

**Bylaws of Board of Property Tax Appeals**  
**ARTICLE I**

NAME. The name of the organization shall be the Board of Property Tax Appeals.

**ARTICLE II**

PURPOSE. The purpose of the Board of Property Tax Appeals, under ORS 309.026, is to hear petitions for the reduction of the assessed value or specially assessed value of property as of January 1 or as determined under ORS 308.146 (6)(a) or 308.428; the real market value of property as of January 1 or as determined under ORS 308.146 (6)(a); the maximum assessed value of property as of January 1 or as determined under ORS 308.146 (5)(a) and 308.428; and corrections to value made under ORS 311.208. The board shall hear petitions for the reduction of value as provided above, but only if the value that is the subject of the petition was added to the roll prior to December 1 of the tax year. The board shall consider applications to waive liability for all or a portion of the penalty imposed under ORS 308.295 or 308.296. The board shall adjourn no later than April 15.

**ARTICLE III**

MEMBERSHIP. Membership, under ORS 309.020, shall consist of three (3) in number and shall be as representative as possible of the geographic, demographic and philosophical entities of the service district.

The Board of Property Tax Appeals shall consist of those persons selected by the county clerk from the pool of board members appointed under ORS 309.067. The clerk shall complete the selection prior to the commencement of the board session as provided in ORS 309.026. The board shall consist of one member of the pool described in ORS 309.067 (1)(a) and two members of the pool described in ORS 309.067 (1)(b).

Before October 15 of each year, or at any other time upon the request of the county clerk, the county governing body shall appoint a pool of members of the county governing body or the governing body's designees and a pool of nonoffice-holding residents of the county who are not employees of the county or of any taxing district within the county. All individuals need to be eligible and willing to serve as members of the Board of Property Tax Appeals.

The pools of appointed persons are filed with the county clerk. The county clerk selects one person from the county governing body or the governing body's designee pool and two persons from nonoffice-holding resident and non-county to employee pool to serve on the board. Selections are made prior to the first meeting of the Board of Property Tax Appeals, which may be on or after the first Monday in February of each year, but not later than a date necessary for the Board to complete its business by April 15.

Each person appointed as a member of a pool shall complete training, under ORS 309.022, approved by the Department of Revenue for the term of appointment. The department by rule may prescribe alternative methods of training on the basis of educational effectiveness, cost and accessibility to members.

Provision shall be made in the county budget, under ORS 309.022, for any amount sufficient to defray the reasonable expenses of the boards, the necessary traveling and living expenses of each person whose name appears in the pools while completing training approved by the Department of Revenue, and to compensate any appraiser hired by the board under ORS 309.024.

Additional boards of property tax appeals may be selected by the county clerk if necessary for the efficient conduct of business. Each additional board shall consist of one member of the pool described in ORS 309.067 (1)(a), and two members of the pool described in ORS 309.067 (1)(b).

Membership shall not be limited by race, creed, color, sex, age, heritage, national origin or income. Membership will be granted upon signing the official membership register. All new members signing up will be required to show proof of eligibility.

The county governing body may appoint one non-office-holding county resident to serve on a board instead of appointing a member of the county governing body. Any non-office-holding county resident appointed to the pool may serve on any board as needed for the efficient conduct of business.

A particular member of a board shall not participate in the determination of a petition after the hearing if the board member did not hear and consider, as a member of the board, the evidence presented at the hearing.

#### **ARTICLE IV**

**OFFICERS.** The officers of the Board of Property Tax Appeals shall include the following:

- a. **Chairperson.** The Chairperson of the board shall be the member of the county governing body, if present. If the governing body member is replaced, the governing body member's replacement shall be the Chairperson unless the board votes unanimously to elect one of the other nonoffice-holding members present as chairperson of the board.

**TERM OF OFFICE.** The term of each member of a county Board of Property Tax Appeals, under ORS 309.020, shall begin on the date of appointment and shall end on the June 30 next following appointment or when the member resigns or is replaced, whichever comes first.

VACANCIES. In the event of the inability or unwillingness of any member to serve, such indisposition continuing for more than seven consecutive days, the member shall be replaced in the manner of an original appointment.

## **ARTICLE V**

MEETINGS. Meetings of the Board of Property Tax Appeals shall be held in accordance with the Oregon Public Meetings Laws. The board may convene on or after the first Monday in February of each year, but not later than the date necessary for the board to complete the functions of the board by April 15.

The board shall meet at the County Clerk building. If the meeting place is other than the County Clerk building or annex, notice of the meeting place shall be posted daily at the County Clerk building. The board shall continue its sessions, exclusive of legal holidays, until its functions are completed. Public notices for the Board of Property Tax Appeals shall be done in accordance with the Oregon Department of Revenue manual governing the Board of Property Tax Appeals.

The Chairperson may call special meetings at any time upon the request of officers or any three (3) members of the Board of Property Tax Appeals. The time and location shall be determined by the Board of Property Tax Appeals. Notice of all meetings shall be provided as required by ORS 192.640 of the Oregon Public Meetings Law. Minutes of all meetings shall be recorded with an audio recorder and will be transcribed as necessary for public inspection as required by ORS 192.650 of the Oregon Public Meetings Law. A copy of all meeting audio recordings or transcriptions of audio recordings shall be provided to the County Public and Government Affairs Office upon request.

QUORUM and VOTING. A quorum, under ORS 309.020, shall be a minimum of two members. A quorum shall be present at a meeting in order for the Board of Property Tax Appeals to transact business. A vacancy on the board does not affect the quorum requirements. The Board of Property Tax Appeals can take official action only with the affirmative vote of a majority of all members. Proxy votes are not allowed.

RECORDS. All records of the Board of Property Tax Appeals shall be subject to disclosure except as allowed by exemptions of the Oregon Public Records Law.

## **ARTICLE VI**

HEARING PROCESS AND PROCEDURE. The principles of parliamentary rules of procedures such as Robert's Rules of Order shall govern proceedings at any meeting of the Board of Property Tax Appeals. The Chairperson shall be guided by these principles in deciding any procedural questions. The Chairperson's decision on procedural matters may be overruled by a majority of the members voting on the question. The Board of Property Tax Appeals may establish a more detailed hearing procedure to provide for an orderly process for holding a public hearing. All meetings shall comply with the Oregon Public Meetings Law.

## **ARTICLE VII**

DISSOLUTION. The Board of Property Tax Appeals shall be considered inactive if it fails to meet the requirements of these bylaws. An inactive Board of Property Tax Appeals shall be dissolved and will no longer be recognized by the Board of County Commissioners. Should the Board of Property Tax Appeals be dissolved, disbursement of the Board of Property Tax Appeals funds, if any, shall be to a non-profit organization, preferably within the Board of Property Tax Appeal's area. This organization shall be selected by the Board of Property Tax Appeal's membership in attendance at the final meeting. Funds provided to the Board of Property Tax Appeals by the County shall be returned to the County upon dissolution of the Board of Property Tax Appeals.

## **ARTICLE VIII**

AMENDMENTS. These bylaws may be amended. Proposed amendments shall be submitted to the County Counsel for approval. Upon approval of the County Counsel, the proposed amendments shall be approved by the members of the Board of Property Tax Appeals. However, the amendments shall not be in effect until approved by the Board of County Commissioners and that approval has been communicated back to the Chairperson.

The amended bylaws shall supersede all previous bylaws and become the governing rules for the Board of Property Tax Appeals.