

Request for Supervisory Review



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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 in time to the county property value appeals board (PVAB) 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 the following 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 tax roll to our department.

2. An error caused by an extraordinary circumstance resulted in the incorrect valuation of your property. Extraordinary circumstances include:
 - a. The county assessor 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 property buyer didn't know about a tax liability due to an error correction that wasn't recorded on the tax roll at the time of purchase. This doesn't include a new owner who disagrees with the value on the tax roll.
 - d. You, the assessor, the tax collector, or the county clerk finds a clerical or jurisdictional error in an order issued by PVAB. We won't consider issues of valuation judgment under this standard.

- e. There has been an increase, of more than the 3 percent limitation, in the maximum assessed value (MAV) of your property but there has been no change to the property that qualifies as an exception [Oregon Revised Statutes (ORS) 308.146(3)]. This doesn't involve the value of the property placed on the tax roll but only whether a change was made to the property. This also doesn't involve the identification of activity as general on-going maintenance and repair, or an account modification (ORS 308.162). The increase in MAV must have occurred when we had supervisory jurisdiction.
- f. When a question 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, if your time to appeal normally has passed, or either of the two prior tax years. You must meet at least one of the prior listed 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 PVAB or in certain cases the Magistrate Division of the Oregon Tax Court until December 31. We 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 or at www.oregon.gov/dor/forms. For more information, contact the Property Tax Conference Unit at: supervisory.conference@dor.oregon.gov.

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 over the phone and you'll receive written notice of the date and time. You may choose someone to represent you, which may include: Oregon attorneys; certified public accountants; real estate brokers; appraisers; employees regularly employed in tax matters; or a spouse, child, or parent. We will send you a written decision after the conference. If we find that any of the standards have 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?

The Magistrate Division of the Oregon Tax Court may consider your appeal for the current and two prior tax years if either of these situations apply:

1. You didn't appeal on time for a 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.

Do you have questions or need help?

www.oregon.gov/dor
503-378-4988 or 800-356-4222
questions.dor@dor.oregon.gov

Contact us for ADA accommodations or assistance in other languages.