

## 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 Property Value Appeals Board 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 Property Value Appeals Board 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***



# Request for Appraisal Review

*Taxpayer please fill out this side only*

**Filing Deadline is December 10th**

Please use separate review sheets for each account

Office Use Only	
Log #:	_____
Date:	_____
Taken by:	_____

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

Have you appealed to the Property Value Appeals Board?:     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:

<https://www.co.marion.or.us/CO/Pages/pvab.aspx>

# Assessor's Office Use Only

Please use separate forms for each account in which a Review or PVAB is being processed.

Appraiser: \_\_\_\_\_ Property ID: \_\_\_\_\_ Property Class: \_\_\_\_\_

Date: \_\_\_\_\_ Review/Appeal #: \_\_\_\_\_  Commercial  Residential  
 Personal Property  Manuf Structure  Rural

## Values:

### Certified:

Land RMV: \_\_\_\_\_  
Imp RMV: \_\_\_\_\_  
MS RMV: \_\_\_\_\_  
Total RMV: \_\_\_\_\_  
Exception RMV: \_\_\_\_\_  
CPR: \_\_\_\_\_  
Exception MAV: \_\_\_\_\_  
Total MAV: \_\_\_\_\_  
Land SAV: \_\_\_\_\_  
Imp SAV: \_\_\_\_\_  
Land MSAV: \_\_\_\_\_  
Imp MSAV: \_\_\_\_\_  
Total AV: \_\_\_\_\_

### Recommendation:

Land RMV: \_\_\_\_\_  
Imp RMV: \_\_\_\_\_  
MS RMV: \_\_\_\_\_  
Total RMV: \_\_\_\_\_  
Exception RMV: \_\_\_\_\_  
CPR: \_\_\_\_\_  
Exception MAV: \_\_\_\_\_  
Total MAV: \_\_\_\_\_  
Land SAV: \_\_\_\_\_  
Imp SAV: \_\_\_\_\_  
Land MSAV: \_\_\_\_\_  
Imp MSAV: \_\_\_\_\_  
Total AV: \_\_\_\_\_

### Ruled:

Land RMV: \_\_\_\_\_  
Imp RMV: \_\_\_\_\_  
MS RMV: \_\_\_\_\_  
Total RMV: \_\_\_\_\_  
Exception RMV: \_\_\_\_\_  
CPR: \_\_\_\_\_  
Exception MAV: \_\_\_\_\_  
Total MAV: \_\_\_\_\_  
Land SAV: \_\_\_\_\_  
Imp SAV: \_\_\_\_\_  
Land MSAV: \_\_\_\_\_  
Imp MSAV: \_\_\_\_\_  
Total AV: \_\_\_\_\_

## Account Processing:

Supporting Information:  Supporting Information Attached

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

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

Taxpayer Notified:  Email  Letter  Phone Date: \_\_\_\_\_  
Taxpayer  Agrees  Disagrees with recommended values (Review Only)

Tag Tag Reason: \_\_\_\_\_

Adjudicated \_\_\_\_\_ Year Adjudication Expires

## Clerical Use Only

Account Notes: Initial: \_\_\_\_\_ Date: \_\_\_\_\_ Review Clerk: Initial: \_\_\_\_\_ Date: \_\_\_\_\_  
Clerical Input: Initial: \_\_\_\_\_ Date: \_\_\_\_\_ Supervisor: Initial: \_\_\_\_\_ Date: \_\_\_\_\_