



## Deschutes County Property Value Appeals Board (PVAB) 2025-2026 Hearings Policy

### **Conflict of Interest:**

Members of the Deschutes County Property Value Appeals Board (PVAB) are required to declare any potential or actual conflicts of interest in accordance with ORS Chapter 244, prior to the consideration of any petitions before the Board.

Board members with an actual conflict of interest must refrain from discussing or debating the petition and are prohibited from voting on the property value unless their vote is essential to achieve a quorum.

### **Board Clerk:**

The PVAB Clerk is responsible for attending all Board meetings and recording minutes. Meeting minutes will be maintained in written format, while hearing minutes will be kept both in audio/visual format as well as a brief written summary.

### **Hearing Scheduling:**

Deschutes County Property Value Appeals Board policy dictates that hearings scheduled for a specific date and time will occur as scheduled, with exceptions as follows:

1. One rescheduling request by the petitioner may be granted if a mutually acceptable date and time can be arranged with the PVAB Clerk. The petitioner must contact the PVAB Clerk to request a change prior to the scheduled hearing date.
2. Hearings for petitions where neither the petitioner nor their representative wish to attend may be heard at any time on the scheduled date.

The authority to schedule, reschedule, or deny rescheduling requests for Deschutes County property value appeals hearings is delegated to the PVAB Clerk.

A quorum is achieved with two of three Board members. If a quorum cannot meet as planned due to weather conditions or service disruptions, scheduled hearings will be rescheduled, and petitioners

notified. Meeting cancellations will be decided by the Deschutes County Clerk and PVAB Clerk. Notification to petitioners will use all available means.

### **Late Filed Petitions:**

Petitioners who file petitions after the deadline or with a department other than the Clerk's office will receive notification via letter. Petitions delivered to another county department but received by the Clerk's office before the filing deadline are considered timely. Petitions received after the deadline, whether delivered by mail or in person, will be considered untimely. Petitions mailed with a postmark after the deadline are likewise untimely. A hearing will be scheduled for each petition, allowing the petitioner to prove timely filing through evidence of deposit with the United States Postal Service or a private carrier. If the Board finds the petition was filed timely based on evidence, the petition will be heard on its merits.

### **Security Procedure:**

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

If hearing guidelines or Department of Revenue rules are not followed, the Board Chair or PVAB Clerk will call a brief recess, during which non-compliant individuals may be asked to leave, allowing the hearing to continue.

In emergencies, all attendees will evacuate together to the west parking lot to await instructions from the security committee. If sheltering in place is required, all individuals will remain in the conference room, against the interior wall, with shades down and doors locked until further notice.

### **Petitioner Presentations:**

Residential hearings will be scheduled for up to twenty (20) minutes. Commercial and industrial hearings will be scheduled for up to twenty-five (25) minutes. Hearings for multiple petitions with the same value and evidence are scheduled at the PVAB Clerk's discretion.

The PVAB Chairperson may extend the presentation period by no more than 5 minutes if the Chair feels the Board will benefit from such an extension and the schedule allows.

### **Witnesses:**

Witnesses are allowed in all hearings except those concerning personal property or where neither the petitioner nor their representative is present. Virtual witnesses must attend with the petitioner or representative. Witnesses will not be sworn in and can present evidence only, without arguing the case.

### **Observers:**

Observers such as the public, media and videographers are allowed to attend PVAB public meetings. Videographers will be asked to remain within the area designated for Elections observers. Other observers should use designated areas and are not allowed to participate in Board discussions.

## **Hearing Procedures:**

1. Property values, **not taxes**, are the subject of the hearing.
2. The petitioner will have up to five (5) minutes to present information showing that property values should be adjusted. Evidence may be in written and/or verbal format only. Electronic evidence such as web links and PowerPoint presentations will not be accepted.
3. The Assessor or Assessor's representative will have up to five (5) minutes to present their evidence 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. After the Board has voted, there will be no further deliberation. Petitioners will be informed of further appeal rights beyond PVAB as applicable.

## **Telephone and Virtual Hearings:**

Petitioners may appear in person, by telephone, or virtually on Microsoft Teams. Petitioners appearing in person must bring 5 extra 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 physical copies** of any additional written evidence (including maps, photos, etc.) to the PVAB 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 PVAB 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.

## **PVAB Board Appraiser:**

Hiring a Board Appraiser is optional. If needed, the County Clerk will decide on employing an appraiser at an hourly rate.

## **Split Decisions:**

In cases of a split decision with only two Board members present, the Board members will sustain the value as no relief can be granted without a majority vote. Petitioners may appeal to the Magistrate Division of the Oregon Tax Court.

## **Delivery of Orders:**

Orders and appeal rights will be mailed the day after being signed by the Board. A daily Affidavit of Mailing, signed by the County Clerk before a notary, will be kept in the Board record.

## **Clerical Errors:**

The Deschutes County Property Value Appeals Board hereby authorizes the PVAB Clerk to correct clerical errors in orders. Any other corrections or clarification will require the return of the Board members who were present at the hearing.

## **Accommodations for Persons with Disabilities:**

The Board is committed to providing necessary accommodations for petitioners with disabilities. Specific arrangements should be coordinated with the PVAB Clerk at least 48 hours before the hearing.

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 [PVAB-  
Appeals@deschutes.org](mailto:PVAB-Appeals@deschutes.org).

## **Board Member Approval:**

This policy was approved by the Deschutes County Property Value Appeals Board Members at the convening meeting February 10, 2026 and becomes effective immediately.