

# What is BOPTA?

## BOPTA is the Board of Property Tax Appeals

**Who (The Board)** - The BOPTA Board is a board of community members. All members of the BOPTA Board are appointed by the Klamath County Board of Commissioners and may consist of residents of the county who are not employees or members of a governing body of the county or of any taxing district within the county.

**Who (You)** – Those who own or have interest in property within Klamath County may appeal their Real Market Value (RMV) as assessed on their property tax statement to the BOPTA Board.

**What** – The Board considers the petitioner’s evidence of a lower RMV and information provided by the Assessor’s Office. The burden of proof of a lower RMV is on the Petitioner – the party seeking relief.

**Where** – If you are interested in filing a petition, serving on the Board, or attending your hearing, all BOPTA activity in Klamath County occurs at the Klamath County Clerk’s Office.

Klamath County Clerk’s Office

305 Main St.

Klamath Falls, OR. 97601

**Why** – Voters approved Ballot Measure 50 in May 1997. Measure 50 decreased many tax bills and made future taxes more predictable. It also preserved some provisions of Measure 47 (passed in November 1996).

Another component of Measure 50 was the creation of the Board of Property Tax Appeals – a citizen committee in each county given the power to adjudicate Real Market Values in case a property owner does not agree with their assessed value.

<b>When</b> Assessment Date (when value is measured):	January 1 <sup>st</sup> (year)
Tax Statements mailed out	by October 25 <sup>th</sup>
File BoPTA appeal petition	by December 31 <sup>st</sup>
Board Hearings	February/March

**This Packet** is designed to help petitioners have a successful BOPTA appeal. It recaps the 3 different chances people have to appeal their property value, a page full of tips for a successful process, information from the department of Revenue, a description of what good evidence is



for you to present to the BOPTA Board, a description of what an “arm’s length” transaction is, how to appeal the decision of your local BOPTA Board, and recap of the Board’s hearing and security policy.





## Tips for a Successful BOPTA process

### Tip #1 – You must provide proof

The Board considers the petitioner's evidence and information by the Assessor's Office. The Board must always keep in mind that the burden of proof is on the petitioner as the party seeking relief. (please see the "evidence" flyer)

### Tip #2 – Property Value vs. Taxes

The "Board of Property Tax Appeals" is poorly named. Please remember that the process helps property owners appeal the Real Market Value assigned to their property. It is not a tool for challenging taxes.

### Tip #3 – Learn the important (RMV, MAV and AV)

#### RMV- Real Market Value

- The Amount a typical seller would accept or what a typical buyer would offer to pay.
- If the property has no immediate market value, its real market value, its real value is the amount of money that would justly compensate the owner for loss property.

#### MAV – Maximum Assessed Value

- MAV is a term created by Measure 50 in 1997. Mav is the greater of 103% of the prior year's Assessed Value or 100% of the prior year's MAV-plus the MAV of any exception value.

#### AV – Assessed Value

- Assessed Value is the lesser of the property's Real Market Value or Maximum Assessed Value.


### Tip #4 – BoPTA Board Members

The BoPTA Board is a volunteer citizen's group. Please note they are not employees of the County.

### Tip #5 – Arm's length Sales

One of the best indicators of Real Market can be the sale of the property itself – but it needs to an "arm's length" sale. The sale was at "arm's length" if:

- Neither of the parties involved was under any undue duress.
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- Both parties were informed
  - The property was marketed under “normal” marketing conditions.
  - The Property was advertised for sale on the open market for a reasonable period
  - The parties involved were not related or business partners. ( see arm’s length flyer)

### **Tip #6 – Assessment Date**

The BoPTA Board considers the value of your property on the Assessment date: January 1, 2020. All evidence should be based on or near that date and what was available on that date – not after.



# How to complete the BoPTA forms

For the best results, complete each of the fields on your petition form that pertain to your property and situation.

1 Find the information on your tax statement that matches the fields on your petition and enter that information as shown below.

Clear form

## Board of Property Tax Appeals Real Property Petition

for Yamhill County

For official use only  
Petition number and date received

22 Will you or your designated representative attend the hearing?  Yes  No  
If you choose not to be present at the hearing, BOPTA will make a decision based on the written evidence you submit.

Property Information  
23 Assessor's account number from your tax statement: 152925  
24 Assessor's map and tax lot number from your tax statement:  
25 Street address and only where property is located:  
26 Property type:  Residential  Commercial  Farm  
 MID structure  Multi-family  Forest  Industrial

### 7/1/2020 to 6/30/2021 REAL PROPERTY TAX STATEMENT

YAMHILL COUNTY, OREGON 535 NE 5TH ST., ROOM 42 McMinnville, OR 97126 (503) 434-7321

PROPERTY LOCATION: [Redacted]  
ALT NO: R4420BA 00400  
ACCOUNT NO: 152925  
Acres: 0.3116  
Tax Code Area: 400

REQUESTED BY: GUILD MORTGAGE COMPANY

#### 2020 - CURRENT TAX BY DISTRICT:

CHEMEKETA COMM COLLEGE	334.13
MC MINNVILLE SD 40	2,214.82
WILLAMETTE REGIONAL ESD	158.38
EDUCATION TOTAL:	2,707.33
CHEMEKETA LIBRARY	43.71
MC MINNVILLE	2,679.53
UR MC MINNVILLE	74.75
YAMHILL CO EXT SERVICE	24.01
YAMHILL CO SOIL & WATER	18.94
YAMHILL COUNTY	1,375.79
GENERAL GOVERNMENT TOTAL:	4,216.73
CHEMEKETA COMM COLLEGE BOND	140.41
MC MINNVILLE BOND	664.23
MC MINNVILLE SD 40 BOND	1,395.91
BONDS AND OTHER TOTAL:	2,220.55
<b>2020 - 2021 TAX BEFORE DISCOUNT</b>	<b>9,144.61</b>

VALUES:	LAST YEAR	THIS YEAR
REAL MARKET VALUES (RMV):		
LAND	203,588	203,120
STRUCTURES	403,284	465,413
RMV TOTAL	606,872	668,531
ASSESSED VALUE:	523,893	539,610
TOTAL TAXABLE	523,893	539,610
PROPERTY TAXES:	8,896.59	9,144.61

If a mortgage company requested your tax information this statement is yellow and for your records only. Who requested this statement is printed under the Account Number box.  
Online or Telephone payment options available - for instructions and conditions go to: [www.co.yamhill.or.us/assessor](http://www.co.yamhill.or.us/assessor)

TOTAL (after discount): 8,870.27  
Delinquent tax amount is included in payment options listed below.

Payment Options	Date Due	Discount Allowed	Net Amount Due
FULL PAYMENT	Nov 16, 2020	274.34 3% Discount.....	\$8,870.27
2/3 PAYMENT	Nov 16, 2020	121.93 2% Discount.....	\$5,974.48
1/3 PAYMENT	Nov 16, 2020	No Discount.....	\$3,048.21

TEAR HERE PLEASE RETURN THIS PORTION WITH YOUR PAYMENT See back of statement for instructions TEAR HERE

2020 - 2021 Property Tax Payment Yamhill County, Oregon  
PROPERTY LOCATION: [Redacted]  
ACCOUNT NO: 152925

FULL PAYMENT (Includes 3% Discount)	DUE Nov 16, 2020	\$8,870.27
2/3 PAYMENT (Includes 2% Discount)	DUE Nov 16, 2020	\$5,974.48
1/3 PAYMENT (No Discount offered)	DUE Nov 16, 2020	\$3,048.21

2 Then, enter the values you believe your property is worth in the column "RMV requested". Next to the Assessor's values.

	Real market value (RMV) from tax statement or assessor's records	RMV requested (for property as edited on assessment date)
28 Land	\$	\$
29 Buildings, machinery, etc.	\$	\$
30 Manufactured structure	\$	\$
31 Total RMV	\$	\$
32 Total SAV of specially assessed portion (farmland, historic property, government, restricted low income multi-unit housing, or property that qualifies as "open space")	\$	\$
	Assessed value (AV) from tax statement or assessor's records	AV Requested (AV is limited to the calculation allowed by law)
33 Total AV	\$	\$

24. Check any of the following that applied to the property at or near the assessment date and the reason for appealing. Include documentation.  
 Property sale/purchase Date: Purchase price: Short sale or foreclosure?  Yes  No  
 Property listing Date: Listing price:  
 Property appraisal Date: Appraiser: Finding:  
 Condition issues/damage - What condition issues or damages exist? How long have they existed? Enclose additional pages if necessary.  
 Changes to property - What changes have been made? When? Enclose additional pages if necessary.  
 Other (for example, market data) Specifically provide a short explanation or documentation:

35 Why do you think the value of your property is incorrect? (Answer the question in the space provided; enclose additional pages, if necessary. Provide enough information to support the value(s) you are requesting. Be specific.)

Declaration: I declare under the penalties for false swearing (ORS 305.9004) that I have examined this document, and to the best of my knowledge, it is true, correct, and complete.  
36 Signature and name of petitioner or petitioner's representative (attach authorization if necessary) 37 Date

Please return this petition to:  
Yamhill County Clerk  
414 NE Evans St.  
McMinnville, OR 97128-4607  
See Publication OR-BOPTA-CL on [www.oregon.gov/orforms](http://www.oregon.gov/orforms).  
When and where to file your petition  
File your petition in the office of the county clerk. No other county office can accept petitions. Your petition must be postmarked or delivered by December 31 to the county clerk's office in the county where the property is located. If December 31 falls on a weekend or holiday, the filing deadline moves to the next business day. Mail or deliver your petition to the address shown in the box.

# Board of Property Tax Appeals

## Filing Information



[www.oregon.gov/dor](http://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.

## **3 Chances...**

You have 3 opportunities to appeal your property's value

### **#1-Meet with the Assessor's Office**

The Klamath County Assessor's Office has a solid track record of working with citizens to adjust property real market values where appropriate. The first step you should take is to talk directly with their office to see if you are able to reach an agreeable value. You may reach them at:

**Klamath County Assessor**

**305 Main Street**

**Klamath Falls, OR. 97601**

**541-883-5111**

### **#2-BoPTA Board Hearing**

If you are not able to reach an agreement with the Assessor's Office, then turn in your BoPTA Petition to the Klamath County Clerk's Office before the deadline. This year the deadline is January 3, 2022, before 5:00pm (Since December 31, 2021 falls on a observed holiday). You must submit your petition to the:

**Klamath County Clerk**

**305 Main Street**

**Klamath Falls, OR. 97601**

The Board convenes in February 2022 and hearings will begin in February 2022. The entire process is completed before April 15, 2022.

### **#3-Appealing to Magistrate**

If you wish to appeal the decision of the Board of Property Tax Appeals, you may file an appeal with the Magistrate division of the Oregon Tax Court. You appeal by filing a written complaint with the Oregon Tax Court. The Complaint must be filed within 30 days after the order of BoPTA is mailed or delivered to you.

The Board of Property Tax Appeals does not have the authority to grant an exemption. A petition requesting an exemption or partial exemption will be dismissed for lack of Jurisdiction. If the Assessor has disqualified the property from exempt status, the owner must appeal directly to the Magistrate Division. Complaint forms and fees should be mailed to:

**Clerk, Oregon Tax Court**

**Magistrate Division 1163 State Street Salem OR. 97301**

## **Evidence**

### **You must provide proof.....**

Remember, the Board is only able to rule on Real Market Value (the value a likely buyer might pay for your property on the open market). To do this, as the petitioner, you must provide proof the Assessor's Real Market Value of your property is incorrect. BoPTA Board Members must compare your evidence to that provided by the Assessor's Office. The burden of proof is on the petitioner as the party seeking relief.

### **Poor Evidence does not work well.....**

Good evidence for Real Market Value comes from actual sales data or professional appraisals:

- Property listings only show what one person thinks – not what the market will pay.
- Online property forecasts do not show actual value, only projections via computer models.
- Real Estate guides and marketing materials rarely reveal actual sales prices.

Try to avoid using property listings, online sales projections or marketing materials as your sole forms of value evidence. You need to prove to the Board what actual property similar to yours sold for at or near your assessment date.

### **Proper evidence that RMV Exceeds Actual Market Value**

For petitions to reduce Real Market Value, the petitioner must both:

- Present a preponderance of evidence that the value on the tax roll is incorrect.
- Convince the Board that the requested value is correct.



Here are examples of evidence that may convince the Board to order a change to the value on the roll:

Documentation of an arm's length sale of the subject property near the assessment date

A recent fee appraisal reflecting the real market value near the assessment date.

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 that are similar to the subject in location, size, and quality that have sold within a period of time that is indicative of the assessment date under appeal. If there are differences between the properties, the petitioner should account for the differences in the comparison of values.

The cost of new construction that took place close to January 1 of the assessment year, and was performed by a professional contractor.

Written estimates of the cost to repair property under appeal.

Information on leases, rents, occupancy, and expenses, or a comparable sales analysis for commercial property.

Proof of an error in the Assessor's records regarding the inventory or physical condition of the property.

Farm production data. This may be provided as support for a requested real market for an individual property or a specially assessed value. If given as evidence of specially assessed value, the farm production data must apply to an entire class of property.

The burden of proof is on the petitioner. The Assessor's office submits information to the Board supporting the value the Assessor believes is correct. When a petition is filed with the Board, the Assessor normally reviews the property and often determines that a change in the value is warranted. If this happens, the Assessor will recommend the Board change the value, or the Assessor may reach an agreement with the petitioner and file a stipulation with the Board. If the Assessor makes a recommendation, the Board is under no obligation to accept. The petitioner may not agree with the Assessor's recommendation, so it is important that the Board members review all of the evidence before making their decision.

All evidence submitted to the Board, including pictures and appraisals, becomes a public record (in most cases). If the petitioner chooses not to submit evidence because it will not be returned, the Board cannot consider the evidence when making its decision.



**To best present your perspective, please:**

Submit five (5) copies of any evidence you would like admitted.

All evidence must be sent to the Klamath County Clerk's Office in advance to be cleared for presentation.

Have a 5-7 minute presentation ready for your case before the Board. Remember that the Assessor's Office also has 5-7 minutes, and then the Board will make their decision.

**(If copies need to be made by the County Clerk, the cost is \$1.00 per page)**



## Arm's length Sale

### What's that?

One of the best indicators of Real Market Value (RMV) for a property might be the sale of the property itself. When determining if a sale is a good indicator of value, the Board will first determine if the sale was truly at "arm's length". The Board may also ask the County for information about the sale.

### A sale is considered at "arm's length" if:

- Neither of the parties involved was under any undue duress.  
This means the seller was not compelled to sell the property for financial reasons, and buyer was not compelled to purchase the property within a time period that is considered unreasonable.
- Both parties were informed.  
This means the sellers were familiar with the market value of properties similar to theirs, and the buyers had researched the market before making the offer to purchase.
- The property was marketed under "normal" marketing conditions.  
Listing the property with a realtor is usually considered a normal marketing condition, but properties sold without the assistance of a realtor might also be considered normal if the property was exposed to the open market. The price of property received at an auction is generally not considered to represent real market value.
- The Property was advertised/offered for sale on the open market for a period of time considered reasonable for the type of property.  
The time to market property varies depending on the property type and location.
- The parties involved were not related or business partners.

### A sale is Not at "arm's length" if:

- The transaction was "short sale".
- The property was a bank owned property.
- Either party was in the middle of a bankruptcy.
- The property was sold as a foreclosure or to avoid a foreclosure.
- The property owner was under any kind of financial or undue duress.



## Appealing to Magistrate

If a petitioner wishes to appeal the decision of the Board of Property Tax Appeals, the petitioner can file an appeal with the Magistrate Division of the Oregon Tax Court. The petitioner appeals by filing a written complaint.

The complaint must be filed **within 30 days** after the order of BoPTA is mailed or personally delivered to you. Consult with the Oregon Tax Court for Current filing fees.

The Board of Property Tax Appeals does not have the authority to grant an exemption. A petition requesting an exemption or partial exemption would be dismissed for lack of jurisdiction. If the Assessor has disqualified the property from exempt status, the owner must appeal to the magistrate division.

Complaint forms and fees should be mailed to: Clerk Oregon Tax Court  
Magistrate Division  
1163 State Street  
Salem, OR 97301-2563

There is useful information on our website:

[Klamathcounty.org](http://Klamathcounty.org)

Oregon Tax Court's Magistrate page:

<https://courts.oregon.gov/tax/pages/forms.aspx>

Oregon Department of Revenue's Appeals page:

<https://ww.oregon.gov/dor/forms/pages/default.aspx>

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

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You may appeal most decisions made by your local board of property tax appeals (BOPTA) by filing a complaint with the Magistrate Division of the Oregon Tax Court. **The Magistrate Division cannot accept appeals concerning late filing penalties [ORS 308.295(5) and 308.296(6)].**

The Magistrate Division complaint form, along with instructions, is available on the Tax Court's website [www.courts.oregon.gov/tax](http://www.courts.oregon.gov/tax). (See Magistrate Division Property Tax Complaint & Instructions.)

There is a fee for filing a complaint with the Magistrate Division. The fee is subject to modification by the Oregon Legislature and should be verified with the Tax Court before filing. As of January 1, 2022 the filing fee is \$50.

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

**Note:** You only have 30 days from the date of mailing or personal delivery of the BOPTA order to file your complaint with the Magistrate Division. A complaint is considered "filed" on the date that it is deposited with USPS or private express carrier (ORS 305.418). It is good practice to keep receipts or other evidence of the date of mailing or dispatch.