



# Request for Hardship Review

## Under Oregon Revised Statute (ORS) 307.475

<b>For Conference Unit use only</b>

You may apply to the Department of Revenue by December 15 of the tax year if your exemption, special assessment, proration of tax, or request for valuation as of July 1 has been denied by the assessor due to lack of a timely application.

Petitioner's name	Telephone number (     )	Telephone number to call for conference (     )	
Address	City	State	ZIP code
Email address	Use email for correspondence? Yes <input type="checkbox"/> No <input type="checkbox"/>		
Property address, if different from above	City	State	ZIP code
County where property is located	Assessor's account number(s)	Tax year(s)	

### Exemption or special assessment program

- |   |   |
|---|---|
| <input type="checkbox"/> Farm use special assessment<br><input type="checkbox"/> Forestland special assessment<br><input type="checkbox"/> Small tract forestland option<br><input type="checkbox"/> Proration of tax or July 1 determination of value due to damaged or destroyed property | <input type="checkbox"/> Oregon active military exemption (attach your orders and other documents showing the period of your active service)<br><input type="checkbox"/> Disabled veteran or surviving spouse exemption<br><input type="checkbox"/> Religious, fraternal, or charitable exemption<br><input type="checkbox"/> Other exemption or special assessment |
|---|---|

### Reason for the late filing

The department may recommend the assessor accept your application for exemption, special assessment, proration of tax, or valuation as of July 1 if you had good and sufficient cause for filing the application late. Good and sufficient cause is an extraordinary circumstance beyond your control, as further defined in Oregon Administrative Rule (OAR) 150-307.475 (see next page). Please explain why you were not able to file your application timely:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

### Declaration

I declare under the penalties of 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.

Signature of petitioner or authorized representative	Print name	Date
<b>X</b>		

### Authorization to represent

If you choose to be represented, you can only be represented by a person listed below. All correspondence will be mailed to that person.

I authorize \_\_\_\_\_ to represent me before the Department of Revenue.

Signature of petitioner	Print name	Date
<b>X</b>		

My authorized representative is (check one):

- A person licensed or authorized to perform real estate appraisals in Oregon.
- A real estate broker as licensed under ORS 696.022.
- An attorney licensed to practice in Oregon.
- A public accountant or enrolled agent licensed to practice in Oregon.
- My employee regularly employed in tax matters.

Authorized representative address		
City	State	ZIP Code
Email address		
Telephone number (     )		

Mail to: Property Tax Division, Oregon Department of Revenue  
PO Box 14380 Salem, OR 97309-5075

## 150-307.475

### Hardship Situations

(1) “Exemption” includes total exemptions, partial exemptions, and special assessments including, but not limited to, those listed in ORS 308A.706(1)(d). Relief under this section does not apply to the provisions of ORS 311.666 to 311.735.

(2) “Good and sufficient cause” is an extraordinary circumstance beyond the control of the taxpayer or the taxpayer’s agent or representative that causes the taxpayer to file a late application for an exemption, cancellation of tax, or redetermination of value pursuant to ORS 308.146(6) or 308.428 with the assessor or local governing body.

(a) Extraordinary circumstances include, but are not limited to:

(A) Illness, absence, or disability that substantially impairs a taxpayer’s ability to make a timely application. The substantial impairment must have existed prior to the filing deadline, and must have been of such a nature that a reasonable and prudent taxpayer could not have been expected to conform to the deadline.

(B) Delayed receipt of a disability certification, a death certificate, or other documentary justification necessary for the filing of an application for exemption, cancellation of tax, or redetermination of value, unless the taxpayer, with ordinary prudence, could have obtained the required information in a timely manner.

(C) Reasonable reliance on misinformation provided by county assessment and taxation staff or Department of Revenue personnel.

(D) Active duty military service during the tax year for which the application for the exemption was filed but only when the petitioner has applied and otherwise qualified for the exemption under ORS 307.286.

The department may not recommend the assessor accept a late filed application for the exemption due to this circumstance unless the petition to the department is filed timely or the deadline for filing a petition with the department is extended under section (4) of this rule.

(b) If none of the other extraordinary circumstances described in subsection (2)(a) of this rule apply, the department cannot find that good and sufficient cause exists if the late filing is due to:

(A) The taxpayer’s inadvertence, oversight, or lack of knowledge regarding the filing requirements.

(B) Financial hardship.

(C) Reliance on misinformation provided by a professional such as a real estate broker, attorney, or CPA.

(3) “Military service,” as used in section (4) of this rule, includes the period of time that National Guard members are called into federal service for more than 30 days under 32 USC 502(f), as well as the time that members of the Army, Air Force, Navy, Marine Corps, or Coast Guard, and military reservists are ordered to report to active duty.

(4) Notwithstanding ORS 307.475(3), the Servicemembers’ Civil Relief Act (SCRA), 50 USC app. 526, suspends the deadline for filing a petition for hardship relief during the period that a service member is in active duty military service with the armed forces.

Stat. Auth.: ORS 305.100

Stats. Implemented: ORS 307.475

Hist.: RD 8-1983, f. 12-20-83, cert. ef. 12-31-83; RD 9-1984, f. 12-5-84, cert. ef. 12-31-84; REV 4-2006, f. & cert. ef. 7-31-06; REV 4-2007, f. 7-30-07, cert. ef. 7-31-07; REV 3-2014, f. & cert. ef. 7-31-14