



# Property Appeal Petition

For Conference Unit Use Only

- **Be complete and accurate.** The department has limited supervisory authority to review your appeal. The department may make a decision based solely on the facts you provide on this form. Incomplete petitions may not be accepted.
- **A petition must be signed by the petitioner or a representative with an authorization.**

## Section A – Everyone must complete this section

Petitioner's name			Type of Property	
Address			<b>Real</b>	<b>Personal</b>
City			<input type="checkbox"/> Residential	<input type="checkbox"/> Machinery/Equipment <small>(includes office equipment)</small>
State			<input type="checkbox"/> Farm/Forest	<input type="checkbox"/> Other _____ <small>(includes manufactured homes)</small>
ZIP code			<input type="checkbox"/> Commercial	
Telephone number to call for conference (     )			<input type="checkbox"/> Industrial	
E-mail address			<input type="checkbox"/> Other _____	
Property address (if different)			Have you previously appealed this property to the Department of Revenue? <input type="checkbox"/> Yes—Attach a copy of the order <input type="checkbox"/> No	
City				
State				
ZIP code				
County where property is located				
Assessor's account number(s)		Tax year(s)		

- Complete Sections B, C, and E for value appeals
- Complete Sections D and E (on the back) for nonvalue appeals

## Section B – Basis of Appeal

Orders of the County Board of Property Tax Appeals should be appealed to the Magistrate Division of the Oregon Tax Court. You may ask the Department of Revenue to correct the roll for the current and two previous tax years if any of the following conditions exist.

Check the condition(s) that apply to your appeal:

- I was erroneously assessed for property that did not exist or that I did not own.
- I made a computational or clerical error when I reported the value of my personal property.
- I was assessed for property that should be exempt and for which no application is required.
- The parties to the appeal agree to facts that indicate there is a likely error on the roll
- The parties to the appeal agree that an error exists on the roll.
- Another condition applies to my appeal.

Use Section E on this form to more fully explain the reason(s) for your appeal.

## Section C – Value

Complete the following if you are appealing the value of your property.

Real Market Value (RMV)	RMV On Tax Bill	RMV Requested	Assessed Value (AV)	AV On Tax Bill	AV Requested
Land	_____	_____	Assessed value is not broken down between land and buildings.		
Building	_____	_____			
Other	_____	_____			
<b>TOTAL</b>	_____	_____	<b>TOTAL</b>	_____	_____

**Section D – Denial of Exemption or Special Assessment**

You may appeal to the Department of Revenue by December 15 of the tax year, if your exemption or special assessment has been denied due to lack of a timely application.

**Type of Program**

- Farm Use or Forestland Special Assessment
- Small Tract Forestland Option
- Other Special Assessment \_\_\_\_\_
- Veterans' Property Tax Exemption
- Oregon Active Military Exemption
- Religious, Fraternal, or Charitable Property Tax Exemption

You must attach a copy of the county's Notice of Denial. Use Section E to more fully explain the reason(s) for your appeal.

**Section E – Explanation Remember: The department may make a decision based solely on the facts you provide.**

Explain the reason(s) for your appeal: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Declaration**

I declare under the penalties of 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.

Signature of petitioner or authorized representative (authorization must be included)	Print name	Date
X		

**Authorization to Represent**  
Complete this section only if you will be represented

You may represent yourself in an appeal to the Department of Revenue. You may also have witnesses testify for you. However, if you choose to be represented, you can only be represented by a person listed in the box below.

I authorize \_\_\_\_\_ to represent me in this appeal before the Department of Revenue.

Signature of petitioner	Print name	Date
X		

My authorized representative is (Check one):

- A person licensed or authorized to perform real estate appraisals in Oregon.
- A licensed real estate broker as provided in ORS 305.230(4).
- An attorney licensed to practice in Oregon.
- A public accountant or enrolled agent licensed to practice in Oregon.
- My employee regularly employed in tax matters.

**Mail correspondence to:**

Authorized representative \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_

Telephone number \_\_\_\_\_  
(      )

E-mail address \_\_\_\_\_

<p><b>Before you mail this petition, be sure to:</b></p> <ul style="list-style-type: none"> <li>• Sign the petition</li> <li>• Attach a copy of the notice you are appealing.</li> </ul>	<p><b>Mail to:</b> Property Tax Division/Conference Unit Oregon Department of Revenue 955 Center St NE Salem OR 97301-2555</p>
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