

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 do I request supervisory review?

We can correct assessment errors under our supervisory authority if you didn't appeal timely to the county Board of Property Tax Appeals (BOPTA) or to the court. We may correct a value when the assessor requests a reduction, when you and the assessor agree in writing to a change, or when one of certain standards are 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 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 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 didn't 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 wasn't recorded on the tax roll at the time of the purchase or within the appeal period. This doesn't 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 won't 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 Oregon Revised Statutes (ORS) [ORS 308.146(3)]. The dispute can't 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 doesn't involve valuation judgment.

You may ask for a correction for the current tax year or for either of the two prior tax years. 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 you still have another statutory right of appeal remaining, we don't have jurisdiction to review a petition for the current year. 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 BOPTA or in certain cases the Magistrate Division of the Oregon Tax Court until December 31. The department can't 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. The form is available at www.oregon.gov/dor/property. 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; certified public accountants; 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 didn't appeal on time, the Magistrate Division of the Oregon Tax Court may consider your appeal if either of these situations apply:

1. You didn't 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.

Have questions? Need help?

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.