



# Supervisory Power Property Appeals Procedure

## How should I file an appeal?

### General Property

You have one opportunity to appeal to a county board. The value of property as it existed on January 1 can be appealed to the county board of property tax appeals between October 25 and December 31. These are the appeals made after the receipt of a tax statement. 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.

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

In some cases, the Department of Revenue might be able to provide relief under its "supervisory power," even if you didn't appeal timely to the county board of property tax appeals. The department has three standards it must use to decide if it can consider such a request. You must show that you meet at least one of these standards. The standards are:

1. There was "good and sufficient cause" for not following the proper appeal procedure.

This means failure to follow the proper appeal procedure was due to an unusual event that was beyond the control of the person who had the right to appeal. This could be a serious illness or death in the family. The department might ask for evidence of the event before it decides the appeal.

2. You and the county assessor agree an error needs to be corrected.

Discuss your concern with the county assessor. Find out if the assessor agrees there is an error in the value of your property. If the assessor agrees, the assessor should tell the Department of Revenue in writing that there is an agreement. Both you and the assessor should sign the letter. Sometimes the assessor may agree there is an error, but disagree as to the amount. In that case, the department can still hold a hearing to decide the extent of the error.

3. 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 computing or clerical error in reporting the value of personal property.
- c. The buyer of the property didn't know about the tax liability because it wasn't 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 doesn't involve a valuation judgement.

## Can I appeal for more than one year?

Yes, but you must meet at least one standard for each tax year for which you ask relief, even though you did not appeal timely. Also, the department can exercise its supervisory power only over the current year, plus the two previous tax years. The current year is the tax year in which the petition for relief is filed. For example, if the petition is filed in February 1999, the current tax year is 1998-99. The department can consider the tax years 1996-97, 1997-98, and 1998-99.

You may obtain a property appeal petition from either the county assessor's office or DOR.

DOR may also send you an appeal questionnaire if it feels it needs more information from you. Any questions may be directed to 503-945-8286.

## What will the Department of Revenue do?

The department uses a questionnaire when it needs more information from you. Your answers to the questions will help the department decide if you've met one of the above standards. DOR requests you fill out and return the questionnaire as soon as possible. **Failure to fill out and return the questionnaire may result in dismissal of your appeal.**

The department may decide your request based on the information on the questionnaire. Please write complete

answers. If the information is unclear, the department might need to have a supervisory power conference so you can show one of these standards has been met. If the department agrees you've met one of the standards, it will hold a conference to decide the appeal.

If you cannot show you have met one of the standards, the department must deny the petition.

You must answer the questions as completely as possible. If you do not return the questionnaire, the department may dismiss the appeal.

## Questions?

If you need more information on the property appeals procedure, call the Property Tax Conference Unit at 503-945-8286.

Telephone: Salem **503-378-4988**

Toll-free within Oregon **1-800-356-4222**

*The toll-free number is only available January through April.*

**TTY (hearing or speech impaired only). These numbers are answered by machine only and are not for voice use.** The year-round, toll-free number within Oregon is 1-800-886-7204. In Salem, the number is 503-945-8617.

**Habla Español? Línea de mensaje.** Las personas que necesitan asistencia en Español pueden dejar un mensaje. El número disponible todo el año en Salem es 503-945-8618.

A message line is available all year for those who need assistance in Spanish. The number in Salem is 503-945-8618.

**Americans with Disabilities Act (ADA).** In compliance with ADA, this information is available in alternative formats upon request by calling 503-378-4988.

Internet: [www.dor.state.or.us](http://www.dor.state.or.us)