To request translation or disability-related accommodations, please contact us at **PVAB@clackamas.us** | **503-655-8662**.

Si quiere solicitar servicios de traducción o adaptaciones para la discapacidad, contáctenos en/al PVAB@clackamas.us| 503-655-8662.

Чтобы запросить перевод или приспособления, связанные с инвалидностью, пожалуйста, свяжитесь с нами по: PVAB@clackamas.us | 503-655-8662.

Щоб попросити переклад або спеціальні послуги для осіб з особливими потребами, зверніться до нас, скориставшись такими контактними даними: **PVAB@clackamas.us**| 503-655-8662.

如需翻译服务或残障相关的协助，请与我们联系：PVAB@clackamas.us | **503-655-8662** 。

Để yêu cầu dịch vụ dịch thuật hoặc điều chỉnh liên quan đến tình trạng khuyết tật, vui lòng liên hệ với chúng tôi qua **PVAB@clackamas.us** | **503-655-8662.**

Clackamas County
www.clackamas.us

Clear Form

Property Value Appeals Board
Authorization to Represent

File this form with the petition. A petition filed without a properly signed authorization will be returned for correction.

The owner, an owner, or any person who holds an interest in the property that obligates the person to pay taxes imposed on the property, may authorize another person to sign a petition and appear at the hearing to act on their behalf. The persons who may represent a petitioner are listed on the back of this form.

If you are not the owner of the property, but are obligated to pay the taxes imposed on the property, **you must also provide written proof** (a lease, contract, etc.) of your obligation to pay the taxes. Such proof entitles you to appeal the value of the property and authorize the person designated below to sign your petition and represent you at the hearing.

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

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

Mailing address (street or PO Box)	City	State	ZIP code	Email address (optional)

For business use only

Name of person acting for corporation, LLC, or other business	Title (i.e., president, vice president, tax manager, etc.)

I hereby authorize and provide power of attorney to the following person to represent me in any matter relating to property value or late filing penalties before the county property value appeals board.

Name of representative (please print or type)	Phone: Daytime	Phone: Evening

Mailing address (street or PO box)	City	State	ZIP code	Email address (optional)

Qualifying relationship to petitioner—check the box that applies:

- ☐ Relative
- ☐ Lessee
- ☐ Oregon licensed real estate broker
- ☐ Oregon certified appraiser
- ☐ Oregon licensed appraiser
- ☐ Oregon registered appraiser
- ☐ Oregon licensed certified public accountant (CPA)
- ☐ Oregon licensed public accountant (PA)
- ☐ CPA authorized to practice in Oregon under Substantial Equivalency Rule

License or permit number (if applicable):

I authorize the above named person to represent me before the property value appeals board:

- ☐ For all appeals filed in _____ County, Oregon.
- ☐ Only in the appeal of the property listed here (if necessary, attach a page with additional account numbers):

Assessor's account number	Map and tax lot number

- ☐ For all property I own or which I am legally entitled to appeal in the state of Oregon.

Signature of Petitioner

I certify under penalty of false swearing that I am the owner, an owner, or a person who holds an interest in the property that obligates me to pay the taxes for the property which is the subject of this appeal, and as such, am authorized to grant to the above named person this authorization to represent.

Signature and name of petitioner		Date
X Sign name	Print or type name	

You can also access this form at www.oregon.gov/dor/programs/property/pages/default.aspx

Property Value Appeals Board
Authorization to Represent Instructions

OREGON DEPARTMENT OF REVENUE

General information

You may appeal most real and personal property values to the property value appeals board in the county where your property is located. See the appeal petition forms for a more detailed discussion of the values that can be appealed. This authorization to represent should be filed at the same time your petition is filed. Contact your county clerk for the filing deadline.

Generally, if you wish to appeal the value of **industrial property** appraised by the Department of Revenue (DOR), you must file your appeal with the Magistrate Division of the Tax Court. The deadline to file an appeal is December 31. If December 31 falls on a Saturday, Sunday, or legal holiday, the filing deadline moves to the next business day. Taxpayers may wish to consult their own legal counsel for any exceptions to this appeal procedure.

The value and late filing penalties of utilities and other centrally assessed property must be appealed to DOR on or before June 15 of the assessment year.

Who may appeal?

Petitions may be filed by:

- The owner of the property.
- An owner of the property (if property is owned by more than one person).
- Any person who holds an interest in the property that obligates the person to pay the property taxes. An interest that obligates the person to pay taxes includes a contract, lease or other intervening written agreement. Lessees obligated to pay the taxes are not required to provide authorization from the owner, but must provide proof of the obligation to pay the taxes with the petition.

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 a corporation or other business may also sign the petition or authorization to represent for the business.**

Authorization to represent

Oregon law allows certain people to sign the appeal petition for those persons legally entitled to appeal. The petitioner must, in most cases, provide signed authorization before others can sign the petition and represent the petitioner before the board.

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

- A relative of the owner(s). Relative is defined as: spouse, (step)son, (step)daughter, (step)brother, (step)sister, (step) father, (step)mother, grandchild, grandparent, nephew, niece, son- or daughter-in-law, brother- or sister-in-law, father- or mother-in-law.
- A real estate broker licensed under ORS 696.022.
- A real estate appraiser certified or licensed under ORS 674.310 or registered under ORS 308.010. Only appraisers licensed, certified, or registered by the state of Oregon may sign the petition.
- A person duly qualified to practice public accountancy in the state of Oregon. This includes Oregon licensed CPAs or PAs, or CPAs from another state who have proof of substantial equivalency authorization from Oregon.
- The lessee of the property, if the lessee **is not** obligated to pay the taxes imposed on the property.

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

- An attorney-at-law for the petitioner. The attorney must include their Oregon state bar number on the petition.
- Legal guardian or conservator of the owner(s) with proper court appointment.
- Trustee in bankruptcy proceedings, with proper court appointment.

Note: Oregon law does not require that your authorization be submitted on this form. You may submit your authorization in a letter or on any other form that contains the required information and signatures.

General power of attorney

An attorney-in-fact under a general power of attorney executed by a principal who is an **owner** of the property may sign a petition to PVAB without separate authorization from the owner. The attorney-in-fact must provide a copy of the general power of attorney with the petition.

Do you have questions or need help?

www.oregon.gov/dor
503-378-4988 or 800-356-4222
questions.dor@dor.oregon.gov

Contact us for ADA accommodations or assistance in other languages.