



**Marion County**  
OREGON  
**ASSESSOR'S OFFICE**

**Tom Rohlifing, Assessor**  
555 Court Street NE, Suite 2233, OR 97301  
PO Box 14500, Salem, OR 97309  
Telephone: (503) 588-5144  
Fax: (503) 588-7985  
[www.co.marion.or.us/ao](http://www.co.marion.or.us/ao)

February 11, 2015

WIBERG, TED R II &  
WIBERG, JOY S  
3522 CROOKED FINGER RD NE  
SCOTTS MILLS, OR 97375

RE: Account Number(s) – R39279  
Location – 3522 CROOKED FINGER RD NE

Dear Property Owners,

Oregon Statute requires that the County Assessor value all taxable property each year as of January 1. If we have no response from a property owner, our office is instructed to estimate changes with available information and change the tax roll accordingly. Since this method is usually not as accurate, we would prefer to avoid it if possible.

This office tries to accurately add new construction to the tax roll on the first attempt to avoid the need of the property owner to appeal value issues after receiving the tax statement. In the case of omitted property that is not found in the year of construction, statute allows us to go back up to five years and correct the assessed value and add the resulting taxes to the current roll.

Please contact me within **30 days** of the date of this letter. If I do not hear from you within that time, I will process the noted changes and assume all construction is complete.

Sincerely,

Mark Heath  
Rural Property Appraiser  
503-584-4726