

**POLK COUNTY BOARD OF COMMISSIONERS**  
**TUESDAY MEETING MINUTES**  
**July 22, 2025**

1. At 9:00 a.m., Commissioner Pope declared the Tuesday meeting of the Polk County Board of Commissioners in session and led the Board and attending audience in the Pledge of Allegiance. Commissioner Gordon and Commissioner Mordhorst were present.

**2. COMMENTS (for items not on this agenda):**

None.

**3. AGENDA:**      **COMMISSIONER MORDHORST MOVED, COMMISSIONER GORDON  
SECONDED TO APPROVE THE AGENDA**

**ALL VOTED YES.  
MOTION PASSED BY UNANIMOUS VOTE OF THE BOARD.**

**4. MINUTES:**      **COMMISSIONER GORDON MOVED, COMMISSIONER MORDHORST  
SECONDED TO APPROVE THE MINUTES OF July 15, 2025**

**ALL VOTED YES.  
MOTION PASSED BY UNANIMOUS VOTE OF THE BOARD.**

**5. ASSESOR DEPARTMENT UPDATE:**

Valerie Patoine, Polk County Assessor, shared a power point presentation with the Board. Her presentation went over data and statistics for Polk County Real Market Value and Assessed Values, residential average sales price in Polk County, office updates and staffing changes, requests for reviews for PVAB (formally known as BOPTA), exemptions, next steps for her office and a legislative update.

Mrs. Patoine went over the Enterprise Zone Update and said there are three businesses that are currently in this zone. One of the businesses is in the Urban Renewal District and those taxes will start going to the city instead of the county. Next, she talked about a new exemption for Community Solar and explained which properties will be removed from the tax roll.

Next, Mrs. Patoine went over which bills she was keeping an eye on and shared the results from this last session. She talked about SB 1094 and it made it through the first stage but then was killed due to the transportation bill not passing. Mrs. Patoine talked about HB 3518 and how there were several associations who opposed it and it did not pass. Commissioner Pope stated for the record that Special Districts believes what was in this bill is a core county function and he agrees with that but they need to understand that we can't do it for free. Commissioner Gordon provided his input and asked if she had heard from other counties who were counting on this funding. Mrs. Patoine said, yes, and elaborated more. Mrs. Patoine thanked Commissioner Mordhorst for showing up to the hearing and speaking on behalf of the Assessors. Commissioner Mordhorst responded to her and then provided his input on this issue. Lastly, she went over HB3940 and stated this was a bill the Assessors were in support of, and it passed. Commissioner Pope asked her if she can talk about which zones are impacted most from this bill and Mrs. Patoine answered his question.

Mr. Hansen stated that one of her slides talked about a dollar amount that comes in from the tax roll and that Polk County doesn't get that whole amount.

**6. NON-LISTED ITEMS** - (Pursuant to ORS 192.640, the Board of Commissioners considered the below identified non-listed items.)

None.

Commissioner Pope adjourned the meeting at 9:32 a.m.

Minutes: Nicole Pineda  
Approved: July 29, 2025