

# Chapter 309

## 1981 REPLACEMENT PART

### Equalization of Property Taxes

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## EQUALIZATION BY COUNTY BOARD OF EQUALIZATION

**309.010 "Board" defined for ORS 309.020 to 309.040 and 309.050 to 309.150.** As used in ORS 309.020 to 309.040 and 309.050 to 309.100 and 309.105 to 309.150, "board" means the county board of equalization.

### **309.020 County board of equalization.**

(1) Except as provided by subsection (5) of this section and ORS 309.045, the board of equalization of each county shall consist of:

(a) One member of the county court or one member of the board of county commissioners in counties having no county court;

(b) One member of the budget committee or, if there is no budget committee, one member designated by the tax supervising and conservation commission who shall be either a member of the commission or a resident of the county who possesses the qualifications of an appraiser, as provided in ORS 309.024, as the case may be; and

(c) A nonoffice-holding county resident who shall be appointed by the first two members of the board, who shall meet for that purpose on the first Tuesday in September of each year. The term of the third member shall be one year, starting with the first Monday in November; and the member shall serve until the first Monday in November next following appointment or until a successor is appointed. If the first two members cannot agree on the appointment of the third, the appointment shall be made by the presiding circuit judge of the district.

(2) In August of each year at the term of the county court or other regular meeting, or at a special meeting called by the chairperson, the county court or board of county commissioners, and the budget committee or tax supervising and conservation commission, shall appoint the member or other person who shall serve on the county board of equalization for the period of one year.

(3) The member of the board appointed by the county court or appointed by the board of county commissioners shall, if present, be chairperson of the board. Two members shall constitute a quorum.

(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 the board instead of appointing a member of the county governing body; and

(b) The budget committee or tax supervising and conservation commission may appoint one nonoffice-holding county resident to serve on the board instead of appointing a member of the committee or commission. [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]

**309.022 Record of board proceedings; board expenses; compensation of members and board's appraisers.** (1) The board shall keep a record of all proceedings.

(2) Sufficient provision shall be made in the county budget for the reasonable expenses of the board, including a per diem allowance to the members thereof, a sum sufficient to defray the necessary traveling and living expenses of one member of the board while attending an in-service training school conducted by the Department of Revenue and a sufficient amount to compensate the appraisers provided for under ORS 309.024. [1953 c 714 §3; 1955 c 709 §2]

**309.024 Clerk of board; legal advisor; appraisers.** The county clerk, as described in ORS 306.005, shall serve as clerk of the board and the clerk or deputy clerk shall attend all sessions of the board. The district attorney shall be the legal advisor of the board and the district attorney or deputy district attorney may attend all sessions of the board. The board shall hire one or more appraisers certified under ORS 308.010, or by those appraisal organizations as are designated by rules of the Department of Revenue, 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 and 309.040. 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]

**309.026 November session of board; examination of ratio materials; recommendations to assessor.** (1) After choosing the third member as provided by ORS 309.020, the board shall convene on the first Monday of November of each year. The board shall con-

tinue its sessions from day to day, exclusive of legal holidays, until the functions provided in subsections (2) to (4) of this section are completed.

(2) The board shall examine the preliminary ratio study for the ensuing assessment year that has been previously prepared and completed during the current year by the county assessor under ORS 309.200, together with the report of its appraisers and all orders, findings, data and other material of the Department of Revenue relating to the ratio for the current year and the ensuing year. For the purposes of this examination, the department shall make available to the board copies of all such orders, findings, data and material. The board shall utilize the services of its appraisers employed under ORS 309.024 to examine, correlate and analyze such matter. The board shall then submit to the assessor its written recommendations relating to the steps that should be taken by the assessor to attain the true cash value standard under ORS 308.232 for the ensuing assessment year, and at the same time shall submit a copy of these recommendations to the department. In no event shall the recommendations of the board be turned over to the assessor later than December 31.

(3) The owners of any homestead or the person in whose name the homestead property is assessed, may petition to the board for reduction and equalization of the true cash value placed upon the homestead property of the owners or person petitioning by the county assessor. Each petition for the reduction and equalization of true cash value of a homestead shall:

- (a) Be made in writing.
- (b) State the facts and the grounds upon which the petition is made.
- (c) Be verified by the oath of the petitioner or attorney for the petitioner.
- (d) Be filed with the board not later than February 15 of the year following the year of assessment.
- (e) State the address to which notice of the action of the board shall be sent.
- (f) State if the petitioner desires to appear at a hearing before the board.

(4) If the petitioner has requested a hearing before the board, the board shall give the 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 reason the board considered the petition to be defective.

(5) The board shall not make any order increasing or reducing a particular assessment after March 15 following the year of assessment and shall adjourn no later than March 20. [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]

**309.028 Recommendations to board; cooperation between director and assessors.** (1) On or before the third Monday of November of each year, the Director of the Department of Revenue shall give specific written recommendations to the county board of equalization as to the actions which, in the director's judgment, should be taken by the assessor in order to achieve compliance with the true cash value standard required under ORS 308.232 in the forthcoming assessment roll. Copies shall be sent to the county court or board of county commissioners and county assessor, for their information. Between the first Monday in November and April 15 following, the county assessor shall act upon the recommendations of the board.

(2) The assessor and the director shall cooperate with each other to keep the director informed as to the assessor's needs and as to the status of the current assessment work. If, in the judgment of the director, the attainment of the true cash value standard required under ORS 308.232 is in jeopardy, the director shall notify the assessor in writing (not later than February 15) of the determination and the factors giving rise to it, with the statement that if unfulfilled statutory duties specified by the director are not met, the director will take action pursuant to ORS 309.035. A copy of such notice shall be sent to the county court or board of county commissioners and chairman of the county board of equalization, for their information. [1955 c.709 §6, 1959 c 519 §4; 1971 c.377 §4; 1975 c.753 §4, 1979 c.241 §36; 1981 c 804 §4]

**309.030** [Amended by 1955 c 709 §9; renumbered 309 038]

**309.032 Posting assessor's ratio.** So that a taxpayer may know what relationship the assessed value of homesteads and of all other taxable property on the current assessment roll bears to its true cash value, each county assessor shall, not later than April 16,

post on or near each door opening into the assessor's office, and in a position where the notice can be read, a notice containing the following words (including the correct information for the blank spaces) printed in letters sufficiently large to be visible to a person with normal vision standing within 10 feet thereof:

The assessed value of homesteads assessed by the county assessor's office in \_\_\_\_\_ County, as entered on the assessment roll for January 1, 19—, is \_\_\_\_\_ percent of the true cash (market) value of such property.

The assessed value of all other taxable property assessed by the county assessor's office in \_\_\_\_\_ County, as entered on the assessment roll for January 1, 19—, is \_\_\_\_\_ percent of the true cash (market) value of such property.

The percentages shown in the notice shall be based on computations made by the Department of Revenue as required by ORS 309.160. [1955 c 709 §7, 1959 c 519 §5; 1973 c 402 §13, 1975 c 753 §7, 1979 c 241 §37, 1981 c 804 §5]

**309.034** [1955 c 709 §8; repealed by 1971 c 377 §5 (309 035 enacted in lieu of 309.034)]

**309.035 Department to examine ratios; adjustment of true cash values in certain cases; notice of rejection and adjustment; filing petitions for equalization or reduction of assessments.** (1) After May 1, but prior to the third Monday in May, the Director of the Department of Revenue shall examine the final ratio study prepared by each county assessor under ORS 309.205 and studies prepared by the department, to determine if the value of homesteads and of all other locally assessed taxable properties complies with the true cash value requirements of ORS 308.232. Within such time, if necessary to meet the requirements of ORS 308.232, the director shall issue a written order to the assessor to adjust classes or subclasses on the assessment roll:

(a) If the director finds that the ratio of homesteads or of all other taxable properties deviates more than five percent, from the true cash value level required by ORS 308.232, the director shall order an adjustment to the true cash values of the class that will result in assessment levels in compliance with ORS 308.232. The assessor shall apply the adjustment to property values for the class shown as true cash value on the assessment roll and compute corrected assessed values. A toler-

ance of five percent from 100 percent is presumed to meet the requirements of ORS 308.232. Notwithstanding satisfactory compliance with the provisions of paragraph (b) of this subsection, the director shall take any action necessary to achieve the true cash value level required by ORS 308.232.

(b) If the director finds that the true cash value for any subclass of property provided for under ORS 308.215 and used in the current assessment roll as the basis for determining assessed value deviates more than 10 percent from 100 percent of true cash value for the subclass, the director shall order a change of values to bring the subclass to 100 percent of true cash value. The order may be made applicable to the subclass throughout the county or to the subclass in specific areas of the county and may take into account variations caused by appraisals being made in different years. Upon receipt of the order, the assessor shall give notice of value increase to each person in whose name the properties in the subclass are assessed, if the property is not classified wholly as a homestead. The notice need only show the amount of the proportionate increase of the May 1 value with a description of the subclass or part of the subclass affected, and shall designate the specific area or areas of the county affected. The notice shall further specify that the board of equalization will entertain petitions for the reduction and equalization of the true cash value placed upon the property for an additional seven days beyond the date of the mailing of the notice, or until the end of the second week the board is in session under ORS 309.040, whichever is later. Notice shall be mailed not later than 10 days after receipt of the order by the assessor, and may be in the form of an unsealed postal card. The county assessor shall retain a copy of each notice for a period of one year, and failure to do so is prima facie evidence that notice was not given as required by this section. The board of equalization shall not amend an order of the director, but may give other relief on any separate assessment of property as is within the board's statutory authority.

(2) If the director orders an adjustment to the true cash values of a class of property under paragraph (a) of subsection (1) of this section, the director shall immediately give notice to the assessor and to the board of equalization, showing why the adjustment is ordered. Upon receipt of notice of the adjustment, the board shall immediately give public

notice, specifying that the board will entertain petitions for the reduction and equalization of the true cash values placed on property wholly or partially classed as all other for an additional seven days beyond the date of the third publication or the date of the posting of the notice or until the end of the first week the board is in session under ORS 309.040, whichever is later. The notice shall be given by three consecutive daily publications published in a daily newspaper of general circulation in the county, or if there is no daily newspaper of general circulation in the county, then by two consecutive weekly publications in any other newspaper circulated in the county, or if there is no newspaper circulated in the county, then by posting notices in six conspicuous places in the county. Proof of such notice shall be made as provided in ORS 309.050.

(3) Filing of petitions under subsections (1) and (2) of this section shall be made in the same manner as provided for petitions under ORS 309.100, except for the time of filing.

[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]

**309.036 Publicizing ratio.** (1) The county governing body may include in the financial summary published under ORS 294.416, the state-wide ratio or ratios certified by the department under ORS 309.160, and posted by the assessor under ORS 309.032.

(2) In order that full publicity is given to the determinations of ratios, in addition to the notices otherwise prescribed by statute, the assessor and department may cause the ratios to be published in one or more newspapers of general circulation in the county, and broadcast in the manner provided in ORS 193.310 to 193.360. [1955 c 709 §§17, 18; 1971 c 377 §7; 1979 c 241 §39, 1981 c 804 §7]

**309.038 Function of board at May session.** The board, at its May sessions, shall, as by law provided:

(1) Examine and correct the assessment rolls prepared by the assessor.

(2) Increase or reduce the true cash value of any subclass of property assessed.

(3) Assess omitted taxable property.

(4) Hear petitions for reduction and equalization of the true cash value of property classed wholly or partially as all other.

[Formerly 309 030; 1981 c.804 §8]

**309.040 May session of board; when equalization complete; meetings to increase or reduce particular assessments.**

(1) The board shall convene at the courthouse on the second Monday in May of each year. The board shall continue its sessions from day to day, exclusive of legal holidays, until the examination, correction and equalization of the assessment roll is completed. The board shall complete the examination, correction and equalization within three weeks from the time it is required by law to meet. However, the board may, by resolution, extend its sessions for a period not exceeding two weeks.

(2) Unless sooner completed, or at the expiration of the three-week period, or any lawfully extended period, the examination, correction and equalization of the assessment rolls shall be considered to be complete.

(3) Notwithstanding subsections (1) and (2) of this section, after the equalization of the assessment rolls is complete, the board may from time to time meet on call of its chairman to increase or reduce particular assessments, subject to ORS 309.110 (2)(b) and (c). [Amended by 1953 c 714 §3, 1959 c 666 §2, 1981 c 804 §9]

**309.045 When appointment of additional board members authorized; qualifications and duties of board members.** (1)

If, during the sessions of the board of equalization, the chairperson of the board determines that the number of petitions filed with the board under ORS 309.026 or 309.100 is such as to make it difficult for the board to complete its work within the three-week period prescribed under ORS 309.040 (1) or in the case of the November board, by March 15, the governing body of the county, at the request of the chairperson, may require the appointment of three additional board members to hear and determine such petitions. Appointment and selection shall be made as provided in ORS 309.020 for appointment and selection of the initial board, except that each additional member shall be appointed or selected as quickly as practicable.

(2) The three board members appointed under ORS 309.020 shall sit as department Number I of the board in the hearing and determination of petitions filed with the board. The additional three board members appointed under subsection (1) of this section shall sit as department Number II of the board. The additional member chosen from the county governing body or instead of the county governing body member shall serve as

chairperson of department Number II. The determinations made by department Number II shall be reviewed by the chairperson of department Number I and, in the chairperson's discretion, if any determination shall be considered erroneous, the petition shall be referred to department Number I for final determination. The members of department Number II shall serve until dismissed by the chairperson of department Number I.

(3) Except as specifically provided in this section, or except where the context requires otherwise, the provisions of this chapter relating to board members shall apply to the members of department Number II, including but not limited to taking the oath of office under ORS 309.070 and the exercise of the same powers and duties as the other board members in the hearing and determination of petitions filed with the board and assigned to them by the chairperson of department Number I.

[1977 c 219 §2; 1979 c 725 §2, 1981 c 804 §10]

**309.050 Notice of May session and ratio; persons interested to appear.** (1) Before the May sessions of the board, each assessor, or deputy assessor, shall give public notice by three weekly publications in a newspaper of general circulation in the county or, if there is no newspaper of general circulation, then by posting notices in six conspicuous places in the county, setting forth that the board of equalization will attend on the day specified in the notice, at the courthouse in the county and publicly examine the assessment rolls and correct all errors in valuation, description or qualities of lands, lots or other property assessed by the assessor, and stating the state-wide ratio or ratios certified by the department under ORS 309.160.

(2) Proof of notice shall be made. If the notice is published in a newspaper, proof thereof shall be made by affidavit as provided by law, filed with the county clerk on or before the day on which the board is to convene. If the notice is posted, proof of notice shall be made by the affidavit of the assessor or deputy assessor, setting out the time, manner and place of posting the notices, similarly filed with the county clerk.

(3) Persons interested shall appear at the time and place appointed in the notice.

[Amended by 1955 c 709 §10, 1971 c.377 §8; 1979 c 241 §40; 1981 c.804 §11]

**309.060 Assessor to present assessment roll.** At the May meeting the county assessor shall lay before the board the assess-

ment rolls. [Amended by 1955 c.709 §11, 1981 c 804 §12]

**309.070 Oath of board members.** Before proceeding to the functions and duties required by this chapter, each member of the board shall take and subscribe to an oath to faithfully and honestly examine, correct and equalize the assessment roll and all property returned by the assessor at the values required by ORS 308.232. 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]

**309.080 Corrections or additions by board.** At the May sessions, if it appears to the board that there are lands or lots or other property assessed twice, or incorrectly assessed as to description or quantity, and in the name of a person or persons not the owner, or valued under or beyond its true cash value as required by ORS 308.232, the board shall order proper corrections of the roll. If it appears to the board that lands, lots or other property assessable by the assessor are not assessed, the board shall order the assessment of the property based on its true cash value, as required by ORS 308.232. [Amended by 1955 c 709 §12; 1957 c 326 §4, 1979 c 241 §42; 1981 c 804 §14]

**309.090 Notice to show cause against increase in valuation or addition of omitted property.** (1) Except as provided in subsections (2) and (3) of this section, the board shall not increase the true cash value of any property on the assessment roll or add omitted property to the roll without giving to the person in whose name it is assessed at least five days' notice to appear and show cause why the true cash value of the property shall not be increased, or why the property shall not be added to the roll.

(2) A notice, as described in subsection (1) of this section, shall not be necessary if the person appears voluntarily before the board, and is there personally notified that the property, or some specified part of the property, is, in the opinion of the board, valued below its true cash value as required by ORS 308.232 and is not uniformly assessed with other property in its subclass, or has been omitted from the roll.

(3) If the board increases in a certain proportion the values of all properties or the value of properties in a subclass in clearly defined areas, a notice of increase in value as described in subsection (1) of this section is

not required. However, the board shall cause the notice of the increase to be published in the manner provided in ORS 309.035 (2). The person in whose name an affected property is assessed shall have at least five days from the last date of publication or from the date of posting to appear before the board and show cause why the true cash value of the affected property shall not be increased. The notice required under this subsection is in lieu of any notice required under ORS 306.805. [Amended by 1953 c 296 §2, 1957 c 326 §5, 1979 c 241 §43, 1981 c 804 §15]

**309.100 Petition for reduction of assessment.** (1) The owners of any taxable property classed wholly or partially as all other, as defined in ORS 309.160, or the person in whose name the property is assessed, may petition to the board for reduction and equalization of the true cash value placed upon the property by the county assessor on the roll submitted to the board in accordance with ORS 309.060.

(2) Each petition for the reduction and equalization of the true cash value of a particular property shall:

(a) Be made in writing.

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

(c) Be verified by the oath of the petitioner or attorney for the petitioner.

(d) Except when the filing of the petition at a different time is permitted under ORS 309.026, 309.035, 309.090 or 309.103, be filed with the board not later than the third Monday following the first week the board is required by law to be in session under ORS 309.040.

(e) State the address to which notice of the action of the board shall be sent.

(f) State if the petitioner desires to appear at a hearing before the board.

(3) 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 (2) 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. [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]

**309.103 When time extension for filing petition is available.** If a notice required by ORS 308.280 is mailed by the county assessor one or more days after the first Monday in May, as evidenced by the postmark on the notice or on the envelope in which the notice is mailed, the time within which the taxpayer concerned may file a petition under ORS 309.100 is extended for the number of days equal to the number of days after the first Monday in May that the county assessor mails the notice. However, in no case shall the petition be filed later than 45 days after the third Monday in May. If the board has adjourned, the chairman shall call meetings of the board, under ORS 309.040 (3), as are necessary to act upon the petition. [1969 c 561 §1; 1973 c.402 §14, 1981 c.804 §17]

**309.105 Petition need refer only to petitioner's property; determination of correct assessed valuation.** (1) When notice of increase in certain proportion of the true cash values of a class or subclass of property is required, if a person petitions under ORS 309.035, 309.090 or 309.100 for reduction and equalization of the true cash value of property assessed in the county and states in the petition the true cash or assessed value required by ORS 308.232 of the particular property, the county board of equalization shall not consider the petition insufficient or fail to consider or to take action on the petition merely because the petitioner, in stating the facts and grounds upon which the petition is made, does not make statements regarding the value or assessment of property other than the particular property with which the petition is concerned.

(2) If the county board of equalization determines that the property of a petitioner is assessed beyond the value required by ORS 308.232 or the percentage of true cash value applied uniformly to its class, it shall consider the correct assessed value of the property to be the result obtained by multiplying the true cash value of the property, as determined by the board, by the appropriate state-wide ratio, as certified by the department under ORS 390.160, and contained in the notice required by ORS 309.032. [1955 c.709 §13; 1971 c.377 §10; 1979 c.241 §44, 1981 c 804 §18]

**309.110 Formal orders of board; time for making orders applicable to entire class of property; manner of carrying out orders after August 1.** (1) The action of the

board upon every petition for the reduction of a particular assessment, and the determinations of the board that certain corrections, additions to or changes in the roll shall be made, shall be entered of record by formal order. A copy of the order as to each petition shall be sent, by registered or certified mail, to the petitioner at the post-office address given in the petition, and a copy of all orders shall be delivered to the assessor not later than five days after the adjournment of the board meetings. The orders of the board shall specify what changes shall be made in the roll, if any, and shall direct the assessor to make them. The district attorney shall aid the board in the preparation of its orders.

(2) Notwithstanding any other provision in ORS 309.010 to 309.150:

(a) The board shall not make any order after August 1 of the year in which the roll is prepared increasing or decreasing assessments in a certain proportion applicable to all property of a certain class or subclass upon the assessment roll.

(b) Any increase made by the board after August 1 of a particular assessment shall be added to the assessment and tax roll as omitted property in the same manner as other omitted property is added to the assessment and tax roll.

(c) Any reduction made by the board after August 1 of a particular assessment shall be corrected on the assessment and tax roll in the manner provided by ORS 311.205. [Amended by 1957 c 326 §6; 1959 c 666 §1, 1977 c 884 §14, 1981 c 804 §19]

**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 assessor in a manner clearly showing that the assessor's prior entry, if any, has been superseded, and showing the entry ordered by the board, indicating the change substantially "as equalized by the county board." 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]

**309.130 Returning rolls to assessor; making corrections.** The assessment rolls, when examined and equalized by the board, shall be returned to the county assessor, at which time the assessor shall make such corrections as are required by the orders of the board. [Amended by 1957 c 326 §8; 1981 c.804 §21]

**309.140 Record of board affairs.** The meetings, qualification, sittings and adjournment of the board shall be recorded in the journal of the county court or the board of county commissioners.

**309.150 Equalization of assessment of unsecured personal property.** Assessment of personal property, on which the tax is required to be paid as provided in ORS 311.465 and 311.480, shall be equalized by the board in the same manner that other assessments of property are equalized. [Amended by 1975 c 365 §2, 1981 c.804 §22]

**309.160 Identification of homesteads and other property on assessment and tax rolls; ratio computation; reduction in value on rolls to reflect ratios.** (1) Each year each county assessor shall identify as two separate classes of property on the assessment and tax rolls, all homesteads in the county and all other locally assessed taxable property in the county, and shall compile the total true cash value and the total assessed value of each class. For purposes of this section, any other classifications of property provided by law shall be subclassifications to the two classes of property established under this section. New construction in each class completed during the prior calendar year or property added to each class during the prior calendar year shall not be included in the value compilation required by this section.

(2) Each year the Department of Revenue shall make estimates as necessary and compute the percentage increase, if any, of the state-wide true cash value for each class of property identified under subsection (1) of this section for the current year, over the state-wide assessed value of locally assessed property for each class for the prior year. If, in any year, the percentage increase exceeds five percent, the department shall compute for each class a state-wide rate percent, or ratio, to be applied to the true cash value of all properties in the class so that the percentage increase in assessed value for the class over the prior year does not exceed five percent.

(3) On or before February 15 of each year, the Department of Revenue shall certify to each county assessor the ratio for each property class computed under subsection (2) of this section, or if no ratio is required to be computed under subsection (2) of this section, the department shall certify a 100 percent ratio for the class. If the ratio certified to the assessor under this subsection is less than 100

percent, the assessor shall apply that ratio to the true cash value of all properties in that class and shall place the reduced values on the assessment and tax rolls as the assessed values for the year.

(4) Each year, new construction in each class, property added to each class and property centrally assessed by the department under ORS 308.505 to 308.660 shall be assessed and placed on the rolls at the ratio to true cash value for the class, as certified under subsection (3) of this section.

(5) Specially assessed property, including, but not limited to, farmland, designated forest land, open space land, and historic property shall be assessed and placed on the roll at the ratio certified under subsection (3) of this section applied to its special purpose true cash value.

(6) As used in this chapter, the term "homestead" shall have the meaning given the term by ORS 310.810. Property is of the homestead class if it is classified as a homestead for purposes of ORS 310.810 to 310.880. [1979 c 241 §32, 1981 c 804 §1]

### SALES RATIO STUDIES

**309.200 Assessor to prepare preliminary sales ratio study; filing study with county clerk and department.** Between September 1 of each year and August 31 of the next year the county assessor shall collect sales data for a preliminary ratio study, and by the first Monday in November shall prepare and complete a preliminary ratio study in the manner provided by the rules adopted by the Department of Revenue and determine the ratio between the true cash value of each class and subclass of locally assessed taxable property on the current assessment roll and the true cash value of each such class and subclass of property in the county. Not later than the first Monday of November of each year, the assessor shall file with the clerk of the board, three certified copies of the ratio study and at the same time shall file a certified copy with the Director of the Department of Revenue. [1975 c.753 §2, 1981 c 804 §23]

**309.205 Final sales ratio study; filing study with county clerk and department.** Between January 1 and April 15 of each year the assessor shall prepare a final ratio study for the county, and for each class and subclass of property in the county as required by ORS 309.200. The final ratio study shall utilize

only sales data for the 12-month period ending August 31 of the prior calendar year (and used for the preliminary ratio study under ORS 309.200) and such other data as prescribed by rules of the Department of Revenue. The study shall be prepared in the manner provided by the rules of the Department of Revenue. Not later than April 16, the assessor shall file with the clerk of the board of equalization, three certified copies of the study and, at the same time, shall file a certified copy with the Director of the Department of Revenue. [1975 c 753 §6, 1979 c 241 §45, 1981 c 804 §24]

**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]

### EQUALIZATION OF ASSESSED VALUATIONS OF COUNTIES BY DEPARTMENT OF REVENUE

**309.310 "Department" defined for ORS 309.320 to 309.400.** As used in ORS 309.320 to 309.400, "department" means the Department of Revenue.

**309.320 Department to equalize assessed valuation of counties.** In order to secure an equal and uniform assessment and taxation of all the taxable property in the state, the Department of Revenue shall, annually, equalize the assessed valuation of the several counties in the state, as equalized by the several county boards of equalization, and certified by the county assessors thereof to the director of the department, including that assessed and apportioned to the several counties by the department as provided by law.

**309.330 Transmission of summary of equalized assessment roll by assessor.** (1) After the assessment roll of any county has been equalized as provided by law and delivered to the tax collector as required by ORS 311.115, the county assessor shall transmit to the director within 10 days after the roll is delivered to the tax collector, but not later

than November 1, a certified copy of the summary of the equalized assessment roll.

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

**309.340 Recording and tabulating summaries.** Upon the receipt of tabulated summaries of the assessment rolls, the department 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, compile the summaries into tabular form for the use of the director. [Amended by 1969 c 520 §35, 1977 c 220 §2]

**309.350 Equalizing assessments; completion date of August 15.** In order to ascertain and equalize the amount of taxable property in each county, the director shall meet with the appropriate members of his staff on the second Monday in June of each year and shall proceed to equalize the certified assessments of the several counties as provided in ORS 309.360 and 309.370. Equalization shall be completed not later than August 15. [Amended by 1969 c.520 §36, 1977 c 220 §3]

**309.360 Examining summaries; obtaining other information.** The department shall examine and compare the summaries of the equalized 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 both property equalized by the county board of equalization and property assessed by the department.

**309.370 Equalizing total value of taxable property; tabulating results.** (1) After the director has examined and compared the summaries and obtained the other necessary information, the director shall equalize the total value of all the taxable property in the several counties, including property assessed by the county boards of equalization and property assessed by the department, so that the values are as nearly equal and uniform as possible.

(2) The director shall determine from the values so equalized the percentage that the equalized value of the taxable property in each county is of the whole value of the taxable property in the state as so equalized and

shall combine the result in a table, or tables, in convenient form.

(3) When finally approved by the director, the tables shall be signed by the director in duplicate and authenticated by the official seal of the department. One copy of the tables shall be delivered to the Secretary of State; the other copy shall be retained on file in the department. [Amended by 1969 c 520 §37, 1981 c 804 §25]

**309.380 Printing and distributing tables.** The Secretary of State shall cause the tables delivered pursuant to ORS 309.370 (3) to be printed in convenient form. The Secretary of State shall, as soon as practicable, over an official seal, transmit two copies of the printed tables to each county clerk and county assessor in the state. [Amended by 1981 c 804 §26]

**309.390** [Repealed by 1977 c.220 §4]

**309.400 Ordering change of valuation by or reconvening of county board of equalization; making changes if board fails to comply.** (1) The department may order any county board of equalization to raise or lower the valuation of any taxable property and to add property to the assessment roll. The department may require any county board of equalization to reconvene after its adjournment for any purpose for which it is legally constituted and may make such orders as it determines to be just and necessary.

(2) If a county board of equalization fails to comply with any order or requirement of the department, the department may make the correction or change in the assessment roll, and the corrections and changes shall be a part of the record of the proceedings of the board of equalization. If the department raises the valuation of any property or adds property to the assessment roll, it shall give notice for the same time and in the same manner as is required in like cases for county boards of equalization. [Amended by 1953 c 22 §2]

**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 wilfully and knowingly presents or furnishes to the director 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 and, upon conviction, shall be punished as provided by law for such crime.

[Subsections (1) and (2) enacted as 1955 c 709 §15, 1969 c 520 §39, 1971 c 377 §11, 1981 c 804 §27]

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