Chapter 309

2013 EDITION

Board of Property Tax Appeals; Ratio Studies

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309.014 [Formerly 309.028; repealed by 1997 c.541 §241]

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309.018 [1991 c.459 §191a; 1993 c.270 §39; 1995 c.650 §63; repealed by 1997 c.541 §241]

COUNTY BOARDS OF PROPERTY TAX APPEALS

(General Provisions)

309.020 Board of property tax appeals; members; qualifications; term of office; quorum; replacement; participation in determinations. (1) Except as provided by subsections (3) and (4) of this section:

(a) The board of property tax appeals shall consist of those persons selected by the county clerk from the pool of board members appointed under ORS 309.067. The clerk shall complete the selection prior to the commencement of the board session as provided in ORS 309.026. The board shall consist of one member of the pool described in ORS 309.067 (1)(a) and two members of the pool described in ORS 309.067 (1)(b).

(b) Additional boards of property tax appeals may be selected by the county clerk if necessary for the efficient conduct of business. Each additional board shall consist of one member of the pool described in ORS 309.067 (1)(a), or under subsection (5) of this section, and two members of the pool described in ORS 309.067 (1)(b).

(2) The term of each member of a county board of property tax appeals shall begin on the date of appointment and shall end on the June 30 next following appointment or when the member resigns or is replaced under subsection (4) of this section, whichever occurs first.

(3) The chairperson of the board shall be the member of the county governing body, if present. If the governing body member is replaced as provided under subsection (4) of this section, the governing body member's replacement shall be the chairperson unless the board votes unanimously to elect one of the other nonoffice-holding members present as chairperson of the board. A quorum shall be a minimum of two members.

(4) In the event of the inability or unwillingness of any member to serve, such indisposition continuing for more than seven consecutive days, the member shall be replaced in the manner of an original appointment.

(5) In any county:

(a) The county governing body may appoint one nonoffice-holding county resident to serve on a board instead of appointing a member of the county governing body.

(b) Any nonoffice-holding county resident appointed to the pool may serve on any board as needed for the efficient conduct of business.

(6) A particular member of a board shall not participate in the determination of a petition after the hearing if the board member did not hear and consider, as a member of the board, the evidence presented at the hearing. [Amended by 1953 c.714 §3; 1955 c.709 §1; 1957 c.326 §1; 1967 c.142 §1; 1971 c.363 §1; 1973 c.61 §3; 1973 c.372 §1; 1979 c.725 §1; 1985 c.318 §2; 1989 c.330 §2; 1991 c.459 §186; 1995 c.226 §6; 1997 c.541 §224]

309.021 [Formerly 309.045; repealed by 1995 c.226 §14]

309.022 Training; expenses; expense of appraiser assistance; rules. (1) Each person appointed as a member of a pool under ORS 309.067 shall complete training approved by the Department of Revenue for the term of appointment. The department by rule may prescribe alternative methods of training on the basis of educational effectiveness, cost and accessibility to members.

(2) Provision shall be made in the county budget for the following:

(a) An amount sufficient to defray the reasonable expenses of the boards, including a per diem allowance.

(b) An amount sufficient to defray the necessary traveling and living expenses of each person whose name appears in the pools described in ORS 309.067 while completing training approved by the Department of Revenue as required under subsection (1) of this section.

(c) An amount sufficient to compensate any appraiser hired by the board under ORS 309.024. [1953 c.714 §3; 1955 c.709 §2; 1989 c.330 §3; 1991 c.459 §188; 1995 c.226 §7; 1995 c.293 §11; 1997 c.541 §225; 2001 c.511 §1]

309.024 Record of proceedings; clerk; legal advisor; appraiser assistance. (1) The board of property tax appeals shall keep a written or audio record of all proceedings. Notwithstanding ORS 192.650, no written minutes need be made.

(2) The county clerk, as described in ORS 306.005, shall serve as clerk of the board. The clerk or deputy clerk shall attend sessions of the board at the discretion of the board as approved by the clerk.

(3) The district attorney or the county counsel, at the discretion of the county clerk, shall be the legal advisor of the board unless there is a potential conflict of interest in the district attorney or county counsel

serving as the legal advisor. If there is a potential conflict of interest, the county clerk may appoint independent counsel to serve as the legal advisor of the board. The legal advisor of the board, or the legal advisor's deputy, may attend all sessions of the board.

(4) At the discretion of the county clerk, the board may hire one or more appraisers registered under ORS 308.010, or licensed or certified under ORS 674.310, and not otherwise employed by the county, and other necessary personnel for the purpose of aiding the board in carrying out its functions and duties under ORS 309.026. The boards of the various counties may make such reciprocal arrangements for the exchange of appraisers with other counties as will most effectively carry out the functions and duties of the boards. [1953 c.714 §3; 1955 c.709 §3; 1957 c.326 §2; 1971 c.377 §2; 1973 c.336 §1; 1981 c.804 §2; 1989 c.330 §16; 1991 c.5 §24; 1991 c.459 §189; 1993 c.270 §40; 1993 c.498 §3; 1997 c.541 §225a; 2001 c.511 §2; 2005 c.94 §59]

309.025 Notice of hearings on appeals of property value; proof of notice; persons interested may appear. (1) Before the date the board of property tax appeals convenes, the clerk of the board shall give public notice that the board will meet at a specified time and place to hear the appeals specified in ORS 309.026.

(2)(a) The notice provided under this section shall be given by posting notices in six conspicuous places in the county.

(b) Proof of notice shall be made by affidavit of the clerk of the board, setting out the time, manner and place of posting the notices. The affidavit must be filed in the office of the county clerk on or before the day on which the board convenes.

(3) Persons interested may appear at the time and place appointed in the notice. [1991 c.459 §194a; 1997 c.541 §226; 1999 c.579 §9; 2011 c.204 §8]

Note: 309.025 was enacted into law by the Legislative Assembly but was not added to or made a part of ORS chapter 309 by legislative action. See Preface to Oregon Revised Statutes for further explanation.

309.026 Sessions; hearing of petitions; applications to excuse penalty; adjournment. (1) The board of property tax appeals may convene on or after the first Monday in February of each year, but not later than the date necessary for the board to complete the functions of the board by April 15. The board shall meet at the courthouse or courthouse annex. If the meeting place is other than the courthouse or annex, notice of the meeting place shall be posted daily in the courthouse. The board shall continue its sessions from day to day, exclusive of legal holidays, until the functions provided in subsections (2) and (3) of this section are completed.

(2) The board shall hear petitions for the reduction of:

(a) The assessed value or specially assessed value of property as of January 1 or as determined under ORS 308.146 (6)(a) or 308.428;

(b) The real market value of property as of January 1 or as determined under ORS 308.146 (6)(a) or 308.428;

(c) The maximum assessed value of property as of January 1 or as determined under ORS 308.146 (5)(a) and 308.428;

(d) The maximum assessed value of property as of January 1 or as determined under ORS 308.146 (5)(a) or (8)(a) or 308.428; and

(e) Corrections to value made under ORS 311.208.

(3) The board shall hear petitions for the reduction of value as provided in subsection (2) of this section, but only if the value that is the subject of the petition was added to the roll prior to December 1 of the tax year.

(4) The board shall consider applications to waive liability for all or a portion of the penalty imposed under ORS 308.295 or 308.296.

(5) The board shall adjourn no later than April 15. [1955 c.709 §4; 1957 c.326 §3; 1959 c.519 §3; 1971 c.377 §3; 1975 c.753 §3; 1979 c.241 §35; 1981 c.804 §3; 1983 s.s. c.5 §9; 1985 c.318 §3; 1989 c.330 §4; 1991 c.459 §190; 1993 c.270 §41; 1997 c.541 §227; 1999 c.579 §10; 1999 c.655 §5; 2001 c.422 §1; 2009 c.443 §3]

309.028 [1955 c.709 §6; 1959 c.519 §4; 1971 c.377 §4; 1975 c.753 §4; 1979 c.241 §36; 1981 c.804 §4; 1989 c.330 §5; 1991 c.459 §191; renumbered 309.014 in 1991]

309.030 [Amended by 1955 c.709 §9; renumbered 309.038]

309.032 [1955 c.709 §7; 1959 c.519 §5; 1973 c.402 §13; 1975 c.753 §7; 1979 c.241 §37; 1981 c.804 §5; 1983 s.s. c.5 §10; 1985 c.613 §11; 1989 c.330 §6; repealed by 1991 c.96 §13 and 1991 c.459 §208]

309.034 [1955 c.709 §8; repealed by 1971 c.377 §5 (309.035 enacted in lieu of 309.034)]

309.035 [1971 c.377 §6 (enacted in lieu of 309.034); 1973 c.71 §1; 1975 c.753 §8; 1975 c.763 §2; 1979 c.241 §38; 1981 c.804 §6; 1983 s.s. c.5 §11; 1989 c.330 §7; 1991 c.459 §192; 1997 c.541 §228; renumbered 309.203 in 1997]

309.036 [1955 c.709 §§17, 18; 1971 c.377 §7; 1979 c.241 §39; 1981 c.804 §7; 1983 s.s. c.5 §12; 1985 c.613 §12; repealed by 1989 c.330 §19]

309.038 [Formerly 309.030; 1981 c.804 §8; 1983 s.s. c.5 §13; 1985 c.318 §4; repealed by 1989 c.330 §19]

309.040 [Amended by 1953 c.714 §3; 1959 c.666 §2; 1981 c.804 §9; 1983 c.603 §1; repealed by 1989 c.330 §19]

309.045 [1977 c.219 §2; 1979 c.725 §2; 1981 c.804 §10; 1983 s.s. c.5 §14; 1985 c.318 §5; 1989 c.330 §8; 1991 c.459 §193; renumbered 309.021 in 1991]

309.050 [Amended by 1955 c.709 §10; 1971 c.377 §8; 1979 c.241 §40; 1981 c.804 §11; 1983 s.s. c.5 §15; 1985 c.613 §13; 1989 c.330 §9; 1991 c.459 §194; renumbered 309.011 in 1991]

309.060 [Amended by 1955 c.709 §11; 1981 c.804 §12; 1989 c.330 §10; repealed by 1991 c.96 §13 and 1991 c.459 §208]

309.067 Pool of members. (1) The county governing body shall appoint:

(a) A pool of members of the county governing body or the governing body's designees who are eligible and willing to serve as members of the county board of property tax appeals.

(b) A pool of nonoffice-holding residents of the county who are not employees of the county or of any taxing district within the county and who are eligible and willing to serve as members of the county board of property tax appeals.

(2) The number of names placed in pools shall be sufficient to meet the projected needs for board members for the term of appointment for which the pools are prepared.

(3) The pools shall contain the names, addresses and telephone numbers of the persons in the pools and shall include a brief description of the training under ORS 309.022 in which the person has or will have participated before any term as a board member begins. The pools of appointed persons shall be filed in the records of the county clerk.

(4) A newly filed pool of names shall take precedence over any previously filed pool of names. The county governing body shall designate the date when a newly filed pool of names shall become effective. After a newly prepared pool of names becomes effective, board members shall not be selected from a previously filed pool of names.

(5) The appointment of pools described in this section shall be made by the county governing body on or before October 15 of each year or at any other time upon the request of the county clerk at a regular meeting of the governing body or at a special meeting called by the chairperson of the county governing body.

(6) Appointments made under this section shall be in writing and shall designate the pool to which the member was appointed. [1995 c.226 §2; 1997 c.541 §229]

309.070 Oaths. Before proceeding to the functions and duties required by this chapter, each member of the board of property tax appeals shall take and subscribe to an oath to faithfully and honestly discharge the duties of the board. The oath shall be administered by a member of the board and shall be filed with the county clerk. [Amended by 1979 c.241 §41; 1981 c.804 §13; 1991 c.459 §195; 1995 c.226 §9; 1997 c.541 §230]

309.072 Record of board affairs. The meetings, qualification, sittings and adjournment of the boards of property tax appeals shall be recorded in the journal of the county governing body. [Formerly 309.140; 1995 c.226 §10; 1997 c.541 §231]

309.080 [Amended by 1955 c.709 §12; 1957 c.326 §4; 1979 c.241 §42; 1981 c.804 §14; 1989 c.330 §11; repealed by 1991 c.96 §13 and 1991 c.459 §208]

309.090 [Amended by 1953 c.296 §2; 1957 c.326 §5; 1979 c.241 §43; 1981 c.804 §15; 1985 c.613 §22; repealed by 1991 c.96 §13 and 1991 c.459 §208]

(Appeals of Value)

309.100 Petitions; filing; hearings; notice of hearing; representation at hearing. (1) Except as provided in ORS 305.403, the owner or an owner of any taxable property or any person who holds an interest in the property that obligates the person to pay taxes imposed on the property, may petition the board of property tax appeals for relief as authorized under ORS 309.026. As used in this subsection, an interest that obligates the person to pay taxes includes a contract, lease or other intervening instrumentality.

(2) Petitions filed under this section shall be filed with the clerk of the board during the period following the date the tax statements are mailed for the current tax year and ending December 31.

(3) Each petition shall:

(a) Be made in writing.

(b) State the facts and the grounds upon which the petition is made.

(c) Be signed and verified by the oath of a person described in subsection (1) or (4) of this section.

(d) State the address to which notice of the action of the board shall be sent. The notice may be sent to a person described in subsection (1) or (4) of this section.

(e) State if the petitioner or a representative desires to appear at a hearing before the board.

(4)(a) The following persons may sign a petition and appear before the board on behalf of a person described in subsection (1) of this section:

(A) A relative, as defined by rule adopted by the Department of Revenue, of an owner of the property.

(B) A person duly qualified to practice law or public accountancy in this state.

(C) A legal guardian or conservator who is acting on behalf of an owner of the property.

(D) A real estate broker or principal real estate broker licensed under ORS 696.022.

(E) A state certified appraiser or a state licensed appraiser under ORS 674.310 or a registered appraiser under ORS 308.010.

(F) The lessee of the property.

(G) An attorney-in-fact under a general power of attorney executed by a principal who is an owner of the property.

(b) A petition signed by a person described in this subsection, other than a legal guardian or conservator of a property owner, an attorney-in-fact described in paragraph (a)(G) of this subsection or a person duly qualified to practice law in this state, shall include written authorization for the person to act on behalf of the owner or other person described in subsection (1) of this section. The authorization shall be signed by the owner or other person described in subsection (1) of this section.

(c) In the case of a petition signed by a legal guardian or conservator, the board may request the guardian or conservator to authenticate the guardianship or conservatorship.

(d) In the case of a petition signed by an attorney-in-fact described in paragraph (a)(G) of this subsection, the petition shall be accompanied by a copy of the general power of attorney.

(5) If the petitioner has requested a hearing before the board, the board shall give such petitioner at least five days' written notice of the time and place to appear. If the board denies any petition upon the grounds that it does not meet the requirements of subsection (3) of this section, it shall issue a written order rejecting the petition and set forth in the order the reasons the board considered the petition to be defective.

(6) Notwithstanding ORS 9.160 or 9.320, the owner or other person described in subsection (1) of this section may appear and represent himself or herself at the hearing before the board, or may be represented at the hearing by any authorized person described in subsection (4) of this section. [Amended by 1955 c.709 §14; 1959 c.56 §1; 1967 c.78 §5; 1969 c.561 §2; 1971 c.377 §9; 1973 c.402 §34; 1981 c.804 §16; 1983 c.603 §2; 1983 s.s. c.5 §16; 1987 c.808 §1; 1989 c.330 §12; 1991 c.5 §25; 1991 c.459 §196; 1993 c.270 §42; 1995 c.79 §136; 1995 c.467 §1; 1997 c.541 §232; 1999 c.579 §§11,11a; 2001 c.300 §60; 2003 c.120 §1; 2009 c.33 §9; 2011 c.111 §2]

309.103 [1969 c.561 §1; 1973 c.402 §14; 1981 c.804 §17; 1983 c.603 §3; 1989 c.330 §13; repealed by 1991 c.96 §13 and 1991 c.459 §208]

309.104 Electronic filing; rules. The Department of Revenue may prescribe rules that provide for the filing of a petition under ORS 309.100 and related written material, including signatures and verifications, by electronic means and may prescribe the conditions and requirements that must be met in order for an electronic filing to meet the requirements of ORS 309.100. [1997 c.154 §8]

309.105 [1955 c.709 §13; 1971 c.377 §10; 1979 c.241 §44; 1981 c.804 §18; 1983 s.s. c.5 §17; 1985 c.613 §14; repealed by 1991 c.96 §13 and 1991 c.459 §208]

309.110 Disposition of petitions; orders; mailing or delivery; stipulations; amended orders; appeals. (1) The disposition of every petition before a board of property tax appeals, other than a petition that is resolved by stipulation under ORS 308.242, and the board's determination thereon shall be recorded by formal order and entered in the record of the board. A copy of the order as to each petition shall be sent, by mail, to the petitioner at the post-office address given in the petition. When a copy of a board's order is personally delivered to the petitioner, the requirement to mail a copy of the order is waived. A copy of each order shall be delivered to the assessor and the officer in charge of the roll on the same day that the order is mailed or delivered to the petitioner. The orders of a board shall specify what changes shall be made in the tax roll, if any, and shall direct the officer in charge of the roll to make them. The legal advisor of the board shall be available to aid a board in the preparation of its orders.

(2) If a petition is filed with the board that is resolved by stipulation under ORS 308.242 prior to the date the board convenes, the stipulation shall be entered into the record of the board. The requirements for recording by formal order, mailing and delivery under subsection (1) of this section do not apply to a stipulation entered into the record under this subsection. For all other purposes, a petition that is resolved by stipulation under ORS 308.242 prior to the date the board convenes shall be treated as if the petition had been withdrawn.

(3)(a) A board may issue amended orders to correct clerical errors or errors of jurisdiction appearing in its original orders.

(b) A board may authorize a board member or clerk of the board to amend board orders on behalf of the board for the purpose of correcting clerical errors.

(4) Amended orders correcting an error of jurisdiction may be issued only during a board's session, or by call of the chairperson.

(5) An amended order correcting a clerical error or an error of jurisdiction must be made on or before June 30 of the year in which the original order was issued by the board.

(6) The provisions of subsection (1) of this section shall apply to amended orders, unless the context requires otherwise. Amended orders shall be mailed to the petitioner and delivered to the assessor and the officer in charge of the roll not later than five days after the adjournment of a board's meetings or five days after the date the order is amended, whichever is later.

(7) The order of a board, other than an order relating to an application to excuse liability for the penalty imposed under ORS 308.295, may be appealed to the magistrate division of the Oregon Tax Court.

(8) As used in this section:

(a) "Clerical error" means an error in an order that either arises from an error in the minutes of a board or is a failure to correctly reflect the minutes of a board and that, had it been discovered prior to the order being issued, would have been corrected as a matter of course. In order to be a clerical error, the information necessary to make the correction must be contained in the minutes of the board. Such errors include, but are not limited to, arithmetic and copying errors and omission or misstatement of identification of property.

(b) "Error of jurisdiction" means an error in an order resulting from a board's failure to correctly apply the board's authority as granted under ORS 309.026. [Amended by 1957 c.326 §6; 1959 c.666 §1; 1977 c.884 §14; 1981 c.804 §19; 1983 c.602 §1; 1985 c.318 §6; 1985 c.613 §23; 1989 c.330 §14; 1991 c.459 §198; 1993 c.498 §4; 1995 c.226 §11; 1997 c.541 §233; 1999 c.21 §23; 1999 c.340 §5; 1999 c.579 §12; 2001 c.114 §22; 2001 c.511 §3; 2003 c.35 §1]

309.115 Effect of property value correction upon appeal; exceptions. (1) If the Department of Revenue, the board of property tax appeals or the tax court or other court enters an order correcting the real market value of a separate assessment of property and there is no further appeal from that order, except as provided under subsection (2) or (3) of this section, the value so entered shall be the real market value entered on the assessment and tax rolls for the five assessment years next following the year for which the order is entered.

(2) Notwithstanding subsection (1) of this section, the following adjustments may be made to the real market value during the period described in subsection (1) of this section:

(a) Annual trending or indexing applied to all properties of the same property class in the county, or within clearly defined areas of the county under this chapter.

(b) Annual trending or depreciation factors applied to similar property.

(c) Additions or retirements based upon returns filed under ORS 308.290.

(d) Additions, retirements or economic trending from the annual valuations under ORS 308.505 to 308.665.

(e) Increases directly related to additions, remodeling or rehabilitation made to property.

(f) Changes directly related to subdividing or partitioning the property.

(g) Changes directly related to rezoning the property and using the property consistent with the rezoning.

(h) Property damaged, destroyed or otherwise subject to loss of real market value.

(3) In the case of principal or secondary industrial property, subsection (1) of this section does not apply to changes in real market value as a result of:

(a) Annual trending or depreciation factors applied by type of property to industrial or personal property;

(b) Additions or retirements based upon returns filed under ORS 308.290; or

(c) Property damaged, destroyed or otherwise subject to loss of real market value.

(4) If, during the five-year period described in subsection (1) of this section, another order correcting the real market value of the property subject to subsection (1) of this section is entered, subsection (1) of this section shall apply for the five years next following the year the later order is entered. [1989 c.678 §2; 1991 c.459 §198a; 1995 c.650 §65; 1997 c.154 §§45,46; 1997 c.541 §§234,235; 1999 c.579 §28; 2001 c.6 §1]

309.120 Entry in roll of corrections, additions or changes. Corrections, additions to, or changes in the roll shall be entered in the roll by the officer in charge of the roll in a manner clearly showing that the assessor's prior entry, if any, has been superseded, and showing the entry ordered by the board of property tax appeals, indicating the change substantially "as ordered by the county board of property tax appeals." The entries shall be a part of the record of the action of the board. [Amended by 1957 c.326 §7; 1981 c.804 §20; 1991 c.459 §199; 1997 c.541 §237]

309.130 [Amended by 1957 c.326 §8; 1981 c.804 §21; repealed by 1991 c.96 §13 and 1991 c.459 §208]

309.140 [Amended by 1991 c.459 §200; renumbered 309.072 in 1991]

309.150 Appeals of value upon summary or accelerated collection of taxes. Appeals of the value of personal property, on which the tax is required to be paid as provided in ORS 311.465 and 311.480, shall be heard by a board of property tax appeals in the same manner that other assessments of property are heard. [Amended by 1975 c.365 §2; 1981 c.804 §22; 1991 c.459 §201; 1995 c.226 §12; 1997 c.541 §238]

309.160 [1979 c.241 §32; 1981 c.804 §1; 1983 s.s. c.5 §18; repealed by 1985 c.613 §31]

SALES RATIO STUDIES AND DEPARTMENT OF REVENUE REVIEW

309.200 Assessor to collect sales data and prepare ratio study; filing study with board and department. (1) Between January 1 and December 31 of each year the county assessor shall collect sales data for a ratio study.

(2) The assessor shall prepare and complete a certified ratio study in the time and manner provided by the rules adopted by the Department of Revenue. A copy of the sales data collected and used as the basis for conclusions relating to real market value shall be included with the ratio study. The assessor shall file a certified copy of the sales data and ratio study with the department, as prescribed by department rule.

(3) Not later than October 15 of each year the assessor shall file with the clerk of the board of property tax appeals a copy of the ratio study. [1975 c.753 §2; 1981 c.804 §23; 1985 c.613 §24; 1989 c.330 §18; 1991 c.459 §202; 1993 c.270 §43; 1997 c.541 §239; 1999 c.655 §7]

309.203 Real market value standard; compliance; recommendations or orders by department; examination of ratio study; action if assessed value deviates from real market value. (1) On or before June 15 of each year, the Department of Revenue shall give specific written recommendations or orders to the county assessor as to the actions which, in the department's judgment, should be taken by the assessor in order to achieve compliance with the real market value standard required under ORS 308.232 in the forthcoming assessment roll. Copies shall be sent to the county governing body for their information. On or before July 15 following, the county assessor shall act upon the recommendations or orders of the department, or notify the department in writing, of any objections to the department's recommendations or orders.

(2) After May 1, but prior to September 1, the department shall examine the certified ratio study prepared by each county assessor under ORS 309.200 and studies prepared by the department, to determine if the value of all locally assessed taxable properties complies with the real market value requirements of ORS 308.232. The assessor and the department shall cooperate with each other to keep the department informed as to the assessor's needs and as to the status of the current assessment work. If, in the judgment of the department, the attainment of the real market value standard required under ORS 308.232 is in jeopardy, the department shall notify the assessor in writing of the determination and the factors giving rise to it, with the statement that if unfulfilled statutory duties specified by the department are not met, the department shall take action pursuant to this section. A copy of such notice shall be sent to the county governing body, for its information. On or before September 1, the department shall issue a written order to the assessor to adjust the classes of property on the assessment roll:

(a) If the department finds that the ratio of all taxable properties deviates more than five percent from the real market value level required by ORS 308.232, the department shall order an adjustment to the real market values that will result in compliance with ORS 308.232. The assessor shall apply the adjustment to real market values on the assessment roll and compute corrected assessed values if necessary. A tolerance of five percent from 100 percent may be presumed by the department to meet the requirements of ORS 308.232. Notwithstanding satisfactory compliance with the provisions of paragraph (b) of this subsection, the department shall take any action necessary to achieve the real market value level required by ORS 308.232.

(b) If the department finds that the real market value for any class of property provided for under ORS 308.215 deviates more than 10 percent from 100 percent of real market value for the class, the department shall order a change of values to bring the class to 100 percent of real market value. The order may be made applicable to the class throughout the county or to the class in specific areas of the county and may take into account variations caused by appraisals being made in different years.

(c) If the department's order results in a valuation increase, the increase may be appealed in the manner provided by ORS 309.100.

(3) If the department orders an adjustment to the real market values of property under subsection (2) of this section, the department shall immediately give notice to the assessor, showing why the adjustment is ordered. [Formerly 309.035; 2001 c.509 §1]

309.205 [1975 c.753 §6; 1979 c.241 §45; 1981 c.804 §24; 1985 c.613 §25; repealed by 1989 c.330 §19]

309.210 [Repealed by 1953 c.708 §19]

309.215 [1975 c.753 §9; 1979 c.241 §46; repealed 1981 c.804 §112]

309.220 [Repealed by 1953 c.708 §19]

309.230 [Repealed by 1953 c.708 §19]

309.240 [Repealed by 1953 c.708 §19]

309.250 [Repealed by 1953 c.708 §19]

309.260 [Repealed by 1953 c.708 §19]

309.270 [Repealed by 1953 c.708 §19]

ASSESSMENT ROLL SUMMARIES
(General Provisions)

309.310 "Department" defined for ORS 309.330 to 309.400. As used in ORS 309.330 to 309.400, "department" means the Department of Revenue.

309.320 [Amended by 1991 c.459 §202a; repealed by 1997 c.541 §241]

309.330 Transmission of summary of assessment roll by assessor. (1) After the assessment roll of any county has been delivered to the tax collector as required by ORS 311.115, the county assessor shall transmit to the Director of the Department of Revenue within 10 days after the roll is delivered to the tax collector, but not later than November 4, a certified copy of the summary of the assessment roll.

(2) The summary of the assessment roll shall be shown on forms prescribed by the Department of Revenue with such classification of property as the director shall specify. [Amended by 1969 c.520 §34; 1977 c.220 §1; 1981 c.804 §111; 1991 c.459 §202b]

309.340 Recording and tabulating summaries. Upon the receipt of tabulated summaries of the assessment rolls, the Department of Revenue shall record the summaries in a book provided and kept in its office for that purpose and shall, subject to the instructions of the Director of the Department of Revenue, compile the summaries into tabular form for the use of the director. [Amended by 1969 c.520 §35; 1977 c.220 §2]

309.350 [Amended by 1969 c.520 §36; 1977 c.220 §3; 1991 c.459 §203; repealed by 1997 c.541 §241]

309.360 Examining summaries; obtaining other information. The Department of Revenue shall examine and compare the summaries of the assessment rolls as certified by the county assessors and may obtain such other information as the department considers necessary to ascertain and determine the true and relative value of all the taxable property in the several counties, including property assessed by the department. [Amended by 1991 c.459 §203a]

309.370 Tabulating assessment summaries. After the Department of Revenue has examined and compared the summaries and obtained the other necessary information, the department shall combine the result in a table. When approved by the Director of the Department of Revenue, a table shall be signed by the director and retained on file in the department. [Amended by 1969 c.520 §37; 1981 c.804 §25; 1985 c.761 §14; 1991 c.459 §203b; 1993 c.98 §14; 1997 c.541 §240]

309.380 [Amended by 1981 c.804 §26; repealed by 1993 c.98 §26]

309.390 [Repealed by 1977 c.220 §4]

309.400 Ordering or making change of valuation. (1) The Department of Revenue may order any officer in charge of the assessment roll to raise or lower the valuation of any taxable property and to add property to the assessment roll.

(2) If an officer fails to comply with any order or requirement of the department, the department may make the correction or change in the assessment roll. [Amended by 1953 c.22 §2; 1991 c.96 §7; 1991 c.459 §204]

309.410 [1955 c.709 §16; 1967 c.293 §38; 1969 c.520 §38; repealed by 1971 c.377 §12]

309.510 [Amended by 1955 c.591 §1; 1961 c.590 §3; renumbered 291.342]

309.520 [Amended by 1953 c.323 §3; 1955 c.34 §1; 1955 c.591 §2; 1961 c.590 §4; renumbered 291.344]

309.530 [Amended by 1961 c.590 §5; renumbered 311.657]

309.540 [Repealed by 1953 c.705 §2]

309.550 [Renumbered 311.658]

(Penalties)

309.990 Penalties. Any person who willfully and knowingly presents or furnishes to the Director of the Department of Revenue, or any member of the director's staff, any statement required by the director, or representatives or agents of the director, under ORS 309.360 that is false or fraudulent is guilty of perjury. Upon conviction, the person shall be punished as provided by law for the crime of perjury. [Subsections (1) and (2) enacted as 1955 c.709 §15; 1969 c.520 §39; 1971 c.377 §11; 1981 c.804 §27; 2005 c.94 §60]