

## Criteria for Reviews

You must have evidence specific to your property that indicates the Real Market Value (RMV) is in error, such as:

- A recent purchase/sale of the property that meets the definition of an open market sale.
- Recent sales of comparable properties.
- A recent independent appraisal of your property.
- An error in the Assessor's records.
- Costs-to-cure for defects not recognized by the Assessor.
- Neighborhood or economic information not recognized by the Assessor.
- Information on leases, rent receipts, expenses, or profit and loss statements for income producing properties.

If you lack specific information at this time, please instead petition to the Board of Property Tax Appeals and be prepared to provide that information for your hearing.

If you request a review, you will be notified of the results in time to meet the deadline of December 31st for appealing to the Board of Property Tax Appeals if you are still dissatisfied.

Note: The valuation date for the tax year was the January 1st prior to when you received your tax statement. Market changes since January 1st may not be relevant to your review or appeal.

***Please write in blue or black ink if you are not submitting an electronic document***

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# Request for Appraisal Review

*Taxpayer please fill out this side only*

**Filing Deadline is December 7th 2020**

Please use separate review sheets for each account

Office Use Only

Log # : \_\_\_\_\_

Date: \_\_\_\_\_

Taken by: \_\_\_\_\_

Date: \_\_\_\_\_

Have you appealed to the Board of Property Tax Appeals?:  Yes  No

Review Requested By (if different than property owner): \_\_\_\_\_

Owner Name: \_\_\_\_\_ Email: \_\_\_\_\_ Phone: \_\_\_\_\_

Owner Mailing Address (complete address):  
\_\_\_\_\_

Street Address of Property for Review: \_\_\_\_\_ City: \_\_\_\_\_

Map/Taxlot #: \_\_\_\_\_ Account No.: \_\_\_\_\_

## Real Market Value Requested:

Land: \_\_\_\_\_ Structures: \_\_\_\_\_ Total: \_\_\_\_\_

Please provide additional information and documentation supporting your requested value. Attach additional documents if necessary.

**Please email completed forms to: [assessor@co.marion.or.us](mailto:assessor@co.marion.or.us)**

**You may also print and mail copies of completed forms to:**

**Marion County Assessor  
P.O. Box 14500  
Salem, OR 97309**

## THIS IS NOT AN APPEAL

Please refer to appeal rights included with your tax statement.  
To file an appeal please visit:

<http://www.co.marion.or.us/CO/Pages/bopta.aspx>

# Assessor's Office Use Only

Please use separate review sheets for each account on which a review is being requested  
Please write in blue or black ink

Review Appraiser: \_\_\_\_\_ Property ID: \_\_\_\_\_ Property Class: \_\_\_\_\_  Commercial  Manufactured Structure  
Date: \_\_\_\_\_ Review #: \_\_\_\_\_  Residential  Rural

Current Roll:	RMV	AV	Recommended:	RMV	AV	No Change
Land:	_____	_____	Land:	_____	_____	<input type="checkbox"/>
Structures:	_____	_____	Structures :	_____	_____	<input type="checkbox"/>
P.P. - M.S.:	_____	_____	P.P. - M.S.:	_____	_____	<input type="checkbox"/>
Total:	_____	_____	Total:	_____	_____	<input type="checkbox"/>

Supporting Information:  Supporting Information Attached

\_\_\_\_\_  
\_\_\_\_\_

## Account Processing / Changes for Future Years

No Change / One Year Adjustment  
 Trend Adjustment (Show Calculation & %): \_\_\_\_\_  
 Inventory Correction: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Recommendation Approved: Lead: \_\_\_\_\_ Date: \_\_\_\_\_ Supervisor: \_\_\_\_\_ Date: \_\_\_\_\_

Taxpayer Notified: By: \_\_\_\_\_ Date: \_\_\_\_\_  Email  Letter  Phone

Taxpayer  Agrees  Disagrees with recommended values.

Tag Reason:

\_\_\_\_\_  
\_\_\_\_\_

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## Clerical Use Only

Events:	Initial: _____	Date: _____	File Documentation:	Initial: _____	Date: _____
Supplement:	Initial: _____	Date: _____	Supervisor:	Initial: _____	Date: _____
Review Clerk:	Initial: _____	Date: _____			