Clear form

Form OR-B-PPP

(Rev. 07-22-26)

Oregon Department of Revenue

Oregon Property Value Appeals Board Personal Property Petition 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 both sides of 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.**
- If you wish to appeal the value of a manufactured structure, use the *Real Property Petition* (150-310-063) instead of this petition.

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, or other business	3. Telephone number 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 (for example, 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. Telephone number 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 this individual or business, not the petitioner.

Attendance at hearing

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.

Property information

24. Assessor's account number (from your tax statement)	25. Code area number (from your tax statement)

26. Street address and city where property is located	27. Business/property type ☐ Retail ☐ Industrial ☐ Floating Property ☐ Office ☐ Motel/Apartment ☐ Small Manufacturing ☐ Food Service ☐ Other

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Attach additional pages if necessary.

Description of item, category, or schedule	Real market value (RMV) from assessor's records	RMV requested (for property as existed on assessment date)
28.	$	$
29.	$	$
30.	$	$
31.	$	$
32. **Total RMV** →	$	$

	Assessed value (AV) from tax statement or assessor's records	AV requested *(AV is limited to the calculation allowed by law)*
33. **Total assessed value (AV)** →	$	$

Evidence of property value Include documentation (recently recorded deeds, listings, appraisals, construction bids, etc.)

34. Check any of the following that applied to the property at or near the assessment date. Include documentation.

☐ **Property sale/purchase**

Date	Purchase price	Short sale or foreclosure?	☐ Yes	☐ No

☐ **Property listing**

Date	Asking price

☐ **Property appraisal**

Date	Appraiser	Finding

☐ **Condition issues/damages—**What condition issues or damages exist? How long have they existed? Enclose additional pages if necessary:

☐ **Changes to property—**What changes have been made? When? Enclose additional pages if necessary:

☐ **Other** (for example, market data)

Specify and provide a short explanation or documentation:

35. **Why do you think the value of your property is incorrect?** (Answer the question in the space provided; enclose additional pages, if necessary. Provide enough information to support the value(s) you are requesting. Be specific.)

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.

36. **Signature and name of petitioner** or petitioner's representative (attach authorization if necessary)		37. Date
Sign name	Print or type name	
X		

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.