Clear form

Form OR-B-WLFP

(Rev. 07-22-26)

Oregon Department of Revenue

Oregon Property Value Appeals Board Petition for Waiver of Late Filing Penalty

for _____ County

For official use only
Petition number and date received

- **Read all instructions carefully before completing this form.**
- **Please print** or **type** the requested information on this petition.
- Complete **one petition** form for **each account** you are appealing.
- Return your completed petition(s) to the address shown on the back.
- **Please attach a copy of your tax statement.**

Petitioner (person in whose name petition is filed)

1. Check the box that applies: ☐ Owner
   ☐ Person or business, other than owner, obligated to pay taxes (attach proof of obligation)

2. Name—individual, corporation, LLC, or other business	3. Phone: Daytime	Evening

4. Mailing address (street or PO Box)	5. City	6. State	7. ZIP code	8. Email address (optional)

For business use only

9. Name of person acting for corporation, LLC, or other business	10. Title (such as, president, vice president, tax manager, etc.)

If a representative is named on line 11, all correspondence regarding this petition will be mailed or delivered to the representative.

Representative } To be completed when petition is signed by an authorized representative of petitioner. Only certain people qualify to act as an authorized representative. See the instructions for a list of who qualifies.

11. Name of representative	12. Phone: Daytime	Evening

13. Mailing address (street or PO Box)	14. City	15. State	16. ZIP code	17. Email address (optional)

18. Relationship to petitioner named on line 2

19. Oregon state bar number	20. Oregon appraiser license number	21. Oregon broker license number	22. CPA or PA license number

Any refund resulting from this appeal will be made payable to the petitioner named on line 2 unless separate written authorization is made to the county tax collector. However, if a representative is designated, any refund will be sent to the individual or business, not the petitioner.

23. Will you or your designated representative attend the hearing? ☐ Yes ☐ No
If you choose to not be present at the hearing, the board will make a decision based on the written evidence you submit.

24. Assessor's account number	25. Code area number

26. **Penalty assessed:** $

27. Why were you unable to file your real or personal property return by the filing deadline? (Answer the question in the space provided or by attaching additional pages. See the back of this form for additional information.)

Declaration: I declare under the penalties for false swearing [ORS 305.990(4)] that I have examined this document, and to the best of my knowledge, it is true, correct, and complete.

28. **Signature and name of petitioner** or petitioner's representative (attach authorization if necessary)		29. Date
X Sign name	Print or type name	