

Residential Land Revision

RAM Transaction ID: 987881

Tax Year: 26-27

Property ID#	Land Entered or Tabled	Improvements	MAV	Balance	Amount	
<u>524137</u>	<u>Tabled</u>	<u>N/A</u>	<input checked="" type="checkbox"/>		<u>21010</u>	
			<input type="checkbox"/>	No Change		
			<input type="checkbox"/>	Reset	<input checked="" type="checkbox"/>	Second Yr Reset*
Net Size	MA/SA/Nh	Map-Taxlot		RMV Class	LUC+	Code Area
<u>6070 SF</u>	<u>14 00 002</u>	<u>072W30CD00100</u>		<u>100</u>	<u>001</u>	<u>24622</u>

Property ID#	Land Entered or Tabled	Improvements	MAV	Balance	Amount	
<u>613934</u>	<u>Tabled</u>	<u>Sys Calc</u>	<input checked="" type="checkbox"/>		<u>108190</u>	
			<input type="checkbox"/>	No Change		
			<input type="checkbox"/>	Reset	<input checked="" type="checkbox"/>	Second Yr Reset*
Net Size	MA/SA/Nh	Map-Taxlot		RMV Class	LUC+	Code Area
<u>8250 SF</u>	<u>14 00 002</u>	<u>072W30CD001001</u>		<u>101</u>	<u>001</u>	<u>24622</u>

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

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

Comments:

Site size change to 524137 prior to separation reduces size from 15,100 SF to 14,320 SF and the Land RMV from \$118,650 to \$111,870. 613934 is segregated out of 524137. The residence and OSDs are moved to 613934, the child account. Tag for 2nd Year 27/28 MAV reset. Move Apex, YI, OSDs from 524137 to 613934.



Tag Accounts (List Account #'s and Tag Reason Below)

2nd year reset.

	Yes	No		
Building Permit Move:	<input checked="" type="checkbox"/>	/ <input type="checkbox"/>	no permit photos updated apex to be changed MBH	Completed By
Photo Move:	<input checked="" type="checkbox"/>	/ <input type="checkbox"/>		Date
Apex Change:	<input checked="" type="checkbox"/>	/ <input type="checkbox"/>		Appraiser: <u>KK 5.28.26</u>
Appraiser Franchise:	KK			Appr. Review: <u>SR 6/3/26</u> RW 6.3.26
Special Assessment:				Appr. Clerk: <u>lak 6.4.26</u>
Exemption:				<u>MBH 6/9/26</u>

*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

Segregation 1 - 2

	Parent Before	Parent After	Child	
Account Number:	524137	524137	613934	
Certified Land RMV*:	111870	47420	64450	
Certified OSD*:	15000	0	15000	15000
Certified Imps:	164780	0	164780	164780
RMV:	291650	47420	244230	
MAV**:	129200	21010	108190	129200
MAV/RMV Ratio:	0.442996743			
Size:	14320	6070	8250	14320

MAV Reset Year:			
MASANh:		14 00 002	14 00 002
RMV Class:		100	101
Prop Class:		100	101
Land Use Code:		1	1
Fran. Appraiser:		KK	KK

By: KK
Date: 5.28.26

OSD Balanced
Imps Balanced
MAV Balanced
Size Balanced

Comments:

Site size change to 524137 prior to seperation reduces size from 15,100 SF to 14,320 SF and the Land RMV from \$118,650 to \$111,870. 613934 is segregated out of 524137. The residence and OSDs are moved to 613934, the child account. Tag for 2nd Year 27/28 MAV reset. Move Apex, YI, OSDs from 524137 to

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 <u>AND</u> when not all improvements are moving to the same account)			
Improvement:	Description	Parent Imp RMV	Child Imp RMV
Trend (1=100%):	1		
Total RMV:		0	0

Size ID	Tax Year	Account ID	MTL	TF_MTL	Transaction Voucher ID	Voucher ID	Voucher Sr	Recorded Date	Entry Date	Transaction Operation	Voucher Notes	Code	+/- Size	Size Type	Alternate Size
852383	2026	524137	072V5ICD00100		987881	1096208	1	4/15/2026 14:54	5/13/2026 11:46	ACREAGE CORRECTION	ACREAGE CORRECTION	24622	-780	S	0
852384	2026	524137	072V5ICD00100		987881	1096298	2	4/15/2026 14:54	5/13/2026 11:46	ACREAGE SEGREGATION - FROM	613934 SEGREGATED OUT OF 524137 - AS APPROVED BY MARION COUNTY UNDER PARTITION NO P78-224 SURVEY NO 028760	24622	-8250	S	0
852395	2026	613934	072V5ICD00101	072W36CD00100	987881	1096301	3	4/15/2026 14:54	5/13/2026 11:46	ACREAGE SEGREGATION - TO	613934 SEGREGATED OUT OF 524137 - AS APPROVED BY MARION COUNTY UNDER PARTITION NO P78-224 SURVEY NO 028760	24622	8250	S	0

Land Fragments

Site 1 + [] < 1 of 1 >

RMV Class	101 - RESIDENTIAL IMPROVED, 1 ACRE AND UNDER, INSIDE UGB	Land Class	<input type="text"/>
Code Area	24622 <input type="checkbox"/> Use Parent RMV Class	Value Source	Residential
Physical Size	14,320 SqFt <input type="checkbox"/>	RMV Land Use	001 Residential
Valuation Size	14,320 SqFt <input type="checkbox"/>	Plan Zone	RS Single Residential
Exempt %	% <input type="checkbox"/>		

Calculate Separate

Comments

100X151 . 05-06: RECALC SETUP; APPR no.29 JS 6/1404.

AFTER LOT SIZE REDUCTION TO 14,320 SF

On-Site Developments

DESCRIPTION	RMV	SAV	MSAV	ATTACHED
URBA - URBAN - AVERAGE	\$15,000	\$	\$	<input checked="" type="checkbox"/>

Land Adjustments

CODE	LUC	DESCRIPTION	RMV	ATTACHED

RMV

Entered	<input type="text"/>	\$	<input type="checkbox"/>
Tabled	\$99,000	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Over %	100%	<input type="checkbox"/>	
Land Adj.	\$		
Base	\$99,000	<input type="checkbox"/>	<input type="checkbox"/>
Trend %	113%	<input checked="" type="checkbox"/>	
Final	\$111,870	<input type="checkbox"/>	<input type="checkbox"/>

MAV

Exclude MAV From Allocation

Entered	<input type="text"/>	\$	<input type="checkbox"/>
Allocated	\$39,450	<input checked="" type="checkbox"/>	
Exception	\$	<input type="checkbox"/>	<input type="checkbox"/>
Final MAV	\$39,450		
Entered AV	\$43,580	<input type="checkbox"/>	
Tabled AV	\$39,450	<input checked="" type="checkbox"/>	

Value Summary

RMV Exemptions Allocate MAV PAVE Worksheet

Value

CODE AREA	VALUE SOURCE	SITE/BLDG	STAT CLASS	SA	SIZE	TYPE	PRE. RMV	TREND %	TOTAL RMV	TAX. RMV	EXEMPT RMV	SAV	MSAV	MARKET M5	EXCEPTION VALUE	MAV	M5	FINAL MAV	AV	
24622	Residential	1		<input type="checkbox"/>	14,320	S	\$99,000	113%	\$111,870	\$111,870		\$	\$	\$	\$111,870	\$	\$39,450	\$111,870	\$39,450	\$39,450
24622	URBAN - AVERAGE			<input type="checkbox"/>		N	\$15,000	100%	\$15,000	\$15,000		\$	\$	\$	\$15,000	\$	\$5,630	\$15,000	\$5,630	\$5,630
24622	RESIDENCE	1	131	<input type="checkbox"/>	960	S	\$108,751	125%	\$135,940	\$135,940		\$	\$	\$	\$135,940	\$	\$40,180	\$135,940	\$40,180	\$40,180
24622	RESIDENCE	2	138	<input type="checkbox"/>	0	S	\$23,073	125%	\$28,840	\$28,840		\$	\$	\$	\$28,840	\$	\$40,180	\$28,840	\$40,180	\$40,180
							\$245,824		\$291,650	\$291,650		\$	\$	\$	\$291,650	\$	\$125,440	\$291,650	\$125,440	\$125,440

Tax Account Totals

CODE AREA	TAX ID	TOTAL RMV	TAX. RMV	EXEMPT RMV	SAV	MSAV	M5	MARKET M5	EXCEPTION VALUE	MAV	FINAL MAV	AV
24622	524137	\$291,650	\$291,650	\$	\$	\$	\$291,650	\$291,650	\$	\$125,440	\$125,440	\$125,440

Land/Impr Summary

	TOTAL RMV	TAX. RMV	EXEMPT RMV	SAV	MSAV	M5	MARKET M5	EXCEPTION VALUE	MAV	FINAL MAV	AV
Land	\$126,870	\$126,870	\$	\$	\$	\$126,870	\$126,870	\$	\$45,080	\$45,080	\$45,080
Impr	\$164,780	\$164,780	\$	\$	\$	\$164,780	\$164,780	\$	\$80,360	\$80,360	\$80,360
MS	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

Exceptions

SOURCE	TYPE	DESCRIPTION	ITEM DESCRIPTION	YEAR ADDE	YEAR USED	RMV	CPR	RATIO RMV
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AFTER LOT SIZE REDUCTION

Marion County
2025 Real Property Assessment Report
 Account 524137

Map 072W30CD00100
Code - Tax ID 24622 - 524137

Tax Status Assessable
Account Status Active
Subtype NORMAL

Legal Descr See Record

Mailing RIVERA DELGADO, EMMANUEL
 4190 HUDSON AVE NE
 SALEM OR 97301

Deed Reference # 2025-15633
Sales Date/Price 05-23-2025 / \$350,000
Appraiser DAVID WENRICK

Property Class 101 **MA** **SA** **NH**
RMV Class 101 14 00 002

Site	Situs Address	City
	4190 HUDSON AVE NE	SALEM

Value Summary						
Code Area		RMV	MAV	AV	RMV Exception	CPR %
24622	Land	133,650	45,080	45,080	Land	0
	Impr	164,780	80,360	80,360	Impr	0
Code Area Total		298,430	125,440	125,440		0
Grand Total		298,430	125,440	125,440		0

Land Breakdown									
Code Area	ID #	RFPD	Ex	Plan Zone	Value Source	Trend %	Size	Land Class	Trended RMV
24622	1	<input checked="" type="checkbox"/>		RS	Residential	113	15,100 SF		118,650
					URBAN - AVERAGE	100			15,000
Code Area Total							15,100 SF		133,650

Improvement Breakdown									
Code Area	ID #	Year Built	Stat Class	Description	Trend %	Total Sqft	Ex%	MS Acct	Trended RMV
24622	1	1946	131	One Story Only	125	960			135,940
	2	1946	138	Res other improvements	125	0			28,840
Code Area Total						960			164,780

Exemptions / Special Assessments / Notations				
Code Area	24622			
Special Assessments	Amount	Acres	Year Used	
■ LAW ENFORCEMENT FEE	144.00	0.00	2025	
■ ESSD STORM WATER FEE	54.60	0.00	2025	
■ E SALEM ST LTG SUBDIST	36.26	0.00	2025	

Comments 25-26: SV; L2 08.08.25 GM

Marion County
2026 Real Property Assessment Report
 Account 524137
 NOT OFFICIAL VALUES

Map 072W30CD00100
Code - Tax ID 24622 - 524137

Tax Status Assessable
Account Status Active
Subtype NORMAL

Legal Descr See Record

Mailing RIVERA DELGADO, EMMANUEL
 4190 HUDSON AVE NE
 SALEM OR 97301

Deed Reference # 2025-15633
Sales Date/Price 05-23-2025 / \$350,000
Appraiser KIRK KRASCHEL

Property Class 101 **MA SA NH**
RMV Class 101 14 00 002

Site	Situs Address	City
	4190 HUDSON AVE NE	SALEM

Value Summary						
Code Area		RMV	MAV	AV	RMV Exception	CPR %
24622	Land	120,000	46,430	46,430	Land	0
	Impr	111,490	82,770	82,770	Impr	0
Code Area Total		231,490	129,200	129,200		0
Grand Total		231,490	129,200	129,200		0

Land Breakdown									
Code Area	ID #	RFPD	Ex	Plan Zone	Value Source	Trend %	Size	Land Class	Trended RMV
24622	1	<input checked="" type="checkbox"/>		RS	Residential	100	15,100 SF		105,000
					URBAN - AVERAGE	100			15,000
Code Area Total							15,100 SF		120,000

Improvement Breakdown									
Code Area	ID #	Year Built	Stat Class	Description	Trend %	Total Sqft	Ex%	MS Acct	Trended RMV
24622	1	1946	131	One Story Only	100	960			91,980
	2	1946	138	Res other improvements	100	0			19,510
Code Area Total						960			111,490

Exemptions / Special Assessments / Notations						
Code Area				Amount	Acres	Year Used
24622	Special Assessments					
	■	LAW ENFORCEMENT FEE		144.00	0.00	2026
	■	ESSD STORM WATER FEE		54.60	0.00	2026
	■	E SALEM ST LTG SUBDIST		36.26	0.00	2026

Contig Accts 613934
Comments 25-26: SV; L2 08.08.25 GM

MARION COUNTY ASSESSOR

2026 REAL PROPERTY LAND SUMMARY REPORT

5/26/2026 12:25:19 PM

ACCOUNT # 524137

CODE AREA	VALUE SOURCE	LUC	PLAN ZONE	LAND CLASS	SIZE TYPE	SIZE	RFPD	COMP FLAG	TREND %	TRENDED RMV
24622	Residential	001	RS		Sqft	15100.00	<input checked="" type="checkbox"/>	Tabled	100	105,000
100X151 . 05-06: RECALC SETUP; APPR no.29 JS 6/1404.										

OSDS			LAND ADJUSTMENTS		
SITE	DESCRIPTION	RMV	DESCRIPTION	SIZE	RMV
1	URBAN - AVERAGE	15,000			

ACCOUNT SIZES			APPRAISAL UNIT			CONTIGUOUS UNIT		
CODE AREA	SQFT	ACRES	ACCOUNT ID	SQFT	ACRES	ACCOUNT ID	SQFT	ACRES
24622	6070	0.00	524137	6070	0.00	524137	6070	0.00
	6070	0.00	613934	8250	0.00	613934	8250	0.00
				14320	0.00		14320	0.00

Improvement Detail

MARION County

For Assessment Year 2025

Account ID 524137

Map 072W30CD00100

Appraiser DAVID WENRICK

Inspected 08/08/2025

Mailing RIVERA DELGADO, EMMANUEL
4190 HUDSON AVE NE
SALEM OR 97301

Appraisal Area 14-00-002

Stat Class 131 - One Story Only

Situs 4190 HUDSON AVE NE SALEM OR 97301

Bldg	Code Area	Year Built	Eff Year	Comp %	% Good	LCM	Value	RMV	Taxable RMV	MAV	Exception	AV	Sqft
1	24622	1946	1974	100	75	214	Tabled	135,940	135,940	40,180	0	40,180	960

Rooms: 2 - BD, 1 - FB, 1 - HB

Floor Segments

Description	Yr Blt	Eff Yr	% Good	Class	Comp %	OR %	Sqft	RCN
First Floor	1946	1974	75	3	100		960	129,040

Improvement Inventory

F	Description	Qty/Size	RMV	F	Description	Qty/Size	RMV
1st	AVERAGE CLASS HEATING/COOLING	960	4,545	1st	BATH - HALF	1	803
1st	AVERAGE CLASS ROOF	960	539	1st	BELOW CLASS KITCHEN	1	803
1st	BATH - FULL	1	2,006	1st	FIREPLACE	1	3,275

Totals

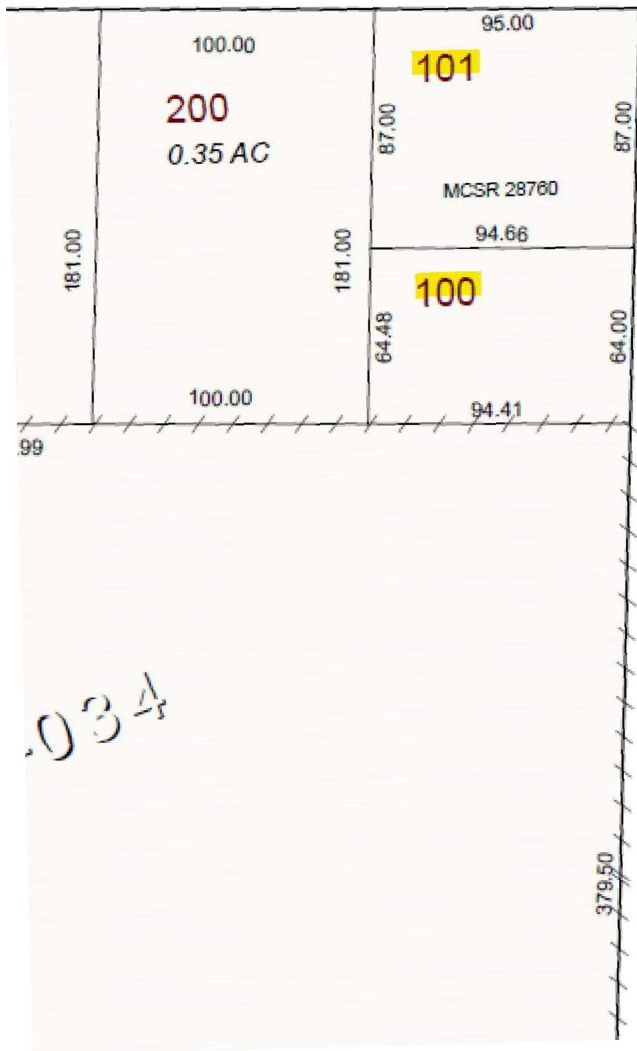
Description	RMV
First Floor	\$108,751
Inventory	\$0
Accessories	\$0
Calculation	Tabled
Trend	125.00 %
Total RMV	\$135,940

Size Breakdown

Finished	960
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Comments 25-26: SV; Update Inv, EYB 1974, GM

24-25: Cleanup: Move DG's to own Imp, MBH 1/8/2024
//2019-20 CYCLE; NO CHANGE, 05.



64.32

ELMA AVE / NE



**MARION COUNTY ASSESSOR'S
NAME LEDGER**

Account ID	Township	Range	Section	1/4	1/16	Taxlot	Special Interest	
524137	07	2W	30	C	D	00100		
1 -75863	2020	ASSESSOR'S FILE			2020	-524137 1	CONVERSION	CONVERSION

Size Changes	Code	+/- Size	Alternate Size	Code Area Deleted	Move to Acct	Move to Code
	24622	15,100.00 SqFt				
Size Totals	Code	Acres	Sqft	Alternate Size		
	24622		15,100.00			

Effective Date	11-Jul-2025 09:19 AM	Transaction ID	806159	Entry Date	30-May-2025	Recorded Date	23-May-2025	Sale Price	\$350,000
								Sale Date	23-May-2025

Seq	Voucher ID	Tax Year	Document Source	Type	ID #1	ID #2	PID	Source ID	PT	Operation	To/From Map
1	909373	2025	CLERK RELIGIOUS TO INDIVIDUAL	DEED	2025	15633	1			NAME CHANGE	

Name Changes	Status	Name	Name Type	Ownership Type	Ownership %
D		GRACE BAPTIST CHURCH OF SALEM	OWNER	OWNER	100
A		RIVERA DELGADO, EMMANUEL	OWNER	OWNER	

Size Totals	Code	Acres	Sqft	Alternate Size
	24622		15,100.00	

Effective Date	13-May-2026 11:46 AM	Transaction ID	987881	Entry Date	21-Apr-2026	Recorded Date	16-Apr-2026	Sale Date	
	ACREAGE CORRECTION & SEGREGATION - SDB								

Seq	Voucher ID	Tax Year	Document Source	Type	ID #1	ID #2	PID	Source ID	PT	Operation	To/From Map
1	1096208	2026	CLERK ACREAGE CORRECTION	DEED	2026	12437	1			SIZE CHANGE	

Size Changes	Code	+/- Size	Alternate Size	Code Area Deleted	Move to Acct	Move to Code
	24622	-780.00 SqFt	0			
Size Totals	Code	Acres	Sqft	Alternate Size		
	24622		14,320.00			

