Form OR-B-RPP Instructions

Oregon Property Value Appeals Board Real Property Petition

General information

Use this form to request a reduction of the value of your land, buildings, manufactured structures, and industrial machinery and equipment. The value of your business personal property or floating property should be appealed on the personal property petition form.

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.

We provide the following information 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. MAV doesn't appear on most tax statements.
- **Exception** means a change to property, not including general ongoing maintenance and repair or minor construction. Changes that could affect MAV include new construction or additions, major remodeling or reconstruction, rezoning with use consistent with the change in zoning, a partition or subdivision, or a disqualification from special assessment or exemption. Minor construction is defined as additions of real property improvements with a real market value that doesn't exceed annual or five consecutive year thresholds published by the Department of Revenue. Exception value doesn't appear on your tax statement.
- **Assessed value (AV)** is the value used to calculate your tax. It is the lesser of RMV or MAV.
- **Specially assessed value (SAV)** is a value established by statute. The legislature has established several programs that create value levels below market value for certain types of property. Examples of types of property that may qualify for special assessment are farmland, historic property, government-restricted low income multiunit housing, and property that qualifies as "open space."

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, specially assessed, or assessed value of your taxable real property to the property value appeals board (PVAB). However, the authority of PVAB to reduce your property's MAV and AV is **limited to the calculation allowed by law,** and an appeal may not result in a reduction of tax.

Industrial property. If you're appealing 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 appeal with the Tax Court is the same as the deadline for filing with PVAB. 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 that we provide.

MAV. MAV is based on the prior year's MAV and AV. The 3 percent increase from the prior year's AV can't be reduced by PVAB. If the AV increased by more than 3 percent due to an exception, the board may reduce the value of the exception.

AV. AV is established by a simple comparison between RMV and MAV and is equal to whichever one is less. It can only change as the result of changes to RMV or MAV. If PVAB reduces RMV but it remains higher than MAV, AV won't change.

Instructions for filing a petition

Read all instructions carefully before completing this form. If your petition isn't complete, it will be returned. **If your petition isn't 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 PVAB. If the person or business isn't the owner or doesn't 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.

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 Oregon Revised Statute (ORS) 696.022.
- A real estate appraiser certified or licensed under ORS 674.310, or registered under 308.010.
- A person duly qualified to practice public accountancy in Oregon. This includes Oregon licensed certified public accountants (CPAs) or public accountants (PAs), or PAs from another state who have proof of substantial equivalency authorization from Oregon.
- A lessee, if the lessee **isn't** obligated to pay the taxes. Lessees obligated to pay the taxes aren't 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.

People who don't need a signed authorization 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 you or your representative will attend the hearing. Checking "no" means that neither you nor your representative will attend the hearing. If you don't attend the hearing, PVAB 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, PVAB 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 PVAB 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.

RMV (lines 28–31)

Enter the RMV you are appealing in the left-hand column **or attach a copy of your tax statement.** Enter the RMV you're requesting for your property in the right hand column. This number should represent what you think your property was worth on the open market as of **January 1 of the current year.** You may appeal either the total value of your property or the value of any or all components (land, buildings, machinery and equipment, or manufactured structures).

SAV (line 32)

If your property is specially assessed, complete this section to appeal the specially assessed portion of your property. You may need to talk to your county assessor to determine which value on your tax statement is the SAV.

Enter the total SAV you're appealing in the left-hand column. Enter the total SAV you're requesting for your property in the right-hand column. Many special assessments result from an application filed with the county assessor and often only a portion of the property is under special assessment. **Most property is not specially assessed. PVAB cannot grant special assessments or restore a property's previous qualification for special assessment.**

AV (line 33)

Enter AV from your tax statement or the assessor's records. A new AV may result from your appeal based on the RMV, SAV, or MAV determined by PVAB.

Note: Even if PVAB reduces RMV of your property, your tax bill may not change unless RMV is reduced below AV.

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. **Comparing the value on the tax roll of your house to the value on the tax roll of your neighbor's house or comparing the taxes you pay to the taxes your neighbor pays generally isn't considered satisfactory evidence.**

If you have recently built or installed a new home or other structure, remodeled, or added to an already existing structure, **you should address the cost of this portion of your property** on line 34, "Changes to property."

All evidence submitted, including pictures and appraisals, will be kept. It won't 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.