

Residential Land Revision

RAM Transaction ID: 976997

Tax Year: 2026

Property ID#	Land Entered or Tabled	Improvements	MAV	Amount		
<u>532431</u>	<u>Tabled</u>	<u>0</u>	<input checked="" type="checkbox"/> Balance	<u>105570</u>		
			<input type="checkbox"/> No Change	<u>110,720</u>		
			<input type="checkbox"/> Reset	<input checked="" type="checkbox"/> Second Yr Reset*		
Net Size	MA/SA/Nh	Map-Taxlot	Prop Class	RMV Class	LUC+	Code Area
<u>5</u>	<u>16 00 000</u>	<u>083W17B 000</u>	<u>100 490</u>	<u>490</u>	<u>006</u>	<u>24010</u>

Property ID#	Land Entered or Tabled	Improvements	MAV	Amount		
<u>613761</u>	<u>Tabled</u>	<u>0</u>	<input checked="" type="checkbox"/> Balance	<u>105570</u>		
			<input type="checkbox"/> No Change	<u>110,720</u>		
			<input type="checkbox"/> Reset	<input checked="" type="checkbox"/> Second Yr Reset*		
Net Size	MA/SA/Nh	Map-Taxlot	Prop Class	RMV Class	LUC+	Code Area
<u>5</u>	<u>16 00 000</u>	<u>083W17B 000</u>	<u>103 490</u>	<u>490</u>	<u>006</u>	<u>24010</u>

Property ID#	Land Entered or Tabled	Improvements	MAV	Amount		
<u>613762</u>	<u>Tabled</u>	<u>0</u>	<input checked="" type="checkbox"/> Balance	<u>475880</u>		
			<input type="checkbox"/> No Change	<u>499,150</u>		
			<input type="checkbox"/> Reset	<input checked="" type="checkbox"/> Second Yr Reset*		
Net Size	MA/SA/Nh	Map-Taxlot	Prop Class	RMV Class	LUC+	Code Area
<u>22.54</u>	<u>16 00 000</u>	<u>083W17B 000</u>	<u>104 490</u>	<u>490</u>	<u>006</u>	<u>24010</u>

Property ID#	Land Entered or Tabled	Improvements	MAV	Amount		
			<input type="checkbox"/> Balance			
			<input type="checkbox"/> No Change			
			<input type="checkbox"/> Reset	<input type="checkbox"/> Second Yr Reset*		
Net Size	MA/SA/Nh	Map-Taxlot	Prop Class	RMV Class	LUC+	Code Area

Comments:

Create 613761 and 613762 from parent account 532431. See MAV reduction for size before segregation. MAV balance separation for 2026-27. MAV re-set for 2027-28.
Acreage correction +.1 Dedication -1.69

✓ Tag Accounts (List Account #'s and Tag Reason Below) 2nd year MAV Reset

	Yes	No
Building Permit Move:	<input type="checkbox"/> /	<input checked="" type="checkbox"/>
Photo Move:	<input type="checkbox"/> /	<input checked="" type="checkbox"/>
Apex Change:	<input type="checkbox"/> /	<input checked="" type="checkbox"/>
Appraiser Franchise:	SH	
Special Assessment:		
Exemption:		

Completed By _____ Date _____
 Appraiser: SH 5/4/26
 Appr. Review: SR 5/7/26 RW 5.14.26
 Appr. Clerk: Iak 5.15.26
MBH 5/15/26
SA 5/28/26

*Second Yr Reset - Used to indicate current Tax Year is a MAV balance and the following Tax Year will Reset total MAV

*LUC = Land Use Code

Size ID	Year	Tax Account	MTL	TF_MTL	Transaction ID	Voucher ID	Voucher Sequence	Recorded Date	Entry Date	Transaction Comment	Operation	Voucher Notes	Code	+/- Size	Type	Size	Alternate
831972	2026	532451	083W178000100		976997	1088489	1	1/5/2026 15:29	4/7/2026 11:09	PARTITION PLAT CGV	SIZE CHANGE	SIZE CORRECTION	24010	0.1	A	0	
831974	2026	532451	083W178000100		976997	1088505	2	1/5/2026 15:29	4/7/2026 11:09	PARTITION PLAT CGV	DEDICATION	DEDICATED TO PLAT	24010	-1.69	A	0	
831975	2026	532451	083W178000100		976997	1088509	3	1/5/2026 15:29	4/7/2026 11:09	PARTITION PLAT CGV	PARTITION PLAT - FROM	PARTITION PLAT PER CITY OF SALEM PARTITION CASE NO. PAR25-06. 613761 & 613762 SEGREGATED OUT OF 532431	24010	-5	A	0	
831976	2026	532451	083W178000100		976997	1088509	3	1/5/2026 15:29	4/7/2026 11:09	PARTITION PLAT CGV	PARTITION PLAT - FROM	PARTITION PLAT PER CITY OF SALEM PARTITION CASE NO. PAR25-06. 613761 & 613762 SEGREGATED OUT OF 532431	24010	-22.54	A	0	
831977	2026	613761	083W178000103	083W178000100	976997	1088512	4	1/5/2026 15:29	4/7/2026 11:09	PARTITION PLAT CGV	PARTITION PLAT - TO	PARTITION PLAT PER CITY OF SALEM PARTITION CASE NO. PAR25-06. 613761 & 613762 SEGREGATED OUT OF 532431	24010	5	A	0	
831978	2026	613762	083W178000104	083W178000100	976997	1088515	5	1/5/2026 15:29	4/7/2026 11:09	PARTITION PLAT CGV	PARTITION PLAT - TO	PARTITION PLAT PER CITY OF SALEM PARTITION CASE NO. PAR25-06. 613761 & 613762 SEGREGATED OUT OF 532431	24010	22.54	A	0	

Marion County
2025 Real Property Assessment Report
 Account 532431

Map 083W17B000100
Code - Tax ID 24010 - 532431

Tax Status Assessable
Account Status Active
Subtype NORMAL

Legal Descr PP 2026-001
 Lot - 1

Mailing MAKARENKO, ANDRE
 PO BOX 5607
 SALEM OR 97304

Deed Reference # 2023-31416
Sales Date/Price 10-18-2023 / \$700,000
Appraiser STEPHANIE HATFIELD

Property Class 490 **MA SA NH**
RMV Class 490 16 00 000

Site	Situs Address	City
	2592 KUEBLER RD S	SALEM

Value Summary						
Code Area		RMV	MAV	AV	RMV Exception	CPR %
24010	Land	1,774,760	699,610	699,610	Land	0
	Impr	0	0	0	Impr	0
Code Area Total		1,774,760	699,610	699,610		0
Grand Total		1,774,760	699,610	699,610		0

Land Breakdown									
Code Area	ID #	RFPD	Ex	Plan Zone	Value Source	Trend %	Size	Land Class	Trended RMV
24010	1	<input checked="" type="checkbox"/>			Residential	100	34.13 AC		1,774,760
Code Area Total							34.13 AC		1,774,760

Improvement Breakdown									
Code Area	Year Built	Stat Class	Description	Trend %	Total Sqft	Ex%	MS Acct	Trended RMV	

Comments 25-26: Cycle; L4 08.26.24 AG
 24-25: SV; L1 03.15.24 SH
 //2002-03: CHANGED ZONING FROM RA TO UT-10 PER PLANNING & ZONING

MARION COUNTY ASSESSOR

2025 REAL PROPERTY LAND SUMMARY REPORT

4/15/2026 11:06:38 AM

ACCOUNT # 532431

CODE AREA	VALUE SOURCE	LUC	PLAN ZONE	LAND CLASS	SIZE TYPE	SIZE	RFPD	COMP FLAG	TREND %	TRENDED RMV
24010	Residential	006			Acres	34.13	<input checked="" type="checkbox"/>	Tabled	100	1,774,760

25-26: Cycle; No change, AG

24-25: SV; Update LUC 006 future SUB, SH

//2017-18 CYCLE; NO CHANGE, RW/54 & DT/4. //2009-10 ADJUDICATION ON LAND & IMPS REMOVED. //2003-04 BOPTA #04- 90; LOWERED LAND & IMP VALUES, EXCEPTION VALUE, MAV & AV. //2002-03 RGIS #2002- 0250 SEG CREATES R330392 TL 101 & R330393 TL 102 FROM R32431 TL 100. //2001-02: REAPPRAISAL.

OSDS			LAND ADJUSTMENTS		
SITE	DESCRIPTION	RMV	DESCRIPTION	SIZE	RMV

ACCOUNT SIZES			APPRAISAL UNIT			CONTIGUOUS UNIT		
CODE AREA	SQFT	ACRES	ACCOUNT ID	SQFT	ACRES	ACCOUNT ID	SQFT	ACRES
24010	0	34.13	532431	0	34.13	532431	0	34.13
	0	34.13		0	34.13		0	34.13

MARION COUNTY ASSESSOR

2026 REAL PROPERTY LAND SUMMARY REPORT

4/15/2026 11:07:10 AM

ACCOUNT # 532431

CODE AREA	VALUE SOURCE	LUC	PLAN ZONE	LAND CLASS	SIZE TYPE	SIZE	RFPD	COMP FLAG	TREND %	TRENDED RMV
24010	Residential	006			Acres	34.13	<input checked="" type="checkbox"/>	Tabled	100	1,774,760

25-26: Cycle; No change, AG

24-25: SV; Update LUC 006 future SUB, SH

//2017-18 CYCLE; NO CHANGE, RW/54 & DT/4. //2009-10 ADJUDICATION ON LAND & IMPS REMOVED. //2003-04 BOPTA #04- 90; LOWERED LAND & IMP VALUES, EXCEPTION VALUE, MAV & AV. //2002-03 RGIS #2002- 0250 SEG CREATES R330392 TL 101 & R330393 TL 102 FROM R32431 TL 100. //2001-02: REAPPRAISAL.

OSDS			LAND ADJUSTMENTS		
SITE	DESCRIPTION	RMV	DESCRIPTION	SIZE	RMV

ACCOUNT SIZES			APPRAISAL UNIT			CONTIGUOUS UNIT		
CODE AREA	SQFT	ACRES	ACCOUNT ID	SQFT	ACRES	ACCOUNT ID	SQFT	ACRES
24010	0	5.00	532431	0	5.00	532431	0	5.00
	0	5.00	613761	0	5.00	613761	0	5.00
			613762	0	22.54	613762	0	22.54
				0	32.54		0	32.54

08 3W 17B
SALEM



MARION COUNTY, OREGON
NW1/4 SEC17 T8S R3W W.M.
SCALE 1" = 200'

LEGEND

- LINE TYPES**
- Ticket Boundary
 - Road Right-of-Way
 - Railroad Right-of-Way
 - Private Road ROW
 - Subdivision/Plat Bndry
 - Waterline - Ticket Bndry
 - Waterline - Non Bndry
 - Historical Boundary
 - Easement
 - Railroad Centerline
 - Taxcode Line
 - Map Boundary
 - Waterline - Ticket Bndry
- CORNER TYPES**
- + 1/16TH Section Cor.
 - ⊕ 1/4 Section Cor
 - ⊙ DLC Corner
 - ⊕ 16, 15 Section Corner
 - ⊕ 21, 22
- NUMBERS**
- Tax Code Number
00 00 0
- Acreage
All acres listed are Net Acres, excluding any portions of the taxlot within public ROWs
0.25 AC
- NOTES**
- Tick Marks: A tick mark in the road indicates that the ticketed dimension extends into the public ROW

CANCELLED NUMBERS

601
602
607
1201
1501
1501
2100

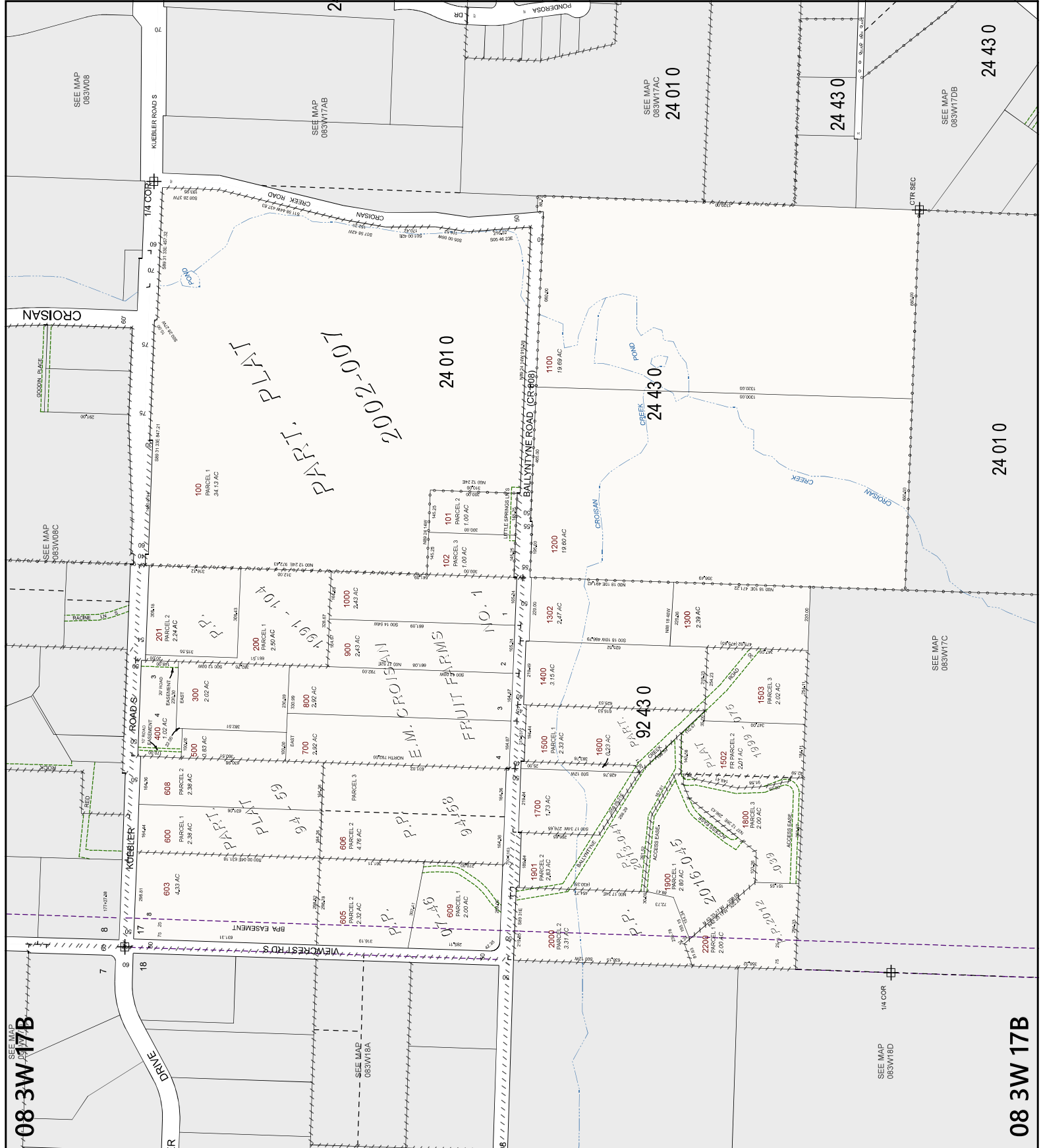
DISCLAIMER: THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY



FOR ADDITIONAL MAPS VISIT OUR WEBSITE AT www.co.marion.or.us

PLOT DATE: 10/16/2020

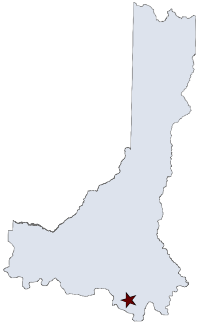
SALEM
08 3W 17B



08 3W 17B

08 3W 17B

08 3W 17B
SALEM



MARION COUNTY, OREGON
NW1/4 SEC17 T8S R3W W.M.
SCALE 1" = 200'

LEGEND

- LINE TYPES**
- Ticket Boundary
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 - ⊕ 21, 22 Section Corner

NUMBERS

Tax Code Number
00 00 0

Acreage
All acres listed are Net Acres, excluding any portions of the ticket within public ROWs
0.25 AC

NOTES

Tick Marks: A tick mark in the road indicates that the ticketed dimension extends into the public ROW

CANCELLED NUMBERS

601
602
607
1201
1501
1501
2100

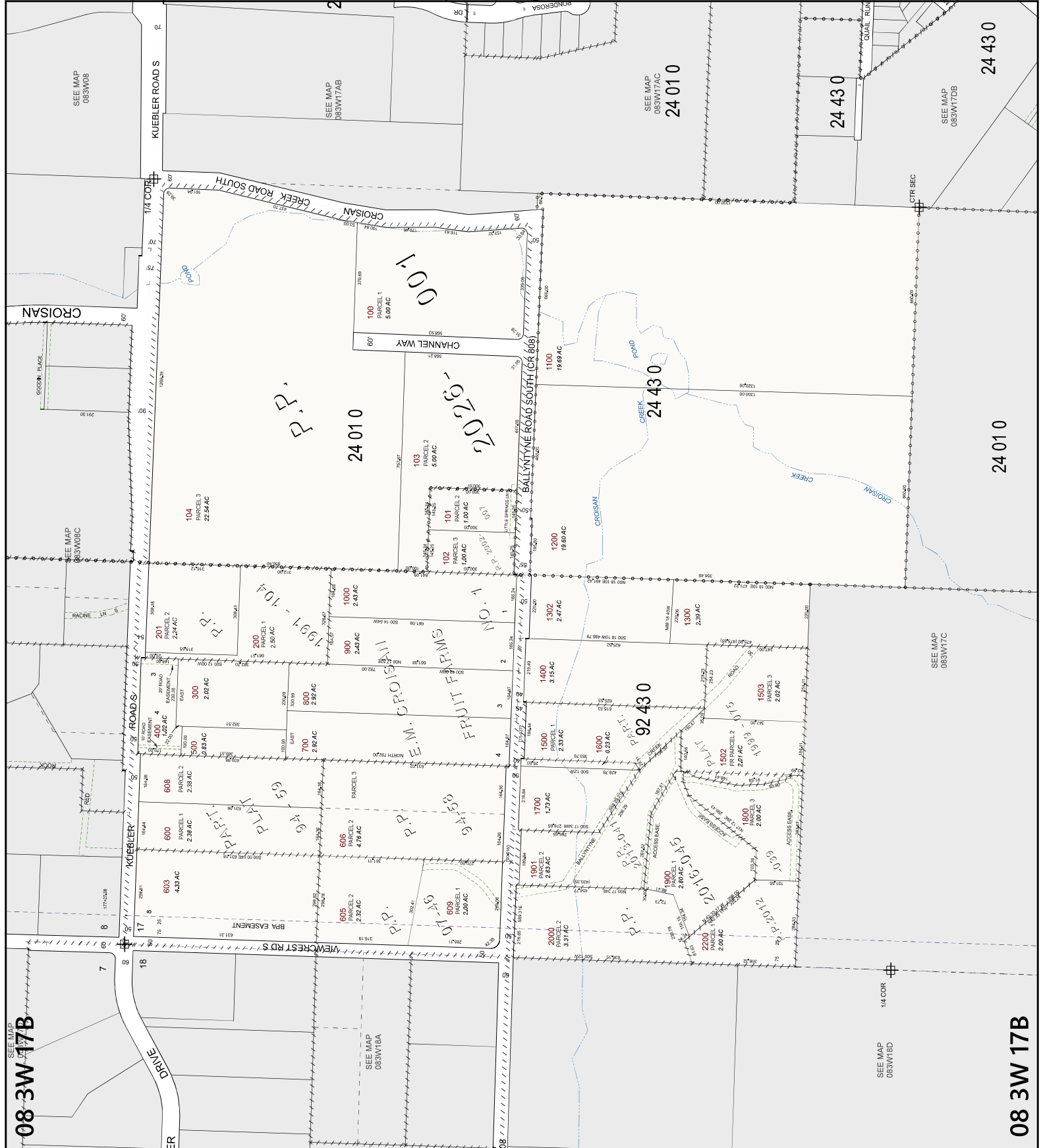
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FOR ADDITIONAL MAPS VISIT OUR WEBSITE AT www.co.marion.or.us

PLOT DATE: 4/7/2026

SALEM
08 3W 17B



08 3W 17B

08 3W 17B

Owner COMFORT HOMES LLC Situs 2592 KUEBLER RD S SALEM OR 97302

Land Fragments

Site 1 + 1 of 1

RMV Class	490 - TRACT LAND ONLY, OVER 1 ACRE, INSIDE CITY OR UGB	Land Class	<input type="text"/>
Code Area	24010 <input type="checkbox"/> Use Parent RMV Class	Value Source	Residential
Physical Size	32.54 Acres <input type="checkbox"/>	RMV Land Use	006 Other
Valuation Size	32.54 Acres <input type="checkbox"/>	Plan Zone	<input type="text"/>
Exempt %	% <input type="checkbox"/>		

Calculate Separate

Comments

25-26: Cycle; No change, AG

24-25: SV; Update LUC 006 future SUB, SH

//2017-18 CYCLE; NO CHANGE, RW/54 & DT/4. //2009-10 ADJUDICATION ON LAND & IMPS REMOVED. //2003-04 BOPTA #04- 90; LOWERED LAND & IMP VALUES, EXCEPTION VALUE, MAV & AV. //2002-03 RGIS #2002- 0250 SEG CREATES R330392 TL 101 & R330393 TL 102 FROM R32431 TL 100. //2001-02: REAPPRAISAL.

On-Site Developments

DESCRIPTION	RMV	SAV	MSAV	ATTACHED
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Land Adjustments

CODE	LUC	DESCRIPTION	RMV	ATTACHED
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RMV

Entered	<input type="text"/>	\$	<input type="checkbox"/>
Tabled	\$1,692,080		<input checked="" type="checkbox"/>
Over %	100%		<input type="checkbox"/>
Land Adj.	\$		
Base	\$1,692,080		
Trend %	100%		<input checked="" type="checkbox"/>
Final	\$1,692,080		

MAV [?]

Exclude MAV From Allocation

Entered	<input type="text"/>	\$	<input type="checkbox"/>
Allocated	\$699,610		<input checked="" type="checkbox"/>
Exception	\$		<input type="checkbox"/> <input type="checkbox"/>
Final MAV	\$699,610		
Entered AV	\$621,620		<input type="checkbox"/>
Tabled AV	\$699,610		<input checked="" type="checkbox"/>

Segregation 1- 3

	Parent Before	Parent After	Child 1	Child 2	
Account Number:	532431	532431	613761	613762	
Certified Land RMV*:	1,692,080	260000	260000	1172080	
Certified OSD*:					0
Certified Imps:					0
RMV:	1692080	260000	260000	1172080	
MAV**:	720,590	110720	110720	499150	720,590
MAV/RMV Ratio:	0.425860479				
Size:	32.54	5	5	22.54	32.54

MAV Reset Year:	2027-28			
MASANh:		1600000	1600000	1600000
RMV Class:		490	490	490
Prop Class:		490	490	490
Land Use Code:		6	6	6
Fran. Appraiser:		SH	SH	SH

By: SH
Date: 5/4/2026

OSD Balanced
Imps Balanced
MAV Balanced
Size Balanced

Comments:

532431 was 34.13 acres before size correction (+.10 ac) and street dedication (-1.69).

Apex Change: Yes No

Special Assessment (Lighting, Water/Sewer, etc.):

Exemption:

*Specially Assessed Land & OSD's do not have MAV associated with them. Only market land/OSD's should be used for MAV calculations.

**Current year MAV value.

Improvement Worksheet (To be used when determining value of improvements moving accounts AND when not all improvements are moving to the same account)				
Improvement:	Description	Parent Imp RMV	Child 1 Imp RMV	Child 2 Imp RMV
Trend (1=100%):	1			
Total RMV:		0	0	0