

Chapter 309

1989 EDITION

Equalization of Property Taxes

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EQUALIZATION BY COUNTY BOARD OF EQUALIZATION

309.010 "Board" defined for ORS chapter 309. As used in this chapter, "board" means the county board of equalization. [Amended by 1989 c.330 §17]

309.020 Appointment of board of equalization members; qualifications; alternates. (1) Except as provided by subsections (7) and (8) 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:

(2) Except the member appointed as described under subsection (4) of this section, the term of each member of a county board of equalization shall be for one calendar year, beginning the January 1 next following appointment, or until a successor is appointed. The term of the member appointed as described under subsection (4) of this section, or successor, shall begin immediately upon appointment and shall end on the December 31 of the calendar year for which the member was appointed.

(3) On or before December 15 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.

(4) The two persons appointed under subsection (3) of this section shall appoint the nonoffice-holding county resident member of the county board of equalization at a meeting on the first Monday in January immediately following their appointment. If they cannot agree on the appointment of the third member, the presiding circuit judge of the district shall make that appointment.

(5) 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.

(6) 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.

(7) 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.

(8)(a) In any county, one person may be appointed by the county governing body to sit as an alternate for each member of the board. Notwithstanding that a person is appointed to sit as an alternate for a particular board member, after appointment, the person may sit as an alternate for any member of the board.

(b) A person appointed to sit as an alternate for the board member who is a member of the county governing body, or who has been appointed to sit on the board instead of a member of the county governing body, must be a county resident, office-holding or nonoffice-holding. A person who sits as an alternate for any other board member must be a nonoffice-holding county resident.

(c) An alternate may sit as a member of the board when necessary to achieve a quorum as provided in this section. However, no more than two alternates may sit in the hearing and determination of any petition and two alternates may not constitute a quorum. [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]

309.022 Training for board members; record of board proceedings; board expenses; compensation of members and board's appraisers. (1) Each member of the board or alternate who did not serve as a member of a board or alternate for the term immediately preceding shall attend in-service training school conducted by the Department of Revenue for the term of appointment. Each member of the board or alternate who did not attend in-service training school conducted by the department for the term immediately preceding shall attend in-service training school. The department shall conduct in-service training school for each term of appointment at multiple locations chosen by the department on the basis of accessibility to members of boards and alternates.

(2) The board shall keep a record of all proceedings. A member of the board or alternate shall not participate in the determination of a petition after hearing if the board

member or alternate did not hear and consider, as member of the board, the evidence presented at the hearing.

(3) Sufficient provision shall be made in the county budget for the reasonable expenses of the board, including a per diem allowance to the members of the board and alternates, a sum sufficient to defray the necessary traveling and living expenses of each member of the board and each alternate member of the board while attending an in-service training school conducted by the Department of Revenue as required under subsection (1) of this section and a sufficient amount to compensate the appraisers provided for under ORS 309.024. [1953 c.714 §3, 1955 c.709 §2, 1989 c.330 §3]

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. 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]

309.026 Functions of the board at annual session; meetings after session adjournment. (1) After choosing the third member as provided by ORS 309.020, the board shall convene on March 1 of each year. 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 subsection (2) of this section are completed.

(2) The board shall, as by law provided:

(a) Examine the assessor's ratio study and make recommendations to the assessor and department.

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

(c) Increase or reduce the true cash value of any property assessed so that the

valuation is the true cash value of the property.

(d) Assess omitted taxable property.

(e) After April 30, hear petitions for reduction and equalization of the true cash value of property.

(f) Consider applications to excuse liability for the penalty imposed under ORS 308.295.

(3) The board shall adjourn no later than September 5.

(4) Notwithstanding subsections (1) and (3) of this section, after the equalization of the assessment rolls is complete, the board may from time to time meet on call of its chairperson to increase or reduce particular assessments, subject to ORS 309.110 (2)(b) and (c). [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]

309.028 Board to examine assessor ratio study; department and board recommendations for achieving true cash value standard. (1) The board shall examine the certified ratio study for the current assessment year that has been prepared 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. 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 current 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 April 1.

(2) On or before March 15 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 March 1 and April 15 following, the county assessor shall act upon the recommendations of the board, or notify the board and the department in writing of

any objections to the board's recommendations. [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]

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

309.032 Publicizing ratio. (1) So that a taxpayer may know what relationship the assessed value of taxable property on the current assessment roll bears to its true cash value, each county assessor shall, not later than April 15, 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 all 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.

(2) The county governing body may include in the financial summary published under ORS 294.416 the ratio posted by the assessor.

(3) 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 ratio 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 §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]

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

309.035 Director to examine certified ratio study of each county; rejection; director action; notice; taxpayer appeal. (1) After April 15, but prior to May 15, the Director of the Department of Revenue 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 true cash value requirements of ORS 308.232. 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 re-

quired under ORS 308.232 is in jeopardy, the director 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 director are not met, the director shall take action pursuant to this section. A copy of such notice shall be sent to the county court or board of county commissioners and chairperson of the county board of equalization, for their information. On or before June 15, if necessary to meet the requirements of ORS 308.232, the director shall issue a written order to the assessor and the board of equalization to adjust classes on the assessment roll:

(a) If the director finds that the ratio of all 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 that will result in assessment levels in compliance with ORS 308.232. The assessor shall apply the adjustment to property values shown as true cash value on the assessment roll and compute corrected assessed values. A tolerance of five percent from 100 percent may be presumed by the director 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 class 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 class, the director shall order a change of values to bring the class to 100 percent of true cash 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. If the director's order results in a valuation increase, the assessor shall give notice of value increase to each person in whose name the properties in the class are assessed. The notice need only show the amount of the proportionate increase of the May 1 value with a description of the class or part of the class 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 seven days beyond the date of the mailing of the notice, or August 1, 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 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.

(3) Filing of petitions under 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, 1983 s.s. c.5 §11; 1989 c.330 §7]

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 Appointment of additional board members; qualifications; functions; alternates. (1)(a) If the chairperson of the board determines that the number of petitions filed with the board under ORS 309.100 is a number that can reasonably be expected to make it difficult for the board to complete its work within the time prescribed under ORS 309.026, the governing body of the county, at the request of the chairperson, may require the appointment of three additional board members to sit as board Number II and to hear and determine petitions filed with the board.

(b) If, even with the appointment of board Number II, the number of petitions can reasonably be expected to make it difficult for the board to complete its work within the time prescribed under ORS 309.026, the county governing body, at the request of the chairperson of the initial board, may appoint three members to sit as board Number III and to hear and determine petitions filed with the board.

(c) Except as provided under subsections (3) and (4) of this section and except that each additional member shall be appointed or selected as quickly as practicable, appointment and selection under this section shall be made as provided in ORS 309.020 for

appointment and selection of the initial board.

(2) If additional board members are appointed as described under subsection (1) of this section, the three board members appointed under ORS 309.020 or subsection (3) or (4) of this section shall sit as board Number I of the board in the hearing and determination of petitions filed with the board. A member of any board may sit on any other board when necessary to achieve a quorum as provided in ORS 309.020. A member of board Number II, or of board Number III, shall serve until the chairperson of board Number I determines that the function of the member is complete. Alternates may be appointed for the members of board Number II, or for the members of board Number III, in the same manner as alternates are appointed for members of board Number I under ORS 309.020, and may sit as members of the board in the hearing and determination of any petition, subject to the limitations provided in ORS 309.020 applicable to board Number I alternates. After appointment, an alternate may sit for any member of any board when necessary to achieve a quorum.

(3) If a board is appointed to sit as board Number II, the person appointed or selected under ORS 309.020 (3) or (7) by the budget committee or the tax supervising and conservation commission shall sit as a member of and as chairperson of board Number II. If a board is appointed to sit as board Number III, the person appointed to replace the chairperson of board Number II shall sit as a member of and as chairperson of board Number III. In each case, the budget committee or the tax supervising and conservation commission shall appoint or select either one of its members or a resident of the county who possesses the qualifications of an appraiser, as provided in ORS 309.024, or a nonoffice-holding county resident to fill the vacancy as quickly as possible.

(4) The chairperson of board Number II and the member of board Number II that is a member of the county governing body or is appointed to sit on board Number II instead of a member of the county governing body shall appoint a person who is a nonoffice-holding county resident to sit as the third member of board Number II. The chairperson of board Number III and the member of board Number III that is a member of the county governing body or is appointed to sit on board Number III instead of a member of the county governing body shall appoint a person who is a nonoffice-holder county resident to sit as the third member of board Number III. If the two cannot agree on the appointment of the third member, the presid-

ing circuit judge of the district shall make the appointment.

(5) 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 board Number II and to the members of board Number III, 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 board Number I. [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]

309.050 Notice of board session and ratio; persons interested to appear. (1) Before March 1, each county clerk shall give public notice that the board will meet at a specified time and place to examine the assessor's certified ratio study. The notice shall also state the ratio adopted or determined by the director under ORS 309.035. However, if the director has not at the time of the first publication adopted or determined the ratio, the notice shall state the ratio determined by the assessor under ORS 309.028 and 309.032.

(2) Before May 1, each county clerk shall give public notice that the board will meet at a specified time and place to examine the assessment rolls and correct all errors in valuation, description or quantities of lands, lots or other property assessed by the assessor.

(3) The notices provided in subsections (1) and (2) of this section shall be given 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.

(4) 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 in the office of 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 county clerk, setting out the time, manner and place of posting the notices, similarly filed in the office of the county clerk.

(5) 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; 1983 s.s. c.5 §15; 1985 c.613 §13; 1989 c.330 §9]

309.060 Assessor to present assessment roll. On May 1, the county assessor shall present the current assessment roll to the board. [Amended by 1955 c.709 §11; 1981 c.804 §12; 1989 c.330 §10]

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. After April 30, 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 current assessment 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; 1989 c.330 §11]

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 class, 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 class 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; 1985 c.613 §22]

309.100 Petition for reduction of assessment; hearing. (1) The owner or an owner of any taxable property 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:

(A) The owner or an owner of the taxable property or the person in whose name the property is assessed; or

(B) An attorney at law for the owner or an owner or for the person in whose name the property is assessed; or

(C) Any relative or person licensed under ORS 696.160 as a real estate broker, a real estate salesperson, a real estate appraiser or the lessee of the property, if the lessee, relative or person holds a power of attorney executed by the owner or owners or person in whose name the property is assessed that authorizes the lessee, relative or person to verify a petition under this section and to appear and represent the owner or owners or person at a hearing before the board.

(d) Except when the filing of the petition at a different time is permitted under ORS 309.035, 309.090 or 309.103, be filed with the board during the period beginning April 1 and ending May 31.

(e) State the address to which notice of the action of the board shall be sent which may be the address of the person described in subparagraph (B) or (C) of paragraph (c) of this subsection.

(f) State if the petitioner or a representative 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.

(4) Notwithstanding ORS 9.320, the owners or an owner of the taxable property, or the person in whose name the property is assessed may appear and represent himself or herself at the hearing before the board, or may be represented at the hearing by any of the persons described in subparagraph (B) or (C) of paragraph (c) of subsection (2) of this section.

(5) Any petition verified by a person other than an owner or the person in whose name the property is assessed shall be accompanied by written evidence of the right of the person to verify the petition and to represent the owner or other person at the hearing before the board. [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]

309.103 When time extension for filing petition is available. (1) If a notice required by ORS 308.280 is mailed by the county assessor one or more days after the first Monday in May, the assessor shall notify the clerk of the board of the date of mailing and identify all properties affected.

(2) The time within which the taxpayer concerned may file a petition under ORS 309.100 is extended for four weeks after the day that the county assessor mails the notice, as evidenced by the postmark on the notice or on the envelope in which the notice is mailed. However, in no case shall the petition be filed later than July 1. If the board has adjourned, the chairperson shall call meetings of the board, under ORS 309.026 (4), as are necessary to act upon the petition. [1969 c.561 §1; 1973 c.402 §14; 1981 c.804 §17; 1983 c.603 §3, 1989 c.330 §13]

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 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 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 percentage contained in the notice required by ORS 309.032 or 309.035, whichever is applicable. [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]

309.110 Orders of the board; notice; time for making; manner of carrying out orders after August 1; amended orders.

(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. A copy of the order shall be sent to the person in whose name the property is assessed who responded to a notice sent or given under ORS 309.090. When a copy of the board's order is personally delivered to the petitioner or person in whose name the property is assessed, the requirement to mail a copy of the order is waived. A copy of each order shall be delivered to the assessor on the same day that the order is mailed or delivered to the petitioner. 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 be available to 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 of a certain class in a clearly defined area 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 under ORS 311.207 to 311.213.

(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.

(d) The board shall not make any order increasing or reducing a particular assessment after September 1.

(3) Notwithstanding subsection (2) of this section, the board may issue amended orders to correct clerical error appearing on its original orders.

(4) As used in this section a clerical error is an error in the order which either arises from an error in the minutes of the board or which is a failure to correctly reflect the minutes of the board, and which, had it been discovered prior to the order being issued would have been corrected as a matter of course, and the information necessary to make the correction is 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.

(5) Amended orders may only be issued during the board's session, or by call of the chairperson, within 30 days after final adjournment of the session.

(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 not later than five days after the adjournment of the board's meetings or five days after the 30-day period provided for in this section, if issued during the 30-day period. [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]

309.115 Consequence of order correcting true cash value.

(1) If the board of equalization, the Department of Revenue or a court enters an order correcting the true cash value of a separate assessment of property and there is no further appeal from that order, except as provided under subsection (2) of this section, the true cash value so entered shall be the true cash value entered on the assessment and tax rolls for the five assessment years next following the year for which the order is entered.

(2) Subsection (1) of this section shall not apply to changes in value as a result of:

(a) Reappraisal as part of the routinely scheduled reappraisal required under ORS 308.027 and 308.234.

(b) 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 ORS chapter 309.

(c) Annual trend or depreciation factors applied by type of property to industrial or personal property.

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

(e) Annual valuations under ORS 308.505 to 308.660 and 308.705 to 308.730, which only

reflect additions, retirements or economic trends.

(f) Increases directly related to additions, remodeling or rehabilitation made to locally appraised property.

(g) Property damaged, destroyed or otherwise subject to loss of value.

(h) Orders as a result of appeals for subsequent years.

(i) Actions by the board of equalization under ORS 309.080. [1989 c.678 §2]

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

SALES RATIO STUDIES.

309.200 Assessor to collect sales data and prepare ratio study; filing study with board and department. Between December 1 of each year and November 30 of the next year the county assessor shall collect sales data for a ratio study, and by the March 1 next following shall prepare and complete a certified 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 of locally assessed taxable property on the current assessment roll and the true cash value of each such class of property in the county. Not later than March 1 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; 1985 c.613 §24; 1989 c.330 §18]

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]

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 the director's 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. 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; 1985 c.761 §14]

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]

REVENUE AND TAXATION
