

Segregation 1 - 2

	Parent Before	Parent After	Child	
Account Number:	353157	353157 613924	48 accounts	
Certified Land RMV*:	1905800	1278970	626830	
Certified OSD*:				0
Certified Imps:				0
RMV:	1905800	1278970	626830	
MAV**:	1452150	974530	477620	1452150
MAV/RMV Ratio:	0.76196348			
Size:	29.37	19.71	9.66	29.37

MAV Reset Year:			
MASANh:			
RMV Class:			
Prop Class:			
Land Use Code:			
Fran. Appraiser:			

By:
Date:

OSD Balanced
 Imps Balanced
 MAV Balanced
 Size Balanced

Comments:

613924 to be retained by developer as a large parcel.

Apex Change:	Yes	No
Special Assessment (Lighting, Water/Sewer, etc.):	<input type="text"/>	
Exemption:	<input type="text"/>	

*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 Imp RMV
Trend (1=100%):	1		
Total RMV:		0	0

Subdivision Balance

This worksheet is to be used for subdivisions which are recorded after January 1 and before July 1. These subdivisions are balanced values the first year of the subdivision. The child accounts will need to have MAV resets the second year.

If the subdivision is recorded after June 30 and before January 1 it will result in first year resets of value. This form is not needed for these subdivisions.

Section A: Parent Account Information

1. Enter the Real Market Values and MAV for the parent accounts below.

¹The Real Market Values come from the most recent certified year in Property Search

²For MAV use current year values from Property Search

***Do Not Include Current Year Exception. Exception will be applied after the Subdivision work is complete.**

Account #:	RMV ¹			MAV ²
	Land	OSD	Improvements	
Child accounts	626,830			477,620
Values to be distributed amongst child accounts after value for large parcel separated out.				
Total:	626,830	0	0	477,620

353157 Parent account - cancel after roll turn
child accounts 61

A print of the appropriate Property Search reports showing the values used is required to accompany the Subdivision Balance when submitted to review/input

Section B: Number of Vacant and Improved Child Accounts

2. Enter the total number of child accounts as well and the number of child accounts without improvement or OSD values.

Number of Child Accounts Created³: 48

Number of Child Accounts **With** Improvement or OSD values⁴:

³This is the total number of child accounts created regardless of ownership or use after the subdivision is completed.

⁴Only include accounts which have RMV in addition to bare land value. This number will be the same or less than the number of child accounts created.

Section C: Improved Child Account Information

3. Enter the account information for all child accounts with Improvement or OSD value in addition to the base land value. **Account # is required.**

Account #:	OSD	Improvements ⁵

⁵Use "Imp Calcs Wrksht" when improvements are not all moving to the same child account

Section D: Data Input Information

4. Indicated Subdivision Balance Values. All vacant lots will receive the Vacant Lots values. Individual lots with values in addition to vacant land will be listed individually following the Vacant Lot Values

Vacant Lots: (All vacant parcels will receive the following RMV and MAV)	
Land RMV	MAV
13,060	9,950

Lots With Additional Value: (Values come from Section C, above)				
Account #:	Land	RMV OSD	Improvements	MAV
		0	0	
		0	0	
		0	0	
		0	0	
		0	0	
		0	0	

	Starting	Ending		Difference
Land	626,830	626,880	Land Not Balanced	-50
OSD	0	0	OSD Balanced	
Improvements	0	0	Imps Balanced	
MAV	477,620	477,600	MAV Not Balanced	20

Differences in land and MAV values may be due to rounding and must be reconciled. The appraiser will need to apportion the differences manually.

Appr	Date	Year For:	Code Area	P.class	RMV class	MASANH	SizeSqFt	Acres	LUC	Comments	Exception Type	MTL	Land Adj.	Account ID	MAV	RMV
	6/17/2026	2026-27	24010	400	400	606000		0	004	Parent account to remain active for 26-27 with zero size, zero RMV and zero MAV. To be canceled for 27-28.		083W140000400		353157	0	0
GM	6/17/2026	2026-27	24010	096	100	1700004	8398		001	Common Area	Balance	083W14DA02400		613882	0	0
GM	6/17/2026	2026-27	24010			1700004	9295		001		Balance	083W14DA02500		613883	9,950	13,060
GM	6/17/2026	2026-27	24010			1700004	8400		001		Balance	083W14DA02600		613884	9,950	13,060
GM	6/17/2026	2026-27	24010			1700004	7534		001		Balance	083W14DA02700		613885	9,950	13,060
GM	6/17/2026	2026-27	24010			1700004	6478		001		Balance	083W14DA02800		613886	9,950	13,060
GM	6/17/2026	2026-27	24010			1700004	7722		001		Balance	083W14DA02900		613887	9,950	13,060
GM	6/17/2026	2026-27	24010			1700004	7086		001		Balance	083W13CB04500		613888	9,950	13,060
GM	6/17/2026	2026-27	24010			1700004	5500		001		Balance	083W13CB04600		613889	9,950	13,060
GM	6/17/2026	2026-27	24010			1700004	6001		001		Balance	083W13CB04700		613890	9,950	13,060
GM	6/17/2026	2026-27	24010			1700004	6275		001		Balance	083W13CB04800		613891	9,950	13,060
GM	6/17/2026	2026-27	24010			1700004	6100		001		Balance	083W13CB04900		613892	9,950	13,060
GM	6/17/2026	2026-27	24010			1700004	6000		001		Balance	083W13CB05000		613893	9,950	13,060
GM	6/17/2026	2026-27	24010			1700004	6001		001		Balance	083W13CB05100		613894	9,950	13,060
GM	6/17/2026	2026-27	24010			1700004	6098		001		Balance	083W13CB05200		613895	9,950	13,060
GM	6/17/2026	2026-27	24010			1700004	8776		001		Balance	083W13CB05300		613896	9,950	13,060
GM	6/17/2026	2026-27	24010	096	490	1700004		1.35	001	Common Area	Balance	083W13CB05400		613897	0	0
GM	6/17/2026	2026-27	24010			1700004	6885		001		Balance	083W14DA03000		613898	9,950	13,060
GM	6/17/2026	2026-27	24010			1700004	8270		001		Balance	083W14DA03100		613899	9,950	13,060
GM	6/17/2026	2026-27	24010			1700004	7467		001		Balance	083W14DA03200		613900	9,950	13,060
GM	6/17/2026	2026-27	24010			1700004	7848		001		Balance	083W14DA03300		613901	9,950	13,060
GM	6/17/2026	2026-27	24010			1700004	8456		001		Balance	083W14DA03400		613902	9,950	13,060
GM	6/17/2026	2026-27	24010			1700004	7117		001		Balance	083W14DA03500		613903	9,950	13,060
GM	6/17/2026	2026-27	24010			1700004	8329		001		Balance	083W14DA03600		613904	9,950	13,060
GM	6/17/2026	2026-27	24010			1700004	10488		001		Balance	083W14DA03700		613905	9,950	13,060
GM	6/17/2026	2026-27	24010			1700004	9417		001		Balance	083W14DA03800		613906	9,950	13,060
GM	6/17/2026	2026-27	24010			1700004	6834		001		Balance	083W14DA03900		613907	9,950	13,060
GM	6/17/2026	2026-27	24010			1700004	7469		001		Balance	083W14DA04000		613908	9,950	13,060
GM	6/17/2026	2026-27	24010			1700004	9278		001		Balance	083W14DA04100		613909	9,950	13,060
GM	6/17/2026	2026-27	24010			1700004	7898		001		Balance	083W14DA04200		613910	9,950	13,060
GM	6/17/2026	2026-27	24010			1700004	7934		001		Balance	083W14DA04300		613911	9,950	13,060
GM	6/17/2026	2026-27	24010			1700004	7739		001		Balance	083W14DA04400		613912	9,950	13,060
GM	6/17/2026	2026-27	24010			1700004	6562		001		Balance	083W14DA04500		613913	9,950	13,060
GM	6/17/2026	2026-27	24010			1700004	6786		001		Balance	083W14DA04600		613914	9,950	13,060
GM	6/17/2026	2026-27	24010			1700004	5655		001		Balance	083W14DA04700		613915	9,950	13,060
GM	6/17/2026	2026-27	24010			1700004	7059		001		Balance	083W14DA04800		613916	9,950	13,060
GM	6/17/2026	2026-27	24010			1700004	5884		001		Balance	083W14DA04900		613917	9,950	13,060
GM	6/17/2026	2026-27	24010			1700004	6989		001		Balance	083W14DA05000		613918	9,950	13,060
GM	6/17/2026	2026-27	24010			1700004	5977		001		Balance	083W14DA05100		613919	9,950	13,060
GM	6/17/2026	2026-27	24010			1700004	6967		001		Balance	083W14DA05200		613920	9,950	13,060
GM	6/17/2026	2026-27	24010			1700004	6893		001		Balance	083W14DA05300		613921	9,950	13,060
GM	6/17/2026	2026-27	24010			1700004	7183		001		Balance	083W14DA05400		613922	9,950	13,060
GM	6/17/2026	2026-27	24010			1700004	9432		001		Balance	083W14DA05500		613923	9,950	13,060
GM	6/17/2026	2026-27	24010	490	490	1700004		19.71	006	Large parcel, retained by developer	Balance	083W14DA05600		613924	974,530	1,278,970
GM	6/17/2026	2026-27	24010	490	490	1700004		1.12	006	Stormwater Facility 1, City of Salem	Balance	083W14DA05700		613925	9,950	13,060
GM	6/17/2026	2026-27	24010	490	490	1700004		2.61	006	Stormwater Facility 2, City of Salem	Balance	083W14DA05800		613926	9,950	13,060
GM	6/17/2026	2026-27	24010	096	100	1700004	1699		001	Common area, walkway	Balance	083W14DA05900		613927	0	0
GM	6/17/2026	2026-27	24010	096	100	1700004	4934		001	Private Drive, Amalfi Way	Balance	083W14DA06000		613928	0	0
GM	6/17/2026	2026-27	24010	096	100	1700004	4280		001	Common Area	Balance	083W13CB05500		613929	0	0
GM	6/17/2026	2026-27	24010	096	100	1700004	3830		001	Private Drive, Paperback Way	Balance	083W13CB05600		613930	0	0

613884, 613897, 613927, 613928, 613929, 613930 are HOA common areas to be assessed with other and will have zero RMV and zero MAV. MAV and RMV balance values have been removed on this spreadsheet for these accounts.
613925 and 613926 are large parcels dedicated as Stormwater Facilities to be maintained by the City of Salem. Notify the exemption specialist to exempt the accounts when ownership is transferred. 613924 is a large parcel to be retained by the developer. Value has been determined using the segregation 1-2 form on page 3.

353157 TEST

VALUE BEFORE

2026 Property Appraisal Value Summary Account ID 353157

MARION County

Map	083W140000400	Appraisal Area	06-06-000	RMV Class	400	Property Class	400	Situs			
Value Summary											
Value Source	Total RMV	Tax RMV	Exempt RMV	Trend %	SAV	MSAV	M5	Market M5	Exception	MAV	AV
Rural at MKT 10.18 Acres	\$190,780	\$190,780	\$0	100.000%	\$0	\$0	\$190,780	\$190,780	\$0	\$470,900	\$190,780
Rural at MKT 6.58 Acres	\$135,640	\$135,640	\$0	100.000%	\$0	\$0	\$135,640	\$135,640	\$0	\$334,840	\$135,640
Rural at MKT 11.6 Acres	\$239,130	\$239,130	\$0	100.000%	\$0	\$0	\$239,130	\$239,130	\$239,130	\$0	\$239,130
Rural at MKT 7.13 Acres	\$133,620	\$133,620	\$0	100.000%	\$0	\$0	\$133,620	\$133,620	\$0	\$329,820	\$133,620
Rural at MKT 0.41 Acres	\$8,830	\$8,830	\$0	100.000%	\$0	\$0	\$8,830	\$8,830	\$8,830	\$0	\$8,830
Rural at MKT 0.75 Acres	\$14,760	\$14,760	\$0	100.000%	\$0	\$0	\$14,760	\$14,760	\$14,760	\$0	\$14,760
	\$722,760	\$722,760	\$0		\$0	\$0	\$722,760	\$722,760	\$262,720	\$1,135,560	\$722,760

Tax Account Totals

Code Area	Tax ID	Total RMV	Tax RMV	Exempt RMV	SAV	MSAV	M5	Market M5	Exception	MAV	AV
24010	353157	\$722,760	\$722,760	\$0	\$0	\$0	\$722,760	\$722,760	\$262,720	\$1,135,560	\$722,760

Land / Impr Summary

	Total RMV	Tax RMV	Exempt RMV	SAV	MSAV	M5	Market M5	Exception	MAV	AV
Land	\$722,760	\$722,760	\$0	\$0	\$0	\$722,760	\$722,760	\$262,720	\$1,135,560	\$722,760
Impr	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Exceptions

Source	Type	Item Description	Year Added	Year Used	RMV	CPR	Ratio RMV
Fragment	Disqualified	Site 3 Rural at MKT Size 11.6 Code Area 24010	2026	2026	\$239,130	100.000%	\$239,130
Fragment	Disqualified	Site 5 Rural at MKT Size 0.41 Code Area 24010	2026	2026	\$8,830	100.000%	\$8,830
Fragment	Disqualified	Site 6 Rural at MKT Size 0.75 Code Area 24010	2026	2026	\$14,760	100.000%	\$14,760

VALUE AFTER

2026 Property Appraisal Value Summary Account ID 353157

MARION County

Map	Appraisal Area	RMV Class	Property Class	Situs							
083W140000400	17-00-004	491	491								
Value Summary											
Value Source	Total RMV	Tax RMV	Exempt RMV	Trend %	SAV	MSAV	M5	Market M5	Exception	MAV	AV
Residential 10.18 Acres	\$529,360	\$529,360	\$0	100.000%	\$0	\$0	\$529,360	\$529,360	\$0	\$470,900	\$470,900
Residential 6.58 Acres	\$342,160	\$342,160	\$0	100.000%	\$0	\$0	\$342,160	\$342,160	\$0	\$334,840	\$334,840
Residential 11.6 Acres	\$603,200	\$603,200	\$0	100.000%	\$0	\$0	\$603,200	\$603,200	\$603,200	\$0	\$603,200
Residential 7.13 Acres	\$370,760	\$370,760	\$0	100.000%	\$0	\$0	\$370,760	\$370,760	\$0	\$329,820	\$329,820
Residential 0.41 Acres	\$21,320	\$21,320	\$0	100.000%	\$0	\$0	\$21,320	\$21,320	\$21,320	\$0	\$21,320
Residential 0.75 Acres	\$39,000	\$39,000	\$0	100.000%	\$0	\$0	\$39,000	\$39,000	\$39,000	\$0	\$39,000
	\$1,905,800	\$1,905,800	\$0		\$0	\$0	\$1,905,800	\$1,905,800	\$663,520	\$1,135,560	\$1,799,080

Tax Account Totals

Code Area	Tax ID	Total RMV	Tax RMV	Exempt RMV	SAV	MSAV	M5	Market M5	Exception	MAV	AV
24010	353157	\$1,905,800	\$1,905,800	\$0	\$0	\$0	\$1,905,800	\$1,905,800	\$663,520	\$1,135,560	\$1,799,080

Land / Impr Summary

	Total RMV	Tax RMV	Exempt RMV	SAV	MSAV	M5	Market M5	Exception	MAV	AV
Land	\$1,905,800	\$1,905,800	\$0	\$0	\$0	\$1,905,800	\$1,905,800	\$663,520	\$1,135,560	\$1,799,080
Impr	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Exceptions

Source	Type	Item Description	Year Added	Year Used	RMV	CPR	Ratio RMV
Fragment	Disqualified	Site 6 Residential Size 0.75 Code Area 24010	2026	2026	\$39,000	100.000%	\$39,000
Fragment	Disqualified	Site 5 Residential Size 0.41 Code Area 24010	2026	2026	\$21,320	100.000%	\$21,320
Fragment	Disqualified	Site 3 Residential Size 11.6 Code Area 24010	2026	2026	\$603,200	100.000%	\$603,200

RMV of \$1,905,800 distributed to 49 child accounts

MAV of \$1,452,150 distributed to 49 child accounts

$\$663,560$ (Exception amount) \times 0.47713 (490 CPR)* = $\$316,590$ + $\$1,135,560$ (2026 MAV) = $\$1,452,150$

*Certified