

Property Value Appeals Board

Authorization to Represent Instructions



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.