

Application for Correction of Maximum Assessed Value

As provided by ORS 311.234

Instructions:

- File this application with the assessor in the county in which the property is located on or after July 1, but not later than December 31 of the current tax year.
- Complete a separate application for each property or portion of property (land, building, etc.) for which you are requesting relief.
- Print or type the information on this application.
- See back of form for appeal rights and Oregon Revised Statute (ORS) 311.234.

Filed with the _____ County Assessor for the tax year(s) _____.

Name of property owner or person obligated to pay taxes		Phone ()	
Mailing address	City	State	ZIP code

Description and location of property

Assessor's account number (as shown on your county property tax statement)	Map and tax lot number
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Address of property (if different from above) _____

Description of property or portion of property with square footage error or nonexisting improvement added to MAV by assessor in a prior year

If the error is an error in square footage:

Square footage from assessor's records as of January 1 assessment date	Square footage asserted by taxpayer as of January 1 assessment date
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Declaration

I declare under penalties of false swearing [ORS 305.990(4)] that I have examined this document and to the best of my knowledge it's true, correct, and complete.

Signature of applicant X	Date
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For assessor's use only		
Date received: _____	Initials: _____	Application: <input type="checkbox"/> Approved <input type="checkbox"/> Denied Initials: _____
Property BEFORE correction of earliest tax year	Property AFTER correction of earliest tax year	Percent change
RMV: _____	RMV: _____	RMV: _____
MAV: _____	MAV: _____	
Remarks		

**Oregon Revised Statute ORS 311.234
as amended by section 1, chapter 231 Oregon Laws 2023**

311.234 Correction in maximum assessed value; requirements; limitation; filing deadline; appeals.

- (1) (a) The current owner of property or other person obligated to pay taxes imposed on property may petition the county assessor for a correction in the maximum assessed value of the property for the circumstances described in subsection (2) of this section.
(b) The petitioner may seek the correction for the current tax year and for up to five tax years immediately prior to the current tax year.
- (2) The assessor shall correct the maximum assessed value of the property each of the tax years to which the petition relates if, in the petition filed under this section, the petitioner demonstrates:
 - (a) A difference between the actual square footage of the property as of the assessment date for the tax year and the square footage of the property shown in the records of the assessor for the tax year.
 - (b) That new property, or new improvements to property, added to the tax roll in a prior tax year did not exist as of the assessment date for that prior tax year or any subsequent tax year.
- (3) (a) A correction made under subsection (2)(a) of this section must be proportional to the change in the real market value for the tax year that is due to the correction of the square footage of the property.
(b) A correction made under subsection (2)(b) of this section:
 - (A) Must reflect, in a manner determined by the assessor, the removal of the new property or new improvements to property from the assessment and tax rolls as accepted by the assessor.
 - (B) May not be made to the extent that the assessor finds that the new property or new improvements to property existed on the assessment date of a prior tax year and the petition is best construed as demonstrating a difference in the nature, extent or value of the new property or new improvements to property.
- (4) Notwithstanding subsection (3) of this section, a correction made under this section may not cause the maximum assessed value of the property to increase by more than three percent from the maximum assessed value of the property for the preceding tax year.
- (5) A petition filed under this section must be on the form and contain the information prescribed by the Department of Revenue and must be filed with the county assessor on or before December 31 of the current tax year.
- (6) A decision by the assessor pursuant to a petition filed under this section may be appealed under ORS 305.275. [2001 c.764 §2]

Appealing a decision of the assessor

You may appeal a decision of the county assessor to the Magistrate Division of the Oregon Tax Court. When appealing to the Magistrate Division, you must file a complaint within 90 days from your knowledge of the action of the assessor. However, the appeal must be filed no later than one year from the date of the action. For more information, you can contact the Magistrate Division of the Oregon Tax Court at (503) 986-5650; or by mail at Oregon Tax Court, Magistrate Division, 1163 State Street, Salem, OR 97301.