

# Supervisory Power - Error Correction Procedure



## When should I file an appeal?

You have one opportunity to make a timely appeal. If you disagree with the value the assessor placed on your property as of January 1, you may appeal to the county board of property tax appeals between October 25 and December 31. If the board hears the appeal and you are not satisfied with the board's decision, you can appeal to the Magistrate Division of the Oregon Tax Court. Appeal to the Magistrate Division within 30 days (not one month) of the **mailing** date of the board's order. If you have a non-value issue, such as the denial of an exemption or special assessment, a timely appeal may be made to the Magistrate Division within 90 days of the assessor's action.

## What if I didn't follow the correct appeal procedure?

In some cases, the Department of Revenue can correct assessment errors under its "supervisory power" even if you didn't appeal timely to the county board of property tax appeals or to the court. The department may correct a value when the assessor requests a reduction, when you and the assessor agree to a change in writing, or when one of the following standards is met. It is your responsibility to show that you meet at least one of these standards:

1. You and the county assessor agree to facts indicating an error is likely.

Discuss your concern with the county assessor. There may be facts about your property that indicate the assessor has made an assessment error. For example, the assessor may have used the wrong square footage, or there may be excessive deterioration that the assessor did not consider. If the assessor agrees, both you and the assessor should tell us in writing. Sometimes the department will hold a conference to find out if an agreement exists. If there is an agreement to error but not to the amount, the department may hold a conference to decide the extent of the error.

2. An error caused by an extraordinary circumstance has resulted in the incorrect valuation of your property. Extraordinary circumstances include:
  - a. The county assessor has taxed nonexistent property, exempt property, or property outside the taxing county.
  - b. You made a computational or clerical error in reporting the value of personal property.
  - c. A buyer of the property did not know about the tax liability because it was not recorded on the tax roll at the time of the purchase or within the appeal period. This does not include a new owner who disagrees with the value on the roll.
  - d. The department is interested in an unusual factual question that does not involve a valuation judgement.

## How do I ask the Department of Revenue to correct an assessment error?

You may file a Property Appeal Petition with the department. Petition forms may be obtained from the county assessor's office or from the department. For questions or additional information, you may contact the Property Tax Conference Unit at 503-945-8286.

You may ask the department to make a correction for the current tax year or for either of the two prior tax years, but you must meet at least one of the above standards for each tax year. The current year is the tax year in which you file the petition. For example, if you file the petition in February 2004, the current tax year is 2003-04. The two prior tax years are 2001-02 and 2002-03. The department is not able to consider a correction for any years earlier than the two prior tax years.

## What will the Department of Revenue do?

The department will review your petition and determine if additional information is needed. The

department may send you a questionnaire. Your answers to the questions will help the department decide if you meet one of the above standards. **Failure to fill out and return the questionnaire within the time specified may result in dismissal of your appeal.**

The department may schedule a conference to determine if any of the standards has been met. The conferences are normally held over the telephone. It is not necessary, but you may have witnesses or you may choose someone to represent you. Persons you may authorize to represent you include Oregon attorneys, CPAs, real estate brokers, and appraisers. The department will issue a written decision after the conference. If the department finds that at least one of the standards has been met, the department may, if needed, schedule a second conference to determine what correction should be made.

**Is there any other possibility for a late appeal?**

Even if you did not appeal on time, the Magistrate Division of the Oregon Tax Court may consider your appeal if either of these situations apply:

1. You did not appeal on time for reasons of good and sufficient cause. Good and sufficient cause is an extraordinary circumstance beyond your control that caused the late appeal.
2. Your property is residential, and the difference between the real market value you are asserting and the real market value shown on the assessment roll is 20 percent or greater.

**Questions?**

For more information, you may call the Property Tax Conference Unit at 503-945-8286, or you may call the following:

**Telephone:** Salem .....503-378-4988  
Toll-free within Oregon...1-800-356-4222

**TTY (hearing or speech impaired; machine only):** 503-945-8617 (Salem) or 1-800-886-7204 (toll-free within Oregon).

**Americans with Disabilities Act (ADA):** This information is available in alternative formats. Call 503-378-4988 (Salem) or 1-800-356-4222 (toll-free within Oregon).

**For general tax information:** [www.dor.state.or.us](http://www.dor.state.or.us)

**Asistencia en español. Llame al 503-945-8618 en Salem o llame gratis al 1-800-356-4222 en Oregon.**