

**COLUMBIA COUNTY ASSESSOR
REQUEST FOR PROPERTY VALUE REVIEW**

Oregon has a very complex property tax system. While some properties may be assessed taxes on their Real Market Value (RMV), other properties are assessed on their Maximum Assessed Value (MAV).

The MAV was initially determined for existing properties in 1997 as the 1995 value less ten percent. All properties maintain both values;

however, the value taxes are assessed on is the lower of the two (referred to as the Assessed Value or "AV"). Please be aware that the value on your tax statement is as of January 1, almost 10 months before you receive your tax statement. The value will not and should not reflect any market trends after the January 1 assessment date.

Once MAV is established for a property, there is no longer a connection to the two values. RMV will increase or decrease annually based on market trends and can be adjusted based on a review or appeal. On the other hand, the MAV is limited to a 3% increase annually and cannot be changed. *Even if your RMV is lowered based on a review or an appeal, if your MAV is still lower than the RMV, the total tax due will not change.*

If you believe the RMV of your property as shown on your tax statement is too high, complete this form to request a formal review.

- Submit the completed review request to our office no later than December 5.
- Complete Sections 1 and 2 of the Request for Property Value Review form.
- Clearly indicate why you think the RMV on the tax statement is out of line with current market trends and what you think the RMV should be. Provide any documentation and/or pictures that support your argument.
- In most cases, the review will be based on the information provided by you. If the appraiser needs additional information, they may call you to schedule an interior inspection.
- If you are still not satisfied with the result of the review, you can file an appeal with the local Property Value Appeals Board. The appeal must be filed with the County Clerk by December 31.

OFFICE USE ONLY	
RFR TYPE	ASSESSOR DATE STAMP
Formal Review	
Internal Review	
Rec'd by: _____	

SECTION 1 - PROPERTY IDENTIFICATION AND CONTACT INFORMATION					
Owner Name:			Account No.:		
Phone Number:		Email:		Maint. Area:	
Property Address:			For Tax Year:		

SECTION 2 - REASON FOR PROPERTY VALUE REVIEW	
Describe in detail the reason you believe the Real Market Value on your tax statement is incorrect. Include any evidence to support your market value estimate.	
Do you request an interior inspection?	Yes No
REQUIRED - Owner/Taxpayer's Estimate of Real Market Value: \$	

Return the review request to: Columbia County Assessor, 230 Strand Street, Saint Helens, OR 97051

SECTION 3 - to be completed by a COLUMBIA COUNTY APPRAISER			
Review Appraiser:		Date:	
Current year workflow entered	Date:	Initials:	
Future Year workflow entered	Date:	Initials:	