

Serving on the Property Value Appeals Board

The State of Oregon has an ad valorem property tax system, which means that property taxes paid are based on the value that the county assessor establishes for each property. The tax year in Oregon runs from July 1 to June 30 each year with January 1 being the "assessment date".



The value determined by the assessor as of the assessment date appears on tax statements that are mailed out in October. Owners who disagree with the assessed values of their properties have the right to appeal to the Property Value Appeals Board "PVAB."

In order to appeal, the property owner must submit a petition to request a reduction in the real market value (RMV), maximum assessed value (MAV), specially assessed value (SAV), or assessed value (AV). However, as PVAB authority is limited in many cases, the majority of appeals deal with the RMV of the property.

Property owners may submit their petitions after the tax statements are mailed out and until the filing deadline of December 31 (or the next business day). The petitioner may include evidence for the basis of their appeal along with the petition, and may appear at a PVAB hearing if they so choose. A hearing is scheduled for each petition, whether or not the petitioner wishes to appear.

Hearings are conducted by the PVAB Chair with the Board members present, as well as the PVAB Clerk, and one or more members of the Assessor's staff – and the property owner, if they have elected to appear. At each hearing, evidence is presented, assessor staff presents their findings, and the Board will deliberate and deliver their decision.



Due to the cyclical nature of property taxes, the Property Value Appeals Board does not meet year round, but only for a few months. The convening meeting of the Board must be on or after the first Monday in February, and the adjourning meeting must be on or before April 15.

Hearing days are scheduled between these two dates. Each hearing lasts between 10-25 minutes, depending upon the type of property involved, and multiple hearings will be scheduled for each hearing day. There are two member pools: one for chairpersons, and the other for non-chairpersons; because of this, Board members only attend the hearings they have been assigned. The number of hearing days scheduled will vary each year based on the number of petitions received. Hearing days are scheduled to fill either a full or half day. Scheduling is based on the availability of the Board members, as well as the availability of the Assessor's staff. Prior to serving, PVAB members are required to attend a training class. The training takes approximately one full day, and is provided by the Oregon Department of Revenue. Board members are paid a stipend for their service to Benton County.

Property Value Appeals Board

Records and Elections Department
Attention: PVAB Clerk
4500 SW Research Way, 2nd Floor
Corvallis, OR 97333

Phone: 541-766-6831
Fax: 541-766-6675
Email: bopta@bentoncountyor.gov