

## Why has the size of my tax lot changed?

Tax lot mapping in Columbia County has undergone major changes in the last 12 years. We have converted from hand drafted maps to digital maps within a Geographic Information System (GIS).

In May 2012, we made the decision to begin doing size corrections on tax lots to match that of the digital shape as time allows. These areas are still not as accurate as a Land Survey, however, they are much closer and more than adequate for assessment purposes.

The most significant changes in size have been due to our ability to now place public roads 'as traveled' correctly in our digital mapping, rather than relying on the platted public right of way.

The difference between hand drafted maps and digital maps are:

- Hand drafted maps edge-matched only the tax lots on each individual map and did not edge-match to adjacent maps. For many tax lots, a planimeter was used to determine the size of the area. A planimeter is a small device you pin down with a wheel that rolls while you move it tracing the drafted tax lot lines as closely as possible, providing the data necessary for the cartographer to calculate the size. This tool did not give exact measurements, and would be used three times on a tax lot with the average of those three calculations used as the size for the tax lot.
- Our digital mapping uses the entire County lines as the overall map boundary, and all tax lot boundaries must now edge-match. The digital mapping was built by a contractor who compiled all of the Surveys, Subdivision Plats and Partition Plats to create the GIS base map. Then the digital shapes of the remaining tax lots were created. The GIS software very accurately computes and reports the areas of those shapes.

The exact size of your property can only be determined by a licensed Land Surveyor. The area used for assessment and tax purposes will almost always deviate from a land survey because we must 'edge-match' all of the property ownerships (tax lots) in Columbia County with each other even though there may be errors in the legal descriptions. The Oregon Department of Revenue (DOR) suggests a 10% deviation as being an acceptable difference for assessment purposes.