

What is BoPTA?

BoPTA is the Board of Property Tax Appeals

WHO (The Board) – The BoPTA (Board of Property Tax Appeals) Board is a community members board. All members of the BoPTA Board are appointed by the Wallowa 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 Wallowa 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 your hearing, all BoPTA activity in Wallowa County occurs at the Wallowa County Clerk’s office:

101 South River Street
Room 100
Enterprise, OR 97828

Why – Voters approved Ballot Measure 50 in May 1999. 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 in case a property owner does not agree with their assessed value.

When – Assessment date (when value is measured)	January 1, 2021
Tax statement mailed out	by October 25, 2021
File BoPTA appeal petition	by December 31, 2021
Board hearings	early March 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.