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Form OR-B-WLFP Instructions

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

Read all instructions carefully before completing this form. If your petition is not complete, it will be returned. **If your petition is not corrected by the date indicated on the "Defective Petition Notice" mailed to you, it will be dismissed.**

General information

If you fail to file a real or personal property return by the due date, a late filing penalty is assessed. You may appeal the late filing penalty to the property value appeals board. The board has the authority to waive all or a portion of the penalty under certain circumstances. Interest charges on unpaid property taxes and/or loss of a discount for early filing of property taxes are not the same as a late filing penalty. These costs cannot be appealed.

Petitioner (lines 1–10)

The owner, an owner, or any person or business that holds an interest in the property that obligates the person or business to pay the property taxes is legally authorized to appeal to the property value appeals board. If the person or business is not the owner or does not receive the tax statement, **proof of an obligation to pay the taxes must be submitted with the petition.** Contracts and lease agreements are examples of documents that may allow a party other than the owner to appeal.

If property is owned by a business, the petition (or authorization to represent, if applicable) must be signed by a person who can legally bind the company. For most corporations, this is usually a corporate officer. **Employees regularly employed in tax matters for the corporation or other business may also sign the petition.**

Authorized representative (lines 11–22)

The law allows only certain people to sign the petition and appear at the hearing to represent the petitioner.

Those people who need a signed authorization from the petitioner in order to sign the petition include:

- A relative as defined in Oregon Administrative Rule (OAR) 150-309-0110.
- A real estate broker licensed under Oregon Revised Statute (ORS) 696.022.
- A real estate appraiser certified or licensed under ORS 674.310, or registered under ORS 308.010.
- A person duly authorized to practice public accountancy in the state of Oregon. This includes certified public accountants (CPAs) or public accountants (PAs) licensed in Oregon or any other state.
- A lessee, if the lessee is not obligated to pay the taxes. Lessees obligated to pay the taxes are not required to provide authorization from the owner, but must provide proof of the obligation.

An attorney-in-fact under a general power of attorney executed by the owner of the property can also sign the petition and appear at the hearing to represent the petitioner. The attorney-in-fact must provide a copy of the general power of attorney with the petition.

Those people who do not need a signed authorization from the petitioner in order to sign the petition include:

- An attorney-at-law. The attorney's Oregon state bar number must be included on the petition.
- Legal guardian or conservator of the owner(s) with court appointment.
- Trustee in bankruptcy proceedings with court appointment.

Attendance at hearing (line 23)

Checking "yes" means that you, your representative, or both will attend the hearing. Checking "no" means that neither you nor your representative will attend the hearing. If you do not attend the hearing, the board will make a decision about waiving or reducing your penalty based on your written evidence.

If you check yes or don't check any box in this section, the board will schedule a hearing and notify you of the time and place to appear. **Hearings will be scheduled between the first Monday in February and April 15.**

Property and penalty information (lines 24–26)

You must include the assessor's account number and the amount of the penalty you are appealing or attach a copy of your tax statement.

Basis of appeal (line 27)

The board may waive all or a portion of a penalty imposed for the late filing of a return if:

- You can prove there was good and sufficient cause for the late filing, or
- The year for which the return was filed was **both** the first year that a return was required to be filed and the first year you filed a return.

Good and sufficient cause is defined as an extraordinary circumstance that includes, but is not limited to:

- Illness, absence, or disability which substantially impairs a taxpayer's ability to make a timely application.
- Reasonable reliance on misinformation provided by county assessment and taxation staff or Department of Revenue personnel.

Declaration and signature (lines 28–29)

Sign and date the petition form. The petition will be considered defective if not signed.

Please return this petition to:

For county contact information, visit:
www.oregon.gov/dor/programs/property/pages/appeals-contacts.aspx

When and where to file your petition

File your petition in the office of the county clerk. No other county office can accept petitions. Your petition must be postmarked or delivered by December 31 to the county clerk's office in the county where the property is located. If December 31 falls on a weekend or holiday, the filing deadline moves to the next business day. Mail or deliver your petition to the address shown in the box.