

Appealing County Board Decisions

You may appeal a decision of the County Board of Property Tax Appeals (BOPTA) to the Magistrate Division of the Oregon Tax Court by filing a written complaint. The assessor may also appeal the board's decision. The fee for filing a complaint with the Magistrate Division is \$50.

You may represent yourself or be represented by an Oregon-licensed attorney, appraiser, or real estate broker, or by a person duly qualified to practice public accountancy in Oregon. Your employee who regularly does your tax work may also represent you.

Complaints must be filed with the Magistrate Division **within 30 days (not one month)**, after the Board's order is mailed or personally delivered to you. You can [download appeal forms](#) or write to: Clerk, Oregon Tax Court, Magistrate Division, 1163 State Street, Salem OR 97301. You can also order forms by calling (503) 986-5650.