

BOARD OF PROPERTY TAX APPEALS (BOPTA)

DUTIES AND RESPONSIBILITIES

The Board has two primary duties. One is to hear petitions for reduction of the real market or assessed values of property as of July 1.

The second primary duty is to consider applications to excuse liability for the penalty imposed under ORS 309.

MEMBERSHIP

The Board of Property Tax Appeals is comprised of three persons selected by the County Clerk from the pool of board members appointed by the Board of Commissioners. The Commission, prior to October 15th of each year, shall appoint two separate BOPTA Pools. A three person pool of members of the County governing body or the governing body's designees and a five person pool of nonoffice-holding residents of the County who are not employees of the County or of any taxing district within the County shall be appointed.

TERMS

All three BOPTA. members, plus an alternate if one is appointed, serve for one calendar year, but can be appointed for up to 4 consecutive terms. The term for each member begins January 1 next following appointment and ends on June 30 or when a successor is appointed.

MEETINGS

The BOPTA shall convene on the second Monday in January of each year. The Board shall continue its sessions from day to day, exclusive of legal holidays, until their work is completed.

TIME COMMITMENTS

Depending on the number of petitions filed, the BOPTA. will probably meet six to ten days including a one-day school conducted by the Department of Revenue.

The County Board has a policy that if a member of a board or commission has three unexcused absences, the member's inability to participate will be considered as a resignation and the member will be replaced by another citizen.