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

Form OR-B-WLFP

(Rev. 12-02-20) Oregon Department of Revenue

Oregon Board of Property Tax Appeals Petition for Waiver of Late Filing Penalty

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 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.** **In Clackamas County: Include five copies of petition, and all evidence.**

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, LLC, or other business	3. Phone 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 (such as, 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. Phone 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 the individual or business, not the petitioner.

23. Will you or your designated representative attend the hearing? ☐ Yes ☒ No ☐ Zoom meeting option
If you choose to not be present at the hearing, the board will make a decision based on the written evidence you submit.

24. Assessor's account number	25. Code area number

26. **Penalty assessed:** $

27. Why were you unable to file your real or personal property return by the filing deadline? (Answer the question in the space provided or by attaching additional pages. See the back of this form for additional information.)

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.

28 **Signature and name of petitioner** or petitioner's representative (attach authorization if necessary)		29 Date
X Sign name	Print or type name	

Clear page

Form OR-B-WLFP Instructions

Oregon Board of Property Tax Appeals Petition for Waiver of Late Filing Penalty

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.**

General information

If you fail to file a real or personal property return by the due date, a late filing penalty is assessed. You may appeal the late filing penalty to the board of property tax appeals. The board has the authority to waive all or a portion of the penalty under certain circumstances. Interest charges on unpaid property taxes and/or loss of a discount for early filing of property taxes are not the same as a late filing penalty. These costs cannot be appealed.

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 board of property tax appeals. 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 the corporation or other business may also sign the petition.**

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 as defined in Oregon Administrative Rule (OAR) 150-309-0110.
- A real estate broker licensed under Oregon Revised Statute (ORS) 696.022.
- A real estate appraiser certified or licensed under ORS 674.310, or registered under ORS 308.010.
- A person duly authorized 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.
- 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, your representative, or both 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 waiving or reducing your penalty based on your written evidence.

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.**

Property and penalty information (lines 24–26)

You must include the assessor's account number and the amount of the penalty you are appealing or attach a copy of your tax statement.

Basis of appeal (line 27)

The board may waive all or a portion of a penalty imposed for the late filing of a return if:

- You can prove there was good and sufficient cause for the late filing, or
- The year for which the return was filed was **both** the first year that a return was required to be filed and the first year you filed a return.

Good and sufficient cause is defined as an extraordinary circumstance that includes, but is not limited to:

- Illness, absence, or disability which substantially impairs a taxpayer's ability to make a timely application.
- Reasonable reliance on misinformation provided by county assessment and taxation staff or Department of Revenue personnel.

Declaration and signature (lines 28–29)

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

Please return this petition with five copies to:

Clackamas County Clerk's Office
Board of Property Tax Appeals
1710 Red Soils Court, Suite 100
Oregon City, OR 97045

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.

HOW TO APPEAL A DECISION OF THE BOARD OF PROPERTY TAX APPEALS

You may appeal most decisions made by your local board of property tax appeals (BOPTA) 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 BOPTA 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.