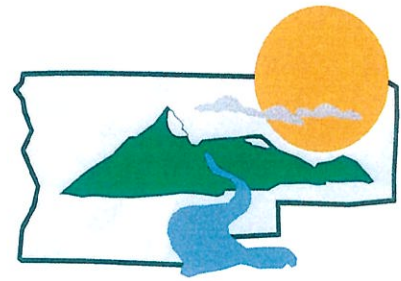


JEFFERSON COUNTY

KATHERINE ZEMKE, COUNTY CLERK

66 SE D Street, Suite C
Madras, Oregon 97741
Phone: (541) 475-4451
Fax: (541) 325-5018



What is BoPTA?

BoPTA is the Board of Property Tax Appeals

Who (The Board) - The BoPTA (Board of Property Tax Appeals) Board is a board of community members. All members of the BoPTA Board are appointed by the Jefferson 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 an interest in) property within Jefferson 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 a hearing, all BoPTA activity in Jefferson County occurs at the Jefferson County Clerk's Office:

Jefferson County Administration
Bldg.
66 SE D St.
Madras, OR 97741

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 if a property owner does not agree with their assessed value.

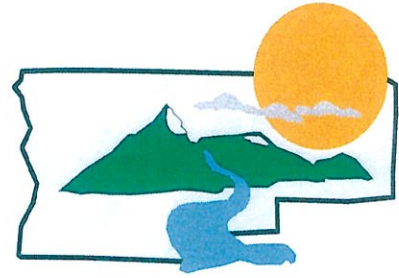
When	Assessment date (when value is measured):	January 1st, 2021
	Tax statements mailed out	by October 25 th , 2021
	File BoPTA appeal petition	by January 3 rd , 2022
	Board hearings	Mid February 2022

This packet is designed to help petitioners have a successful BoPTA appeal. It recaps the three 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 a recap of the Board's hearing and security policy.

JEFFERSON COUNTY

Katherine Zemke, County Clerk

66 SE D St., Madras, OR 97741 * Ph. 541-475-4451 * Fax 541-325-5018 *
Board of Property Tax Appeals * Elections * Marriage Licenses * Passports *
Recording * Voter Registration



Tips for a successful BoPTA process

Tip #1 – You must provide proof

The Board considers the petitioner's evidence and information provided 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 acronyms (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 is the amount of money that would justly compensate the owner for loss of the 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 citizens' group. Please note they are not employees of the County but simply community members like you who are reimbursed only \$40 per 1/2 day for training or hearings – not paid hourly.

Tip #5 – Arm's length sales

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

- Neither of the parties involved was under any undue duress.
- 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.

(please see the "Arm's length" flyer)

Tip #6 – Assessment date

The BoPTA Board considers the value of your property on the Assessment date: January 1, 2021. All evidence should be based on or near that date and what was available on that date – not after.

3 Chances...

You have 3 opportunities to appeal your property's value.

November – December

#1 – Meet with the Assessor's Office

The Jefferson 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:

Jefferson County Assessor
66 SE D St. Ste D
Madras, OR 97741
541-475-2443

December

#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 Jefferson County Clerk's Office before the deadline. This year the deadline is January 3, 2022, before 5:00 p.m. (since December 31, 2021, falls on an observed holiday). You must submit your petition to the:

Jefferson County Clerk
66 SE D St, Ste. C
Madras, OR 97741

February – March

The Board convenes in February 2022 and hearings begin in Mid February 2022. The entire process is completed before April 15th, 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
97301-2563

Board of Property Tax Appeals Filing Information



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.

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** that 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 the property under appeal.
- Information on leases, rents, occupancy, and expenses, or a comparable sales analysis for commercial property.

Continued...

- 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 value 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.
- Have a **seven to ten (7 - 10) minute presentation** ready for your case before the Board. Remember that the Assessor's Office also has seven to ten (7 - 10) minutes and then the Board makes a decision.

(If you need the County Clerk to make copies, they cost \$0.25 each page for b/w & \$0.60 for color)

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 the 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 a "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.

Don't agree with the Board's decision?

You have the right to appeal.

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** and documentation on our website for your reference.

- ① Navigate to: <https://www.co.yamhill.or.us/clerk>
- ② Scroll down to the "BoPTA" section on the right-side of our website and open the "Board of Property Tax Appeals" page:
<https://www.co.yamhill.or.us/content/board-property-tax-appeals> There you will find various resources, documentation and forms.

For a **complete** list of resources, all available documents and forms, current filing fee amounts and contact information, navigate to:

Oregon Dept. of Revenue's Appeals pages –

<https://www.oregon.gov/dor/forms/Pages/default.aspx>

<https://www.oregon.gov/dor/programs/property/Pages/property-appeals.aspx>

And Oregon Tax Court's Magistrate page –

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

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

Where to Appeal

You may appeal most decisions of the board of property tax appeals to the Magistrate Division of the Oregon Tax Court. The court cannot accept appeals of orders regarding a waiver of a late filing penalty.

ORS 308.295(5)

ORS 308.296(6)

To appeal the board's decision to the tax court, you must file a legal complaint.

Your complaint must be filed **within 30 days** after the order of the board is mailed or personally delivered to you.

There is a fee for filing an appeal with the Magistrate Division. Currently, that fee is currently set at \$50, but this amount should be verified with the Oregon Tax Court.

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

How to File

You may obtain Magistrate complaint forms from your county assessor or by visiting the court's website at www.courts.oregon.gov/tax.

To file your complaint with the court, send your filing fee and the complaint form to:

Clerk, Oregon Tax Court Magistrate Division 1163 State Street
Salem OR 97301-2563

You may also personally deliver your complaint to the court at:

1241 State Street 3rd Floor
Salem, Oregon

Remember! You only have 30 days from the date of mailing or personal delivery of the board of property tax appeals order to appeal to the Tax Court. If you wait until the last minute, your complaint may arrive after the statutory filing deadline which may result in the dismissal of your appeal.

BoPTA Hearing & Security Policy

Conflicts of Interest:

It is the policy of the Jefferson County Board of Property Tax Appeals that its members declare any potential or actual conflicts of interest, pursuant to ORS Chapter 244 before the consideration of any issue before the Board.

Hearing Schedules:

Hearings are meetings during which the BoPTA Board hears and reviews evidence regarding Real Property, Personal Property or waiver of late filing petitions filed with the Board of Property Tax Appeals.

It is the policy of the Jefferson County Board of Property Tax Appeals that hearings scheduled for a specific date and time will be heard only at the date and time scheduled.

Rescheduling is not allowed. The petitioner may submit any additional evidence up to the date and time of the hearing. The petitioner may also have an Authorized Representative present evidence. It is the responsibility of the petitioner to notify the Board of any Authorized Representatives coming before the Board.

Evidence Reminder:

- **All evidence** submitted to the Board, including pictures and appraisals, **becomes a public record**. If the petitioner chooses not to submit evidence because it will not be returned, the Board cannot consider the evidence when making its decision.
- Submit **five (5) copies of any evidence** you would like admitted.
(If you need the County Clerk to make copies, they cost \$0.25 per page for b/w & \$0.60 for color)

Hearing Procedures:

Hearings before the Board will last up to twenty to thirty (20 to 30) minutes in duration (depending on the schedule outlined by the Board). The BoPTA Chair may extend the presentation period if the Chair feels the Board will benefit from the extension, and if the schedule allows.

7 to 10 minutes - for the property owner (and any witnesses)

7 to 10 minutes - for the Assessor's Office

6 to 10 minutes - for the Board to deliberate and rule on the petition

Decorum and Security:

All participants are expected to observe respectful behavior and decorum during all Jefferson County Board of Property Tax Appeals hearings. Anyone acting in a disruptive, disorderly or threatening manner, or using profanity, will be asked to voluntarily leave the meeting, and the hearing may be concluded, rescheduled, or postponed at the Board's discretion.

If an individual continues to behave in a disorderly or disruptive manner, and refuses to voluntarily leave the meeting, the Chair may request a law enforcement officer to escort the individual from the hearing.

Please be courteous, respectful, and remain focused on the topic of property valuation. During the hearing:

- Each petitioner will have up to seven or ten (7 or 10) minutes to present information to show that the Assessor's value is incorrect and show why the value the petitioner is requesting is correct.
- The Assessor's Representative will have up to seven or ten (7 or 10) minutes to respond.
- The Board will have six to ten (6 to 10) minutes to question the petitioner and the Assessor's Representative and reach a decision on the case.
- All materials or exhibits presented by the petitioner must be left with the Board.
- All decisions are final. It is the Board's policy that after the Board has voted, the hearing is concluded. No further discussion of the petition will be permitted.

Clerical Errors:

It is the policy of the Jefferson County Board of Property of Tax Appeals to authorize the Board Clerk to make corrections to orders for the purpose of correcting clerical errors.