Board of Property Tax Appeals
Real Property Petition
and Instructions for Filing

General information

Use this form to request a reduction of the value of your land, buildings, manufactured structures, and industrial machinery and equipment. The value of your business personal property or floating property should be appealed on the personal property petition form.

For the current tax year, your petition must be postmarked or delivered by December 31. If December 31 falls on a weekend or holiday, the filing date moves to the next business day. See the back of this form for filing instructions.

We provide the following information to help you understand how your property is assessed.

- **Real market value (RMV)** is the value the assessor has estimated your property would sell for on the open market as of the assessment date. The assessment date for most property is January 1 preceding the mailing of the tax statements in October.
- **Maximum assessed value (MAV)** is the greater of 103 percent of the prior year's assessed value or 100 percent of the prior year's MAV. **MAV may be increased above 3 percent** of the prior year's assessed value if certain changes, defined as exceptions, are made to your property. MAV doesn't appear on most tax statements.
- **Exception** means a change to property, not including general ongoing maintenance and repair or minor construction. Changes that could affect MAV include new construction or additions, major remodeling or reconstruction, rezoning with use consistent with the change in zoning, a partition or subdivision, or a disqualification from special assessment or exemption. Minor construction is defined as additions of real property improvements with a RMV that doesn't exceed $10,000 in one assessment year or $25,000 over a period of five assessment years. Exception value doesn't appear on your tax statement.
- **Assessed value (AV)** is the value used to calculate your tax. It is the lesser of RMV or MAV.
- **Specially assessed value (SAV)** is a value established by statute. The legislature has established several programs that create value levels below market value for certain types of property. Examples of types of property that may qualify for special assessment are farmland, historic property, government-restricted low income multiunit housing, and property that qualifies as "open space."

Contact your county assessor for more information about how your property value was determined.

Appeal rights

Generally. Except for centrally assessed property and industrial property appraised by the Department of Revenue, you may appeal the current real market, maximum assessed, specially assessed, or assessed value of your taxable real property to the board of property tax appeals (BOPTA). However, the authority of BOPTA to reduce your property's MAV and AV is **limited to the calculation allowed by law,** and an appeal may not result in a reduction of tax.

Industrial property. If you're appealing **principal or secondary industrial** property appraised by the Department of Revenue, you must file a complaint with the Magistrate Division of the Tax Court. The deadline for filing your appeal with the Tax Court is the same as the deadline for filing with BOPTA. You may contact the Tax Court at (503) 986-5650.

Centrally assessed property. The value of utilities and other centrally assessed property must be appealed to the Department of Revenue on or before June 15 of the assessment year on forms that we provide.

MAV. MAV is based on the prior year's MAV and AV. The 3 percent increase from the prior year's AV can't be reduced by BOPTA. If the AV increased by more than 3 percent due to an exception, the board may reduce the value of the exception.

AV. AV is established by a simple comparison between RMV and MAV and is equal to whichever one is less. It can only change as the result of changes to RMV or MAV. If BOPTA reduces RMV but it remains higher than MAV, AV won't change.

Instructions for filing a petition

Read all instructions carefully before completing this form. If your petition isn't complete, it will be returned. **If your petition isn't corrected by the date indicated on the "Defective Petition Notice" mailed to you, it will be dismissed.**

Petitioner (lines 1–10)

The owner, an owner, or any person or business that holds an interest in the property that obligates the person or business to pay the property taxes is legally authorized to appeal to BOPTA. If the person or business isn't the owner or doesn't receive the tax statement, **proof of an obligation to pay the taxes must be submitted with the petition.** Contracts and lease agreements are examples of documents that may allow a party other than the owner to appeal.

If property is owned by a business, the petition (or authorization to represent, if applicable) must be signed by a person who can legally bind the company. For most corporations, this is usually a corporate officer. **Employees regularly**

employed in tax matters for a corporation or other business may also sign the petition.

If you need help in determining who can sign the petition for your business or other organization, contact the county clerk's office in your county.

Authorized representative (lines 11–22)

The law allows only certain people to sign the petition and appear at the hearing to represent the petitioner.

People who need a signed authorization from the petitioner in order to sign the petition include:

- A relative of the owner(s). Relative is defined as: spouse, (step)son, (step)daughter, (step)brother, (step)sister, (step) father, (step)mother, grandchild, grandparent, nephew, niece, son- or daughter-in-law, brother- or sister-in-law, father- or mother-in-law.
- A real estate broker licensed under Oregon Revised Statute (ORS) 696.022.
- A real estate appraiser certified or licensed under ORS 674.310, or registered under 308.010.
- A person duly qualified to practice public accountancy in Oregon. This includes Oregon licensed certified public accountants (CPAs) or public accountants (PAs), or PAs from another state who have proof of substantial equivalency authorization from Oregon.
- A lessee, if the lessee **isn't** obligated to pay the taxes. Lessees obligated to pay the taxes aren't required to provide authorization from the owner, but must provide proof of the obligation.

An attorney-in-fact under a general power of attorney executed by the owner of the property can also sign the petition and appear at the hearing to represent the petitioner. The attorney-in-fact must provide a copy of the general power of attorney with the petition.

People who don't need a signed authorization include:

- An attorney-at-law. The attorney's Oregon state bar number must be included on the petition.
- Legal guardian or conservator of the owner(s) with court appointment.
- Trustee in bankruptcy proceedings with court appointment.

Attendance at hearing (line 23)

Checking "yes" means you or your representative will attend the hearing. Checking "no" means that neither you nor your representative will attend the hearing. If you don't attend the hearing, BOPTA will make a decision about the value of your property based on the written evidence you submit.

If you check "yes" or don't check any box in this section, BOPTA will schedule a hearing and notify you of the time and place to appear. **Hearings will be scheduled between the first Monday in February and April 15.** Some counties have established time limits for you and the assessor to present evidence. The BOPTA clerk can advise you of your county's procedure.

Property information (lines 24–27)

You must include the assessor's account number or a copy of your tax statement with your petition.

RMV (lines 28–31)

Enter the RMV you are appealing in the left-hand column **or attach a copy of your tax statement.** Enter the RMV you're requesting for your property in the right hand column. This number should represent what you think your property was worth on the open market as of **January 1 of the current year.** You may appeal either the total value of your property or the value of any or all components (land, buildings, machinery and equipment, or manufactured structures).

SAV (line 32)

If your property is specially assessed, complete this section to appeal the specially assessed portion of your property. You may need to talk to your county assessor to determine which value on your tax statement is the SAV.

Enter the total SAV you're appealing in the left-hand column. Enter the total SAV you're requesting for your property in the right-hand column. Many special assessments result from an application filed with the county assessor and often only a portion of the property is under special assessment. **Most property is not specially assessed. BOPTA cannot grant special assessments or restore a property's previous qualification for special assessment.**

AV (line 33)

Enter AV from your tax statement or the assessor's records. A new AV may result from your appeal based on the RMV, SAV, or MAV determined by BOPTA.

Note: Even if BOPTA reduces RMV of your property, your tax bill may not change unless RMV is reduced below AV.

Evidence of property value (lines 34–35)

Explain the basis of your appeal and provide evidence that the value the assessor has placed on your property is incorrect. The Department of Revenue information circular, *How to Appeal Your Property Value,* contains information about the type of evidence needed for a successful appeal. **Comparing the value on the tax roll of your house to the value on the tax roll of your neighbor's house or comparing the taxes you pay to the taxes your neighbor pays generally isn't considered satisfactory evidence.**

If you have recently built or installed a new home or other structure, remodeled, or added to an already existing structure, **you should address the cost of this portion of your property** on line 34, "Changes to property."

All evidence submitted, including pictures and appraisals, will be kept. It won't be returned to you.

Declaration and signature (lines 36-37)

Sign and date the petition form. The petition will be considered defective if not signed.

You can also download this form at www.oregon.gov/dor/forms.

Board of Property Tax Appeals
Real Property Petition

for MARION County

For official use only
Petition number and date received

- **Read all instructions carefully before completing this form.**
- **Please print or type** the requested information on both sides of this petition.
- Complete **one petition** form for **each account** you're appealing.
- Return your completed petition(s) to the address shown on the back.
- Use this form for manufactured structures, not the *Personal Property Petition.*
- **Include a copy of your tax statement.**

Petitioner (person in whose name petition is filed)

1 Check the box that applies: ☐ Owner.
☐ Person or business, other than owner, obligated to pay taxes (attach proof of obligation).

2 Name—individual, corporation, or other business	3 Email address (optional)

4 Phone number

Daytime	Evening

5 Mailing address (street or PO Box)

6 City	7 State	8 ZIP code

For business use only

9 Name of person acting for corporation, LLC, or other business	10 Title (for example, president, vice president, tax manager, etc.)

If a representative is named on line 11, all correspondence regarding this petition will be mailed or delivered to the representative.

Representative

Complete this section when the petition is signed by an authorized representative of petitioner. Only certain people qualify to act as an authorized representative. See the instructions for a list of who qualifies.

11 Name of representative	12 Email address (optional)

13 Phone number

Daytime	Evening

14 Mailing address (street or PO Box)

15 City	16 State	17 ZIP code

18 Relationship to petitioner named on line 2

19 Oregon state bar number	20 Oregon appraiser license number	21 Oregon broker license number	22 Oregon CPA or PA permit or S.E.A. number

Any refund resulting from this appeal will be made payable to the petitioner named on line 2 unless separate written authorization is made to the county tax collector. However, if a representative is designated, any refund will be sent to this individual or business, not the petitioner.

Attendance at hearing

23 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

24 Assessor's account number (from your tax statement)	25 Assessor's map and tax lot number (from your tax statement)

26 Street address and city where property is located	27 Property type ☐ Residential ☐ Commercial ☐ Farm ☐ Mfd structure ☐ Multi-family ☐ Forest ☐ Industrial

Please turn over—form continues on back ⟶

	Real market value (RMV) from tax statement or assessor's records	RMV requested (for property as existed 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"). → Most property isn't specially assessed. Please read the instructions to see if this section applies to your property.

Specially assessed value (SAV) from assessor's records	SAV requested (SAV is limited to the qualifications and calculations allowed by law)
$	$

	Assessed value (AV) from tax statement or assessor's records	AV Requested (AV is limited to the calculation allowed by law)
33 **Total AV** →	$	$

Evidence of property value Include documentation (recently recorded deeds, listings, appraisals, construction bids, etc.)

34. 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	Asking price

☐ **Property appraisal**

Date	Appraiser	Finding

☐ **Condition issues/damages**—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)

Specify and 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 305.990(4)] 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) Sign name	Print or type name	37 Date
X		

Please return this petition to:

BOARD OF PROPERTY TAX APPEALS
PO BOX 14500
SALEM, OR 97309-5036

See Publication OR-BOPTA-CL on www.oregon.gov/dor/forms.

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.