



# Request for Supervisory Review

Under Oregon Revised Statute (ORS) 306.115

For Conference Unit use only

Petitioner's name	Phone	Phone number to call for conference	
Address	City	State	ZIP code
E-mail address		Use e-mail for correspondence? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Property address (if different from above)	City	State	ZIP code
County where property is located	Assessor's account number(s)	Tax year(s)	
Type of property <input type="checkbox"/> Residential <input type="checkbox"/> Farm <input type="checkbox"/> Forest <input type="checkbox"/> Commercial <input type="checkbox"/> Industrial <input type="checkbox"/> Machinery/Equipment <input type="checkbox"/> Personal <input type="checkbox"/> Other			

### Supervisory standards

The department has limited supervisory authority to consider your request, and can only order corrections for the current and two immediately prior tax years. Tax years run from July 1 through June 30.

Before the department can consider the substantive issue of your request (the value of your property for example), one of the standards in OAR 150-306-0050 must be met.

Check the box or boxes to indicate the standard(s) you assert will be satisfied and provide the details relating to the standard in the **explanation section\*** of this form. Be complete and accurate. The department may make a decision based solely on the facts you provide below or the documentation you attach to this form.

- Standard 1**—*The parties to the petition agree to facts indicating a likely error on the roll.* List the fact or facts to which you believe the parties (the assessor and the taxpayer) have already agreed to or will agree to during this review.
  
- Standard 2**—*I was taxed on nonexistent property, property that is exempt without an application, or property outside the taxing jurisdiction.* You must identify the property that was subject to tax and explain why you think the assessment is incorrect.
  
- Standard 3**—*I made a computational or clerical error in reporting the value of personal property on a personal or combined industrial property return.* You must provide detailed information regarding the error on your return.
  
- Standard 4**—*I was a bona fide purchaser and had no notice of a roll correction.* Indicate when you purchased the property and attach a copy of the notice of roll correction you received from the assessor.
  
- Standard 5**—*There has been an increase in the maximum assessed value (MAV) of my property above the 3% limitation but there has been no change to my property that qualifies as an exception under ORS 308.146(3).* The dispute cannot involve the value of the property placed on the roll but only whether an actual change was made to the property. The dispute can also not involve the identification of activity as general ongoing maintenance and repair or an account modification under ORS 308.162. The increase in MAV must have occurred during the years for which the department has supervisory jurisdiction.
  
- Standard 6**—*A question of fact exists that is of interest to the department, does not fall within any other provision of ORS 306.115 or this rule and does not involve valuation judgment.* Provide a detailed explanation of why you think your situation should be of interest to the department.

**\*Explanation**—Describe how the standard you think applies has been or will be satisfied during the department's review.

**Relief requested**—Describe the relief you are requesting.

**Value information**—Please submit separate value information for each year under consideration.

Real Market Value (RMV)	RMV on tax bill	RMV requested	Assessed Value (AV)	AV on tax bill	AV requested
Land					
Buildings					
Other					
Total					
Exception RMV			Total →		

**Declaration**

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

Signature of petitioner or authorized representative <b>X</b>	Print or type name	Date
--	--------------------	------

**Authorization to represent**

If you choose to be represented, you can only be represented by a person listed below. All correspondence will be mailed to that person.

I authorize \_\_\_\_\_ to represent me before the Department of Revenue.

Signature of petitioner <b>X</b>	Print	Date
-------------------------------------	-------	------

My authorized representative is (check one):

- A person licensed or authorized to perform real estate appraisals in Oregon.
- A real estate broker licensed under ORS 696.022.
- An attorney licensed to practice in Oregon.
- A public accountant or enrolled agent licensed to practice in Oregon.
- My employee regularly employed in tax matters.
- My spouse, child, or parent.

Authorized representative address		
City	State	ZIP code
E-mail address		
Phone	Phone to call for conference	

Mail to: Property Tax Division  
Oregon Department of Revenue  
PO Box 14380  
Salem OR 97309-5075