

Tips for a Successful BoPTA

- **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.

- **Property value vs. Taxes**

The "Board of Property Tax Appeals" is poorly named. (There is a new and improved name currently before the Legislature and we are expecting the change to take effect for the 2022 hearings.) 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.

- **Acronyms**

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 if 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

AV is the lesser of the property's Real Market Value or Maximum Assessed Value.

- **BoPTA Board Members**

The BoPTA Board is a volunteer citizens' group. Please note they are NOT employees of the County but community members like you.

- **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: