

BENTON COUNTY
BOARD OF PROPERTY TAX APPEALS (BoPTA)
HEARINGS POLICY

The Benton County Board of Property Tax Appeals (BoPTA) are community members with the task of impartially reviewing data from both the petitioner and county assessor's office. The importance of establishing policy is to maintain a respectful environment for each hearing to achieve order and consistency.

1) CONFLICT OF INTEREST

Members of the Benton 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. To avoid a split decision, and if the alternate is present, the alternate will serve in place of the recused Board Member; said recused Board Member will resume serving on the Board at the end of the hearing in which the conflict of interest was declared.

2) HEARING SCHEDULING

Hearings are meetings during which the Board hears or reviews evidence regarding real property, personal property, or waiver of late filing penalty petitions file with the Benton County Board of Property Tax Appeals. Hearings are scheduled by the BoPTA Clerk following the date of the deadline to file petitions. Petitions are heard by the Board of Property Tax Appeals whether the petitioner requested to attend the hearing or not and promptness is requested.

It is the policy of the Benton 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. In the event of a death which prevents the petitioner or the petitioner's representative from appearing at the hearing; or
2. In the event of illness upon verification by a doctor. However, in no event shall BoPTA request medical information.

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 no less than 5 days before the scheduled hearing date. If the petitioner is not able to be present for the scheduled hearing, the petitioner may have an Authorized Representative present evidence. It is the responsibility of the petitioner to notify the BoPTA Clerk of any Authorized Representative(s) coming before the Board with the proper form completed and handed in no later than five (5) days prior to the scheduled hearing.

The Board delegates to the BoPTA Clerk the authority to schedule, reschedule, or deny a request for rescheduling Benton County's property tax appeal hearings.

In the event a quorum of the Board cannot meet as scheduled, any hearings scheduled for that meeting will be rescheduled and the petitioner notified. The decision to cancel a Board meeting will be made by the BoPTA Chairperson. Notification to petitioners may be made by use of any and all available media.

3) PETITIONER PRESENTATIONS

Hearings for residential property and Waiver of Late Filing Penalty hearings will be scheduled for up to twenty (20) minutes in duration.

Commercial property hearings will be scheduled for up to twenty-five (25) minutes in duration.

When petitioner indicates that they will not be in attendance, or if the petition is withdrawn or defective, the hearing duration will be scheduled for ten (10) minutes.

Potentially late filed residential property hearings will be scheduled for up to twenty-five (25) minutes in duration. The first five (5) minutes is an opportunity for the petitioner to prove the petition was mailed in a timely manner. If the evidence is sufficient to the Board, the remaining twenty (20) minutes will be used for the residential property hearing.

The BoPTA Chairperson may extend the presentation period if the Chair feels the Board will benefit from such an extension and all grants of a time extension for presentation by petitioners are at the discretion of the Board.

4) HEARING PROCEDURES using the most current Robert's Rule of Order if needed:

1. Property values, **NOT TAXES**, are the subject of the hearing.
2. Evidence of value/testimony may be presented to the Benton County BoPTA Clerk prior to the hearing date, and is appreciated. Additional testimony may be provided at the hearing and the petitioner **MUST** present 5 copies, all evidence will be left with the Board and becomes a permanent record. If the petitioner chooses not to submit evidence because it will not be returned, the Board cannot consider the evidence when making its decision.
3. Hearings are scheduled in close proximity, and the petitioner is expected to be prepared and on time for their hearing. The Board will wait five (5) minutes into the allotted time before beginning the hearings using the evidence as submitted by the petitioner.
4. Each property owner and any witnesses will have up to one-third (1/3) of the allotted time to present information to show that the property value should be adjusted.
5. The Assessor's Office will have up to one-third (1/3) of the allotted time to present their recommendation to the Board.
6. The Board will use the remaining one-third (1/3) to question the petitioner and the Assessor representative and rule on the petition.

7. In compliance with ORS 192.610, Board decisions will be made in a public meeting, preferably at the time of each hearing.
8. Any tax refunds due as a result of a reduction in valuation granted by the Board will be sent to the petitioner following the date the Board officially adjourns, which is to be on or before April 15 [ORS 309.026(5)]. Reduction in RMV may not necessarily result in a reduction in taxes.
9. All decisions are final. It is the Benton County Board of Property Tax Appeals (BoPTA) policy that after the Board has voted, the hearing is concluded. No further discussion of the petition will be permitted and the next step for the petitioner would be to appeal to the Oregon Tax Court.
10. To appeal a BoPTA Order, the party appealing must file with the tax court within 30 days of the date of the Benton County Board of Property Tax Appeals Order. There is a filing fee with the Magistrate Division which can be verified by visiting the Oregon Tax Court website.

5) PHONE HEARINGS

The Benton County Board of Property Tax Appeals (BoPTA) has established policy that allows for phone hearings if the petitioner is not available to attend the scheduled hearing and has indicated they wish to be present at the hearing. The phone hearing must be arranged at least seven (7) business days prior to the scheduled hearing with the BoPTA Clerk. The petitioner is expected to previously correspond with the BoPTA Clerk giving a valid phone number to call about five (5) minutes prior to the scheduled hearing time and the property owner/authorized representative will be placed on hold/mute during that time and is asked not to conduct conversation as the Board is able to hear what is being said. The format of the phone hearing is just the same as an actual hearing with the Chairman opening up the HEARING PROCEDURES being followed. If any witnesses will be in attendance at the phone hearing, the petitioner needs to email the BoPTA Clerk the correct spelling of the name(s) prior to the hearing. Any witnesses attending MUST be introduced at the beginning of the call and what professional capacity they represent to the hearing. If for any reason the Board is requested to hold for another call received during the hearing, the hearing will be finished and the Board will make their decision from that point.

6) SWEARING IN WITNESSES

It is the policy of the Benton County Board of Property Tax Appeals (BoPTA) to present to any witness accompanying a petitioner or authorized representative of the petitioner an oath that needs to be signed prior to the hearing establishing that any testimony given will be true, to the best of their knowledge, correct and complete. Absent a written oath, the chairperson is authorized to swear in a witness at the time of the hearing.

7) PETITIONS NEEDING FURTHER CLARIFICATION

The Benton County Board of Property Tax Appeals (BoPTA) has established policy that should a non-defective petition being heard, but needing further clarification or evidence before a

decision can be rendered by the Board, first requires a majority of the quorum to decide for more information. Upon the majority decision, the Board would also need to decide in what form the additional information would be sufficient – evidence on paper, from a witness, additional meeting or a site visit, which would follow the Oregon Department of Revenue (DOR) guidelines for Daily Meeting Notices.

8) QUORUM

It is the policy of the Benton County Board of Property Tax Appeals (BoPTA) that two (2) members must be present to create a quorum [ORS 309.020(3)]. In the event a quorum of the Board cannot meet as scheduled, 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 BoPTA Chairperson. Notification to petitioners may be made by use of any and all available media.

9) WAIVER OF LATE FILING PENALTIES

It is the policy of the Benton County Board of Property Tax Appeals (BoPTA) that in the event of reducing or waiving the penalty of late filing it will be taken in a case by case decision upon the evidence submitted by the petitioner.

10) SPLIT DECISIONS

It is the policy of the Benton County Board of Property Tax Appeals (BoPTA) that in the case of a split decision when only two Board members are present at the hearing, the Board members will agree to reschedule the hearing for further discussion and vote. If a majority vote is not attained at the rescheduled hearing the Board members will sustain the value on the rationale no relief can be granted on the petition without a majority vote.

11) DECORUM AND SECURITY

All participants are expected to observe respectful behavior and decorum during all Benton County Board of Property Tax Appeals (BoPTA) hearings. Anyone acting in a disruptive, disorderly or threatening manner, or using profanity, will be asked to voluntarily leave the meeting and the hearing will be concluded. If an individual continues to behave in a disorderly or disruptive manner, and refuses to voluntarily leave the meeting, then the Chairman may request a law enforcement officer to escort the individual from the hearing. It is important that all participants be courteous, respectful and remain focused on the topic of property valuation.

12) ACCOMODATIONS FOR PERSONS WITH DISABILITIES

The Benton County Board of Property Tax Appeals (BoPTA) 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 well before any scheduled hearing. Details for transmittal of documentation, contact times, etc. will be worked out on an individual basis.

13) CLERICAL ERRORS

The Benton County Board of Property Tax Appeals (BoPTA) hereby authorizes the BoPTA Clerk to make corrections to the orders for the purpose of correcting clerical errors.

14) POTENTIALLY LATE FILED PETITIONS

It is the policy of the Benton County Board of Property Tax Appeals (BoPTA) to accept petitions filed with the Benton County Clerk's Office or Assessor's Department through email, fax, mail or hand-delivered by the filing deadline of December 31st. Should a petition be mailed on December 31st, the petition is signed by December 31st and post-marked December 31st the petition will be considered timely filed. Petitions faxed or emailed will present the date and time of receipt as evidenced by the Benton County computer network. Petitions received after the filing deadline of December 31st and that do not have an acceptable timestamp will be marked "Potentially Late Filed" and the petitioner will need to present evidence at the beginning of the hearing that the petition was filed timely before advancing onto the petition hearing.

15) PETITIONS RECEIVED AFTER DEADLINE

It is the policy of the Benton County Board of Property Tax Appeals (BoPTA) that in the event a petition is received in the Clerk's office after the filing deadline and/or while the Board is in session that the BoPTA Clerk should not receive the petition but give the petitioner instructions for filing a complaint with the Magistrate Division of the Oregon Tax Court.