



## Department of Assessment:

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The Assessment Department values all properties in Benton County as of January 1, of each year. The department administers special programs such as farm/forest special assessments, senior deferral, veteran and active-duty military exemptions, enterprise zones, and various other property tax exemptions. It is also responsible for reviewing taxing district budgets; maintaining county property maps; property ownership, computing tax rates for districts; and assuring that distribution of the tax levies are uniform.

## Annual Appraisal Cycle

The Annual Appraisal Cycle consists of three primary periods. **If an appraiser has visited your property during the year, it was most likely for one of the following reasons:**

1. Sales Verification Cycle- our appraisal staff verifies and confirms information regarding the sale of real property during the year. This data is used in our annual Ratio Study analysis to determine Real Market Value of properties throughout the County each year.
2. Maintenance Cycle – the appraisal staff visits all properties with new construction, remodels, and other changes to properties that typically require a permit from the city or county. These additions or changes are then added into the valuation and tax system, so they are accurately valued for property taxation purposes.
3. Reappraisal Cycle - The appraisers are given a list of properties that have not been inspected for a number of years. A reappraisal is performed to update the account to reflect changes in condition, and to verify the information on the account is correct to ensure the most accurate real market value.

Other reasons we may visit your property include verifying farm or forest use, a rent survey, or various market studies.

## How is residential property valued?

Residential and rural properties are valued under a mass appraisal system that conforms to State Laws and Administrative Rules. Real Market Values are adjusted in terms of mass each year based on the results of the annual Ratio Study. The Ratio Study process includes analyzing sales of properties within a given market area, or an area of similar properties and comparing those sales to the Real Market Value. Each year the Real Market Values are adjusted based on the results of that study.

A property's assessed value is the lower of its real market value and its maximum assessed value. The maximum assessed value is the taxable value limit established by Measure 50 for each property and is limited to a 3% annual increase unless there is a change or addition to the property. For

existing properties, the Maximum Assessed Value (MAV), is the 1995-96 real market value less 10%. That value increases 3% each year unless there is a change to the property such as new construction, remodels, additions, or change in land. All new value added to a property since 1997 has a Changed Property Ratio (CPR) applied to it which then adds additional value to the MAV at a reduced percentage.

## FACTS AND QUESTIONS

### **Will you be notified before a county property appraiser comes to inspect your property to schedule an appointment?**

-No, we do not have the staffing resources, nor do we have phone numbers to set appointments

### **Does a county property appraiser have the right to enter upon private property to obtain the owner's permission to appraise the property even though the property is posted "no trespassing"?**

- Yes, the appraiser is privileged to enter upon the property so long as the performance of the official duties are exercised in a reasonable manner, subject to refusal to permit entry by the owner.

*The property tax appraisal process in ORS Chapter 308 contemplates physical appraisal, which would not be possible without an entry upon the land to inspect the property. See ORS 308.233. In addition, the Oregon Attorney General's Office has issued multiple opinions over the years stating that even though a property is posted "No Trespassing", an appraiser is privileged to enter upon private property in performance of official duties for assessment purposes if the performance of the official duties is exercised in a reasonable manner. See Hay v. Oregon Department of Transportation, 301 Or 129 (1986); Restatement (Second) of Torts, Sec. 211.*

### **Must you allow a physical inspection by a county property appraiser?**

- No, however, without physical appraisal we will use the best information available to us, and the resulting RMV may not be a true reflection of your property. Any changes to your property will need to be estimated from the public roadway or from information provided on permits or other means such as aerial photos in order to meet our legal requirement to appraise all properties at 100% real market value.

The Annual Appraisal Cycle consists of three primary periods. If an appraiser has visited your property during the year, it was mostly like for one of the following reasons:

1. From November 1<sup>st</sup> to February 15<sup>th</sup>, our appraisal staff verifies and confirms information regarding the sale of real property during the year. This data is used to determine Market Value of properties throughout the County.
2. The period of February 16<sup>th</sup> through July 31<sup>st</sup> is dedicated to appraising properties with new construction, remodeling, and other changes to properties that required a permit from the city or county.
3. During the time from August 1<sup>st</sup> to October 31<sup>st</sup>, appraisers are given a list of properties that have not been inspected for a number of years. A reappraisal is performed to update the account to reflect changes in condition, and to verify the information on the account is correct.

Other reasons we may visit your property include verifying farm or forest use, a rent survey, or various market studies.