

# Application for Correction of Maximum Assessed Value Due to Error in Square Footage

As provided by ORS 311.234

**Instructions:**

- File this application with the assessor in the county in which the property is located on or after July 1, but not later than December 31 of the tax year for which you are requesting relief.
- Complete a separate application for each property or portion of property (land, building, etc.) for which you are requesting relief.
- Please print or type the information on this application.
- See back of form for appeal rights and Oregon Revised Statute (ORS) 311.234.

*Filed with the \_\_\_\_\_ County Assessor for the tax year beginning July 1, \_\_\_\_\_.*

Name of property owner or person obligated to pay taxes		Telephone number (     )	
Mailing address	City	State	ZIP code

### DESCRIPTION AND LOCATION OF PROPERTY

Assessor's account number (as shown on your county property tax statement)	Map and tax lot number
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Address of property (if different from above) \_\_\_\_\_

Description of property or portion of property with square footage error \_\_\_\_\_

Square footage from assessor's records as of January 1 assessment date	Square footage asserted by taxpayer as of January 1 assessment date
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### DECLARATION

I declare under penalties of false swearing [ORS 305.990(4)] that I have examined this document and to the best of my knowledge it is true, correct, and complete.

Signature of applicant <b>X</b>	Date
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FOR ASSESSOR'S USE ONLY		
Date received: _____	Initials: _____	Application: <input type="checkbox"/> Approved <input type="checkbox"/> Denied Initials: _____
Property BEFORE Correction	Property AFTER Correction	Percent Change
Square footage: _____	Square footage: _____	Square footage: _____
MAV: _____	MAV: _____	
Remarks		

## **Oregon Revised Statute 311.234**

### **311.234 Correction in maximum assessed value; requirements; limitation; filing deadline; appeals.**

(1) Notwithstanding ORS 311.205 (1)(b), the current owner of property or other person obligated to pay taxes imposed on property may petition the county assessor for a correction in the maximum assessed value of the property for the current tax year.

(2) Pursuant to a petition filed under this section, the assessor may correct the maximum assessed value of the property for the current tax year if there is a demonstrated difference between the actual square footage of the property as of the assessment date for the current tax year and the square footage of the property as shown in the records of the assessor for the tax year.

(3) The correction made under this section may not be proportionally different from the proportional difference between the original square footage of the property as shown in the assessor's records and the actual square footage of the property as of the assessment date for the current tax year.

(4) Notwithstanding subsection (3) of this section, the correction made under this section may not cause the maximum assessed value of the property to increase by more than three percent from the maximum assessed value of the property for the preceding tax year.

(5) A petition filed under this section must be on the form and contain the information prescribed by the Department of Revenue and must be filed with the county assessor on or before December 31 of the current tax year.

(6) A decision by the assessor pursuant to a petition filed under this section may be appealed under ORS 305.275. [2001 c.764 §2]

### **Appealing a decision of the assessor**

You may appeal a decision of the county assessor to the Magistrate Division of the Oregon Tax Court. When appealing to the Magistrate Division, you must file a complaint within 90 days from your knowledge of the action of the assessor. However, the appeal must be filed no later than one year from the date of the action. For more information, you can contact the Magistrate Division of the Oregon Tax Court by telephone at 503-986-5650; or by mail at Oregon Tax Court, Magistrate Division, 1241 State St, Third Floor, Salem OR 97310.