

Request for Supervisory Review



www.oregon.gov/dor

The Department of Revenue may consider a request for supervisory review if certain criteria are met. We may be able to correct assessment errors for the current and two prior tax years.

When should I file an appeal?

You have one opportunity to make a timely appeal. If you disagree with the value on your tax statement, you may appeal to BOPTA between October 25 and December 31. If the board hears the appeal and you aren't satisfied with the decision, you can then appeal to the Magistrate Division of the Oregon Tax Court. Appeal to the Magistrate Division within 30 days (not one month) of the date the board's order was either mailed or personally delivered to you. 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.

If your property is industrial property appraised by the Department of Revenue, you must appeal the value of the property to the Magistrate Division of the Oregon Tax Court by December 31. If your property is industrial property appraised by the Department of Revenue, and you are appealing a late filing penalty, file your petition with BOPTA by December 31.

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

In some cases, we can correct assessment errors under our supervisory authority even if you didn't appeal timely to the county BOPTA or to the court. We 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's 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 didn't consider. To meet this standard, the assessor must agree with a fact that you are asserting and the fact must indicate a likely error on the roll to the department.

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 jurisdiction.
 - 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 additional tax liability as the result of a correction of an error that occurred before they bought the property due to the fact that 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. You, the assessor, the tax collector, or the county clerk finds a clerical or jurisdictional error in an order issued by BOPTA. The department will not consider issues of valuation judgment under this standard.
 - e. There has been an increase in the maximum assessed value (MAV) of your property above the 3 percent limitation but there has been no change to the property that qualifies as an exception under ORS 308.146(3). The dispute cannot involve the value of the property placed on the roll but only whether an actual change was made to the property. The dispute can also not involve the identification of activity as general on-going maintenance and repair or an account modification under ORS 308.162. The increase in MAV must have occurred during the years for which the department has supervisory jurisdiction.
 - f. Instances in which a question of fact exists that is of interest to the Department of Revenue and does not involve valuation judgment.

You may ask us 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 tax year is the tax year in which you file the petition. Each tax year begins on July 1 and ends on June 30. If, for example, the current tax year is the 2013-14 tax year (begins on July 1, 2013 and ends on June 30, 2014), the department has jurisdiction over that tax year and the two prior tax years which would be the 2012-13 and 2011-12 tax years. However, the department does not have jurisdiction to review a petition for the current tax year, if the petitioner still has another statutory right of appeal remaining. For example, if the issue in the petition concerns the value of the property, a taxpayer has a statutory right of appeal to the local board of property tax appeals (BOPTA) or in certain cases the Magistrate Division of the Oregon Tax Court until December 31, 2013. This means the department would be unable to accept the petition for the current tax year until after that date.

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

File a petition for supervisory review with us. You can obtain a petition form from the county assessor's office or from us. The form is available on our website at www.oregon.gov/dor/ptd/pages/appeal_p.aspx. For questions or additional information, contact the Property Tax Conference Unit at 503-945-8286.

What will the Department of Revenue do?

We may schedule a conference to determine if any of the standards have been met. The conference is typically held over the telephone and you will receive written notice of the date and time of the conference. If you wish, you may choose someone to represent you. Persons you may authorize to represent you

include: Oregon attorneys; CPAs; real estate brokers; appraisers; employees regularly employed in tax matters; or a spouse, child, or parent. We will issue a written decision after the conference. If we find that at least one of the standards has been met, we may schedule a second conference to determine whether the requested 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.

Taxpayer assistance

General tax information www.oregon.gov/dor
Salem 503-378-4988
Toll-free from an Oregon prefix..... 1-800-356-4222

Asistencia en español:

Salem 503-378-4988
Gratis de prefijo de Oregon..... 1-800-356-4222

TTY (hearing or speech impaired; machine only):

Salem 503-945-8617
Toll-free from an Oregon prefix..... 1-800-886-7204

Americans with Disabilities Act (ADA): Call one of the help numbers for information in alternative formats.