Lane County
Board of Property Tax Appeals (BoPTA)
2019-2020 Hearings Policy

1. **Conflicts of Interest.**

   It is the policy of the Lane County Board of Property Tax Appeals that its members declare any potential or actual conflicts of interest, pursuant to ORS Chapter 244, before the consideration of any issue before the Board.

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 filed with Board of Property Tax Appeals. Hearings are scheduled by the BoPTA Clerk following the deadline to file petitions.

   It is the policy of the Lane County Board of Property Tax Appeals that hearings scheduled for a specific date and time will be heard only at the date and time scheduled.

   Rescheduling will be allowed only in the event of serious illness or death. It is the responsibility of the petitioner to contact the Board to request a schedule change in the event of serious illness or death. No schedule changes will be considered unless the petitioner makes their request one business day prior to the scheduled date and time of their hearing.

3. **Witnesses.**

   Witnesses will be allowed in all hearings except those concerning personal property (unless associated with the business under appeal), and those where neither the petitioner nor the petitioner’s representative are present. Witnesses will not be sworn in. They may only present evidence. They will not be allowed to argue the case.

4. **Hearing Procedures.**

   It is the policy of the Board of Property Tax Appeals that hearings before the Board will be up to fifteen (15) minutes in duration. The BoPTA chairperson may extend the presentation period if the Chair feels the Board will benefit from such an extension, and if the schedule of hearings allow.
All participants are expected to observe respectful behavior and decorum during all Lane County Board of Property Tax Appeals 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, rescheduled, or postponed at the Board’s discretion.

If an individual continues to behave in a disorderly or disruptive manner, and refuses to voluntarily leave the meeting, then the Chair may request a law enforcement officer to escort the individual from the hearing.

Please be courteous, respectful, and remain focused on the topic of property valuation.

During the hearing:

- Each petitioner will have up to five (5) minutes to present information to show that the Assessor’s value is wrong, and show why the value the petitioner is requesting is correct.
- The Assessor’s representative will have up to five (5) minutes to respond.
- The Board will have five (5) minutes to question the petitioner and the assessor’s representative.
- All materials or exhibits presented by the petitioner must be left with the Board.
- 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.

5. **Split Decisions.**

It is the policy of the Lane 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 that no relief can be granted on the petition without a majority vote. The petitioner would have the option of appealing to the Magistrate Division of the Oregon Tax Court.

6. **Clerical Errors.**

It is the policy of the Lane County Board of Property Tax Appeals to authorize the Board Clerk to make corrections to orders for the purpose of correcting clerical errors.