

Board of Property Tax Appeals (BoPTA)

In Oregon, property taxes are assessed against real property, machinery and equipment, manufactured structures, business personal property and floating property. Oregon has an ad valorem tax system - the property taxes you pay are based on the value the county assessor establishes for your property. The Board of Property Tax Appeals (BOPTA) is authorized by law to hear appeals of the value of your property - **not appeals of the taxes you pay.**

Appeal to the Board of Property Tax Appeals if you disagree with the value on the tax bill you receive this fall. Your evidence must reflect the value of the property as it existed on January 1, 2023. **You can access petition forms below. A filing fee of \$35 per account must accompany your petition; one petition per tax account.**

We suggest that you contact the Assessment and Taxation Office prior to completing your appeal form. The Assessment and Taxation Office can assist you in understanding the basis for your property value and, in some cases, may be able to make changes without requiring you to file an appeal. The Assessment and Taxation Office phone number is (503) 325-8522.

Appeals can be filed after receipt of tax bills but no later than January 2, 2024.*

Only the property owner, and certain people he/she authorizes, can sign a petition to the Board. Please review the instructions included with the petition form. Return your petition with the \$35 filing fee to:

Clatsop County Clerk's Office
Board of Property Tax Appeals
820 Exchange Street, Suite 220
Astoria, OR 97103
Phone: (503) 325-8511 Fax:503-325-9307

1. *Hand delivered petitions must be received by 5 p.m. on January 2, 2024;
2. Faxed petitions must be received by midnight January 2, 2024 as evidenced by electronic acknowledgement of receipt produced by the County's fax machine; The \$35 filing fee may be paid by credit card if faxing a petition.
3. Mailed petitions must be postmarked January 2, 2024.
4. The \$35 filing fee may be paid by cash, check or money order made out to Clatsop County Clerk, or by credit card (minimum \$2 fee on credit or debit card transaction).

You need to have convincing evidence to support your opinion of your property's value

One mistake many taxpayers make when they file a petition is to present the Board with 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 should **provide evidence of your property's value**, not the tax you pay.

Another mistake petitioners make when appealing to the Board is to compare the value of their property on the tax roll with their neighbor's value on the tax roll. This study may be interesting, but does not provide proof of the **MARKET 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, 2023, the date the assessor used to establish the real market value of your property. Below are examples of the types of evidence you might use to convince the board the value of your property should be reduced to the value you are requesting:

- Documentation of a recent arm's-length sale of the property
- A recent fee appraisal
- Proof that the property has been listed for sale on the open market for a reasonable time period at a price below the real market on the tax roll
- A comparison of properties that have recently sold, similar to yours in location, size and quality. If there are differences between the properties, the differences should be accounted for in the comparison of values
- Cost of new construction that took place close to January 1, 2023 of the assessment year and was performed by a professional contractor
- Cost to repair your property. You should provide written estimates of the cost of the repairs.
- For commercial property, provide documentation of income and expense information and/or a comparable sales analysis

A reduction in the real market value of your property may not result in a decrease in your property tax. Your taxes will only be lowered if the Real Market Value (RMV) is reduced below the Assessed Value (AV) on your tax statement.

The Board will consider your appeal between Feb. 1st and April 15th, 2024 at a Hearing

You do not have to appear before the Board. If you do not wish to be present when the Board considers your appeal, your appeal will be heard when the board has time available - i.e. between regularly scheduled hearings if time allows or at the end of the day.

If you indicate you want to be present, you will get at least five days written notice of the hearing. When you appear, you must give the board a copy of any evidence you want considered. You will not get this evidence back.

The Board will consider the evidence from you and the county assessor. The Board will notify you in writing of its decision; **you have the right to appeal the board's decision to the**

Magistrate Division of the Oregon Tax Court. Complaints must be filed within 30 days (not one month), of the date that the board's order is mailed to you.

Important Dates

Filing date begins - Day after tax statements are mailed

Filing period ends - January 2, 2024

Hearing notices - Required by law to be mailed at least five (5) days prior to hearing date

Session begins - On or after first Monday in February

Session adjourns - April 15, 2024

Questions?

For general tax information: www.oregon.gov/dor

Property Tax Division

(503) 945-8293

Salem (503) 378-4988

Toll-free within Oregon (800) 356-4222

TTY (hearing or speech impaired; machine only): (503) 945-8617 (Salem) or (800) 886-7204 (toll-free within Oregon).

Asistencia en español. Llame al (503) 945-8618 en Salem o llame gratis al (800) 356-4222 en Oregon.

Supporting Documents

- BOPTA Filing Information 64.52 KB
- BOPTA Authorization to Represent 70.48 KB
- BoPTA Petition & Instructions - Real Property 109.6 KB
- BoPTA Petition & Instructions - Personal Property 127.68 KB
- BoPTA Petition & Instructions - Waiver or Late Filing Penalty 75 KB

Related Links

- [Department of Revenue Property Tax](#)