Clear form

Form OR-B-RPP

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(Rev. 07-22-26) Oregon Department of Revenue

For official use only
Petition number and date received

Oregon Property Value Appeals Board Real Property Petition

for _____ **County**

- **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're appealing.
- Return your completed petition(s) to the address shown on the back.
- Use this form for manufactured structures, not the *Personal Property Petition.*
- **Include 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, or other business	3. Email address (optional)

4. Phone number

Daytime	Evening

5. Mailing address (street or PO Box)

6. City	7. State	8. ZIP code

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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

Complete this section when the 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. Email address (optional)

13. Phone number

Daytime	Evening

14. Mailing address (street or PO Box)

15. City	16. State	17. ZIP code

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 not to be present at the hearing, PVAB will make a decision based on the written evidence you submit.

Property information

24. Assessor's account number (from your tax statement)	25. Assessor's map and tax lot number (from your tax statement)

26. Street address and city where property is located	27. Property type ☐ Residential ☐ Commercial ☐ Farm ☐ Mfd structure ☐ Multi-family ☐ Forest ☐ Industrial

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Oregon Department of Revenue

	Real market value (RMV) from tax statement or assessor's records	RMV requested (for property as existed on assessment date)
28. Land →	$	$
29. Buildings, machinery, etc. →	$	$
30. Manufactured structure →	$	$
31. **Total RMV** →	$	$

32. **Total SAV of specially assessed portion** (farmland, historic property, government-restricted low income multi-unit housing, or property that qualifies as "open space"). →

Most property isn't specially assessed. Please read the instructions to see if this section applies to your property.

Specially assessed value (SAV) from assessor's records	SAV requested (SAV is limited to the qualifications and calculations allowed by law)
$	$

	Assessed value (AV) from tax statement or assessor's records	AV Requested (AV is limited to the calculation allowed by law)
33. **Total 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 and the reason for appealing. 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:	When and where to file your petition
For county contact information, visit: **www.oregon.gov/dor/programs/property/pages/appeals-contacts.aspx**	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.