

## 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.