

AGENDA ITEM FOR ADMINISTRATIVE MEETING ( ) Discussion only  
( X ) Action

FROM (DEPT/ DIVISION): County Counsel

SUBJECT: Property Value Appeals Board Summary of Actions

<p>Background:</p> <p>The Property Value Appeals Board held its hearings on March 5, 2025. The actions taken by the appeals board are before the Board for acceptance. Of the 18 appeals filed, 14 hearings were held, with resulting adjustments to the assessed value.</p>	<p>Requested Action:</p> <p>Adopt Order No. BCC2025-013</p>
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ATTACHMENTS: Proposed Order

\*\*\*\*\*For Internal Use Only\*\*\*\*\*

Checkoffs:

- ( ) Dept. Heard (copy)
- ( ) Human Resources (copy)
- ( ) Fiscal
- ( X ) Legal (copy)
- ( ) (Other - List:)

To be notified of Meeting:

Needed at Meeting:

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Scheduled for meeting on: March 12, 2025

Action taken:

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Follow-up:

THE BOARD OF COMMISSIONERS OF UMATILLA COUNTY

STATE OF OREGON

In the Matter of Acceptance            )  
of Summary of Actions by            ) Order No. BCC2025-013  
Property Value Appeals Board        )

WHEREAS pursuant to ORS 309.067, the Board of Commissioners appointed a Property Value Appeals Board for Umatilla County to hear petitions for the reduction of value and waiver of penalties, as documented by Order Nos. BCC2023-042, BCC2024-004 and BCC2024-064;

WHEREAS the Property Value Appeals Board convened on February 5, 2025, and adjourned on March 5, 2025, after the completion of its functions;

WHEREAS the clerk for the Property Value Appeals Board prepared a Summary of Actions taken by such board, a copy of which is attached to this order.

NOW THEREFORE the Board of Commissioners accepts the Summary of Actions taken by the Property Value Appeals Board and its actions are made part of the Umatilla County Commissioners Journal.

DATED this 12<sup>th</sup> day of March, 2025.

UMATILLA COUNTY BOARD OF COMMISSIONERS

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Celinda A. Timmons, Chair

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Daniel N. Dorran, Commissioner

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John M. Shafer, Commissioner

**ATTEST:**  
**OFFICE OF COUNTY RECORDS**

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**Records Officer**

County  County contact  Tax year  Date submitted

**Summary of Actions  
County Board of Property Tax Appeals**

**1. Appeals of property value**

(1) Total accounts appealed	(2) Total accounts withdrawn	(3) Total accounts stipulated under ORS 308.242	(4) Net accounts appealed	(5) Number of net accounts sustained AV	(6) Number of net accounts reduced AV	(7) Number of net accounts raised AV	(8) Number of net accounts dismissed	(9) Total AV of net accounts before adjustment	(10) Total AV of net accounts after adjustment
18		4	14	9	3		2	7,236,062	7,184,402
<b>Total</b>									

**2. Appeals of value involving unit of property**

	(1) Net units of property
	Decisions requested by assessor's office
Units of property recognized by the board	0
<b>Total</b>	<b>0</b>

**3. Total number of late filing penalty appeals heard**

<b>Total</b>	<b>0</b>
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