



# Yamhill County Clerk

414 NE Evans St.  
McMinnville, OR 97128  
(503) 434-7518 phone / (503) 434-520 fax  
[www.yamhillcounty.gov](http://www.yamhillcounty.gov)

• Business Licenses • Elections • Marriage Licenses • Passports • Property Value Appeals Board • Recording

---

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

### Board Clerk:

The PVAB Clerk will attend and record the minutes for all board meetings. Board meeting minutes will be kept in written format and hearing minutes will be kept in audio and brief written format.

### Conflicts of Interest:

It is the policy of the Yamhill County Property Value Appeals Board that its members declare 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.

### Petitioner Presentations:

Hearings before the Board will last approximately twenty to thirty (20 to 30) minutes in duration (depending on the schedule outlined by the Board). The PVAB Chair may extend the presentation period if the Chair feels the Board will benefit from such an extension.

7 to 10 minutes - for the property owner (and any witnesses)

7 to 10 minutes - for the Assessor's Office

6 to 10 minutes - for the Board to deliberate and rule on the petition

### Hearing Scheduling:

Hearings are meetings during which the Board hears and reviews evidence regarding Real Property, Personal Property or waiver of late filing petitions filed with the Property Value Appeals Board.

It is the policy of the Yamhill County Property Value Appeals Board that hearings scheduled for a specific date and time will be heard only at the date and time scheduled. The Board delegates to the PVAB Clerk the authority to schedule Yamhill County tax appeal hearings.

Rescheduling is not allowed.

The petitioner may have an Authorized Representative present the evidence submitted at the scheduled hearing. It is the responsibility of the petitioner to notify the Board of any Authorized Representatives coming before the Board.

#### Evidence Reminder:

- **All evidence** must be submitted to the PVAB Clerk three (3) business days before the scheduled hearing, including pictures and appraisals, **all evidence becomes a public 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.
- **Five (5) copies of any evidence** must be submitted three (3) business days before the scheduled hearing.
- Petitioners attending virtually or by telephone must also provide **five (5) copies** of any evidence (including maps, photos, etc.) to the PVAB Clerk **no later than 5:00 p.m.** three (3) business days before the scheduled hearing.
- Petitioners who do not wish to be present at the hearing may submit additional evidence via email to [clerk@yamhillcounty.gov](mailto:clerk@yamhillcounty.gov), if hand delivering or mailing **five (5) copies** must be provided to the Yamhill County Clerk's Office at 414 NE Evans St., McMinnville, OR 97128 or by fax at (503) 434-7520 **no later than 5:00 p.m.** three (3) business days before the scheduled hearing.
- Written evidence and screenshots held up to a camera during the hearing will not be considered evidence per public records retention schedule OAR 166-150-0040.
- Audio/Visual evidence must be sent to the Yamhill County Clerk's Office in advance to be cleared for presentation in a public forum. All evidence presented becomes part of the permanent record.

#### Witnesses:

Witnesses will be allowed in all hearings except those concerning personal property and those that neither the petitioner nor the petition representative are present. Witnesses attending the hearing virtually will be required to attend with the petitioner or petitioner representative. Witnesses will not be sworn in. They may only present evidence. They will not be allowed to argue the case.

#### Accommodations:

The Yamhill County Property Value Appeals Board is committed to providing such accommodations as may be necessary to assist petitioners with disabilities. Petitioners are encouraged to appear in person. However, specific arrangements for an accommodation to participate via telephone or virtually must be requested 48 hours in advance of the scheduled hearing.

#### Security Procedure:

All participants are expected to observe respectful behavior and decorum during all Yamhill County Property Value Appeals Board hearings. Anyone acting in a disruptive, disorderly, or threatening manner, or using profanity, will be asked to voluntarily leave the meeting, and the hearing may 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, the Chair may request a law enforcement officer to escort the individual from the hearing and the hearing will be stopped.

Please be courteous, respectful, and remain focused on the topic of property valuation. All decisions are final. It is the Yamhill County Property Value Appeals Board's policy that after the Board has voted, the hearing is concluded. No further discussion of the petition will be permitted.

### **Late Filed Petitions:**

A letter will be sent to those petitioners that either filed after the filing deadline or filed their petition to a department other than the Clerk's office. Petitions filed to another county department but delivered to the Clerk's office prior to the filing deadline will be considered timely filed. All petitions delivered either by mail or in person to another county department and delivered to the Clerk's office after the filing deadline will be considered untimely filed. All petitions mailed to the Clerk's office with a postmark after the filing deadline will be considered untimely filed. A hearing will be scheduled for each petition and the petitioner will be given the opportunity to provide proof that they mailed or delivered their petition in a timely manner. If the Board determines that the petition was filed timely based on evidence provided by the petitioner, the Board will then hear the petition based on the merits of their request.

### **Quorum Requirements:**

Two of three board members constitute a quorum. In the event a quorum of the board cannot meet as scheduled due to weather conditions, 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 Yamhill County Clerk and PVAB Clerk. Notifications to petitioners may be made by use of any and all available means. Notifications may be made by phone also.

### **Waiver of Late Filing Penalties:**

The Yamhill County Property Value Appeals Board reserves the right to reduce or waive 100 percent of the penalty if good and sufficient cause exists or the year for which the return was filed was both the first year a return was required and the first year a return was filed. Good and sufficient cause is defined as an extraordinary circumstance beyond the control of the taxpayer, or the taxpayer's agent or representative under OAR 150-307.475.

### **Observers:**

Observers such as the public and media are allowed to attend the PVAB public meetings. Observers wishing to attend virtually must request access from the PVAB Clerk prior to the hearing they wish to attend. Observers are not allowed to participate in deciding or questioning board business.

### **Hearing Procedures (using the most current Robert's Rule of Order if needed):**

During the hearing:

- Property values, **not taxes**, are the subject of the hearing.
- In compliance with ORS 192.610, board decisions will be made in a public meeting, at the time of each hearing.
- Each petitioner will have seven to ten (7 to 10) minutes to present information to show that the Assessor's value is incorrect and show why the value the petitioner is requesting is correct. Evidence may be in written or verbal format.
- The Assessor's representative will have seven to ten (7 or 10) minutes to respond.
- The Board will have six to 10 (6 to 10) minutes to question the petitioner and the Assessor's Representative and reach a decision on the case.
- All materials and/or exhibits presented by the petitioner and Assessor **MUST** be left with the Board.
- All decisions are final. It is the Board's policy after the Board has voted, the hearing is concluded. No further discussion of the petition will be permitted.

- To appeal a board order, the party appealing must file with the tax court within 30 days of the board order being issued. There is a filing fee with the Magistrate Division which can be verified by visiting the Oregon Tax Court website.

**Clerical Errors:**

The Yamhill County Property Value Appeals Board (PVAB) hereby authorizes the County Clerk to make corrections to orders for the purpose of correcting clerical errors.

**Board Member Approval:**

This policy was approved by the Yamhill County Property Value Appeals Board at the convening meeting February 11, 2026, and becomes effective immediately.