

BOARD OF PROPERTY TAX APPEALS HEARING RECORD

Petition No. _____

County	<input type="checkbox"/> Worksheet Completed	Amended Filing Date
Petitioner's Name	<input type="checkbox"/> Stipulation Filed Prior to Time Board Convened	Date Corrected Petition Received
	<input type="checkbox"/> Stipulation Filed At or After Time Board Convened	Board No.
Petitioner Qualifies to Appeal As <input type="checkbox"/> Owner <input type="checkbox"/> Other Person with Interest in Property	Hearing Required <input type="checkbox"/> Yes <input type="checkbox"/> No	Assessor's Account No.
	Date Petition Received	Property Class
Petitioner's Representative	Defective <input type="checkbox"/> Yes <input type="checkbox"/> No	Date Order Signed
	Defective Notice Date	Date Order Mailed or Delivered
Street Address to Send Notice / Order	Hearing Notice Date	Person that Mailed or Delivered Order
City, State, ZIP Code	Hearing Date	Date Copy to Assessor / DOR
	Decision Date	Date Copy to Tax Collector

APPEAL OF VALUE		APPEAL OF PENALTY		DISMISSAL
Value Under Appeal	Action on Value		Action Taken by Board	Reason for Dismissal
<input type="checkbox"/> RMV	<input type="checkbox"/> Sustain	<input type="checkbox"/> Reduce	<input type="checkbox"/> Sustain	<input type="checkbox"/> Defective
<input type="checkbox"/> MAV	<input type="checkbox"/> Sustain	<input type="checkbox"/> Reduce	<input type="checkbox"/> Waive	<input type="checkbox"/> Late Filed
<input type="checkbox"/> AV	<input type="checkbox"/> Sustain	<input type="checkbox"/> Reduce	<input type="checkbox"/> Reduce	<input type="checkbox"/> Value Requested Higher or Equal to Roll Value
<input type="checkbox"/> SAV	<input type="checkbox"/> Sustain	<input type="checkbox"/> Reduce		<input type="checkbox"/> Lack of Jurisdiction
<input type="checkbox"/> MSAV	<input type="checkbox"/> Sustain	<input type="checkbox"/> Reduce		<input type="checkbox"/> Withdrawn

Present at the Hearing	Motion	Second	Members' Votes
M1			<input type="checkbox"/> Yes <input type="checkbox"/> No
M2			<input type="checkbox"/> Yes <input type="checkbox"/> No
M3			<input type="checkbox"/> Yes <input type="checkbox"/> No
Clerk	Others Attending the Hearing		
Board Appraiser			
Assessor's Representative			
Petitioner			
Petitioner's Representative			

Discussion—Reference to Evidence Presented:

Confidential <input type="checkbox"/> Yes <input type="checkbox"/> No	Tape Reference
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BOARD OF PROPERTY TAX APPEALS

Oath of Office

(as required by ORS 309.070)

I, _____, do solemnly swear that, during my term as a member of the _____ County Board of Property Tax Appeals, I will faithfully and honestly perform the duties of my office.

Board Member

Position

Subscribed and sworn before me this _____ day of _____, 20 ____ .

Board of Property Tax Appeals Clerk

_____ **COUNTY BOARD OF PROPERTY TAX APPEALS**

Notice of Session

Notice is hereby given that beginning on _____, 20____, at _____ o'clock, the board of property tax appeals of the County of _____, Oregon, will meet to:

—Hear petitions for reduction of the real market, maximum assessed, specially assessed, or assessed value of property as of January 1, 20____, or as determined under ORS 308.146(5)(a), ORS 308.146(6)(a), or ORS 308.428.

—Hear petitions for reduction of value corrected under ORS 311.208.

—Hear petitions for waiver of penalties for late filing of real or personal property returns.

Petitions must be filed with the clerk of the board or postmarked not later than _____.

The board will meet at _____ in the city of _____.

A schedule of hearings for those who request to be present will be posted 48 hours prior to the meeting(s) in/on _____.

If you have requested to be present at the hearing you will be notified of the date, time, and place to appear. All other hearings will be scheduled as time allows. Contact the board of property tax appeals for further information.

Executive sessions may be held during the session as authorized by ORS 192.660, to consider documents and information made confidential under ORS 308.290(10), ORS 308.411, and ORS 308.413.

It shall be the duty of the persons interested to appear at the time and place appointed.

_____, **County Clerk**
Name

_____, **County, Oregon**
County

Dated at _____, Oregon this _____ day of _____, 20_____.

BOARD OF PROPERTY TAX APPEALS

Affidavit

I, _____, do solemnly affirm that I have read and am familiar with the most current board of property tax appeals manual provided by the Oregon Department of Revenue. This affidavit is not submitted as a substitute for attendance at any training session required by ORS 309.022(1); but is evidence of my intention to faithfully uphold the laws and administrative rules of the State of Oregon.

Board Member

County

Subscribed and sworn to before me this

_____ day of _____, 20_____.

Notary Public for Oregon

My commission expires _____

or

County Clerk or Deputy County Clerk

BEFORE THE _____ COUNTY BOARD OF PROPERTY TAX APPEALS

Defective Petition Notice—Real Property

In the Matter of the Petition of _____)
_____) Petition No. _____
_____)
_____) Amended Filing Date _____

The board of property tax appeals hereby notifies you that your petition has been found to be defective. One or more of the following items is either missing, unreadable, incomplete, or incorrect:

- _____ 1. Name of petitioner (line 2).
- _____ 2. Name of person acting for business petitioner (line 9).
- _____ 3. Title of person acting for business petitioner (line 10).
- _____ 4. Name of representative (line 11).
- _____ 5. Relationship of representative to petitioner (line 18).
- _____ 6. Representative’s license or permit number (line 19, 20, 21, or 22).
- _____ 7. Address where hearing notice and order are to be mailed (lines 4–7 or lines 13–16).
- _____ 8. Assessor’s account number (line 24).
- _____ 9. Real market value from tax statement or assessor’s records (lines 28–31).
- _____ 10. Real market value requested (lines 28–31).
- _____ 11. Specially assessed value from assessor’s records (line 32).
- _____ 12. Specially assessed value requested (line 32).
- _____ 13. Lines 34–38, or attach a separate written statement.
- _____ 14. Signature of petitioner or representative (line 39).
- _____ 15. Authorization to represent, power of attorney, or court appointment required.
- _____ 16. Authorization to represent needs correction.
- _____ 17. Proof that you either owned or held an interest (such as a lease) in the property that obligated you to pay the taxes imposed on the property on or before the filing deadline (line 1).

A copy of your original petition is enclosed. **You must correct and return this copy in order to have your appeal considered by the board of property tax appeals.**

You have until _____ (the amended filing date) to file a corrected petition with the clerk of the board.

If you do not submit a corrected petition by the amended filing date, the board will dismiss your appeal. You will not be notified of the time of the hearing.

If you have questions, please call _____.

Dated this _____ day of _____, 20 _____.

Board of Property Tax Appeals Clerk

BEFORE THE _____ COUNTY BOARD OF PROPERTY TAX APPEALS

Defective Petition Notice—Personal Property

In the Matter of the Petition of _____)
_____) Petition No. _____
_____)
_____) Amended Filing Date _____

The board of property tax appeals hereby notifies you that your petition has been found to be defective. One or more of the following items is either missing, unreadable, incomplete, or incorrect:

- _____ 1. Name of petitioner (line 2).
- _____ 2. Name of person acting for business petitioner (line 9).
- _____ 3. Title of person acting for business petitioner (line 10).
- _____ 4. Name of representative (line 11).
- _____ 5. Relationship of representative to petitioner (line 18).
- _____ 6. Representative’s license or permit number (line 19, 20, 21, or 22).
- _____ 7. Address where hearing notice and order to be mailed (lines 4–7 or lines 13–16).
- _____ 8. Assessor’s account number (line 24).
- _____ 9. Real market value from assessor’s records (lines 28–32).
- _____ 10. Real market value requested (lines 28–32).
- _____ 11. Lines 34–37, or attach a separate written statement.
- _____ 12. Signature of petitioner or representative (line 38).
- _____ 13. Authorization to represent, power of attorney, or court appointment required.
- _____ 14. Authorization to represent needs correction.
- _____ 15. Proof that you either owned or held an interest (such as a lease) in the property that obligated you to pay the taxes imposed on the property on or before the filing deadline (line 1).

A copy of your original petition is enclosed. **You must correct and return this copy in order to have your appeal considered by the board of property tax appeals.**

You have until _____ (the amended filing date) to file a corrected petition with the clerk of the board.

If you do not submit a corrected petition by the amended filing date, the board will dismiss your appeal. You will not be notified of the time of the hearing.

If you have questions, please call _____.

Dated this _____ day of _____, 20 _____.

Board of Property Tax Appeals Clerk

BEFORE THE _____ COUNTY BOARD OF PROPERTY TAX APPEALS

Defective Petition Notice—Late Filing Penalty

In the Matter of the Petition of _____)
_____) Petition No. _____
_____)
_____) Amended Filing Date _____

The board of property tax appeals hereby notifies you that your petition has been found to be defective. One or more of the following items is either missing, unreadable, incomplete, or incorrect:

- _____ 1. Name of petitioner (line 2).
- _____ 2. Name of person acting for business petitioner (line 9).
- _____ 3. Title of person acting for business petitioner (line 10).
- _____ 4. Name of representative (line 11).
- _____ 5. Relationship of representative to petitioner (line 18).
- _____ 6. Representative's license or permit number (line 19, 20, 21, or 22).
- _____ 7. Address where hearing notice and order are to be mailed (lines 4–7 or lines 13–16).
- _____ 8. Assessor's account number (line 24).
- _____ 9. Amount of penalty you are appealing (line 26).
- _____ 10. Line 27, or attach a separate written statement.
- _____ 11. Signature of petitioner or representative (line 28).
- _____ 12. Authorization to represent, power of attorney, or court appointment required.
- _____ 13. Authorization to represent needs correction.
- _____ 14. Proof that you either owned or held an interest (such as a lease) in the property that obligated you to pay the taxes imposed on the property on or before the filing deadline (line 1).

A copy of your original petition is enclosed. **You must correct and return this copy in order to have your appeal considered by the board of property tax appeals.**

You have until _____ (the amended filing date) to file a corrected petition with the clerk of the board.

If you do not submit a corrected petition by the amended filing date, the board will dismiss your appeal. You will not be notified of the time of the hearing.

If you have questions, please call _____.

Dated this _____ day of _____, 20 _____.

Board of Property Tax Appeals Clerk

BEFORE THE _____ COUNTY BOARD OF PROPERTY TAX APPEALS

Real Property Order

In the Matter of the Petition of _____)
 _____)
 _____)
 _____)
 _____)
 _____)

Petition No. _____
 Account No. _____

The board of property tax appeals for the County of _____, Oregon, having duly convened on the _____ day of _____, 20 ____; and

The board, having duly considered the petition of the above-named petitioner, finds the values on the tax roll of the property described above to be sustained or reduced by the board as follows:

Real Market Value Found by Assessor:		Real Market Value Found by Board:	
Land _____		Land _____	
Structures, etc. _____		Structures, etc. _____	
MS _____		MS _____	
Total _____		Total _____	

Real Market Value of Exception Found by Assessor:		Real Market Value of Exception Found by Board:	
Land _____		Land _____	
Structures, etc. _____		Structures, etc. _____	
MS _____		MS _____	
Total _____		Total _____	

Maximum Assessed Value Found by Assessor:		Maximum Assessed Value Found by Board:	
Total _____		Total _____	

Assessed Value Found by Assessor:		Assessed Value Found by Board:	
Total _____		Total _____	

NOW, THEREFORE, the board hereby orders the officer in charge of the roll to sustain or reduce the tax roll of _____ County for the tax year _____ – _____ in conformance with this order.

Done at _____, Oregon this ____ day of _____, 20 ____.

By _____
 Chairperson

 Member

 Member

Appeal rights — see attached.

Mailed or delivered (date) _____ by _____.

BEFORE THE _____ COUNTY BOARD OF PROPERTY TAX APPEALS

Real Property Order—Specially Assessed Property

In the Matter of the Petition of _____)
 _____)
 _____)
 _____)
 _____)
 _____)

Petition No. _____
 Account No. _____

The board of property tax appeals for the County of _____, Oregon, having duly convened on the _____ day of _____, 20 ____; and

The board, having duly considered the petition of the above-named petitioner, finds the values on the tax roll of the property described above to be sustained or reduced by the board as follows:

Real Market Value:	From	To
Land	_____	_____
Structures, etc.	_____	_____
MS	_____	_____
Total	_____	_____
RMV of Exception:		
Land	_____	_____
Structures, etc.	_____	_____
MS	_____	_____
Total	_____	_____
Specially Assessed Value:		
Land	_____	_____
Structures, etc.	_____	_____
Total	_____	_____
Measure 50 Value for Account:		
Total	_____	_____
Assessed Value:		
Total	_____	_____

NOW, THEREFORE, the board hereby orders the officer in charge of the roll to sustain or reduce the tax roll of _____ County for the tax year _____ – _____ in conformance with this order.

Done at _____, Oregon this ____ day of _____, 20 ____.

By _____
 Chairperson

 Member

 Member

Appeal rights — see attached.
 Mailed or delivered (date) _____ by _____.

BEFORE THE _____ COUNTY BOARD OF PROPERTY TAX APPEALS

Personal Property Order

In the Matter of the Petition of _____)
)) Petition No. _____
))
)) Account No. _____
))
))

The board of property tax appeals for the County of _____, Oregon, having duly convened on the _____ day of _____, 20 ____; and

The board, having duly considered the petition of the above-named petitioner, finds the values on the tax roll of the property described above to be sustained or reduced by the board as follows:

	Values Found by Assessor:	Values Found by Board:
Real Market	_____	_____
Maximum Assessed	_____	_____
Assessed	_____	_____

SEE PAGE 2, WHICH IS INCORPORATED BY THIS REFERENCE AS PART OF THIS ORDER, FOR THE VALUES ORDERED BY THE BOARD FOR THE INDIVIDUAL ITEMS ASSESSED TO THIS ACCOUNT.

NOW, THEREFORE, the board hereby orders the officer in charge of the roll to sustain or reduce the tax roll of _____ County for the tax year _____ – _____ in conformance with this order.

Any penalty assessed to this account under ORS 308.295 or ORS 308.296 shall be reduced in accordance with any reduction in the assessed value of the property subject to this order.

Done at _____, Oregon this _____ day of _____, 20 ____.

By _____
Chairperson

Member

Member

Appeal rights — see attached.

Mailed or delivered (date) _____ by _____.

BEFORE THE _____ COUNTY BOARD OF PROPERTY TAX APPEALS

Order to Waive, Reduce, or Sustain Late Filing Penalty

In the Matter of the Petition of _____)
)
)
)
)
)

Petition No. _____

Account No. _____

The board of property tax appeals for the County of _____, Oregon, having duly convened on the _____ day of _____, 20 ____; and

The board having duly considered the above-named petitioner’s application for waiver of the penalty imposed under ORS 308.295 or ORS 308.296 for the late filing of a real or personal property return, finds the penalty shall be waived, reduced, or sustained as follows:

**Penalty Imposed
by Assessor:**

**Penalty as
Found by Board:**

Total _____

Total _____

NOW, THEREFORE, the board hereby orders the officer in charge of the roll to sustain or adjust the penalty imposed against the above described property located in _____ County for the tax year _____ – _____ in conformance with this order.

Done at _____, Oregon this ____ day of _____, 20 ____.

By _____
Chairperson

Member

Member

Appeal rights — see attached.

Mailed or delivered (date) _____ by _____.

BEFORE THE _____ COUNTY BOARD OF PROPERTY TAX APPEALS

Order of Dismissal

In the Matter of the Petition of _____)
) Petition No. _____
) Account No. _____
) Tax Year _____
)

The board of property tax appeals for the County of _____, Oregon, having duly convened on the _____ day of _____, 20 ____; and

The board, having duly considered the petition of the above-named petitioner, finds:

- _____ 1. The petition is defective due to the following reason(s): _____

- _____ 2. The petition was not received or postmarked by the filing deadline.
- _____ 3. The value requested on the petition is higher than or equal to the value on the current year's tax roll.
- _____ 4. The board lacks jurisdiction to hear the issue(s) appealed due to the following reason(s): _____

- _____ 5. The petitioner has requested the petition be withdrawn.

NOW, THEREFORE, the board hereby orders that consideration of this petition should be dismissed.

Done at _____, Oregon this _____ day of _____, 20 ____.

By _____
Chairperson

Member

Member

Appeal rights — see attached.

Mailed or delivered (date) _____ by _____.

BEFORE THE _____ COUNTY BOARD OF PROPERTY TAX APPEALS

Amended Order—Real Property

In the Matter of the Petition of _____)
 _____)
 _____)
 _____)
 _____)
 _____)

Petition No. _____
 Account No. _____

The board of property tax appeals, through its designated member or clerk, hereby issues this amended order to correct an error or errors found in the original order issued by the board.

This order replaces and voids the order issued by the board on _____, 20 ____.

Real Market Value Found by Assessor:		Real Market Value Found by Board:	
Land _____		Land _____	
Structures, etc. _____		Structures, etc. _____	
MS _____		MS _____	
Total _____		Total _____	

Real Market Value of Exception Found by Assessor:		Real Market Value of Exception Found by Board:	
Land _____		Land _____	
Structures, etc. _____		Structures, etc. _____	
MS _____		MS _____	
Total _____		Total _____	

Maximum Assessed Value Found by Assessor:		Maximum Assessed Value Found by Board:	
Total _____		Total _____	

Assessed Value Found by Assessor:		Assessed Value Found by Board:	
Total _____		Total _____	

NOW, THEREFORE, the board, acting through its designated member or clerk, hereby orders the officer in charge of the roll to sustain or reduce the tax roll of _____ County for the tax year _____ – _____ in conformance with this amended order.

Done at _____, Oregon this ____ day of _____, 20 ____.

By _____
 Designated Member
 or

 Board of Property Tax Appeals Clerk

Appeal rights — see attached.
 Mailed (date) _____ by _____.

BEFORE THE _____ COUNTY BOARD OF PROPERTY TAX APPEALS

Amended Order—Specially Assessed Property

In the Matter of the Petition of _____)
 _____)
 _____)
 _____)
 _____)

Petition No. _____
 Account No. _____

The board of property tax appeals, through its designated member or clerk, hereby issues this amended order to correct an error or errors found in the original order issued by the board.

This order replaces and voids the order issued by the board on _____, 20 ____.

	From	To
Real Market Value:		
Land	_____	_____
Structures, etc.	_____	_____
MS	_____	_____
Total	_____	_____
RMV of Exception:		
Land	_____	_____
Structures, etc.	_____	_____
MS	_____	_____
Total	_____	_____
Specially Assessed Value:		
Land	_____	_____
Structures, etc.	_____	_____
Total	_____	_____
Measure 50 Value for Account:		
Total	_____	_____
Assessed Value:		
Total	_____	_____

NOW, THEREFORE, the board, acting through its designated member or clerk, hereby orders the officer in charge of the roll to sustain or reduce the tax roll of _____ County for the tax year _____ - _____ in conformance with this amended order.

Done at _____, Oregon this ____ day of _____, 20 ____.

By _____
 Designated Member
 or

 Board of Property Tax Appeals Clerk

Appeal rights — see attached.
 Mailed (date) _____ by _____.

**STIPULATED AGREEMENT
Real Property**

In the Matter of the Petition of)	Petition No. _____
)	
)	Account No. _____
)	
)	Tax Year _____
)	

The above-named petitioner and the assessor of _____ County have entered into the following agreement concerning the valuation of the above-described property.

	From	To
Real Market Value:		
Land	_____	_____
Structures, etc.	_____	_____
MS	_____	_____
Total	_____	_____
RMV of Exception:		
Land	_____	_____
Structures, etc.	_____	_____
MS	_____	_____
Total	_____	_____
Maximum Assessed Value:		
Total	_____	_____
Assessed Value:		
Total	_____	_____

_____	_____	_____
Petitioner or Representative (print or type)	Petitioner or Representative (print or type)	County Officer (print or type)

_____	_____	_____
Title (if applicable)	Title (if applicable)	Title

_____	_____	_____
Signature of Petitioner or Representative	Signature of Petitioner or Representative	Signature of County Officer

_____	_____	_____
Date	Date	Date

**STIPULATED AGREEMENT
Real Property**

In the Matter of the Petition of)	
)	Petition No. _____
)	
)	Account No. _____
)	
)	Tax Year _____

The above-named petitioner and the assessor of _____ County have entered into the following agreement concerning the valuation of the above-described property.

	From	To
Real Market Value:		
Land	_____	_____
Structures, etc.	_____	_____
MS	_____	_____
Total	_____	_____
RMV—Exception:		
Land	_____	_____
Structures, etc.	_____	_____
MS	_____	_____
Total	_____	_____
Maximum Assessed Value:	_____	_____
Assessed Value:	_____	_____

The undersigned parties to this appeal understand that if this agreement is filed in the office of the county clerk prior to the time the board of property tax appeals (BOPTA) convenes under ORS 309.026, the assessor will proceed to adjust the tax roll as authorized under ORS 308.242. It is further understood that BOPTA will not hold a hearing or issue an order and that ORS 309.115 does not apply to the adjustments which are the subject of this stipulation. If this stipulation is filed in the office of the county clerk at or after the time the board convenes, the board will hold a hearing and issue an order and ORS 309.115 applies. (ORS 309.115 is printed on the back of this form.)

Petitioner or Representative (print or type)	Petitioner or Representative (print or type)	County Officer (print or type)
Title (if applicable)	Title (if applicable)	Title
Signature of Petitioner or Representative	Signature of Petitioner or Representative	Signature of County Officer
Date	Date	Date

ORS 309.115

309.115 Effect of property value correction upon appeal; exceptions. (1) If the Department of Revenue, the board of property tax appeals or the tax court or other court enters an order correcting the real market value of a separate assessment of property and there is no further appeal from that order, except as provided under subsection (2) or (3) of this section, the value so entered shall be the real market value entered on the assessment and tax rolls for the five assessment years next following the year for which the order is entered.

(2) Notwithstanding subsection (1) of this section, the following adjustments may be made to the real market value during the period described in subsection (1) of this section:

(a) Annual trending or indexing applied to all properties of the same property class in the county, or within clearly defined areas of the county under this chapter.

(b) Annual trending or depreciation factors applied to similar property.

(c) Additions or retirements based upon returns filed under ORS 308.290.

(d) Additions, retirements or economic trending from the annual valuations under ORS 308.505 to 308.665.

(e) Increases directly related to additions, remodeling or rehabilitation made to property.

(f) Changes directly related to subdividing or partitioning the property.

(g) Changes directly related to rezoning the property and using the property consistent with the rezoning.

(h) Property damaged, destroyed or otherwise subject to loss of real market value.

(3) In the case of principal or secondary industrial property, subsection (1) of this section does not apply to changes in real market value as a result of:

(a) Annual trending or depreciation factors applied by type of property to industrial or personal property;

(b) Additions or retirements based upon returns filed under ORS 308.290; or

(c) Property damaged, destroyed or otherwise subject to loss of real market value.

(4) If, during the five-year period described in subsection (1) of this section, another order correcting the real market value of the property subject to subsection (1) of this section is entered, subsection (1) of this section shall apply for the five years next following the year the later order is entered. [1989 c.678 §2; 1991 c.459 §198a; 1995 c.650 §65; 1997 c.154 §§45,46; 1997 c.541 §§234,235; 1999 c.579 §28; 2001 c.6 ¶1]

STIPULATED AGREEMENT for Specially Assessed Property

In the Matter of the Petition of _____)
 _____)
 _____)
 _____)
 _____)

Petition No. _____
 Account No. _____
 Tax Year _____

The above-named petitioner and the assessor of _____ County have entered into the following agreement concerning the valuation of the above-described property.

	From	To
Real Market Value:		
Land	_____	_____
Structures, etc.	_____	_____
MS	_____	_____
Total	_____	_____
RMV of Exception:		
Land	_____	_____
Structures, etc.	_____	_____
MS	_____	_____
Total	_____	_____
Specially Assessed Value:		
Land	_____	_____
Structures, etc.	_____	_____
Measure 50 Value for Account:		
Total	_____	_____
Assessed Value:		
Total	_____	_____

Petitioner or Representative (print or type)	Petitioner or Representative (print or type)	County Officer (print or type)
Title (if applicable)	Title (if applicable)	Title
Signature of Petitioner or Representative	Signature of Petitioner or Representative	Signature of County Officer
Date	Date	Date

_____ **COUNTY BOARD OF PROPERTY TAX APPEALS**

Notice of Late Filing

Your petition requesting a hearing before the _____ County Board of Property Tax Appeals has been received. Your petition was not filed within the time frame set forth by ORS 309.100(2). The board of property tax appeals lacks jurisdiction to hear the issues appealed because your petition was late-filed.

Procedures for Late-Filed Petitions

1. You may appear before the board on the hearing date noted below to provide evidence that your petition was deposited on or before the date due for filing in the Unites States mail or with a private express carrier, and addressed correctly to the board.
2. If you do not wish to appear at the hearing, you may provide your evidence in writing.
3. The board will not address the issues raised in your petition unless your petition is first accepted as timely filed.
4. If you have no evidence to present, you need not appear at the hearing.
5. Unless you can provide proof satisfactory to the board that your petition was **mailed** on or before the filing deadline, your petition will be dismissed. You will have 30 days after the *order of dismissal* is mailed to appeal the dismissal to the Oregon Tax Court.

Petition Number: _____

Filing Deadline: _____

Postmark Date: _____

Date Received: _____

Hearing Date: _____

Hearing Time: _____

Sincerely,

Board of Property Tax Appeals Clerk

Notice Mailed (date): _____

_____ **COUNTY BOARD OF PROPERTY TAX APPEALS**

Authorization to Disclose Confidential Information

Information provided to the assessor or the Oregon Department of Revenue (DOR) in a real or personal property return filed under ORS 308.290 or information submitted for purposes of valuing an industrial plant under ORS 308.411 on the condition that it will be kept confidential, is confidential and exempt from disclosure under the public records laws.

In order for the board of property tax appeals to fully consider and discuss confidential information in a public meeting, you must authorize the assessor or the Department of Revenue to disclose this information during the hearing. If you do not wish the assessor or DOR to disclose confidential information, the board is authorized to ask the public to leave the room and to hold your hearing in an executive session. Confidential information presented to the board in an executive session remains confidential and exempt from public disclosure.

This authorization to disclose does not affect the confidentiality of any real or personal property return or other confidential information kept in the office of the assessor or DOR, but pertains only to the information submitted to the board by the assessor or the department prior to or during the board of property tax appeals hearing.

By signing this document, I authorize the assessor or the Oregon Department of Revenue to disclose confidential information in a public meeting and acknowledge my understanding that the public will have access to the written or audio minutes of this hearing.

Signature of Petitioner or Petitioner's Representative

Date

Petition #: _____

Received by: _____

SECRECY CLAUSE

To: County assessors and members of the Board of Property Tax Appeals

YOU MAY NOT REVEAL CONFIDENTIAL INFORMATION. Confidential records include real and personal property returns and any industrial plant information obtained by the county assessor or the Board of Property Tax Appeals upon the condition that it be kept confidential.

As you handle information that falls into these special groups, note what type of information is confidential and requires special handling. The Department of Revenue, the county assessor, and the Board of Property Tax Appeals should have written procedures to ensure that protected information is not disclosed.

The following statutes explain the types of information that are confidential and the penalties for disclosure. These nondisclosure provisions must be strictly observed by all persons who have access to confidential information. If you have questions during performance of your duties, ask **before** giving information to anyone. You may get clarification from your legal counsel.

REAL AND PERSONAL PROPERTY

The language below is as amended by HB 2228, SB 171, and SB 172 Oregon Laws 2007.

ORS 308.290(10)

(a) All returns filed under the provisions of this section and ORS 308.525 and 308.810 are confidential records of the Department of Revenue or the county assessor's office in which the returns are filed or of the office to which the returns are forwarded under paragraph (b) of this subsection.

(b) The assessor or the department may forward any return received in error to the department or the county official responsible for appraising the property described in the return.

(c) Notwithstanding paragraph (a) of this subsection, a return described in paragraph (a) of this subsection may be disclosed to:

(A) The Department of Revenue or its representative;

(B) The representatives of the Secretary of State or to an accountant engaged by a county under ORS 297.405 to 297.555 for the purpose of auditing the county's personal property tax assessment roll (including adjustments to returns made by the Department of Revenue);

(C) The county assessor, the county tax collector, the assessor's representative or the tax collector's representative for the purpose of:

(i) Collecting delinquent real or personal property taxes; or

(ii) Correctly reflecting on the tax roll information reported on returns filed by a business operating in more than one county or transferring property between counties in this state during the tax year;

(D) Any reviewing authority to the extent the return being disclosed relates to an appeal brought by a taxpayer;

(E) The Division of Child Support of the Department of Justice or a district attorney to the extent the return being disclosed relates to a case for which the Division of Child Support or the district attorney is providing support enforcement services under ORS 25.080; or

(F) The Legislative Revenue Officer for the purpose of preparation of reports, estimates and analyses required by ORS 173.800 to 173.850.

(d) Notwithstanding paragraph (a) of this subsection:

(A) The Department of Revenue may exchange property tax information with the authorized agents of the federal government and the several states on a reciprocal basis, or with county assessors, county tax collectors or authorized representatives of assessors or tax collectors.

(B) Information regarding the valuation of leased property reported on a property return filed by a lessor under this section may be disclosed to the lessee or other person in possession of the property. Information regarding the valuation of leased property reported on a property return filed by a lessee under this section may be disclosed to the lessor of the property.

INDUSTRIAL PLANTS

ORS 308.413 Confidential information furnished under ORS 308.411; exception.

(1) Any information furnished to the county assessor or to the Department of Revenue under ORS 308.411 which is obtained upon the condition that it be kept confidential shall be confidential records of the office in which the information is kept, except as follows:

(a) All information furnished to the county assessor shall be available to the department, and all information furnished to the department shall be available to the county assessor.

(b) **All information furnished to the county assessor or department shall be available to any reviewing authority in any subsequent appeal.**

(c) The department may publish statistics based on the information furnished if the statistics are so classified as to prevent the identification of the particular industrial plant.

(2) The Department of Revenue shall make rules governing the confidentiality of information under this section.

(3) Each officer or employee of the Department of Revenue or the office of the county assessor to whom disclosure or access of the information made confidential under subsection (1) of this section is given, prior to beginning employment or the performance of duties involving such disclosure, shall be advised in writing of the provisions of this section and ORS 308.990(5) relating to penalties for the violation of this section, and shall as a condition of employment or performance of duties execute a certificate for the department or the assessor in a form prescribed by the department, stating in substance that the person has read this section and ORS 308.990(5), that these sections have been explained to the person, and that the person is aware of the penalties for violation of this section.

PENALTIES

ORS 308.990 Penalties.

(5) Subject to ORS 153.022, any willful violation of ORS 308.413 or of any rules adopted under ORS 308.413 is punishable, upon conviction, by a fine not exceeding \$10,000, or by imprisonment in the county jail for not more than one year, or by both.



SECRECY LAWS CERTIFICATE

I certify that I have read the following provisions of law prohibiting disclosure of confidential information, that they have been explained to me, that I have been furnished with a copy of the relevant laws, and that I understand them and the penalties for violation of these laws:

Real and Personal Property Laws	ORS 308.290(10)
Industrial Plants	ORS 308.413
Penalties	ORS 308.990(5)

PRINT Your Full Name

County		Office Phone Number	
Signature		Date	
X			
Witness Signature		Date	
X			

HOW TO APPEAL THE DECISION OF THE BOARD OF PROPERTY TAX APPEALS

Where to Appeal

You may appeal most decisions of the board of property tax appeals to the Magistrate Division of the Oregon Tax Court. The court cannot accept appeals of orders regarding a waiver of a late filing penalty.

ORS 308.295(5)
ORS 308.296(6)

To appeal the board's decision to the tax court, you must file a legal complaint.

Your complaint must be filed **within 30 days** after the order of the board is mailed or personally delivered to you.

The fee for filing an appeal with the Magistrate Division is \$240.

A written Magistrate Decision may be appealed to the Regular Division of the Oregon Tax Court.

How to File

You may obtain complaint forms from your county assessor or by calling the Magistrate Division at 503-986-5650 and 1-800-773-1162. You may also visit the court's website at **www.courts.oregon.gov/sites/Tax/forms.page**.

To file your complaint with the court, send your filing fee and the complaint form to:

Clerk, Oregon Tax Court
Magistrate Division
1163 State Street
Salem OR 97301-2563

You may also personally deliver your complaint to the court at:

1241 State Street
3rd Floor
Salem, Oregon

Remember! You only have 30 days from the date of mailing or personal delivery of the board of property tax appeals order to appeal to the Tax Court. If you wait until the last minute, your complaint may arrive after the statutory filing deadline which may result in the dismissal of your appeal.

**County Board of Property Tax Appeals
Value Recalculation Worksheet**

1. Petitioner Name		5. Petition Number	
2. Account Number		6. Prior Year RMV	
3. Property Class		7. Prior Year MAV	
4. Hearing Date		8. Prior Year AV	
	Column (A) Real Market Value From Current Roll	Column (B) Real Market Value Recommended by Assr	Column (C) Real Market Value as Found by Board
9. RMV Land			
10. RMV Structures (buildings, etc.)			
11. RMV MS			
12. RMV Other			
13. RMV Total			
	Column (A) RMV Exception From Current Roll	Column (B) RMV Exception Recommended by Assr	Column (C) RMV Exception as Found by Board
14. Land Exception (RMV)			
15. Structure Exception (RMV)			
16. MS Exception (RMV)			
17. Other Exception (RMV)			
18. Total Exception (RMV)			
	Column (A) Maximum Assessed Value From Current Roll	Column (B) Maximum Assessed Value Recommended by Assr	Column (C) Maximum Assessed Value as Found by Board
19. MAV without Exception			
20. Changed Property Ratio			
21. Exception added to MAV			
22. Total Property MAV			
	Column (A) Assessed Value From Current Roll	Column (B) Assessed Value Recommended by Assr	Column (C) Assessed Value as Found by Board
23. Total Assessed Value			

**County Board of Property Tax Appeals
Value Recalculation Worksheet**

1. Petitioner Name		5. Petition Number	
2. Account Number		6. Prior Year RMV	
3. Property Class		7. Prior Year MAV	
4. Hearing Date		8. Prior Year AV	
Column (A) Real Market Value From Current Roll		Column (B) Real Market Value As Found by Board	
9. RMV Land		9. RMV Land	
10. RMV Structure (buildings, etc.)		10. RMV Structure (buildings, etc.)	
11. RMV MS		11. RMV MS	
12. RMV Other		12. RMV Other	
13. RMV Total		13. RMV Total	
Column (A) Real Market Value From Current Roll		Column (B) Real Market Value As Found by Board	
14. Land Exception (RMV)		14. Land Exception (RMV)	
15. Structure Exception (RMV)		15. Structure Exception (RMV)	
16. MS Exception (RMV)		16. MS Exception (RMV)	
17. Other Exception (RMV)		17. Other Exception (RMV)	
18. Total Exception (RMV)		18. Total Exception (RMV)	
Column (A) Real Market Value From Current Roll		Column (B) Real Market Value As Found by Board	
19. MAV without Exception		19. MAV without Exception	
20. Changed Property Ratio		20. Changed Property Ratio	
21. Exception added to MAV		21. Exception added to MAV	
22. Total Property MAV		22. Total Property MAV	
Column (A) Real Market Value From Current Roll		Column (B) Real Market Value As Found by Board	
23. Total Assessed Value		23. Total Assessed Value	

County	
County Contact	

Tax Year	
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Date Submitted	
Date Filed with Clerk	

SUMMARY OF ACTIONS
County Board of Property Tax Appeals

1. Appeals of Property Value

Property Type	(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)		(9)	(10)	(11)
	Total Accounts Appealed	Total Accounts Withdrawn	Total Accounts Stipulated Under ORS 308.242	Total AV Stipulated Under ORS 308.242 Before Adjustment	Total AV Stipulated Under ORS 308.242 After Adjustment	Net Accounts Appealed	Number of Net Accounts Sustained		Number of Net Accounts Reduced		Number of Net Accounts Dismissed	Total AV of Net Accounts Before Adjustment	Total AV of Net Accounts After Adjustment
							RMV	AV	RMV	AV			
Residential													
Multi-Family													
Commercial													
Industrial													
Farm													
Forest													
Mfd Structure													
Personal Property													
Total													

2. Appeals of Exception Value

Accounts Appealed	
-------------------	--

3. Appeals Resolved by Stipulation Filed At or After Time Board Convenes

Accounts Stipulated	
---------------------	--

4. Petitions to Waive Late Filing Penalties

Waived (100%)		Dollar Amount of Penalties Appealed	
Reduced		Dollar Amount of Penalties Waived	
Sustained			
Dismissed			
Withdrawn			
Total			

This form is also available in Microsoft Excel format.

SUMMARY OF ACTIONS Instructions

1. Appeals of Property Value

- Column (1): Enter the total number of accounts by property type for **all** petitions for reduction (**of value**) that were filed with the board. This includes withdrawn petitions, petitions for which stipulations were filed, and personal property petitions. Include tract property with residential. **Do not include petitions for waiver of penalty.**
- Column (2): Enter the total number of accounts by property type of petitions withdrawn by the petitioner. **Do not include petitions for waiver of penalty.**
- Column (3): Enter the total number of accounts by property type for which a signed stipulation is filed under ORS 308.242 with the clerk prior to the time the board convenes. No order is issued by the board for these stipulations.
- Column (4): Enter the total **assessed value** on the roll by property type for the accounts listed in Column (3) prior to adjustment.
- Column (5): Enter the total **assessed value** by property type for the accounts listed in Column (3) after adjustment by the assessor.
- Column (6): Enter the net accounts appealed by property type. This column should equal Column (1) minus Columns (2) and (3). These are the accounts for which an order is issued.
- Column (7): Enter the number of net accounts [from Column (6)] sustained, by value type (RMV, AV), for each property type. These numbers should correspond to the actions shown on the orders. **This column should contain the number of accounts, not the value of the accounts.**

- Column (8): Enter the number of net accounts reduced, by value type (RMV, AV), for each property type. These numbers should correspond to the actions shown on the orders. **This column should contain the number of accounts, not the value of the accounts.**
- Column (9): Enter the number of net accounts dismissed for each property type. **Do not include withdrawn petitions;** these should be shown in Column 2.
- Column (10): Enter the total **assessed value** of all net accounts appealed [Column (6)] before adjustment by the board.
- Column (11): Enter the total **assessed value** of all net accounts appealed [Column (6)] after adjustment by the board.

2. Appeals of Exception Value

Enter the number of appeals (by account) which include an appeal of an exception value. This includes stipulations filed under ORS 308.242.

3. Appeals Resolved by Stipulation Filed At or After Time Board Convenes

Enter the number of appeals (by account) resolved by a stipulation filed at or after the time the board convenes. An order must be issued for these stipulations.

4. Petitions to Waive Late Filing Penalties

- Enter the actions taken by the board per account appealed.
- Enter the total dollar amount of penalties appealed. Do not include the amount appealed for withdrawn petitions.
- Enter the dollar amount waived (100 percent waiver or reduction) by the board.

The Summary of Actions is required by OAR 150-309.360 and must be filed with the Department of Revenue within 45 days after the board adjourns.

BEFORE THE _____ COUNTY BOARD OF PROPERTY TAX APPEALS

Personal Property Order

In the Matter of the Petition of _____)
)) Petition No. _____
))
)) Account No. _____
))
))

The board of property tax appeals for the County of _____, Oregon, having duly convened on the _____ day of _____, 20 ____; and

The board, having duly considered the petition of the above-named petitioner, finds the values on the tax roll of the property described above to be sustained or reduced by the board as follows:

	Values Found by Assessor:	Values Found by Board:
Real Market	_____	_____
Maximum Assessed	_____	_____
Assessed	_____	_____

NOW, THEREFORE, the board hereby orders the officer in charge of the roll to sustain or reduce the tax roll of _____ County for the tax year _____ – _____ in conformance with this order.

Any penalty assessed to this account under ORS 308.295 or ORS 308.296 shall be reduced in accordance with any reduction in the assessed value of the property subject to this order.

Done at _____, Oregon this _____ day of _____, 20 ____.

By _____
Chairperson

Member

Member

Appeal rights — see attached.

Mailed or delivered (date) _____ by _____.

Board of Property Tax Appeals

Filing Information



www.oregon.gov/dor

Please read this information before completing your petition.

Your county's board of property tax appeals (BOPTA) is authorized by law to hear appeals of the **value** of your property, including real market, maximum assessed, specially assessed, or assessed values. BOPTA does not hear appeals of the property tax you pay.

A mistake many taxpayers make when filing a petition is to present the board a study of the difference between their property tax and their neighbor's property tax. If you want the board to reduce the market value of your property, you need to provide evidence of your property's **value**, not of the tax you pay.

Another mistake taxpayers often make is to compare the value on the tax roll of their property to the value on the tax roll of their neighbor's property. This does not provide proof of the **value** of the property being appealed. If you present only this type of information in support of your request, you have not provided the board with evidence of the value of your property.

Generally, to be successful in your appeal, you must provide evidence of the **market value** of your property on January 1 of the assessment year. This is the day the assessor uses to establish the real market value of your property.

Listed below are the types of evidence you could use to convince the board that your property's real market value should be reduced.

- Documentation of an arm's-length sale of the property that occurred close to January 1 of the assessment year.
- A fee appraisal dated close to January 1 of the assessment year which reflects the property's value.
- Proof that the property has been listed for sale on the open market for a reasonable period of time at a price below the real market value on the tax roll.
- A comparison of properties similar to yours in location, size and quality that have sold close to January 1 of the assessment year. If there are differences between the properties, the differences must be accounted for in the comparison of values.
- Cost of new construction that occurred close to January 1 of the assessment year and was performed by a professional contractor.
- Cost to repair your property. You must provide written estimates of the cost of the repairs.
- For commercial property, documentation of income and expense information or a comparable sales analysis.

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

Appeals Matrix

Issue	Where	When	Statute
Appeals—Generally			
BOPTA decision	Magistrate	Within 30 days	ORS 305.280
Magistrate decision	Regular Division	Within 60 days	ORS 305.501
Regular Division judgment	Supreme Court	Within 30 days	ORS 19.255
Dept. of Revenue decision	Magistrate	Within 90 days	ORS 305.280
Value Appeals—Timely			
Value on tax statement	BOPTA	By December 31	ORS 309.100
Industrial—principal or secondary	Magistrate	By December 31	ORS 305.403; ORS 309.100
Omitted property; error correction	Magistrate	Within 90 days	ORS 311.223
Current year increase; notice mailed prior to Dec 1	BOPTA	By December 31	ORS 311.208
Centrally assessed property	Dept. of Revenue	June 15	ORS 308.584
Non-Value Appeals—Timely			
Late filing penalty—real; personal	BOPTA	By December 31	ORS 308.295(5); ORS 308.296(6)
Late filing penalty—real; personal	Assessor	No deadline	ORS 308.295(7); ORS 308.296(8)
Late Filing penalty—omitted	Magistrate	Within 90 days	ORS 311.223
BOPTA penalty decision	None		
Exemptions—denial or disqualification	Magistrate	Within 90 days	ORS 305.275; ORS 305.280
Exemptions—late filed application (Hardship)	Dept. of Revenue	December 15	ORS 307.475
Special assessments—denial or disqualification	Magistrate	Within 90 days	ORS 308A.718; ORS 305.280
Special assessments—late filed application (Hardship)	Dept. of Revenue	December 15	ORS 307.475
Proration of tax, July 1 value determination—late filed application (Hardship)	Dept. of Revenue	December 15	ORS 307.475
Other action of assessor or tax collector	Magistrate	Within 90 days	ORS 305.275; ORS 305.280
Senior citizen deferral—denial or disqualification	Magistrate	Within 90 days	ORS 311.668
Enterprise zone—failure or refusal to authorize	Magistrate	Within 90 days	ORS 285C.140(9)
Enterprise zone—waiver of authorization requirement	Dept. of Revenue		ORS 285C.140(12)
Appeals—Not Timely Filed			
Good & sufficient cause; 20 percent error for residential	Magistrate	Current and two prior years	ORS 305.288
Agreement to facts; extraordinary circumstance; assessor reduction; stipulation	Dept. of Revenue	Current and two prior years	ORS 306.115
Pendency of prior appeal	Dept. of Revenue	Dec. 15 or 6 mos.	ORS 305.285