

Don't agree with the Board's Decision?

You have the right to appeal

Appealing to the 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 thirty (30) days after the order of the 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

Website References:

www.co.wallowa.or.us

www.oregon.gov/dor/forms/pages/default.aspx

www.oregon.gov/dor/programs/property/pages/property-appeals.aspx

www.courts.oregon.gov/tax/pages/forms.aspx