

**BEFORE THE \_\_\_\_\_ COUNTY PROPERTY VALUE APPEALS BOARD**

**Order to Waive, Reduce, or Sustain Late Filing Penalty**

In the Matter of the Petition of \_\_\_\_\_

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)  
)  
)  
)  
)

Petition No. \_\_\_\_\_

Account No. \_\_\_\_\_

The property value appeals board for the County of \_\_\_\_\_, Oregon,  
having first convened on the \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_; and

The board having considered the above-named petitioner's application for waiver of the  
penalty imposed under ORS 308.295 or ORS 308.296 for the late filing of a real or personal property  
return, finds the penalty shall be waived, reduced, or sustained as follows:

**Penalty Imposed  
by Assessor:**

Total \_\_\_\_\_

**Penalty as  
Found by Board:**

Total \_\_\_\_\_

NOW, THEREFORE, the board hereby orders the officer in charge of the roll to sustain or  
adjust the penalty imposed against the above described property located in \_\_\_\_\_  
County for the tax year \_\_\_\_\_ – \_\_\_\_\_ in compliance with this order.

Done at \_\_\_\_\_, Oregon this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_.

By \_\_\_\_\_  
Chairperson

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

Mailed or delivered (date) \_\_\_\_\_ by \_\_\_\_\_.