

Petition for Waiver of Late Filing Penalty

for _____ County

For official use only	
Approved:	Date:
Penalty waived:	
Denied:	Date:

- Please print or type the requested information on this petition.
- Return your completed petition(s) to the county in which the property is assessed.
- Please attach a copy of your tax statement (if applicable).
- Read all instructions carefully before completing this form.
- Complete one petition form for each account you are appealing if you meet the following criteria:
 - A. You have never filed a personal property tax return in this state;
 - B. You failed to file a property tax return for one or more consecutive years; and
 - C. You have not previously received relief from property tax late filing penalties under ORS 308.295(7) or 308.296(8).

An application for relief from property tax late filing penalties shall include a statement by the taxpayer setting forth the basis for relief from property tax late filing penalties, and a statement under oath or affirmation that the basis for relief from property tax late filing penalties as stated in the application is true.

The decision of the assessor is final. There is no further appeal from this decision.

Petitioner (person in whose name petition is filed)

1 Check the box that applies: <input type="checkbox"/> Owner			
<input type="checkbox"/> Person or business, other than owner, obligated to pay taxes (attach proof of obligation)			
2 Name—individual, corporation, LLC, or other business		3 Telephone number	
		Daytime ()	Evening ()
4 Mailing address (street or PO Box)		5 City	6 State
			7 ZIP code
8 Name of person acting for corporation, LLC, or other business		9 Title (for example—president, vice president, tax manager, etc.)	

The assessor's decision will be mailed to the petitioner at the address on lines 4–7 unless a representative is named on line 10. If a representative is named, the decision will be mailed to the representative at the address on lines 12–15.

Representative } To be completed when petition is filed by an authorized representative of petitioner.

10 Name of representative		11 Telephone number	
		Daytime ()	Evening ()
12 Mailing address (street or PO Box)		13 City	14 State
			15 ZIP code
16 Relationship to petitioner named on line 2			
17 Oregon state bar number	18 Oregon appraiser license number	19 Oregon broker license number	20 Oregon CPA or PA permit or S.E.A. number

Any refund resulting from this petition will be made payable to the petitioner named on line 2 unless separate written authorization is made to the county tax collector.

Mark which return the waiver is for: Real property Personal property Combined industrial

21 Penalty Assessed: \$	22 Assessor's account number	23 Code area number

24 Situs

25 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.

26 Signature and name of petitioner or petitioner's representative (attach authorization if necessary)	27 Date
X Sign name	Print or type name

Oregon Revised Statutes (ORS)

308.295(7) Penalties for failure to file real property or combined return on time; notice; waiver of penalty

(7)(a) Upon application of the taxpayer, the assessor may waive the liability for property tax late filing penalties under this subsection if the taxpayer:

- (A) Has never filed a personal property tax return in this state;
- (B) Has failed to file a property tax return for one or more consecutive years;
- (C) Has not previously received relief from property tax late filing penalties under this subsection; and
- (D) Files an application for relief from property tax late filing penalties that satisfies the requirements of paragraph (b) of this subsection.

(b) An application for relief from property tax late filing penalties shall include a statement by the taxpayer setting forth the basis for relief from property tax late filing penalties and a statement under oath or affirmation that the basis for relief from property tax late filing penalties as stated in the application is true.

(c) The county assessor may allow the application for relief from property tax late filing penalties if the assessor finds the reasons given by the taxpayer in the application are sufficient to excuse the failure to file the property tax returns at issue in the application. If the assessor allows the application, the assessor may deny or grant relief from property tax late filing penalties in whole or in part. The determination of the assessor whether to grant the application or deny the application in whole or in part and whether to permit the taxpayer to pay the owing tax penalties, if any, in installments is final. The assessor shall notify the taxpayer of the decision.

(d) Nothing in this subsection affects the obligation of the taxpayer to file property tax returns or to pay property taxes owing from the current or delinquent tax years.

308.296(8) Penalty for failure to file return reporting only personal property; notice; waiver of penalty

(8)(a) Upon application of the taxpayer, the assessor may waive the liability for property tax late filing penalties under this subsection if the taxpayer:

- (A) Has never filed a personal property tax return in this state;
- (B) Has failed to file a property tax return for one or more consecutive years;
- (C) Has not previously received relief from property tax late filing penalties under this subsection; and
- (D) Files an application for relief from property tax late filing penalties that satisfies the requirements of paragraph (b) of this subsection.

(b) An application for relief from property tax late filing penalties shall include a statement by the taxpayer setting forth the basis for relief from property tax late filing penalties and a statement under oath or affirmation that the basis for relief from property tax late filing penalties as stated in the application is true.

(c) The county assessor may allow the application for relief from property tax late filing penalties if the assessor finds the reasons given by the taxpayer in the application are sufficient to excuse the failure to file the property tax returns at issue in the application. If the assessor allows the application, the assessor may deny or grant relief from property tax late filing penalties in whole or in part. The determination of the assessor whether to grant the application or deny the application in whole or in part and whether to permit the taxpayer to pay the owing tax penalties, if any, in installments is final. The assessor shall notify the taxpayer of the decision.

(d) Nothing in this subsection affects the obligation of the taxpayer to file property tax returns or to pay property taxes owing from the current or delinquent tax years.