

# Appeals Matrix

| Issue   | Where               | When                        | Statute                           |
|---|---------------------|-----------------------------|-----------------------------------|
| <b>Appeals—Generally</b>  |                     |                             |                                   |
| 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                       |
| <b>Value Appeals—Timely</b>   |                     |                             |                                   |
| Value on tax statement  | BOPTA               | By December 31              | ORS 309.100                       |
| Industrial—principal or secondary   | BOPTA or Magistrate | By December 31              | ORS 305.403;<br>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                       |
| <b>Non-Value Appeals—Timely</b>   |                     |                             |                                   |
| Late filing penalty—real; personal  | BOPTA               | By December 31              | ORS 308.295(5);<br>ORS 308.296(6) |
| Late filing penalty—real; personal  | Assessor            | No deadline                 | ORS 308.295(7);<br>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;<br>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;<br>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;<br>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)                  |
| <b>Appeals—Not Timely Filed</b>   |                     |                             |                                   |
| 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                       |