

## COLUMBIA COUNTY BOARD OF PROPERTY TAX APPEALS

Dear Petitioner:

The Board of Property Tax Appeals (BOPTA) is made up of citizens, not government officials. The Board of Property Tax Appeals is an independent body that does not work for the Assessor, the Commissioners or any county taxing district. Decisions of BOPTA may be appealed by the petitioner or assessor to the Magistrate Division of the Oregon Tax Court. (The only exception is decisions regarding late filing penalties for real and personal property returns are final and cannot be appealed.)

### **Burden of Proof**

It is your responsibility to prove two things: 1) that the assessor's value is wrong, and 2) the value you are requesting is correct. You should present evidence that supports your argument.

Examples of evidence include:

- A current arm's length sale of the subject property.
- Sales information about comparable properties (be sure they are comparable).
- A recent appraisal by a fee appraiser.
- Recent real estate listing of the subject or comparable properties.
- Information on leases, rent receipts, occupancy expenses, or profit and loss statements for the last five years.
- Errors in assessor's record of inventory or physical condition.
- If repairs are needed, written estimates from contractors on the cost to cure.
- Economic or neighbor information affecting the property's value.

### **Hearing Procedure**

The hearings are informal so you should not be nervous. Board members are sincerely interested in what you have to say and making the correct decisions. While each member has in front of them copies of everything that you previously submitted with your appeal, they may be reading it for the first time. You should summarize the most important points including pointing out evidence that best supports your case. Most hearings of residential property are allowed 10-15 minutes. More complex properties such as commercial may be allowed more time.

- First the petitioner will present information to show that the value should be adjust then the representative from the assessor's office will present their case. If clarification is needed the Board will question the petitioner and the assessor.
- All material/exhibits presented by the petitioner must be left with the Board of Property Tax Appeals. (IF YOU DO NOT WANT TO LEAVE THE ORIGINAL WITH THE BOARD, PLEASE PROVIDE A COPY.)
- The Board usually makes decisions at the end of each hearing but they may delay the hearing until later in the day or reschedule a second hearing. You will be notified of when the decision will be made.
- Tax refunds due as a result of a reduction in the assessed value by the Board will be sent to the petitioner within four to six weeks of the Board of Property Tax Appeals decision.

\*\*\*NOTE: In many cases a reduction in the real market value will not change the tax bill.

Telephone conference calls are available, call to make an appointment (prior to the hearing date), if needed.