	100	\$546.29	Riparian	Com	A	17,261	\$1,279,120	\$174,399	633.44%	\$1,963.26	\$14,399.40	\$529.91	0.0307	2014	2024	
20713	ML	Clatsop	Columbia R	300, 401, 402, 403	\$2,134.81	Flat Rate	Com	A	67,500						\$2,072.25	0.0307	2015	2030	
20724	ML	Clatsop	Columbia R	200	\$5,256.01	Riparian	Non-Marine	A	21,064	\$1,359,227	\$552,008	146.23%	\$25,182.13	\$62,006.77	\$12,945.93	0.6146	2014	2030	
20729	ML	Clatsop	Columbia R	100	\$3,846.74	Flat Rate	MI	A	7,096						\$3,733.92	0.5262	2012	2028	
20732	ML	Clatsop	Columbia R	400	\$880.64	Riparian	Non-Marine	A	10,465	\$2,421,145	\$713,298	239.43%	\$40,801.21	\$138,491.42	\$6,431.79	0.6146	2017	2033	
20732	ML	Clatsop	Columbia R	400	\$394.49	Flat Rate	Non-Com	B	6,959	\$2,421,145	\$713,298	239.43%	\$27,131.93	\$92,093.82	\$213.64	0.0307	2017	2033	
20812	ML	Clatsop	John Day R	2300	\$418.68	Flat Rate	Non-Com	B	6,200						\$190.34	0.0307	2015	2030	
20875	ML	Clatsop	Columbia R	401	\$3,236.99	Flat Rate	Non-Marine	A	5,227	\$236	\$0		\$0.00	\$2.53	\$3,212.64	0.6146	2012	2019	
20875	ML	Clatsop			\$2,960.66	Flat Rate	MI	A	5,625	\$236	\$0		\$0.00	\$2.72	\$2,959.88	0.5262	2012	2019	
20876	ML	Clatsop	Columbia R	801	\$1,347.35	Flat Rate	Non-Marine	A	6,098	\$1,436,340	\$467,224	207.42%	\$5,839.92	\$17,953.07	\$3,747.83	0.6146	2016	2031	
20877	ML	Clatsop	Blind SI	200	\$1,321.78	Flat Rate	Non-Com	A	41,818	\$88,342	\$44,070	100.46%	\$1,995.64	\$4,000.43	\$1,283.81	0.0307	2010	2025	
20878	ML	Clatsop	Skipanon R	100	\$1,875.43	Flat Rate	Log	A	119,790	\$1,658,186	\$596,724	177.88%	\$1,842.98	\$5,121.31	\$1,820.81	0.0152	2018	2033	
20880	ML	Clatsop	Youngs Bay	4800	\$2,075.16	Flat Rate	Log	A	131,880	\$2,255,562	\$464,914	385.16%	\$5,515.48	\$26,758.71	\$2,004.58	0.0152	2016	2031	
20880	ML	Clatsop	Youngs Bay	4800	\$730.13	Flat Rate	Com	A	23,120	\$2,255,562	\$464,914	385.16%	\$966.92	\$4,691.09	\$709.78	0.0307	2016	2031	
20882	ML	Clatsop	Blind SI	1600	\$454.44	Riparian	Com	B	25,000	\$5,560	\$182	2954.95%	\$43.52	\$1,329.58	\$767.50	0.0307	2012	2025	
20889	ML	Clatsop	Skipanon R	4800	\$583.36	Riparian	MI	A	6,184	\$1,421	\$148	860.14%			\$3,254.02	0.5262	2007	2021	
20889	ML	Clatsop	Skipanon R	4800	\$20.37	Riparian	Non-Com	A	216	\$1,421	\$148	860.14%			\$6.63	0.0307	2007	2021	
20890	ML	Columbia	Scappoose Bay	600	\$546.49	Flat Rate	Com	A	17,290						\$530.80	0.0307	2008	2023	
20893	ML	Clatsop	Blind SI	2200	\$430.53	Flat Rate	Com	B	25,265						\$775.64	0.0307	2016	2031	
20894	ML	Columbia	Wallace SI	800	\$460.89	Flat Rate	Non-Com	A	15,000						\$460.50	0.0307	2015	2030	
20895	ML	Columbia	Columbia R	100	\$2,356.90	Flat Rate	Com	A	74,472						\$2,286.29	0.0307	2014	2029	
20899	ML	Clatsop	Skipanon R	2300	\$13,776.23	Flat Rate	Log	A	900,000						\$13,680.00	0.0152	2014	2030	
20900	ML	Clatsop	Columbia R	800	\$583.36	Riparian	exclude	exclude	exclude									2014	2014
20963	ML	Coos	Isthmus SI	400	\$1,255.28	3%	Com	3%	81,100	\$470,000	\$0		\$0.00	\$48,079.45	\$2,489.77	0.0307	2010	2025	
20963	ML	Coos	Isthmus SI	400	\$721.63	Flat Rate	Non-Marine	A	1,140	\$470,000	\$0		\$0.00	\$675.84	\$700.64	0.6146	2010	2025	
20964	ML	Columbia	Multnomah Ch	800	\$3,648.15	3%	Com	3%	183,680	\$500	\$500	0.00%	\$96.71	\$96.71	\$5,638.98	0.0307	2013	2029	
21427	ML	Lane	Siuslaw R	2100	\$418.68	Riparian	MI	B	32,590	\$243,824	\$157,664	54.65%	\$116.42	\$180.04	\$17,148.86	0.5262	1993	2030	
21442	ML	Lane	Siltcoos Lk	4600	\$777.00	3%	Com	3%	15,836	\$132,877	\$101,771	30.56%	\$15,415.95	\$20,127.79	\$486.17	0.0307	2016	2030	
21469	ML	Lane	Siltcoos Lk	1001	\$430.53	Riparian	Non-Com	A	4,626	\$3,240	\$2,098	54.43%	\$111.40	\$172.04	\$142.02	0.0307	2016	2031	
21744	ML	Lane	Woahink Lk	100	\$392.43	Flat Rate	Non-Com	B	3,600						\$110.52	0.0307	2007	2023	
22052	ML	Coos	Coquille R	999,900	\$1,322.82	3%	Com	3%	81,994	\$2,359,420	\$0		\$0.00	\$65,893.04	\$2,517.22	0.0307	2015	2030	
22129	ML	Lincoln	Yaquina Bay	2408	\$540.78	Flat Rate	Non-Marine	A	880						\$540.85	0.6146	2014	2030	
22131	ML	Lincoln	Yaquina Bay	2407	\$645.26	Flat Rate	Non-Marine	A	1,050						\$645.33	0.6146	2016	2030	
22148	ML	Douglas	Smith R	701	\$431.07	Riparian	Com	A	23,400	\$26,688	\$26,688	0.00%			\$718.38	0.0307	2015	2030	
22293	ML	Coos	Coos Bay	500	\$3,399.82	Flat Rate	MI	A	6,460	\$146,870	\$146,870	0.00%	\$8,377.31	\$8,377.31	\$3,399.25	0.5262	2015	2030	
22438	ML	Clatsop	Youngs Bay	4700	\$832.68	Flat Rate	Com	A	27,100						\$831.97	0.0307	2014	2030	
22654		Multnomah	Willamette R	301	\$87,969.90	Riparian	MI	A	208,400	\$35,865,280	#####	34.09%	\$99,322.95	\$133,178.27	\$109,660.08	0.5262		2030	
22654	ML	Multnomah	Willamette R	301	\$46,698.18	Flat Rate	Log	A	453,000	\$35,865,280	#####	34.09%	\$215,898.74	\$289,490.18	\$6,885.60	0.0152	2015	2030	
22654		Multnomah	Willamette R	301	\$369.34	Flat Rate	Hist	A	39,000	\$35,865,280	#####	34.09%	\$18,587.31	\$24,923.00	\$358.00	358		2030	
22755	ML	Multnomah	Willamette R	1603	\$7,592.76	Flat Rate	MI	A	14,427						\$7,591.49	0.5262	2015	2020	
22964	ML	Lincoln	Devils Lk	3000	\$392.29	Flat Rate	Non-Com	B	2,600	\$0	\$0				\$79.82	0.0307	2000	2022	

22984	ML	Marion	Willamette R	600	\$391.68	Flat Rate	Other	B	6,300									2005	2020
23200	ML	Clatsop	Columbia R		\$349.63	Bid	Non-Com	Other	3,575	\$273,980	\$176,111	55.57%	\$1,571.04	\$2,444.10	\$109.75	0.0307	2011	2026	
23263	ML	Coos	Tenmile Lk/S	400	\$431.07	Flat Rate	Com	B	3,024	\$702,440	\$620,210	13.26%	\$460.00	\$520.99	\$92.84	0.0307	2015	2030	
23370	ML	Lincoln	Yaquina R	400, 500	\$406.32	Flat Rate	MI	B	13,600						\$7,156.32	0.5262	2016	2031	
23370	ML	Lincoln	Yaquina R	400, 499	\$1,521.21	Flat Rate	Com	A	56,900						\$1,746.83	0.0307	2016	2031	
23559	ML	Multnomah	Willamette R	500	\$454.44	Flat Rate	Non-Com	A	9,100						\$279.37	0.0307	2013	2027	
23568	ML	Coos	Tenmile Lk/S	200	\$380.42	Flat Rate	Non-Com	B	6,000	\$359,480	\$266,190	35.05%	\$519.34	\$701.35	\$184.20	0.0307	2007	2023	
23573	ML	Coos	Tenmile Lk/N	600	\$381.55	Flat Rate	Other	B	1,500								1999	2023	
23604	ML	Lane	Siltcoos Lk	602	\$417.99	Flat Rate	Non-Com	B	10,269						\$315.26	0.0307	2016	2032	
23712	ML	Clackamas	Willamette R	900	\$418.51	Flat Rate	Non-Com	B	6,534						\$200.59	0.0307	2016	2031	
23729	ML	Coos	Tenmile Lk	400	\$337.65	Flat Rate	Com	B	9,890						\$303.62	0.0307	2012	2027	
23813	ML	Coos	Tenmile Lk/N	90000	\$431.07	Flat Rate	Non-Com	B	6,438						\$197.65	0.0307	2015	2030	
23826	ML	Multnomah	Willamette R	100	\$1,470.51	Riparian	Non-Marine	A	2,970	\$17,995,420	\$8,710,520	106.59%	\$1,070.86	\$2,212.33	\$1,825.36	0.6146	2017	2032	
24134	ML	Coos	Coos Bay	200	\$428.35	Riparian	MI	B	2,500	\$362,200	\$0		\$0.00	\$1,049.87	\$1,315.50	0.5262	2011	2018	
24134	ML	Coos	Coos Bay	200	\$428.35	Flat Rate	Com	B	10,603	\$362,200	\$0		\$0.00	\$4,452.71	\$325.51	0.0307	2011	2018	
24278	ML	Lane	Siltcoos Lk	3500	\$394.00	3%	Com	B	29,500	\$195,433	\$148,564	31.55%	\$45,732.51	\$60,160.21	\$905.65	0.0307	2000	2022	
24454	ML	Coos	Coquille R	2100	\$430.53	Flat Rate	Non-Com	A	3,511						\$107.79	0.0307	2016	2031	
24458	ML	Coos	Coos Bay	900, 1000, 1200	\$3,685.12	Riparian	MI	A	8,020	\$205,490	\$205,490	0.00%	\$7,881.99	\$7,881.99	\$4,220.12	0.5262	2016	2031	
24458	ML	Coos	Coos Bay	900, 1000, 1199	\$430.53	Flat Rate	Com	A	1,809	\$205,490	\$205,490	0.00%	\$1,777.87	\$1,777.87	\$55.54	0.0307	2016	2031	
24500	ML	Clatsop	John Day R	2100	\$454.44	Flat Rate	Non-Com	B	4,650						\$142.76	0.0307	2002	2020	
24587	ML	Douglas	Umpqua R	101	\$1,876.52	Riparian	MI	A	22,000	\$2,927,825	\$779,144	275.77%			\$11,576.40	0.5262	2017	2032	
24587	ML	Douglas	Umpqua R	101	\$1,460.60	Flat Rate	Com	A	46,200	\$2,927,825	\$779,144	275.77%			\$1,418.34	0.0307	2017	2032	
24614	ML	Multnomah	Columbia R	3700	\$1,619.61	Flat Rate	Com	A	52,708						\$1,618.12	0.0307	2015	2030	
24627	ML	Coos	Tenmile Lk/S	200, 299	\$394.00	3%	Com	B	33,860	\$2,000,000	\$2,000,000	0.00%	\$2,299.76	\$2,299.76	\$1,039.50	0.0307	2017	2032	
24644	ML	Coos	Coos Bay		\$7,439.39	Flat Rate	MI	A	13,726						\$7,222.62	0.5262	2016	2022	
24815	ML	Coos	South Sl	102L	\$1,455.62	Riparian	MI	A	8,633	\$47,270	\$0				\$4,542.68	0.5262	2017	2032	
24816	ML	Coos	South Sl	103L	\$1,092.75	Riparian	MI	A	3,600	\$47,270	\$0				\$1,894.32	0.5262	2017	2032	
24923	ML	Clatsop	Blind Sl	1300	\$417.99	Flat Rate	Non-Com	B	11,250						\$345.38	0.0307	2017	2032	
24971	ML	Curry	Rogue R	700	\$432.30	Flat Rate	Com	A	14,100						\$432.87	0.0307	2017	2032	
25021	ML	Columbia	Columbia R		\$2,632.88	Riparian	MI	A	78,750	\$2,126,430	\$2,126,430	0.00%	\$5,510.71	\$5,510.71	\$41,438.25	0.5262	2002	2019	
25083	ML	Coos	Tenmile Lk/S	201	\$404.06	Riparian	Other	B	32,000	\$33,301	\$22,191	50.07%	\$399.56	\$599.60			2007	2022	
25339	ML	Lincoln	Yaquina R	3802	\$643.86	Flat Rate	Com	A	21,000						\$644.70	0.0307	2016	2032	
25425	ML	Lincoln	Yaquina Bay	2401	\$2,116.00	Flat Rate	Non-Marine	A	3,443						\$2,116.07	0.6146	2017	2032	
25461	ML	Coos	Isthmus Sl	200	\$5,210.76	Flat Rate	MI	A	9,900						\$5,209.38	0.5262	2009	2025	
25491	ML	Coos	Tenmile Lk/N	999, 900	\$761.62	Flat Rate	Com	A	24,804						\$761.48	0.0307	2016	2031	
25784	ML	Multnomah	Willamette R	90000	\$1,002.16	Flat Rate	Non-Com	A	31,699						\$973.16	0.0307	2017	2032	
25785	ML	Multnomah	Willamette R	90000	\$12,279.90	Flat Rate	Non-Marine	A	19,399						\$11,922.63	0.6146	2002	2030	
26068	ML	Multnomah	Willamette R	300	\$3,901.19	Other	Other	Other	Exclude								2018	2020	
26200	ML	Coos	Tenmile Lk/S	600	\$1,553.63	Flat Rate	Com	A	49,100	\$64,800	\$64,800	0.00%			\$1,507.37	0.0307	2013	2035	
26205	ML	Marion	Willamette R	1100	\$828.74	Flat Rate	Com	A	27,000						\$828.90	0.0307	2018	2033	
26623	ML	Coos	Tenmile Lk/S	500	\$418.68	Flat Rate	Non-Marine	B	1,116	\$176,980	\$143,110	23.67%	\$290.99	\$359.86	\$685.89	0.6146	2015	2030	

26623	ML	Coos	Tenmile Lk/S	500	\$418.68	Flat Rate	Non-Com	B	780	\$176,980	\$143,110	23.67%	\$203.38	\$251.51	\$23.95	0.0307	2015	2030
30092	ML	Coos	Tenmile Lk/S	600	\$380.42	Flat Rate	Non-Com	B	6,000						\$184.20	0.0307	2007	2023
30116	ML	Curry	Chetco R	1501	\$418.18	Flat Rate	Non-Com	B	9,810						\$301.17	0.0307	2018	2033
30199	ML	Clackamas	Willamette R	600	\$2,189.99	Riparian	Non-Marine	A	15,246	\$0	\$0				\$9,370.19	0.6146	2005	2023
30237	ML	Coos	Tenmile Lk/S	400	\$380.42	Flat Rate	Non-Com	B	6,391						\$196.20	0.0307	2008	2023
30410	ML	Curry	Rogue R	300	\$418.18	Flat Rate	Non-Com	B	3,500						\$107.45	0.0307	2018	2033
30591	ML	Coos	Tenmile Lk/S	100	\$896.93	Flat Rate	Non-Com	A	103,161	\$760,387	\$735,523	3.38%	\$856.90	\$885.87	\$3,167.04	0.0307	2003	2018
30593	ML	Multnomah	Columbia R	100, 200, 300	\$6,391.09	Flat Rate	Com	A	202,200						\$6,207.54	0.0307	2003	2020
30747	ML	Clatsop	John Day R	900	\$404.06	Flat Rate	Non-Com	B	4,000						\$122.80	0.0307	2003	2020
31365	ML	Clatsop	Columbia R	601	\$13,573.54	Riparian	Non-Marine	A	148,540	\$6,071	\$5,386	12.72%	\$269.30	\$303.55	\$91,292.68	0.6146	2003	2037
31737	ML	Clackamas	Willamette R	500	\$2,793.12	Flat Rate EXCLUSION	Com	A	93,750						\$2,878.13	0.0307	2004	2019
32289	ML	Multnomah	Willamette R	800	\$0.00	control BOOK	Exclude	Exclude	Exclude								2004	2019
32489	ML	Curry	Rogue R	1200	\$175.00	Registration	Exclude	Exclude	Exclude								2004	2019
32587	ML	Coos	Tenmile Lk	1200	\$418.49	Riparian	MI	B	8,160	\$24,820	\$22,420	10.70%	\$209.99	\$232.47	\$4,293.79	0.5262	2014	2029
32800	ML	Multnomah	Portland Harb	2600	\$479.75	Flat Rate	Com	A	16,117						\$494.79	0.0307	2017	2019
32869	ML	Douglas	Smith R	201	\$404.52	Bid	Com	B	5,625	\$263,125	\$263,125	0.00%	\$80.71	\$80.71	\$172.69	0.0307	2008	2024
32907	ML	Multnomah	Portland Harb	3100	\$446.91	Flat Rate	Com	A	15,000						\$460.50	0.0307	2004	2019
33093	ML	Coos	Tenmile Lk/S	800	\$417.99	Flat Rate	Non-Com	A	2,766						\$84.92	0.0307	2017	2032
33146	ML	Coos	Tenmile Lk/S	700	\$391.83	Flat Rate	Non-Com	B	3,000						\$92.10	0.0307	2007	2022
33238	ML	Coos	Tenmile Lk/S	300	\$441.20	Flat Rate	Non-Com	B	8,037						\$246.74	0.0307	2004	2020
33270	ML	Coos	Tenmile Lk/S	200	\$431.07	Flat Rate	Non-Com	B	6,380						\$195.87	0.0307	2015	2030
33325	ML	Clatsop	John Day R	700	\$404.06	Flat Rate	Non-Com	B	9,200						\$282.44	0.0307	2004	2020
33349	ML	Coos	Tenmile Lk/S	1700	\$415.02	Flat Rate	Non-Com	B	8,037						\$246.74	0.0307	2015	2022
33376	ML	Multnomah	Willamette R	100	\$9,456.43	Riparian	MI	A	55,700	\$479,470	\$272,830	75.74%	\$11,400.87	\$20,035.83	\$29,309.34	0.5262	2004	2020
33408	ML	Clatsop	Columbia R	401	\$1,098.75	Riparian	Com	A	71,313	\$7,721,105	\$4,765,170	62.03%	\$80,424.34	\$130,313.25	\$2,189.31	0.0307	2016	2031
33432	ML	Multnomah	Columbia R	100	\$6,688.16	Flat Rate	Log	A	437,595						\$6,651.44	0.0152	2004	2020
33436	ML	Yamhill	Willamette R	900	\$391.83	Flat Rate	Non-Com	B	11,250						\$345.38	0.0307	2007	2022
33445	ML	Curry	Rogue R	300	\$416.44	Flat Rate	Com	B	1,200						\$36.84	0.0307	2004	2019
33462	ML	Umatilla	Columbia R	100	\$4,767.87	3%	Com	3%	588,626						\$18,070.82	0.0307	2004	2020
33471	ML	Columbia	Columbia R	1200	\$1,047.79	Old	Other	Other	17,000								2004	2020
33510	ML	Clackamas	Willamette R	911	\$418.68	Flat Rate	Non-Com	B	5,400						\$165.78	0.0307	2005	2028
33592	ML	Multnomah	Portland Harb	3200	\$428.35	Flat Rate	Com	A	11,250						\$345.38	0.0307	2004	2019
33822	ML	Clatsop	Columbia R	1600	\$418.68	Flat Rate	Com	B	5,250						\$161.18	0.0307	2015	2030
33867	ML	Multnomah	Willamette R	400	\$1,467.49	Flat Rate	Com	A	46,400						\$1,424.48	0.0307	2017	2020
33867	ML	Multnomah	Willamette R	400	\$663.57	Flat Rate	MI	A	1,224						\$644.07	0.5262	2017	2020
33921	ML	Clatsop	Columbia R	2300	\$381.41	Flat Rate	Non-Com	B	1,046						\$32.11	0.0307	2008	2023
34091	ML	Multnomah	Willamette R	300	\$1,376.82	Flat Rate	Non-Com	A	43,550						\$1,336.99	0.0307	2005	2020
34096	ML	Curry	Rogue R	1101	\$380.42	Flat Rate	Com	B	2,250						\$69.08	0.0307	2014	2023
34232	ML	Curry	Rogue R	304	\$391.83	Flat Rate	Com	B	2,750						\$84.43	0.0307	2005	2022
34356	ML	Lincoln	Devils Lk	90000	\$433.30	Flat Rate	Non-Com	B	14,120						\$433.48	0.0307	2005	2020
34376	ML	Klamath	Klamath Lk	1900	\$1,007.86	Riparian	MI	A	7,457	\$75,000	\$35,390	111.92%			\$3,923.87	0.5262	2005	2020

37490	ML	Columbia	Columbia R	200	\$798.28	Riparian	Non-Marine	A	3,896	\$76,160	\$76,160	0.00%	\$2,282.46	\$2,282.46	\$2,394.48	0.6146	2016	2022
37586	ML	Douglas	Tahkenitch Lk	200	\$391.83	Flat Rate	Non-Com	B	5,644	\$301,691	\$197,058	53.10%	\$2.93	\$4.48	\$173.27	0.0307	2007	2022
37658	ML	Douglas	Tahkenitch Lk	100	\$391.83	Flat Rate	Non-Com	B	2,800						\$85.96	0.0307	2007	2022
37662	ML	Multnomah	Portland Harb	700	\$383.59	Flat Rate	Non-Com	B	12,500						\$383.75	0.0307	2007	2025
37677	ML	Multnomah	ia R/N Portlanc	200	\$381.00	Flat Rate	MI	B	15,000						\$7,893.00	0.5262	2007	2018
37677	ML	Klamath	klamath Lk/Upr	100	\$381.00	Flat Rate	MI	B	14,984						\$7,884.58	0.5262	2007	2032
37770	ML	Douglas	Tahkenitch Lk	200	\$391.83	Flat Rate	Non-Com	B	2,376						\$72.94	0.0307	2007	2022
37925	ML	Lincoln	Siletz R	700	\$583.06	Flat Rate	Com	A	19,000	\$116,670	\$115,860	0.70%	\$2,839.09	\$2,858.94	\$583.30	0.0307	2007	2022
37926	ML	Douglas	Tahkenitch Lk	100	\$450.00	Registration	Other	Other	Exclude								2007	2012
37932	ML	Clackamas	Willamette R	600	\$391.68	Flat Rate	MI	B	354						\$186.27	0.5262	2007	2022
37964	ML	Yamhill	Willamette R	1001	\$403.43	Flat Rate	Other	B	12,000								2007	2021
38040	ML	Tillamook	Nehalem R	300	\$370.00	3%	Com	B	10,106	\$0	\$0				\$310.25	0.0307	2007	2021
38059	ML	Tillamook	Netarts Bay		\$368.65	Flat Rate	Hist	A	3,141,112						\$358.00	358	2007	2021
38079	ML	Douglas	Tahkenitch Lk	100	\$350.00	Registration	Exclude	Exclude	Exclude								2007	2017
38088	ML	Klamath	Recreation Cr	100D5	\$465.24	3%	Com	3%	30,704	\$316,260	\$316,260	0.00%			\$942.61	0.0307	2007	2023
38398	ML	Clatsop	Columbia R	200	\$821.61	Flat Rate	Non-Com	A	15,000						\$460.50	0.0307	2007	2022
38821	ML	Columbia	Clatskanie R	500	\$393.00	Bid	Non-Com	B	2,750						\$84.43	0.0307	2007	2022
38841	ML	Douglas	Tahkenitch Lk	100	\$418.68	Flat Rate	Non-Marine	B	3,900						\$2,396.94	0.6146	2013	2028
38845	ML	Yamhill	Willamette R	1000	\$391.83	Flat Rate	Non-Com	B	9,000						\$276.30	0.0307	2007	2022
38853	ML	Douglas	Tahkenitch Lk	500	\$480.19	Flat Rate	Com	A	15,648	\$423,207	\$297,921	42.05%	\$4,213.46	\$5,985.36	\$480.39	0.0307	2007	2023
39231	ML	Klamath	Klamath Lk	900	\$4,061.88	Riparian	MI	A	46,500	\$185,700	\$310,700	-40.23%			\$24,468.30	0.5262	2007	2023
39318	ML	Tillamook	Nestucca R/Big	1600 1601	\$0.00	Flat Rate	Exclude	Exclude	Exclude									2022
39416	ML	Clatsop	Columbia R	100	\$44,261.30	Riparian	MI	A	591,916	\$0	\$0				\$311,466.20	0.5262	2007	2022
39416	ML	Clatsop	Columbia R	100	\$2,782.37	Flat Rate	Com	A	90,669	\$0	\$0				\$2,783.54	0.0307		2022
39625	ML	Clatsop	Svensen SI	801	\$782.52	Flat Rate	Non-Com	A	25,500						\$782.85	0.0307	2007	2022
39683	ML	Tillamook	Nehalem R	3100	\$391.68	Flat Rate	MI	B	1,944						\$1,022.93	0.5262	2007	2022
39691	ML	Malheur	Snake R.	3	\$370.00	Riparian	Non-Com	A	329	\$240,840	\$161,195	49.41%			\$10.10	0.0307	2008	2022
39859	ML	Lane	Siuslaw R	2200	\$418.18	Flat Rate	Non-Com	B	1,000						\$30.70	0.0307	2018	2033
39966	ML	Multnomah	Columbia R	201	\$4,964.09	Riparian	MI	A	15,000	#####	\$0				\$7,893.00	0.5262	2018	2033
40134	ML	Coos	Coos Bay	300, 399Z1	\$540.00	3%	Com	3%	68,760	\$161,550	\$161,550	0.00%	\$10,625.36	\$10,625.36	\$2,110.93	0.0307	2008	2023
40178	ML	Multnomah	Columbia R	900	\$444.96	Flat Rate	Non-Com	A	14,500						\$445.15	0.0307	2008	2021
40229	ML	Clatsop	Westport SI	405	\$391.83	Riparian	MI	B	5,400	\$9,989	\$0				\$2,841.48	0.5262	2008	2022
40308	ML	Coos	Tenmile Lk/N	2000	\$381.41	Flat Rate	Non-Com	B	2,500						\$76.75	0.0307	2008	2023
40374	ML	Clatsop	Columbia R	1201	\$393.00	Riparian	Non-Marine	B	1,310	\$575,599	\$118,958	383.87%	\$1,788.74	\$8,655.13	\$805.13	0.6146	2008	2022
40446	ML	Clackamas	Willamette R	3900	\$359.38	Flat Rate	Non-Com	B	10,000						\$307.00	0.0307	2008	2025
40628	ML	Clackamas	Willamette R	100 102 1300	\$391.68	Flat Rate	Com	B	12,000						\$368.40	0.0307	2008	2021
41342	ML	Clatsop	Columbia R	500	\$794.13	Riparian	MI	A	14,160	\$2,007,614	\$1,113,785	80.25%	\$19,677.00	\$35,468.09	\$7,450.99	0.5262	2008	2023
41489	ML	Multnomah	Columbia R	300	\$2,105.24	Flat Rate	MI	A	4,000						\$2,104.80	0.5262	2014	2028
41489	ML	Multnomah	Columbia R	300	\$1,121.31	Flat Rate	Com	A	36,500						\$1,120.55	0.0307	2014	2028
41555	ML	Clatsop	Columbia R	402	\$380.25	Flat Rate	Non-Marine	B	3,980						\$2,446.11	0.6146	2008	2023
41647	ML	Multnomah	Columbia R	200	\$1,344.12	Flat Rate	Com	A	42,525						\$1,305.52	0.0307	2008	2023

41659	ML	Coos	Isthmus SI	4100	\$2,406.22	Riparian	MI	A	15,375	\$246,620	\$246,620	0.00%			\$8,090.33	0.5262	2014	2026	
41659	ML	Coos	Isthmus SI	4100	\$925.64	Flat Rate	Com	A	30,131	\$20,820	\$19,960	4.31%			\$925.02	0.0307	2014	2026	
41961	ML	Douglas	Umpqua R	200	\$530.23	Riparian	MI	A	8,830	\$183,745	\$135,902	35.20%	\$1,129.04	\$1,526.51	\$4,646.35	0.5262	2017	2033	
41961		Douglas	Umpqua R	200	\$383.00	Riparian	Non-Marine	A	1,030	\$183,745	\$135,902	35.20%	\$131.70	\$178.06	\$633.04	0.6146		2033	
42024	ML	Multnomah	Willamette R	500	\$1,221.52	Riparian	MI	A	3,100	\$6,224,510	\$6,224,510	0.00%	\$3,191.46	\$3,191.46	\$1,631.22	0.5262	2009	2024	
42755	ML	Clatsop	Columbia R	103	\$357.91	Flat Rate	Hist	A	1,512						\$358.00	358	2009	2024	
42848	ML	Columbia	Columbia R	Road	\$418.68	Flat Rate	Com	B	10,000						\$307.00	0.0307	2015	2024	
42849	ML	Columbia	Columbia R	ROW	\$921.80	Flat Rate	Com	A	30,000						\$921.00	0.0307	2015	2024	
42858	ML	Columbia	Columbia R	200	\$369.81	Flat Rate	MI	B	100						\$52.62	0.5262	2009	2024	
43433	ML	Columbia	Columbia R	ROW	\$369.81	Flat Rate	Com	B	9,600						\$294.72	0.0307	2009	2024	
43569	ML	Columbia	Columbia R	400	\$520.40	Bid	MI	Other	22,932	\$87,450	\$4,260	1952.82%	\$44.85	\$920.75	\$12,066.82	0.5262	2009	2024	
43686	ML	Multnomah	Willamette R	500	\$822.87	Flat Rate	Com	A	26,815						\$823.22	0.0307	2009	2025	
44596	ML	Multnomah	Columbia R	200	\$9,482.41	Riparian	MI	A	59,541	\$81,250	\$0		\$0.00	\$3,910.51	\$31,330.47	0.5262	2014	2019	
44596	ML	Multnomah	Columbia R	200	\$9,482.41	Riparian	MI	A	59,541	\$8,558,400	\$0		\$0.00	\$38,968.18	\$31,330.47	0.5262	2014	2019	
45552	ML	Lincoln	Yaquina Bay	100	\$10,298.72	Flat Rate	Com	A	325,829						\$10,002.95	0.0307	2010	2030	
45591	ML	Multnomah	Willamette R	309	\$16,000.00	Negotiated	Other	Exclude	Exclude									2010	2021
45751	ML	Lincoln	Yaquina Bay	102	\$13,091.76	3%	Com	3%	48,401	\$897,370	\$0				\$1,485.91	0.0307	2010	2025	
45786	ML	Multnomah	Columbia R	900	\$3,359.48	Flat Rate	Com	A	106,286						\$3,262.98	0.0307	2017	2025	
45852	ML	Lane	Siuslaw R	8000	\$2,168.09	Flat Rate	Non-Marine	A	3,425						\$2,105.01	0.6146	2010	2025	
47124	ML	Columbia	Multnomah Ch	600	\$417.99	Flat Rate	Non-Com	B	6,409						\$196.76	0.0307	2017	2032	
47394	ML	Multnomah	Willamette R	300	\$1,075.03	Flat Rate	Non-Com	A	34,012						\$1,044.17	0.0307	2011	2026	
47982	ML	Multnomah	Columbia R	100	\$84,306.88	Riparian	MI	A	529,368	\$1,723,200	\$0				\$278,553.44	0.5262	2015	2020	
48005	ML	Clatsop	Svensen SI	200	\$442.84	Flat Rate	Non-Com	A	7,109						\$218.25	0.0307	2011	2029	
48043	ML	Multnomah	Willamette R	300	\$781.24	Flat Rate	Com	A	25,443						\$781.10	0.0307	2015	2030	
48933	ML	Clackamas	Willamette R	1500	\$347.78	Flat Rate	Non-Com	B	3,750						\$115.13	0.0307	2012	2026	
48997	ML	Columbia	Multnomah Ch	500	\$1,149.59	Flat Rate	Com	A	37,462						\$1,150.08	0.0307	2012	2027	
51685	ML	Multnomah	Columbia R	900	\$4,834.33	Flat Rate	Non-Com	A	152,948						\$4,695.50	0.0307	2012	2027	
53940	ML	Sherman	Columbia R.	1200A1	\$7,437.63	Riparian	MI	A	242,340				X		\$127,519.31	0.5262	2013	2028	
54265	ML	Multnomah	Willamette R	100	\$431.24	Flat Rate	Non-Com	B	3,465						\$106.38	0.0307	2013	2028	
54640	ML	Douglas	Loon Lk	400	\$1,021.46	Flat Rate	Com	A	33,250	\$392,169	\$392,169	0.00%	\$320.71	\$320.71	\$1,020.78	0.0307	2014	2029	
54669	ML	Columbia	Columbia R	103	\$5,616.91	Riparian	MI	A	55,277	\$6,482,280	\$6,482,280	0.00%	\$12,885.21	\$12,885.21	\$29,086.76	0.5262	2013	2028	
54767	ML	Douglas	Umpqua R	90000	\$418.51	Flat Rate	Non-Com	B	960						\$29.47	0.0307	2016	2031	
54845	ML	Multnomah	Willamette R	300	\$418.68	Flat Rate	Non-Com	B	4,620						\$141.83	0.0307	2013	2029	
54963	ML	Lane	Triangle Lk	104	\$418.67	Riparian	Com	A	7,575	\$133,931	\$127,324	5.19%	\$47.99	\$50.48	\$232.55	0.0307	2014	2030	
54986	ML	Clackamas	Willamette R	900	\$1,612.85	Flat Rate	Non-Com	A	52,500						\$1,611.75	0.0307	2014	2028	
55001	ML	Douglas	Tahkenitch Lk	100	\$418.51	Bid	Non-Com	B	10,000	\$95,000	\$95,000	0.00%			\$307.00	0.0307	2015	2031	
55580	ML	Columbia	Multnomah Ch	500	\$394.00	3%	Com	B	44,400	\$614,600	\$217,770	182.22%			\$1,363.08	0.0307	2014	2029	
55607	ML	Coos	Coos Bay	200	\$2,069.31	Riparian	MI	A	8,500	\$0	\$0				\$4,472.70	0.5262	2014	2029	
56349	ML	Multnomah	nd Harbor Sup	1603	\$358.42	Flat Rate	Hist	A	44,916						358	358	2014	2019	
56916	ML	Lane	Cleawox Lk	200	\$418.68	Flat Rate	Non-Marine	B	8,543						\$5,250.53	0.6146	2015	2030	
56921	ML	Tillamook	Nehalem R	1000, 1400	\$1,696.83	Riparian	Non-Marine	A	3,000	\$116,120	\$87,230	33.12%	\$1,766.93	\$2,352.13	\$1,843.80	0.6146	2014	2029	

56921	ML	Tillamook	Nehalem R	1000, 1400	\$431.24	Flat Rate	Com	B	4,500	\$116,120	\$87,230	33.12%	\$2,650.40	\$3,528.20	\$138.15	0.0307	2014	2029
56941	ML	Clatsop	Necanicum R		\$431.24	Flat Rate	Com	B	2,800						\$85.96	0.0307	2014	2029
56988	ML	Clatsop	Svensen SI	500	\$463.71	Bid	Non-Com	B	5,663	\$8,000	\$0		\$0.00	\$13.00	\$173.85	0.0307	2014	2029
57519	ML	Coos	Coos Bay	300	\$536.66	Riparian	MI	A	3,577	\$339,150	\$339,150	0.00%	\$2,282.77	\$2,282.77	\$1,882.22	0.5262	2015	2031
58071	ML	Douglas	Umpqua R		\$703.06	Riparian	MI	A	16,747	\$734,014	\$257,552	185.00%			\$8,812.27	0.5262	2015	2030
58247	ML	Columbia	Columbia R	700	\$548.55	Bid	MI	Other	60,000	\$60,950	\$60,950	0.00%	\$34.44	\$34.44	\$31,572.00	0.5262	2015	2030
58714	ML	Clatsop	Columbia R	100	\$16,950.73	Riparian	MI	A	870,549	\$6,589,996	\$3,402,008	93.71%			\$458,082.88	0.5262	2016	2030
58893	ML	Clatsop	Columbia R	401	\$418.51	Flat Rate	Com	B	1,559	\$236	\$0		\$0.00	\$0.75	\$47.86	0.0307	2016	2031
59103	ML	Coos	Tenmile Lk S	1100	\$430.53	Flat Rate	Non-Com	B	5,476						\$168.11	0.0307	2016	2031
59189	ML	Lincoln	Siletz R		\$1,412.18	Riparian	Non-Marine	A	3,091	\$528,230	\$528,230	0.00%	\$1,802.07	\$1,802.07	\$1,899.73	0.6146	2017	2031
59513	ML	Clatsop	Skipanon R	400	\$1,439.18	Riparian	MI	A	17,303	\$1,089,487	\$1,089,487	0.00%	\$4,480.00	\$4,480.00	\$9,104.84	0.5262	2016	2032
59720	ML	Columbia	Columbia R	101	\$1,883.10	Riparian	MI	A	62,500	\$2,039,090	\$2,039,090	0.00%	\$11,428.48	\$11,428.48	\$32,887.50	0.5262	2017	2032
60218	ML	Multnomah	Portland Harb	2700	\$1,482.44	Flat Rate	Com		48,351						\$1,484.38	0.0307	2017	2032
60590	ML	Lane	Triangle Lk	3000	\$430.54	Flat Rate	Non-Com	B	4,333						\$133.02	0.0307	2018	2033
60715	ML	Sherman	Columbia R.	100	\$473.62	Flat Rate	MI	A	55,720						\$29,319.86	0.5262	2017	2033
60781	ML	Columbia	Multnomah Chan	200	\$1,802.50	Bid	MI	Other	91,875						\$48,344.63	0.5262	2017	2033