

Deschutes County

Board of Property Tax Appeals (BOPTA)

2023-2024 Hearings Policy

Conflict of Interest:

Members of the Deschutes County Board of Property Tax Appeals (BOPTA) must declare and state the nature of any potential or actual conflicts of interest, pursuant to ORS Chapter 244, before the consideration of any petition before the Board.

Board members with an actual conflict of interest will not discuss or debate the petition and will not vote on the property value unless the member's vote is necessary for the board to achieve a quorum.

Board Clerk:

The BOPTA Clerk will attend and record the minutes for all Board meetings. Board meeting minutes will be kept in written format and hearing minutes will be kept in audio/visual and brief written format.

Hearing Scheduling:

Hearings are meetings held during which the Board hears or reviews evidence regarding real property, personal property or waiver of late filing penalty petitions filed with the Board of Property Tax Appeals. Hearings are scheduled by the BOPTA Clerk following the deadline to file petitions.

It is the policy of the Deschutes County Board of Property Tax Appeals (BOPTA) that hearings scheduled for a specific date and time will be heard only at the time scheduled except:

1. One request for reschedule by the petitioner may be granted if an acceptable date and time can be agreed upon by the petitioner and the BOPTA Clerk. It is the responsibility of the petitioner to contact the BOPTA Clerk to request a schedule change. No changes will be authorized unless the petitioner seeks such a change prior to the scheduled hearing date.
2. Hearings regarding petitions in which the petitioner or petitioner representative does not wish to attend may be heard at any time during the day of their scheduled hearing.

The Board delegates the BOPTA Clerk the authority to schedule, reschedule or deny a request for rescheduling Deschutes County property tax appeal hearings.

Two of three Board members constitute a quorum. In the event a quorum of the Board cannot meet as scheduled due to weather conditions or service disruptions, any hearings scheduled for that meeting will be rescheduled and the petitioners notified. The decision to cancel a Board meeting will be made by the Deschutes County Clerk and BOPTA Clerk. Notifications to petitioners may be made by use of any and all available means.

Late Filed Petitions:

A letter will be sent to those petitioners that either filed after the filing deadline or filed their petition to a department other than the Clerk's office. Petitions filed to another county department but delivered to the Clerk's office prior to the filing deadline will be considered timely filed. All petitions delivered either by mail or in person to another county department and delivered to the Clerk's office after the filing deadline will be considered untimely filed. All petitions mailed to the Clerk's office with a postmark after the filing deadline will be considered untimely filed. A hearing will be scheduled for each petition and the petitioner will be given the opportunity to provide proof that they deposited their petition with the United States Postal Service or private express carrier or delivered their petition on or before the filing deadline. If the Board determines that the petition was filed timely based on evidence provided by the petitioner, the Board will then hear the petition based on the merits of their request.

Security Procedure:

In the event of an unruly petitioner, the Board Chair should ask for the petitioner to follow the hearing procedures set forth in this policy. If the petitioner remains unruly, the Board Chair should stop the hearing and request that the petitioner leave, advising them that their copy of the Board Order will be mailed to them the following working day. There is a phone available in the conference room to call 911. There is also a panic button on the BOPTA Clerk's desk for the purpose of notifying law enforcement.

During a hearing, if anyone refuses to follow this hearings policy or the Department of Revenue guidelines, the Board Chair or BOPTA Clerk will call for a brief break and that person may be asked to leave. The hearing will then continue.

In the event of an emergency, the board members, board clerk, assessor representative and petitioner will leave the building together and proceed to the west parking lot for further instructions from the security committee. If shelter in place is required, all individuals present will be required to remain in the conference room against the interior wall. The shades will be dropped and the door locked until further notification.

Petitioner Presentations:

Residential hearings will be scheduled for up to twenty (20) minutes in duration. Commercial and industrial hearings will be scheduled for up to twenty-five (25) minutes in duration. Hearings of multiple petitions with the same value and same evidence will be scheduled for duration of time as determined by the BOPTA Clerk.

The BOPTA Chairperson may extend the presentation period if the Chair feels the Board will benefit from such an extension.

Witnesses:

Witnesses will be allowed in all hearings except those concerning personal property and those that neither the petitioner nor the petitioner representative are present. Witnesses attending hearings virtually will be required to attend with the petitioner or petitioner representative. Witnesses will not be sworn in. They may only present evidence. They will not be allowed to argue the case.

Observers:

Observers such as the public, media and videographers are allowed to attend BOPTA public meetings. Videographers will be asked to remain within the area designated for Elections observers. There will also be a designated area for any other observers attending in person. Observers are not allowed to participate in deciding or questioning board business.

Hearing Procedures:

1. Property values, **not taxes**, are the subject of the hearing.
2. Each petitioner will have up to five (5) minutes to present information to show that the property value should be adjusted. Evidence may be in written or verbal format.
3. The Assessor or Assessor's representative will have up to five (5) minutes to present their recommendations to the Board.
4. The Board will have ten (10) minutes to question the petitioner and the Assessor for residential properties and fifteen (15) minutes for commercial and industrial properties.
5. All materials/exhibits presented by the petitioner and Assessor **must** be left with the Board.
6. All decisions are final. It is the Board's policy that after the Board has voted, the hearing is concluded. No further discussion of the petition will be permitted.

Telephone and Virtual Hearings:

Petitioners will be able to appear in person, by telephone or virtually through Microsoft Teams. Petitioners appearing in person must bring 5 copies of additional evidence to their scheduled hearing if the evidence has not previously been submitted. Petitioners appearing by telephone or virtually must provide **5 copies** of any additional written evidence (including maps, photos, etc.) to the BOPTA clerk **no later than 8:00 a.m. the morning of their scheduled hearing**. Petitioners must bring this written evidence or have it delivered by courier to the County Clerk's Office in the Deschutes Service Building, 1300 NW Wall Street, Suite 202, Bend. Written evidence and screenshots held up to the camera during the hearing will not be considered evidence per public records retention schedule OAR 166-150-0040.

Petitioners choosing the telephone option must notify the BOPTA clerk no later than 48 hours prior to their scheduled hearing. Petitioners appearing virtually will be provided a link on our website <https://www.deschutescounty.gov/clerk/page/hearings-schedule> to attend their hearing.

BOPTA Board Appraiser:

Pursuant to the law, the hiring of a Board Appraiser is not mandatory. If the Board decides to call in a fee appraiser, the County Clerk will determine whether or not to hire an appraiser at an hourly rate.

Split Decisions:

It is the policy of the Deschutes County Board of Property Tax Appeals that in the case of a split decision when only two Board members are present at the hearing, the Board members will sustain the value on the rationale no relief can be granted on the petition without a majority vote. The petitioner would then have the option of appealing to the Magistrate Division of the Oregon Tax Court.

Delivery of Orders:

All orders and appeal rights will be hand delivered to the petitioner or petitioner representative, if present, at the end of each hearing. The petitioner or petitioner representative will be asked to sign for the receipt of the documents on the copy of the order retained in the Board record. If a petitioner or petitioner representative refuses to sign for the receipt, the BOPTA Clerk will indicate the hand delivery and refusal to sign on said order.

All orders and appeal rights for petitioners or petitioner representatives not wishing to attend their hearing will be placed in the US Mail the following working day after the hearing. A daily Affidavit of Mailing, indicating those parties being mailed to and the date mailed, will be kept in the Board record. The County Clerk will sign the Affidavit of Mailing in the presence of a notary public daily.

Clerical Errors:

The Deschutes County Board of Property Tax Appeals hereby authorizes the BOPTA Clerk to make corrections to the orders for the purpose of correcting clerical errors. Any other corrections or clarification will require the return of the Board members present at that particular hearing.

Accommodations for persons with disabilities:

The Deschutes County Board of Property Tax Appeals is committed to providing such accommodations as may be necessary to assist petitioners with disabilities.

Specific arrangements for any accommodations should be made with the BOPTA Clerk at least 48 hours prior to their scheduled hearing. Details for transmittal of documentation, contact times, etc. will be worked out on an individual basis. All hearing notice correspondence with petitioners will include the following information:



Deschutes County encourages persons with disabilities to participate in all programs and activities. This event/location is accessible to people with disabilities. If you need accommodations to make participation possible, please call Amber Trindle at 541-322-7188 or send an email to BOPTA-Appeals@deschutes.org.

Board Member Approval:

This policy was approved by the Deschutes County Board of Property Tax Appeals Members at the convening meeting February 6, 2024 and becomes effective immediately.