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

BEFORE GOING FURTHER MAKE SURE YOU HAVE THE RIGHT FORM:

Check the account number on your tax statement, if it begins with a P you have downloaded the correct form.

If your account number begins with a zero, you have downloaded the incorrect form. Account numbers that start with zero require the Real Property Petition— form OR B RPP.

Catherine McMullen
County Clerk

Property Value Appeals Board

PVAB Clerk -- PVAB@clackamas.us
503-655-8662

1710 Red Soils Court, Suite 100
Oregon City, OR 97045

What is PVAB?

PVAB is the Property Value Appeals Board.

Who (The Board) - The PVAB (Property Value Appeals Board) Board is a board of community members. All members of the PVAB Board are appointed by the Clackamas County Board of Commissioners and may consist of residents of the county who are not employees or members of a governing body of the county or of any taxing district within the county.

Who (You) - Those who own (or have an interest in) property within Clackamas County may appeal their Real Market Value (RMV) as assessed on their property tax statement to the PVAB Board.

What - The Board considers the petitioner's evidence of a lower RMV and information provided by the Assessor's Office. The burden of proof of a lower RMV is on the petitioner - the party seeking relief.

Where - If you are interested in filing a petition, serving on the Board, or attending your hearing, all PVAB activity in Clackamas County occurs at the Clackamas County Clerk's Office:

Clackamas County Clerk
1710 Red Soils Ct
Oregon City, OR 97045

Why - Voters approved Ballot Measure 50 in May 1997. Measure 50 decreased many tax bills and made future taxes more predictable. It also preserved some provisions of Measure 47 (passed in November 1996).

Another component of Measure 50 was the creation of the Board of Property Tax Appeals (PVAB's former name) – a citizen committee in each county given the power to adjudicate Real Market Values in case a property owner does not agree with their assessed value.

When -

Assessment date (when value is measured):	January 1st, 2026
Tax statements mailed out	by the end of October 2026
File PVAB appeal petition	by December 31st, 2026
Board hearings	February through April (if there are many petitions)

This packet is designed to help petitioners have a successful PVAB appeal. It recaps the three different chances people have to appeal their property value, a page full of tips for a successful process, information from the Department of Revenue, a description of what good evidence is for you to present to the PVAB Board, a description of what an "arm's length" transaction is, and how to appeal the decision of your local PVAB Board.

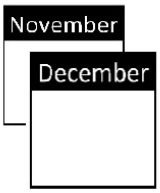
CLACKAMAS COUNTY

Clackamas County Clerk

Property Value Appeals Board

Three Chances to appeal

#1 – Meet or speak with Assessor's Office



Copied verbatim from the office of Assessment and Taxation: "Contact the Assessor's office at 503-655-8671 if you have questions regarding your property value. If you feel the market value shown on your tax statement is too high, we encourage you to file an appeal with the Property Value Appeals Board."

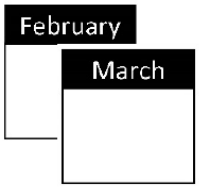
Clackamas County Assessor
150 Beavercreek Road Room #135
Oregon City, OR 97045
Phone: (503) 655-8671
propertytaxinfo@clackamas.us
https://www.clackamas.us/at

#2 – PVAB Board Hearing



If you are not able to reach an agreement with the Assessor's Office, then turn in your PVAB petition to the Clackamas County Clerk's Office before the deadline of December 31st, 2026 before 5pm. You must submit your petition and five copies of evidence to the:

Clackamas County Clerk
Property Value Appeals Board
1710 Red Soils Ct, Suite #100
Oregon City, OR 97045
https://www.clackamas.us/taxappeals



The Board convenes in February and hearings will start that month as well. The entire process is completed before April 15th.

#3 – Appealing to Magistrate

If you wish to appeal the decision of the Property Value Appeals Board, you may file an appeal with the Magistrate Division of the Oregon Tax Court. You appeal by filing a written complaint with the Oregon Tax Court. The complaint must be filed **within 30 days** after the PVAB Board Order is mailed or delivered to you.

The Property Value Appeals Board does not have the authority to grant an exemption. A petition requesting an exemption or partial exemption will be dismissed for lack of jurisdiction. If the Assessor has disqualified the property from exempt status, the owner must appeal directly to the Magistrate Division. Complaint forms and fees should be mailed to:

Clerk, Oregon Tax Court
Magistrate Division
1163 State Street
Salem, OR 97304-2563
https://www.oregon.gov/DOR/programs/property/Pages/property-appeals.aspx

Tips for a Successful PVAB process

Tip #1 – You must provide proof
The Board considers the petitioner's evidence and information provided by the Assessor's Office. The Board must always keep in mind that the burden of proof is on the petitioner as the party seeking relief.

Tip #2 – Property value vs. taxes
Please remember that this process helps property owner's appeal the Real Market Value assigned to their property. It is not a tool for challenging taxes.

Tip #3 – Learn the important acronyms (RMV, MAV, and AV)

RMV – Real Market Value
- The amount a typical seller would accept or what a typical buyer would offer to pay.
- If the property has no immediate market value, its real market value is the amount of money that would justly compensate the owner for loss of the property.

MAV – Maximum Assessed Value
- MAV is a term created by Measure 50 in 1997. MAV is the greater of 103% of the prior years Assessed Value or 100% of the prior year's MAV – plus the MAV of any exception value.

AV – Assessed Value
- Assessed Value is the lesser of the property's Real Market Value or Maximum Assessed Value.

Tip #4 – PVAB Board Members
The PVAB Board is a volunteer citizens' group. Please note they are not employees of the County but simply community members like you who are reimbursed only $50 or $100 per PVAB day – not paid hourly.

Tip #5 – Arm's Length Sales
One of the best indicators of Real Market Value can be the sale of the property itself – but it needs to be an "arm's length" sale. The sale was at "arm's length" if:
- Neither of the parties involved was under any undue duress.
- Both parties were informed.
- The property was marketed under "normal" marketing conditions.
- The property was advertised for sale on the open market for a reasonable period.
- The parties involved were not related or business partners.

Tip #6 – Assessment Date
The PVAB Board considers the value of your property on the Assessment date: January 1, 2026. All evidence should be based near that date.

These are unofficial tips provided to be helpful and are not guidelines. Please refer to the form instructions provided or contact the office with more specific questions.

Property Value Appeals Board Filing Information

OREGON DEPARTMENT OF REVENUE

www.oregon.gov/dor

Please read this information before completing your petition.

Your county's property value appeals board (PVAB) is authorized by law to hear appeals of the **value** of your property, including real market, maximum assessed, specially assessed, or assessed values. PVAB does not hear appeals of the property tax you pay.

A mistake many taxpayers make when filing a petition is to present the board a study of the difference between their property tax and their neighbor's property tax. If you want the board to reduce the market value of your property, you need to provide evidence of your property's **value**, not of the tax you pay.

Another mistake taxpayers often make is to compare the value on the tax roll of their property to the value on the tax roll of their neighbor's property. This does not provide proof of the **value** of the property being appealed. If you present only this type of information in support of your request, you have not provided the board with evidence of the value of your property.

Generally, to be successful in your appeal, you must provide evidence of the **market value** of your property on January 1 of the assessment year. This is the day the assessor uses to establish the real market value of your property.

Listed below are the types of evidence you could use to convince the board that your property's real market value should be reduced.

- Documentation of an arm's-length sale of the property that occurred close to January 1 of the assessment year.
- A fee appraisal dated close to January 1 of the assessment year which reflects the property's value.
- Proof that the property has been listed for sale on the open market for a reasonable period of time at a price below the real market value on the tax roll.
- A comparison of properties similar to yours in location, size and quality that have sold close to January 1 of the assessment year. If there are differences between the properties, the differences must be accounted for in the comparison of values.
- Cost of new construction that occurred close to January 1 of the assessment year and was performed by a professional contractor.
- Cost to repair your property. You must provide written estimates of the cost of the repairs.
- For commercial property, documentation of income and expense information or a comparable sales analysis.

Note: A reduction in the real market value of your property may not result in a decrease in your property tax.

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.

150-303-486 (Rev. 01-16-24)

CLACKAMAS COUNTY

PVAB Property Value Appeals Board

Frequently Asked Questions

When are the filing deadlines and what is the general timeline for PVAB?

- Filing begins after tax statements are mailed in October
- Filing period ends **December 31st, 2026, petitions will be marked LATE if postmarked/received later than December 31st, 2026 late petitions are heard at the discretion of the board**
- If you selected to attend your hearing, hearing notices will be mailed out near the end of January, if you do not wish to attend your hearing, the only notice you will receive is the hearing decision
- Hearing orders are mailed out within five business days after your hearing
- Hearings begin on or after the first Monday in February of 2026

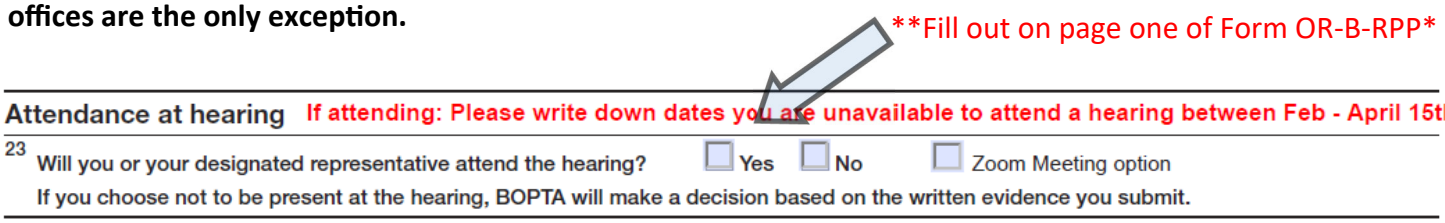
Why do I need to provide five copies of my petition or evidence?

In an attempt to avoid charging a fee to file a petition like Multnomah County ($35) and nine other counties, and to reduce our paper costs, **we request FIVE copies** of your petition be included when you submit your appeal. Three copies are for the three PVAB Board members, one is for the Board Clerk, and the last copy is retained for five years per state records retention statutes.

I want to attend the hearing, but there are dates between Feb. to April I am unavailable. What do I do?

If you want to attend the hearing, check yes in block 23. Write next to those boxes any dates/times you will not be able to attend a hearing. Hearings begin in February and are held Monday through Thursday. **When a date has been scheduled for your hearing, it cannot be changed. Inclement weather that closes County offices are the only exception.**

**Fill out on page one of Form OR-B-RPP*



When should I submit my evidence?

Submitting evidence in advance of your hearing will expedite your hearing. This allows the Assessor's office advance time to look at your evidence and your request. Stipulated agreements for property values can occur prior to hearings, however, **they are not guaranteed and are less likely of occurring the later you turn in evidence.**

QUESTIONS? Call Michael, the PVAB Clerk at 503-655-8662 pvab@clackamas.us

CLACKAMAS COUNTY

PVAB Property Value Appeals Board

PVAB Petition Checklist

⇒ I have written the name of the owner or person or business, other than owner, obligated to pay taxes in the appropriate space on the petition.

⇒ I have written my phone numbers in the appropriate spaces on the petition.

⇒ I have written the name and mailing address, including zip code, where the Hearing Notice and Final Order are to be sent in the appropriate spaces on the petition.

⇒ If I am **not** the owner of the property, I have completed the information regarding who I am, my relationship to the owner, included any licensing information and filled out an "Authorization to Represent" form.

⇒ If I do **not** wish to be present at the hearing, I have checked the box indicating I do not wish to be present or to be represented at the hearing. **If I am unavailable during February to April of 2027, I have written that information in the same section on the petition.**

⇒ I have written the Assessor's Account Number and the Map and Tax Lot Number in the appropriate spaces on the petition (from the 2026 property tax statement) **and** I have attached a copy of the 2026 property tax statement.

⇒ I have written the street address (if applicable) and city of the property being appealed in the appropriate space on the petition.

⇒I have written the **current** values for the 2025-2026 tax year (from the 2026 property tax statement or by calling the County Assessor at 503-655-8671) in the appropriate space(s) on the petition **and** I have attached a copy of the 2026 property tax statement.

⇒ I have written the value(s) I am requesting in the appropriate space(s) on the petition and I have double checked my requested value figures to be sure the total is correct.

⇒ I have provided a statement of the Basis of Appeal and attached supporting documentation.

⇒ I have completed the "Evidence of Real Market Value of Property" section concerning the purchase/sale/appraisal/changes of the property.

⇒ I have signed the petition. If I am **not** the owner of the property, the representing attorney, or an officer of the corporation appealing, I have attached a copy of the Power of Attorney or other legal document which gives me the authority to file this appeal. If I am the person who has an interest in the property that obligates me to pay the taxes, I have attached a copy of the contract, lease, or other intervening document that entitles me to appeal the value of the property.

⇒ I understand **all** supporting evidence, not to exceed **8 1/2" x 14"**, including pictures, which I submit to support my appeal

QUESTIONS? Call Michael, the PVAB Clerk at 503-655-8662 pvab@clackamas.us

Clear form

Form OR-B-PPP

Page 1 of 2, 150-310-064
(Rev. 01-17-24)

Oregon Department of Revenue

Oregon Property Value Appeals Board Personal Property Petition for CLACKAMAS 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 Oregon CPA or PA permit or S.E.A. 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

Form OR-B-PPP

Oregon Department of Revenue

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)

Sign name

X

Print or type name

37 Date

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.

Form OR-B-PPP Instructions

Oregon Property Value Appeals Board Personal Property Petition

General information

Use this form to request a reduction of the value of your taxable personal property. Personal property is taxable in Oregon if it is currently being used or being held for use in a business, or is floating property.

For the current tax year, your petition must be postmarked or delivered by December 31. If December 31 falls on a weekend or holiday, the filing date moves to the next business day. See the back of this form for filing instructions.

The following information is provided to help you understand how your property is assessed.

- **Real market value (RMV)** is the value the assessor has estimated your property would sell for on the open market as of the assessment date. The assessment date for most property is January 1 preceding the mailing of the tax statements in October.
- **Maximum assessed value (MAV)** is the greater of 103 percent of the prior year's assessed value or 100 percent of the prior year's MAV. **MAV may be increased above 3 percent** of the prior year's assessed value if certain changes, defined as exceptions, are made to your property. Maximum assessed value does not appear on your tax statement.
- **Exception** means a change to property that adds value. Personal property exceptions include the addition of leased property, increased non-inventory supplies, and the acquisition of any other taxable personal property. The exception amount is derived by subtracting the prior year real market value from the current year real market value.
- **Assessed value (AV)** is the value used to calculate your tax. It is the **lesser** of real market value or maximum assessed value.

Contact your county assessor for more information about how your property value was determined.

Appeal rights

Generally—Except for centrally assessed property and industrial property appraised by the Department of Revenue, you may appeal the current real market, maximum assessed, or assessed value of your taxable personal property to the property value appeals board (PVAB). However, the authority of PVAB to reduce the MAV and AV of your property is **limited to the calculation allowed by law,** and an appeal may not result in a reduction of tax.

Industrial property—If you are appealing personal property that is part of an **industrial** property appraised by the Department of Revenue, you must file a complaint with the Magistrate Division of the Tax Court. The deadline for filing your complaint with the Tax Court is the same as the deadline for filing with the property value appeals board. You may contact the Tax Court at 503- 986-5650.

Centrally assessed property—The value of utilities and other centrally assessed property must be appealed to the Department of Revenue on or before June 15 of the assessment year on forms provided by the department.

MAV—MAV is based on the prior year's MAV and AV. For personal property, RMV decreases as the property depreciates. MAV does not decrease due to depreciation. Therefore the MAV of personal property is normally equal to or greater than RMV.

AV—AV is established by a simple comparison between RMV and MAV and is equal to whichever one is less. Therefore the AV of personal property is normally equal to the RMV.

Penalties—Penalties assessed for the late filing of a personal property return may also be appealed to the property value appeals board. Penalties should be appealed on a *Petition for Waiver of Late Filing Penalty* form.

Instructions for filing a petition

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.***

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 a corporation or other business may also sign the petition.**

If you need help in determining who can sign the petition for your business or other organization, contact the county clerk's office in your county.

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 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.
- A person duly qualified to practice accountancy in the state of Oregon. This includes Oregon licensed certified public accountants (CPAs) or public accountants (PAs), or CPAs from another state who have proof of substantial equivalency authorization from Oregon.
- 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 or your representative or both of you 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 the value of your property based on the written evidence you submit.

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.** Some counties have established time limits for you and the assessor to present evidence. The board clerk can advise you of your county's procedure.

Property information (lines 24–27)

You must include the assessor's account number or a copy of your tax statement with your petition.

Real market value (lines 28–32)

You may appeal the total real market value of your property or the value of a specific item, category, or schedule. The assessor can provide you with an itemized listing of the real market value of the items, categories, or schedules assessed to your account. You should review these values carefully before filing your petition.

Enter a description of the property, the value you are appealing, and the value you are requesting in this section. The requested value should represent what you think your property was worth on the open market as of **January 1 of the current year.**

Assessed value (line 33)

Enter the AV from your tax statement or the assessor's records. A new AV may result from your appeal based upon the RMV or MAV determined by the board.

Note: Even if the board reduces the real market value of your property, your tax bill may not change unless the real market value is reduced below the assessed value.

Evidence of property value (lines 34–35)

Explain the basis of your appeal and provide evidence that the value the assessor has placed on your property is incorrect. The Department of Revenue information circular, *How to Appeal Your Property Value,* contains information about the type of evidence needed for a successful appeal.

All evidence submitted to the board, including pictures and appraisals, will be kept by the board and become a part of the public record. It will not be returned to you.

Declaration and signature (lines 36–37)

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

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.

HOW TO APPEAL A DECISION OF THE PROPERTY VALUE APPEALS BOARD

You may appeal most decisions made by your local property value appeals board (PVAB) by filing a complaint with the Magistrate Division of the Oregon Tax Court. **The Magistrate Division cannot accept appeals concerning late filing penalties [ORS 308.295(5) and 308.296(6)].**

The Magistrate Division complaint form, along with instructions, is available on the Tax Court's website www.courts.oregon.gov/tax. (See Magistrate Division Property Tax Complaint & Instructions.)

There is a fee for filing a complaint with the Magistrate Division. The fee is subject to modification by the Oregon Legislature and should be verified with the Tax Court before filing. As of January 1, 2022 the filing fee is $50.

A written Magistrate Decision may be appealed to the Regular Division of the Oregon Tax Court.

Note: You only have 30 days from the date of mailing or personal delivery of the PVAB order to file your complaint with the Magistrate Division. A complaint is considered "filed" on the date that it is deposited with USPS or private express carrier (ORS 305.418). It is good practice to keep receipts or other evidence of the date of mailing or dispatch.