

# Appeals Matrix

Issue	Where	When	Statute
<b>Appeals—Generally</b>			
BOPTA decision	Magistrate	Within 30 days	ORS 305.280
Magistrate decision	Regular Division	Within 60 days	ORS 305.501
Regular Division judgment	Supreme Court	Within 30 days	ORS 19.255
Dept. of Revenue decision	Magistrate	Within 90 days	ORS 305.280
<b>Value Appeals—Timely</b>			
Value on tax statement	BOPTA	By December 31	ORS 309.100
Industrial—principal or secondary	Magistrate	By December 31	ORS 305.403; ORS 309.100
Omitted property; error correction	Magistrate	Within 90 days	ORS 311.223
Current year increase; notice mailed prior to Dec 1	BOPTA	By December 31	ORS 311.208
Centrally assessed property	Dept. of Revenue	June 15	ORS 308.584
<b>Non-Value Appeals—Timely</b>			
Late filing penalty—real; personal	BOPTA	By December 31	ORS 308.295(5); ORS 308.296(6)
Late filing penalty—real; personal	Assessor	No deadline	ORS 308.295(7); ORS 308.296(8)
Late Filing penalty—omitted	Magistrate	Within 90 days	ORS 311.223
BOPTA penalty decision	None		
Exemptions—denial or disqualification	Magistrate	Within 90 days	ORS 305.275; ORS 305.280
Exemptions—late filed application (Hardship)	Dept. of Revenue	December 15	ORS 307.475
Special assessments—denial or disqualification	Magistrate	Within 90 days	ORS 308A.718; ORS 305.280
Special assessments—late filed application (Hardship)	Dept. of Revenue	December 15	ORS 307.475
Proration of tax, July 1 value determination—late filed application (Hardship)	Dept. of Revenue	December 15	ORS 307.475
Other action of assessor or tax collector	Magistrate	Within 90 days	ORS 305.275; ORS 305.280
Senior citizen deferral—denial or disqualification	Magistrate	Within 90 days	ORS 311.668
Enterprise zone—failure or refusal to authorize	Magistrate	Within 90 days	ORS 285C.140(9)
Enterprise zone—waiver of authorization requirement	Dept. of Revenue		ORS 285C.140(12)
<b>Appeals—Not Timely Filed</b>			
Good & sufficient cause; 20 percent error for residential	Magistrate	Current and two prior years	ORS 305.288
Agreement to facts; extraordinary circumstance; assessor reduction; stipulation	Dept. of Revenue	Current and two prior years	ORS 306.115
Pendency of prior appeal	Dept. of Revenue	Dec. 15 or 6 mos.	ORS 305.285