

# Form OR-B-WLFP

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(Rev. 01-19-24)

Oregon Department of Revenue

For official use only
Petition number and date received

## Oregon Property Value Appeals Board Petition for Waiver of Late Filing Penalty

for \_\_\_\_\_ County

- 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.

### 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) \_\_\_\_\_

9. Name of person acting for corporation, LLC, or other business

10. Title (such as, president, vice president, tax manager, etc.)

For business use only }

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  
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 \_\_\_\_\_