

# Chapter 309

1993 EDITION

## Equalization of Property Taxes

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**COUNTY BOARDS OF RATIO REVIEW**

**309.010 Board of ratio review; qualifications; term of office; replacements; alternates; training; expenses; clerk.** (1) Except as provided in subsection (6) of this section, the county board of ratio review shall consist of five members:

(a) One member of the county governing body;

(b) One member of the governing body of a school district within the county;

(c) One member of the governing body of a taxing district within the county that is not a school district or the county; and

(d) Two nonoffice-holding residents of the county who are not employees of the county or of any taxing district within the county.

(2) On or before June 15 of each year at a regular meeting, or at a special meeting called by the chairperson, the county governing body shall appoint the members who shall serve on the county board of ratio review and the board of equalization.

(3) The term of each member of the board of ratio review shall begin on July 1 next following appointment and end on August 10.

(4) The member of the county governing body shall, if present, be chairperson of the board. Three members shall constitute a quorum.

(5) If any member is unable or unwilling to serve, and such indisposition continues for more than seven consecutive days, the member shall be replaced in the manner of an original appointment.

(6) 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.

(b) One person may be appointed by the county governing body to sit as an alternate for nonoffice holding members of the board.

(7) Each member and alternate member of the board of ratio review shall attend in-service training and shall be compensated for their expenses in the manner provided in ORS 309.022.

(8) 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. [Amended by 1989 c.330 §17; 1991 c.459 §185; 1993 c.270 §36; 1993 c.498 §1]

**309.011 Notice of meetings; contents; publication; proof of notice; interested persons to appear.** (1) Before July 1, the clerk of the board of ratio review shall give

public notice that the board will meet at a specified time and place to:

(a) Examine the assessor's certified ratio study as provided in ORS 309.014 (1).

(b) Make recommendations to the assessor regarding changes in the real market value of property.

(c) Hear petitions filed under ORS 309.100 (2) for reduction of the real market value of property.

(2)(a) The notices provided in 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.

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

(3) Persons interested shall appear at the time and place appointed in the notice. [Formerly 309.050; 1993 c.270 §37]

**309.012 Meetings; examination of ratio study; recommendations; adjournment; appraiser assistance; record of proceedings; clerk; legal advisor.** (1) The board of ratio review shall convene no later than July 5 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) For the assessment roll of the current tax year, the board shall, as by law provided, examine the assessor's ratio study and make specific written recommendations to the assessor and department.

(3) The board shall adjourn no later than August 10.

(4) The board shall hire one or more appraisers registered under ORS 308.010, or certified under ORS 674.310, and not otherwise employed by the county, to assist the board in identifying economic trends and otherwise aid the board under this section. 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.

(5) The board of ratio review shall keep a written or audio record of all proceedings. Notwithstanding ORS 192.650, no written minutes need be made. 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. 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. [1991 c.459 §206; 1993 c.270 §38; 1993 c.498 §2]

**309.014 Certified ratio study; examination; recommendations of action necessary to attain real market value standard; recommendations for change in property value resulting from events or activities occurring outside the property.**

(1) The board of ratio review 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 then submit to the assessor its written recommendations relating to the steps that should be taken by the assessor to attain the real market 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 August 10.

(2) The board of ratio review may recommend to the assessor a change in property value resulting from the effect of events or activities occurring outside the property. [Formerly 309.028]

**309.016 Estimate by assessor of value increase or decrease by July 1; adjustment of value by assessor after review of assessment roll by board.** On or before each July 1, the assessor shall estimate the rate at which the value of property will increase or decrease over the ensuing tax year. After the board of ratio review has reviewed the roll and advised the assessor, the assessor shall adjust the value of properties on the assessment roll to reflect real market values. [1991 c.459 §207]

**309.018 Review by board of petitions and recommendations for reduction in value for prior tax year; effect of inability**

**to complete petitions review before July 31.** (1) During the period between July 15 and July 31 of each year, the board of ratio review shall hear petitions filed under ORS 309.100 (2) for reduction of the real market value of property because of changes in the real market value of the property occurring after July 1 and on or before June 30 of the prior tax year.

(2) The board may also order reduction of the real market value of property for the prior year upon the recommendation of the assessor made under ORS 308.242, whether or not an appeal was filed.

(3) If the board of ratio review is unable to complete review of all petitions filed under ORS 309.100 (2) before July 31, the board shall forward the remaining petitions to the Department of Revenue. Any petition forwarded to the department under this subsection shall be treated as denied by the board and timely filed with the department under ORS 305.275. Except as provided in ORS 305.283, petitions forwarded to the department under this subsection may not be appealed to the small claims division of the Oregon Tax Court. [1991 c.459 §191a; 1993 c.270 §39]

Note: 309.018 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.

**COUNTY BOARDS OF EQUALIZATION  
(General Provisions)**

**309.020 Board of equalization; members; qualifications; term of office; replacement; alternates; participation in determinations.** (1) Except as provided by subsections (5) and (6) of this section and ORS 309.021, the board of equalization of each county shall consist of those members of the county board of ratio review appointed under ORS 309.010 (1)(a) and (d).

(2) The term of each member of a county board of equalization shall begin the January 1 next following appointment. The term of each member of the board of equalization shall end on June 30 or when a successor is appointed.

(3) The member of the board appointed by the county governing body 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, 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.

(6)(a) In any county, one person may be appointed by the county governing body to sit as an alternate for any 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) An alternate may sit as a member of the board when necessary to achieve a quorum as provided in this section.

(c) A member of the board or an alternate shall not participate in the determination of a petition after the hearing if the board member or alternate 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]

**309.021 Additional members; appointment; qualifications; functions; alternates.** (1)(a) If the chairperson of the board of equalization determines that the number of petitions filed with the board under ORS 309.100 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 appoint 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) Appointment and selection under this section shall be made as provided in ORS 309.020 for appointment and selection of the initial board.

(d) The governing body of the county shall appoint the chairpersons of board Number II and Number III.

(2) If additional board members are appointed as described under subsection (1) of this section, the three board members appointed under ORS 309.020 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) 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. [Formerly 309.045]

**309.022 Training; expenses; expense of appraiser assistance.** (1) Each member of the board of equalization 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) 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; 1991 c.459 §188]

**309.024 Record of proceedings; clerk; legal advisor; appraiser assistance.** The board of equalization shall keep a written or audio record of all proceedings. Notwith-

standing ORS 192.650, no written minutes need be made. 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. 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 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]

#### (Appeals of Value)

**309.025 Notice of hearings on appeals of separate assessments of property; contents; publication; proof of notice; interested persons to appear.** (1) Before the second Monday in January, the clerk of the board of equalization shall give public notice that the board will meet at a specified time and place to hear appeals for the reduction of the real market value or assessed value placed upon property by the assessor as of July 1.

(2)(a) The notice provided under 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.

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

(3) Persons interested shall appear at the time and place appointed in the notice. [1991 c.459 §194a]

**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; recommendations of assessor; adjourn-**

**ment.** (1) The board of equalization shall convene on the second Monday in January 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) Hear petitions for reduction of the real market or assessed value of property as of July 1.

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

(3) The board may also order reduction of the real market or assessed value of property for the current year upon the recommendation of the assessor made under ORS 308.242, whether or not an appeal has been filed.

(4) 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]

**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)]

#### DEPARTMENT OF REVENUE RATIOS, RECOMMENDATIONS, ORDERS

**309.035 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 July 31 of each year, the Director of the Department of Revenue shall give specific written recommendations or orders to the county assessor as to the actions which, in the director'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 and county board of ratio review for their information. On or before August 15 following, the county assessor shall act upon the recommendations or orders of the director, or notify the department in

writing, of any objections to the director's recommendations or orders.

(2) After July 1, but prior to September 1, 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 real market 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 real market value standard required 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 governing body, for its information. On or before September 1, if necessary to meet the requirements of ORS 308.232, the director shall issue a written order to the assessor 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 real market value level required by ORS 308.232, the director shall order an adjustment to the real market values that will result in assessment levels in compliance with ORS 308.232. The assessor shall apply the adjustment to property values shown as real market 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 real market value level required by ORS 308.232.

(b) If the director finds that the real market 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 real market value for the class, the director 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. If the director's order results in a valuation increase, the order may

be appealed in the manner provided by ORS 309.100.

(3) If the director orders an adjustment to the real market values of property under subsection (2)(a) of this section, the director shall immediately give notice to the assessor, showing why the adjustment is ordered. [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]

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]

**BOARDS OF RATIO REVIEW AND EQUALIZATION**  
(Generally)

**309.070 Oaths.** Before proceeding to the functions and duties required by this chapter, each member of the board of ratio review and each member of the board of equalization 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 appropriate board and shall be filed with the county clerk. [Amended by 1979 c.241 §41; 1981 c.804 §13; 1991 c.459 §195]

**309.072 Record of board affairs.** The meetings, qualification, sittings and adjournment of the board of ratio review and the board of equalization shall be recorded in the journal of the county governing body. [Formerly 309.140]

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; contents; verification; filing; hearings; notice of hearing; representation at 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 of equalization for reduction of the real market or assessed value placed upon the property by the county assessor. Petitions filed under this subsection shall be for the reduction of

the real market or assessed value of property as of July 1 and shall be filed with the clerk of the board during the period beginning October 25 and ending December 31.

(2) The owner or an owner of any taxable property or the person in whose name the property is assessed may petition the board of ratio review for reduction of the real market value of property because of changes in the real market value of the property occurring after July 1 and on or before June 30 of any tax year. Petitions may be filed with the clerk of the board under this subsection on or after July 1 and no later than July 15 immediately following the end of the tax year for which the petition is filed.

(3) Each petition for the reduction of the real market or assessed 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 as a real estate broker under ORS 696.025 or is a state certified appraiser or state licensed appraiser under ORS 674.310 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. A copy of the power of attorney shall be attached to the petition.

(d) 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 paragraph (c)(B) or (C) of this subsection.

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

(4) 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.

(5) 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 subsection (3)(c)(B) or (C) 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]

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]

309.105 [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 Action on petitions; orders; contents; mailing; delivery; amended orders.** (1) The action of the board of equalization or the board of ratio review 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 mail, to the petitioner at the post-office address given in the petition. When a copy of the 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 the 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 district attorney shall be available to aid the board in the preparation of its orders.

(2) The board may issue amended orders to correct clerical errors appearing in its original orders.

(3) 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.

(4) 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.

(5) 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 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; 1991 c.459 §198; 1993 c.498 §4]

**309.115 Property value corrected upon appeal; tax years affected; exceptions.** (1) If the board of equalization, the board of ratio review, the Department of Revenue or a 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) of this section, the real market 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) 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) A recommendation by the board of ratio review due to the effect of events or activities occurring outside the property. [1989 c.678 §2; 1991 c.459 §198a]

**Note:** Section 62, chapter 270, Oregon Laws 1993, provides:

**Sec. 62.** Any payment of interest by a county governing body on a property tax refund before the effective date of this Act [November 4, 1993] due to an order

of a board of equalization or ratio review or due to a change in the value of property under ORS 309.115, is hereby validated. [1993 c.270 §62]

**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 equalization or board of ratio review, indicating the change substantially "as ordered by the county board of equalization" or "as ordered by the county board of ratio review." 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]

**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 the board of equalization or board of ratio review 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]

**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.** (1) Between May 1 of each year and April 30 of the next year the county assessor shall collect sales data for a ratio study, and by June 1 shall file a copy of the sales data with the Department of Revenue.

(2) By the July 1 next following, the assessor 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 real market value of each class of locally assessed taxable property on the current assessment roll and the real market value of each such class of property in the county. Not later than July 1 of each year, the assessor shall file with the clerk of the board of ratio review, 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; 1991 c.459 §202; 1993 c.270 §43]

**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, 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. [Amended by 1991 c.459 §202a]

**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 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 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 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 September 1.** 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 between July 15 and August 15 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 September 1. [Amended by 1969 c.520 §36; 1977 c.220 §3; 1991 c.459 §203]

**309.360 Examining summaries; obtaining other information.** The department 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 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 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. The tables shall be 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]

**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 change of valuation; making changes if officer fails to comply.** (1) The department 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 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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**REVENUE AND TAXATION**

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