

_____ **COUNTY PROPERTY VALUE APPEALS BOARD**

Notice of Late Filing

Your petition requesting a hearing before the _____ County Property Value Appeals Board has been received. Your petition was not filed within the time frame set forth by ORS 309.100(2). The property value appeals board lacks jurisdiction to hear the issues appealed because your petition was late-filed.

Procedures for Late-Filed Petitions

1. You may appear before the board on the hearing date noted below to provide evidence that your petition was deposited on or before the date due for filing in the United States mail or with a private express carrier, and addressed correctly to the board.
2. If you do not wish to appear at the hearing, you may provide your evidence in writing.
3. The board will not address the issues raised in your petition unless your petition is first accepted as timely filed.
4. If you have no evidence to present, you need not appear at the hearing.
5. Unless you can provide proof satisfactory to the board that your petition was **mailed** on or before the filing deadline, your petition will be dismissed. You will have 30 days after the *order of dismissal* is mailed to appeal the dismissal to the Oregon Tax Court.

Petition Number: _____

Filing Deadline: _____

Postmark Date: _____

Date Received: _____

Hearing Date: _____

Hearing Time: _____

Sincerely,

Property Value Appeals Board Clerk

Notice Mailed (date): _____