

Benton County
Property Value Appeals Board Process
Quick Reference

Accepting Petitions:

- Petitions are accepted starting the day tax statements are mailed out (mid-October) until the filing deadline of December 31st, or the next business day after, if it falls on a weekend of the same year.
- The filing deadline this year will be December 31, 2025.

How Petitions can be received:

- Hand-Delivered to County Clerk's Office, 4500 SW Research Way, 2nd Floor, Corvallis, OR 97333 by 5pm of the filing deadline.
- Mailed-To County Clerk's Office, P.O. Box 888, Corvallis, OR 97339, with postmark on or before the filing deadline.
- Faxed-To County Clerk's Office at (541) 766-6675 and must be received by midnight of the filing deadline as evidenced by the electronic generated information on fax machine.
- Emailed-To the Records & Elections Office/PVAB Clerk at Bopta@bentoncountyor.gov and must be received by midnight of the filing deadline as evidenced by the Benton County computer network.

Additional Information for Filing:

- It is advisable to submit supportive documentation with the filed petition, however it does not invalidate the completed petition. The Petitioner can supply 1 complete copy of materials/evidence up to **2 business days prior to their scheduled hearing** or **bring 5 complete copies** of the evidence to hand out at the hearing. All materials should not exceed legal size of (8 ½" x 14") and evidence will not be returned to the Petitioner. For large digital files a secure upload site is available by request with PVAB Clerk.

Taxes and Value Period for Current PVAB Year

- Tax year runs from July 1st to June 30th each year.
- Values are set on January 1st of the current year.
- The tax values that the Petitioner is appealing are derived from sales that happened by December 31st of the prior year, so any submitted evidence will need to be reflective close to that date.
 - Example for Tax Year 2025-2026 the values are based on Tax year from July 1st, 2025, thru June 30th, 2026, Value is set for January 1st, 2025, and the value was determined based on data from market sales that occurred in 2024.

PVAB Board Meetings & Info

- The Board will convene after the 1st Monday in February, begin to hold hearings in late February or early March and Adjourn no later than April 15th.
- Petitioners who request to be present for the hearing will receive a written notice at least 5 days prior to the hearing date and time.
- Residential hearings are 20 minutes long, commercial/industrial hearings are 25 minutes long. That time is equally divided among the petitioner, Assessor representative, and Board to speak.
- Orders will be prepared after all hearings have been completed and the clerk has 5 days after the Order are signed to mail them to the Petitioner or their Representative.
- If a petitioner does not agree with the Board's decision, their next step would be to appeal to the Magistrate Division of the Oregon Tax Court. Complaints must be filed within 30 days from the date the Board's Order was mailed and there is a fee associated.

Additional Inquiries

- Before submitting your petition, we suggest attempting to speak with the Assessor's office to see if they can assist you with your value inquiry. You still have the right to submit your petition prior to speaking with them.
- Forms are available in person at Benton County Records & Elections, on our website <https://re.bentoncountyor.gov> under Property Value Appeals Board (PVAB) or on the DOR website at <http://www.oregon.gov/DOR/forms/Pages/default.aspx>.
- For additional information please contact the Assessor's office at (541) 766-6855 or the PVAB Clerk at (541) 766-6790.

Burden of Proof

Types of Evidence to be successful

Please be advised that under Oregon Statute, the burden of proof as to why the Assessor's Office value is incorrect is the responsibility of the petitioner.

- **Residential**

1. Documentation of an arm's-length sale of subject property occurring within three to six months on either side of the January 1st assessment date generally acceptable dependent on market comps available.
2. A fee appraisal dated close to the assessment date.
3. Comparison of properties like yours in location, size, neighborhood code, and quality that have sold close to the January 1 of the assessment year. If there are differences between the properties, they must be accounted for in the comparison values. Comparative Market Analysis can be prepared by a professional realtor.
4. Proof of subject property being listed on open market for a reasonable length of time close to the assessment date and a price below the real market value on the tax roll.
5. Cost of new construction occurring close to the assessment date performed by a professional contractor.
6. Written estimates for the cost to repair your property.

- **Commercial/Industrial Properties**

1. Documentation of income and expense information or a comparable sales analysis.
2. A study of the value on the tax roll of your property and the value of your neighbor's property.

Information that will NOT be successful

1. A study of the difference between your property tax and your neighbor's property tax.
2. A study of the value on the tax roll of your property and the value of your neighbor's property.

Additional Resources

- a. Assessor Website: <https://assessment.bentoncountyor.gov/tax-assessment-summaries/> Offers various tables including various property types, valuations, taxing districts, etc.
2. For questions regarding property codes, classifications or additional assessment/appraisal terminology please contact Assessor at (541) 766-6855.

****A reduction in the real market value of your property may not result in a decrease in your property tax. ****