

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	(1) Total accounts appealed	(2) Total accounts withdrawn	(3) Total accounts stipulated under ORS 308.242	(4) Net accounts appealed	(5) Number of net accounts sustained AV	(6) Number of net accounts reduced AV	(7)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
Total										

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
Total		

3. Total number of late filing penalty appeals heard

Total	
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Summary of Actions Instructions

1. Appeals of property value

- Column (1): Enter the total number of accounts, including accounts added by Assessor's Office. This includes withdrawn petitions, petitions for which stipulations were filed, and personal property petitions. Include tract property with residential. **Don't include petitions for waiver of penalty.**
- Column (2): Enter the total number of accounts withdrawn by the petitioner. **Don't include petitions for waiver of penalty.**
- Column (3): Enter the total number of accounts for which a signed stipulation is filed under ORS 308.242 with the clerk prior to the time the board convenes. No order is issued by the board for these stipulations.
- Column (4): Enter the net accounts appealed. This column should equal column (1) minus columns (2) and (3). These are the accounts for which an order is issued.

- Column (5): Enter the number of net accounts sustained. This number should correspond to the actions shown on the orders. **This column should contain the number of accounts, not the value of the accounts or the number of petitions heard.**
- Column (6): Enter the number of net accounts reduced. This number should correspond to the actions shown on the orders. **This column should contain the number of accounts, not the value of the accounts or the number of petitions.**
- Column (7): Enter the number of net accounts raised. This number should correspond to the actions shown on the orders. **This column should contain the number of accounts, not the value of the accounts or the number of petitions.**
- Column (8): Enter the number of net accounts dismissed. **Don't include withdrawn petitions;** these should be shown in column 2.
- Column (9): Enter the total **assessed value** of all net accounts appealed [Column (4)] before adjustment by the board.

- Column (10): Enter the total **assessed value** of all net accounts appealed [Column (4)] after adjustment by the board.

2. Appeals of value involving unit of property

- Column (1) Enter the number of net units, by action type (Requested, Recognized). Requested includes all times the board had to decide whether a unit of property was comprised, whether they agreed or not. Recognized includes only those where the board took action on the proposed unit of property.

3. Total number of late filing penalty appeals heard

- Column (1) Enter the number of net appeals filed for the reduction or waiver of the late filing penalty. Include all appeals, whether appeal is dismissed or the penalty is waived or reduced.

The Summary of Actions is required by OAR 150-309-0260 and must be filed with the Department of Revenue within 45 days after the board adjourns.