

2018

Assessment and Taxation

Disclosure Manual



2018 Assessment and Taxation Disclosure Manual

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Introduction

Government agencies must safeguard the confidentiality of taxpayer information and the taxpayer's right to privacy. This requires a high level of knowledge and constant awareness of possible disclosure issues.

This book will tell you:

- What information is confidential and what information may be revealed.
- Who may receive confidential information.
- How to identify those who may have access to confidential information.
- What documentation is necessary to obtain confidential information.
- What to do if confidential information is revealed improperly.
- What is meant by “need to know.”
- Penalties for unauthorized disclosure.
- Where to find answers to your disclosure questions.

Why is this information important?

- **It’s state law.**

You need to understand the laws protecting confidential information, and know how to work with it.

- **Taxpayers expect it.**

We encourage voluntary reporting and payment of taxes. Taxpayers expect the information they tell us to remain confidential. We need to assure taxpayers they can be honest on their returns, even when they reveal trade secrets. A taxpayer could sue the department or a county and/or a department or county employee for damages for disclosing confidential information.

- **It’s your job.**

It’s your job to help taxpayers who need information from their own returns. It’s also your job to protect this same information from being disclosed to unauthorized people.

- **There are severe penalties for unauthorized disclosure.**

The consequences for an unauthorized disclosure include a fine of up to \$6,250, up to one year in the county jail, or both.

Definitions

Disclosure: Divulging or making known in any manner the particulars of any return or supporting data required to be filed with the county or the Oregon Department of Revenue, or any other confidential information protected by statute.

Need to know: Access by employees to as much confidential information as necessary to do their official duties. "Need to know" **doesn't include** access to information for personal use (curiosity, friends' addresses or telephone numbers, etc.).

Particulars: Any personal, farm, commercial or corporate information; any figures in any return; or supporting data filed by the taxpayer. "Particulars" includes but isn't limited to rental and income information required to be kept confidential, personal information that the taxpayer is required to disclose for tax to be calculated, or business information provided by the taxpayer.

Return: Any personal, real, or industrial property return and supporting documentation, schedules or attachments relating to or attachments filed with the return. Any amendments or supplements filed by or on behalf of the taxpayer are also part of the return.

Third-party information: Information generally received in confidence from any source other than the taxpayer in the course of an investigation of a taxpayer. Information generated by the county or Department of Revenue isn't considered third-party information but may be confidential depending on whether there was an implied intention of confidentiality, such as income and expense information.

Abbreviations

ORS Oregon Revised Statutes. These are Oregon's laws enacted by the state legislature.

OAR Oregon Administrative Rules. These are regulations adopted by the administering agency to clarify the law or state how the law is interpreted.



Guidelines

Confidential information

As a general rule, information held by a public body must be made available to the public for review. The following information, however, is exempt from public disclosure and must be protected as confidential:

- Personal, real, and combined property tax returns filed under ORS 308.290.
- Centrally assessed utility returns filed under ORS 308.525 and 308.810.
- Supporting documentation, schedules and attachments.
- Value Transmittal Sheets (VTS).
- Information furnished under ORS 308.411 for industrial property.
- Applications for exemption or special assessment which contain social security numbers, disability information, or income information.
- Trade secrets.

References:

- ORS 192.410-501 Inspection of public records.
- ORS 192.502(2) Information of a personal nature.
- ORS 308.290(7) Confidential returns.
- ORS 308.413(1) Confidential industrial property information.
- ORS 308A.253(7)(a) Applications for home site special assessment.

Authorization to disclose

The law protects all returns from unauthorized disclosure and provides severe penalties to safeguard against unauthorized disclosure. Taxpayers, however, may authorize the disclosure of all or part of their records to certain individuals in a number of ways.

The best way for the taxpayer to authorize disclosure is to submit a signed letter that includes his or her name, address, and phone number. It should also include the name, address, and phone number of the person being authorized. The letter should specify which tax program and tax years to which the authorization applies. This helps eliminate doubt concerning which records may be disclosed. There are other means of authorizing disclosure that require you to exercise reasonable judgment.

Even if the taxpayer doesn't provide direct authorization, implied consent is permitted under certain circumstances. If an attorney, tax practitioner, or knowledgeable employee of the taxpayer calls regarding a billing which was sent to the taxpayer, you generally

can assume the taxpayer asked them to help resolve the issue. Failure to file notices, verification or an accounting of payments received, penalties, and pay-off balances could be included in this category. Copies of confidential tax returns or reports shouldn't be provided without written authorization.

If the intent of the caller is unclear for authorization purposes, the employee should request a signed authorization and written request. In all cases, the identity of the person requesting the information must be verified. When in doubt, employees should consult with a supervisor.

Questions to consider:

- Does the request appear to have a lawful and legitimate purpose?
- Is it reasonable that this person would request this type of information?
- Has the requester provided enough information to justify making the request?
- Does the requester have a copy of the billing or notice?
- Has this person represented this taxpayer in the past?

Note: In many cases, the request can be answered in a "generic" sense without having to make a disclosure. You can give general answers to questions about laws or policies or what certain letters mean. The mere fact that we don't have a signed authorization on file is no reason to refuse help to a taxpayer or representative.

References:

- ORS 308.290(7) Confidential returns.
- ORS 308.413(1) Industrial property information.

Authorization to represent

Taxpayers may authorize someone else to represent them or to receive confidential information on their behalf. The authorization must be in writing, such as a letter from the taxpayer. The authorization must specify what types of returns can be reviewed and for which years. Generalized or blanket authorizations covering all years and all returns can't be accepted. Because of the severity of the penalties for unauthorized disclosure, it must be clear to us that the taxpayer is actually authorizing someone else to have access to their tax records.

A power of attorney must specify the right to represent the taxpayer to the county or department. Signed federal authorization forms **don't** gain access to returns.

References:

- ORS 305.230 Qualifications of authorized representative.
- ORS 305.242 Representation by a designated tax partner.

Fax

The county or department may accept faxed authorizations to represent.

Employees may fax confidential information if it is requested by an authorized person. Fax cover sheets with a confidentiality banner similar to the one in the appendix should be used. **Don't fax if you have any doubts** about the person's right to receive the confidential information. Ask for a written request or arrange to mail the requested information to the taxpayer's address. If it is a verbal request, document the request and action.

Email

In some cases, confidential information may be emailed to Department of Revenue employees and/or other employees within the same county who have signed the secrecy laws certificate. In addition, confidential information may be emailed to another county assessor or tax collector if the taxpayer has personal property in more than one county, or has transferred property from one county to another.

Limit your email distribution to those who have a "need to know." Generally, this means limiting recipients to one or two people rather than groups of employees. For security reasons, determine whether the information could be communicated by other means (such as fax or mail). Before sending a message, double-check that the recipient listed on your message is the correct person, as more than one employee may have the same name. Always place a confidentiality banner similar to the one in the appendix at the beginning of each email.

You may email confidential information to taxpayers if they give you permission through regular mail, over the phone, or if they send you confidential information by email first. It isn't enough to receive an emailed request for confidential information. Anyone can open an email account in anyone's name, making it difficult to verify that the email is legitimate. If a taxpayer emails you confidential information first, you have reasonable proof as to who they are. Their actions show they are willing to accept the risks associated with email.

Telephone disclosures

Confidential tax information can be disclosed over the telephone if the caller can be clearly identified as the taxpayer or his or her authorized representative. **If you have any doubt about the identity of the caller or the caller's right to receive such information**, ask for a written request or arrange to mail the requested information to the taxpayer's address. Don't make any disclosures to a telephone answering machine, voice mail, or other messaging systems unless specifically asked to do so by the taxpayer.

Otherwise, leave only your name, job title, county, and phone number.

Relay or TTY Calls: You can answer a generic question through a relay operator, but don't disclose any confidential information until you have informed the taxpayer that any information given would be disclosed to the relay operator. Questions of a general or generic nature can always be answered. As with a voice telephone call, confidential information can't be disclosed until you have established that the person on the other end is either the taxpayer or an authorized representative. Don't leave messages of a confidential nature on a TTY answer system, unless the taxpayer has specifically instructed you to do so. Otherwise, leave only your name, job title, county or department, and phone number.

These restrictions apply to calls from the taxpayer's family, friends, or acquaintances who don't have the proper signed authorization. **You can answer questions of a general nature, such as:**

- What is a distraint warrant?
- Will the county accept monthly payments?
- What are the county's policies and procedures pertaining to the situation described by the caller?

Questions can be answered without disclosing confidential tax information, if:

1. No return information is revealed; and
2. No information given in confidence is revealed; and
3. The individual has a need to know.

Good judgment must be used on individual cases. For example:

A taxpayer's attorney calls to discuss actions you have taken against a client. Although there is no signed authorization on file, it seems the inquiry is legitimate, and the attorney is indeed representing the taxpayer. Details of the case can be discussed while following the three rules above. Discussions might include:

- A summary of telephone conversations with the taxpayer.
- Written communications.
- Outlining the progressive steps taken to resolve the case.

None of this information reveals any details from a tax return, and the attorney appears to have a need to know to represent the taxpayer.

Talk to your supervisor, assessor, or county counsel, or call the Department of Revenue's disclosure officer if you have questions about what can or can't be disclosed.

Governor’s Office, Legislature, other agencies, or county governing body

The Governor’s Office, Legislature, other agencies, county governing body, or commissioners may contact the department, county assessor, or tax collector with questions on behalf of taxpayers seeking assistance in settling tax matters. The amount of information you may provide depends on how much information the taxpayer

has already disclosed. You may answer questions about confidential information that has already been clearly disclosed. Your aim is to provide as much assistance as possible without making unauthorized disclosure. The following examples illustrate how much information can be disclosed and under what circumstances.

Example 1:

Situation: A taxpayer writes a letter to the county governing body, legislator, or Governor’s Office asking for help and enclosing a copy of his or her personal property filing form to illustrate a point.

Response: If the copy of the return contains the same information as the return filed with the county, then the taxpayer has made the disclosure. You can discuss the issues. Any disclosure on your part shouldn’t go beyond the issues raised by the taxpayer. The taxpayer’s letter serves as an authorization to disclose or discuss if it clearly requests the help of the governing body and isn’t simply a complaint.

Example 2:

Situation: A taxpayer telephones the county governing body, legislator, or Governor’s Office and gives all pertinent details, including particulars from his or her property tax return.

Response: The taxpayer has made the disclosure. You can verify the accuracy of the figures given with those on the filed tax return; a contact sheet should be made to document the situation and placed in the file.

Example 3:

Situation: A taxpayer calls or writes a letter to the county governing body, legislator, or Governor’s Office requesting help on a tax matter, but doesn’t include a copy of his or her completed filing form and gives limited or no particulars from the return.

Response: This can’t be considered an authorization to represent or disclose, but merely a request to intervene in the matter. The county or department should have an established procedure in place for the county employee to respond directly to the taxpayer.

Example 4:

Situation: A taxpayer sends a copy of a notice of intent to add property value from the county assessor or a statement for additional taxes from the tax collector as the basis for his or her complaint to the governing body, legislator, or Governor’s Office.

Response: It would be the same as Example 3 above. However, you could explain the meaning of the billing and answer any questions in a “generic” fashion without making additional disclosures. In many of these cases, questions can be answered on events leading up to the action without disclosing any particulars from tax returns.

Warrants

When a warrant for the collection of delinquent property tax is recorded with the county clerk, it becomes a matter of public record. This doesn’t mean that the property tax return and all details surrounding the case have lost their confidential status. The public record includes all information contained on the warrant, including the meaning of any codes. This

means that you can disclose the tax year, type of tax, whether it was for late payment or nonpayment of a tax, what the penalties were assessed for, etc. Refer to the sections on “Authorization to disclose” and “Telephone disclosures” for more information.

If the warrant hasn’t been recorded, information can’t be disclosed without the taxpayer’s authorization.

Secrecy Laws Certificate

You must sign the Secrecy Laws Certificate to have access to confidential information. Your signature means that you have read and understand the attached disclosure statutes, and that you are aware of the penalties for unauthorized disclosure. People working for the county or department under a contract who aren't employees must sign the certificate if they work where confidential records are accessible.

Employees' and non-employees' signed certificates are kept on file by the county or department. The county assessor prepares a written list of all personnel authorized to receive confidential information and provides it to the Department of Revenue. The assessor reviews the list annually and makes appropriate additions and deletions. Any changes are forwarded to the Department of Revenue as they occur.

References:

- ORS 308.413 (3) Certificate (industrial property).
- OAR 150-308-0500 Certificate (real, personal property).

Need to know

The fact that a person has signed the Secrecy Laws Certificate **doesn't** authorize that person to have access to confidential materials. As in all cases, there must be a "need-to-know" to gain access.

Employees may not access information from any data the county or the department has except in order to perform their official duties. **Don't access confidential information for personal use.**

If you believe you may have revealed confidential information erroneously, notify your supervisor or assessor immediately.

Penalties

Be careful: Revealing confidential information to the wrong person is serious. You could be liable for civil damages which aren't limited by statute, dismissed from county or state service, and restricted from another job with the county or department.

The penalty for improperly revealing confidential tax information is up to \$6,250, up to one year in the county jail, or both.

Inappropriate use of county records or violating the "need to know" principle may result in dismissal from county or state service or other appropriate disciplinary action.

Reference:

- ORS 305.990(3) Criminal penalties.
- ORS 308.990(5) Industrial plant information.
- ORS 161.615 Prison terms for misdemeanors.
- ORS 161.635 Fines for misdemeanors.

Department of Revenue conferences

Conferences with the Department of Revenue, which are usually held by phone, aren't public meetings.

If the taxpayer isn't present, an authorized representative may appear for the taxpayer. Witnesses, relatives, and friends may be present with the taxpayer's approval. Confidential information shouldn't be presented or discussed unless everyone present is authorized to review the information.

Board of Property Tax Appeals

A petition to a county board of property tax appeals (BOPTA) is a public record. This includes anything attached to the petition, such as a personal property return. A county employee may discuss any information on a return that was attached to a BOPTA petition, and may confirm that it matches the return filed in the office.

The personal property return filed in the assessor's office remains confidential. A county employee may not discuss any information from such a return that hasn't already been disclosed with a BOPTA petition. The board must meet in an executive session to hear evidence from the personal property return filed in the assessor's office, unless the person who filed the return waives the confidentiality of the return. Refer to the confidentiality procedures at board of property tax appeals included in the appendix.

Subpoena

Oregon tax laws prohibit issuing a subpoena compelling the county or the department to turn over confidential tax records to any court of law. Attorneys may be unfamiliar with the confidentiality of property tax records, so they may still issue subpoenas. The subpoenas can't be ignored. In some cases, such as federal tax cases, the subpoena is honored because the IRS has legal access to county records by going through the Department of Revenue under reciprocal exchange agreements.

Subpoenas must be served on the assessor's office or authorized person. Refer subpoenas for tax records or for appearance in court on tax-related matters to your county counsel for a response. The county or department may seek legal assistance if it's necessary to stop an action through the courts.

Any prepaid fees accompanying the subpoena must be turned over to the proper authorities with the subpoena for proper handling.

References:

ORS 305.420(4) Industrial property.
OAR 150-192-0500 Identifies disclosable records through court order and records exempt from disclosure.

Tax Court (Regular division and Magistrate division)

Generally, taxpayer information presented to the court loses its confidential status. In some cases the court may close the courtroom and seal the record.

Confidential third-party information received from other taxpayers can't be revealed in court unless permission is obtained from the third party to disclose.

The records and decisions of the Tax Court are public record.

References:

ORS 192.502(4) Third-party information.
ORS 305.430(2) Confidential evidence concerning industrial property.

Public records

Every person has the right to inspect any public record of a public body unless otherwise prohibited by law. The disclosure laws generally don't prevent most of the county's records from being looked at by unauthorized persons.

A taxpayer has the right to inspect his or her own return. This doesn't include any third-party information submitted in confidence that may have been

attached to the return. The taxpayer may look at notes, correspondence, or contact sheets in the file.

References:

ORS 192.420 Right to inspect public records.
ORS 192.450 Appeal to Attorney General for denial of right to inspect a public record.
ORS 192.501 Public records exempt from disclosure.
OAR 150-192-0400 Charges for copies of records.
ORS 192.445 Nondisclosure on request of home address, phone number and electronic mail address.

Storage, handling, and disposal of confidential materials

Any letters, documents, notes, printouts, microfiche or carbons containing confidential taxpayer information must be stored in locked file cabinets or areas where access is restricted to authorized personnel. Anyone with access to the area should have signed a secrecy laws certificate. Visitors must be escorted or wear badges.

These materials must be disposed of separately from normal trash, and according to county or department procedures. Work areas should have specially marked containers where these materials are accumulated before being disposed of correctly.

References:

OAR 166-030-0060

Key points—Summary

- Know what information is confidential and who may have access to confidential information. For example, information on a personal property confidential filing form is confidential. That includes name, address, telephone number, and amounts. You may give this information to the taxpayer, but you must protect this information from others who aren't authorized to receive confidential information.
- Never talk about confidential tax matters with friends and relatives.
- Never discuss confidential tax matters with other employees when you're in public places. This includes areas such as the elevators, walkways, atrium, or cafeteria.
- Never request to see returns of friends, relatives, or co-workers.
- Never access tax records unless there is a need to know.
- Never leave confidential information unattended in nonrestricted areas.
- If visitors have business in restricted areas, they must have the proper badge and/or be escorted.
- Place wastepaper with confidential tax information into special containers for shredding.
- Verify the identity of taxpayers, authorized representatives, and employees before releasing confidential information.



Disclosure authorization tables

Person, agency, or public official	May obtain	Required documentation	Reference	Notes
Accountant	Confidential information as specified by taxpayer with prior written authorization from the taxpayer.	Taxpayer letter of authorization.	ORS 321.684 305.230	Written authorization must include tax year(s), type of return, and the taxpayer's signature.
Administrative Law Judge (presiding over Public Utility Commission water company hearings)	Confidential information as specified by the taxpayer with prior written authorization from the taxpayer.	Written authorization from the taxpayer.	ORS 308.290(7)	Written authorization must include tax year(s), type of return, and the taxpayer's signature.
Adult and family services	Information about the income and property of parents who abandon or fail to support children receiving public assistance.	Requests must be in writing. Signed secrecy certificates.	ORS 308.290(7) 412.094	Information to be used only to administer public assistance programs for children.
Archivist	May examine and receive any information for storage purposes.	Signed secrecy certificate.	ORS 357.875	Archivist must protect confidentiality of information.
Assessor	Industrial property tax information. Personal property and real property return information.	Signed secrecy certificates by employees of office.	ORS 308.413 308.290(7) OAR 150-308-0500	On a need-to-know basis in the office where the return is filed, returns filed in more than one county, or transferring property between counties.
Authorized representative	Information from the documents specified in the authorization form. No third-party information will be disclosed.	Taxpayer letter of authorization to represent.	ORS 321.684 305.230	An associate or employee of the representative may have information only if the authorization is broad enough to include that person.
Bankruptcy court/trustee	Information from the return required for filing a claim.	Notification of bankruptcy.	ORS 308.290(7) 311.480	A trustee is the legal custodian of a bankrupt estate and has responsibility and authority to pay claims.

Person, agency, or public official	May obtain	Required documentation	Reference	Notes
Board of Property Tax Appeals	Industrial property tax information. Personal and real property return.		ORS 308.290(7) 308.411	On a need-to-know basis only. The board must convene an executive session.
Bookkeeper	Confidential information as specified by taxpayer with prior written authorization.	Taxpayer letter to represent.	ORS 321.684 305.230	Written authorization must include tax year(s), type of return, and the taxpayer's signature.
Corporation officer	Information from the return, utility assessments, and property appraisals.	Proper ID and authorization on corporate letterhead or listing from return.	ORS 308.290(7)	Information may be provided to a current corporate officer for any tax year of the corporation.
County Assessor	Industrial property tax information. Personal property and real property return information.	Signed secrecy certificates by employees of office.	ORS 308.413 308.290(7) OAR 150-308-0500	On a need-to-know basis in the office where the return is filed, returns filed in more than one county, or accounts transferring property from one county to another.
County Governing Body	Confidential information as specified by the taxpayer with prior written authorization from the taxpayer.	Authorization from the taxpayer.	ORS 308.290(7)	
County Legal Counsel	Any confidential information required for the administration of tax laws.	Signed secrecy certificates.	ORS 308.290(7) 203.145	Has access to files of assessor for purpose of rendering legal services to assessor.
Department of Revenue employees	Any confidential information required for the administration of the tax laws.	Signed secrecy certificates.	ORS 308.290(7) 321.684	All information is provided on a strict need-to-know basis.

Person, agency, or public official	May obtain	Required documentation	Reference	Notes
Division of Child Support, Department of Justice	May have information about the location, income, and property of parents who abandon or fail to support the children receiving public assistance.	Signed secrecy certificate. Requests must be in writing.	ORS 321.684 308.290(7) 180.320 412.094	Information to be used only to administer the public assistance program for children.
Grand Jury	Information submitted for the prosecution of violations of the criminal laws in connection with the filing of a return or claim.	Signed secrecy certificates.	ORS 305.225	May not be used for prosecution of non-related crimes. Information loses its confidentiality when it is presented as evidence during a trial.
Guardian Tax Court	A guardian of an incapacitated person may have information from that person's return. A guardian of a minor may have information from the minor's return.	Letters of guardianship.	ORS 314.840(1)(a)	
Husband or wife	Information from any property return.	Proper identification or written authorization for separately filed returns.	ORS 308.290(7)	A spouse can't have information from a separately filed tax return without written authorization.
Individual taxpayer	Information from their own return.	Proper identification.	ORS 192.420 192.501 308.290	
Informant	No information, even if the information provided was useful.		ORS 308.290(7)	
Internal Revenue Service (IRS)	Information on tax returns of individuals, corporations, partnerships, fiduciaries, and estates.	Must be authorized to request information or have written authorization from taxpayer.	ORS 308.290(7) 321.684 118.525	Information may be exchanged only through the Department of Revenue's IRS liaison or with written authorization from the taxpayer.

Person, agency, or public official	May obtain	Required documentation	Reference	Notes
Law Enforcement Agencies (State)	Taxpayer name, address, ID number, amount of check, check date, altered name and address, and the document itself.	Signed secrecy certificates.	ORS 305.225 321.684	Disclosure can only occur when investigation is for mail theft, forgery, counterfeiting, or check altering.
Legislative Revenue Office	Information needed for revenue research and estimates.	Signed secrecy certificates.	ORS 308.290(7) 173.850	Information revealing a taxpayer's identity may not be removed from the office.
Lessee	Information regarding valuation of leased property reported on property return filed by lessor.	Proper documentation and identification.	ORS 308.290(7) (d)(B)	
Lessor	Information regarding valuation of leased property reported on the property return filed by lessee.	Proper documentation and identification.	ORS 308.290(7) (d)(B)	
Magistrate Court	Records submitted as evidence in a court case. Once entered, the information normally loses its confidentiality.		ORS 118.525(1) 305.430(2)	Certain records can retain confidentiality if prior arrangements are made with the court.
Oregon State Police	Information from a tax return for criminal investigations in connection with the filing of a return, report, or claim. Violations include perjury, theft, and forgery.	Signed secrecy certificates.	ORS 305.225 321.684	Information requested for evidence in crimes unrelated to the validity of a return, report, or claim can't be disclosed.
Oregon State University	Timber tax information for surveys and programs related to forest management.	Signed timber tax secrecy certificate.	ORS 321.684(1)(e)	Information is limited to names and addresses of taxpayers filing timber tax returns under the small owner election.
Partner of a partnership	Information from a return, utility assessment, or property appraisal of the partnership.	Proper identification.	ORS 308.290(7)	Individual must have been a partner during any part of the requested tax year.

Person, agency, or public official	May obtain	Required documentation	Reference	Notes
Relative (other than spouse)	Any information pertaining to an authorized year regarding the return, billing, refunds, payments, penalty and interest, or financial information. No restricted third-party information when the information was obtained after the return was filed or in the course of an investigation.	Letter of authorization to represent or power of attorney.	ORS 305.230 321.684	
Reporter	General information only. May not have specific taxpayer information.		ORS 308.290(7)	Refer reporter questions to appointed authority.
Secretary of State	Information necessary for audit of the county or the Department of Revenue.	Signed secrecy certificates.	ORS 308.290(7) 321.684(2)(f)	
Spouse	Information from any property return.	Proper ID or written authorization for separately filed returns.	ORS 308.290(7)	A spouse can't have information from a separately filed tax return without written authorization.
State Archivist	May examine and receive any information for storage purposes.	Signed secrecy certificates.	ORS 321.684(2)(f) 357.875	Archivist must protect confidentiality of information.
Stockholder/ Shareholder	Confidential information only with prior written authorization from corporation officer.	Written authorization from corporation officer.	ORS 308.290(7)	Stockholders and/or shareholders can't have access to corporation returns without prior authorization.
Tax Collector	Information needed to collect delinquent personal property taxes.	Signed secrecy certificate.	ORS 308.290(7)	
Tax Court	Records submitted as evidence in a court case. Once entered, the information normally loses its confidentiality.		ORS 305.430(2)	Certain records can retain confidentiality if prior arrangements are made with the court.

Person, agency, or public official	May obtain	Required documentation	Reference	Notes
Tax preparer	Confidential information only with prior written authorization from the taxpayer.	Written authorization to represent.	ORS 308.290(7)	Written authorization must include tax years, tax program, and the taxpayer's original signature.
Taxpayer	Any information from taxpayer's own return, billings and refunds, payment information, correspondence or other information/data.	Proper identification.	ORS 192.420 192.501 308.290(7)	
Taxpayer's authorized representative	Any information pertaining to an authorized tax year regarding the return, billings, refunds, payments, penalty and interest, or financial information. No restricted third-party information when the information was obtained after the return was filed or in the course of an investigation.	Written authorization to represent.	ORS 305.230 321.684	An associate or employee of the representative may have information only if the authorization is broad enough to include that person.
Title/escrow companies	Confidential information only with prior written authorization from the taxpayer. For Senior and Disabled Deferral program, payoff information isn't confidential and may be disclosed.	Written authorization from taxpayer.	ORS 314.835 314.840	Information may be disclosed from a recorded warrant.
Trustee of a trust	Copy of trust agreement.	Written request by trustee.	ORS 128.650	Trustee is the person requested to file the return for the deceased.
Wife or husband	Information from any property return.	Proper ID or written authorization for separately filed returns.	ORS 308.290(7)	A spouse can't have information from a separately filed tax return without written authorization.



References

Legal references

Oregon Revised Statutes

128.650	Register of charitable corporations.	305.242	Representation before Department of Revenue; designated tax partner.
161.615	Prison terms for misdemeanors.	305.260	Representation before department by former personnel.
161.635	Fines for misdemeanors.	305.420(4)	Subpoena and confidentiality of industrial plant information and records.
162.405	Official misconduct in the second degree.	305.430	Order to protect confidentiality of industrial plant information.
162.415	Official misconduct in the first degree.	305.990	Criminal penalties.
162.425	Misuse of confidential information.	308.290	Confidential returns of taxable property.
173.850	Disclosure to legislative revenue officer.	308.411	Appraisal and evaluation of industrial plants.
192.420	Right to inspect public records.	308.413	Industrial property records, disclosure prohibited.
192.445	Nondisclosure upon request.	308.990(5)	Industrial property records, disclosure penalties.
192.450	Public records, appeal denial to inspect.	309.100	Board petitions, representation.
192.501	Public records exempt from disclosure.	357.875	Access to records by state archivist.
244.040	Code of ethics.	418.135	Information on parents who abandon children.
305.120	Enforcement of tax laws.		
305.225	Disclosure of tax information to law enforcement agency.		
305.230	Qualifications of authorized representatives.		

Oregon Administrative Rules

150-192-0400	Charges for copies of records.	150-308-0500	Confidentiality of industrial plant information.
150-192-0500	Department records exempt from disclosure.	150-308-0560	Confidentiality of utility appraisals.
150-308-0440	Confidentiality of department files.	150-309-0090	Contents of board petitions.
150-308-0470	County contractors access to records.	150-309-0110	Those authorized to sign petitions.
150-308-0480	Confidentiality for centrally assessed companies.	150-309-0170	Adjustments to personal property value.

Important disclosure statutes

308.290 Returns; personal property; exception; real property; combined real and personal returns for industrial property; confidentiality and disclosure; lessor-lessee elections; rules. (1)(a) Except as provided in paragraph (b) of this subsection, every person and the managing agent or officer of any business, firm, corporation or association owning, or having in possession or under control taxable personal property shall make a return of the property for ad valorem tax purposes to the assessor of the county in which the property has its situs for taxation. As between a mortgagor and mortgagee or a lessor and lessee, however, the actual owner and the person in possession may agree between them as to who shall make the return and pay the tax, and the election shall be followed by the person in possession of the roll who has notice of the election. Upon the failure of either party to file a personal property tax return on or before March 15 of any year, both parties shall be jointly and severally subject to the provisions of ORS 308.296.

(b) Paragraph (a) of this subsection does not apply to personal property exempt from taxation under ORS 307.162.

(2) Every person and the managing agent or officer of any business, firm, corporation or association owning or in possession of taxable real property shall make a return of the property for ad valorem tax purposes when so requested by the assessor of the county in which the property is situated.

(3)(a) Each return of personal property shall contain a full listing of the property and a statement of its real market value, including a separate listing of those items claimed to be exempt as imports or exports. Each statement shall contain a listing of the additions or retirements made since the prior January 1, indicating the book cost and the date of acquisition or retirement. Each return shall contain the name, assumed business name, if any, and address of the owner of the personal property and, if it is a partnership, the name and address of each general partner or, if it is a corporation, the name and address of its registered agent.

(b) Each return of real property shall contain a full listing of the several items or parts of the property specified by the county assessor and a statement exhibiting their real market value. Each return shall contain a listing of the additions and retirements made during the year indicating the book cost, book value of the additions and retirements or the appraised real market value of retirements as specified in the return by the assessor.

(c) There shall be annexed to each return the affidavit or affirmation of the person making the return that the statements contained in the return are true. All returns shall be in a form that the county assessor, with the approval of the Department of Revenue, may prescribe.

(4) All returns shall be filed on or before March 15 of each year.

(5)(a) In lieu of the returns required under subsection (1)(a) or (2) of this section, every person and the managing agent or officer of any business, firm, corporation or association owning or having in possession or under control taxable real and personal property that is state-appraised industrial property as defined in ORS 306.126 shall file a combined return of the real and personal property with the Department of Revenue.

(b) The contents and form of the return shall be as prescribed by rule of the department. Any form shall comply with ORS 308.297. Notwithstanding ORS 308.875, a manufactured structure that is a part of a state-appraised industrial property shall be included in a combined return.

(c) In order that the county assessor may comply with ORS 308.295, the department shall provide a list to the assessor of all combined returns that are required to be filed with the department under this subsection but that were not filed on or before the due date.

(d) If the department has delegated appraisal of the state-appraised industrial property to the county assessor under ORS 306.126 (3), the department shall notify the person otherwise required to file the combined return under this subsection as soon as practicable after the delegation that the combined return is required to be filed with the assessor.

(e) Notwithstanding subsection (2) of this section, a combined return of real and personal property that is state-appraised industrial property shall be filed with the department on or before March 15 of each year.

(6) A return is not in any respect controlling on the county assessor or on the Department of Revenue in the assessment of any property. On any failure to file the required return, the property shall be listed and assessed from the best information obtainable from other sources.

(7)(a) All returns filed under the provisions of this section and ORS 308.525 and 308.810 are confidential records of the Department of Revenue or the county

assessor's office in which the returns are filed or of the office to which the returns are forwarded under paragraph (b) of this subsection.

(b) The assessor or the department may forward any return received in error to the department or the county official responsible for appraising the property described in the return.

(c) Notwithstanding paragraph (a) of this subsection, a return described in paragraph (a) of this subsection may be disclosed to:

(A) The Department of Revenue or its representative;

(B) The representatives of the Secretary of State or to an accountant engaged by a county under ORS 297.405 to 297.555 for the purpose of auditing the county's personal property tax assessment roll (including adjustments to returns made by the Department of Revenue);

(C) The county assessor, the county tax collector, the assessor's representative or the tax collector's representative for the purpose of:

(i) Collecting delinquent real or personal property taxes; or

(ii) Correctly reflecting on the tax roll information reported on returns filed by a business operating in more than one county or transferring property between counties in this state during the tax year;

(D) Any reviewing authority to the extent the return being disclosed relates to an appeal brought by a taxpayer;

(E) The Division of Child Support of the Department of Justice or a district attorney to the extent the return being disclosed relates to a case for which the Division of Child Support or the district attorney is providing support enforcement services under ORS 25.080; or

(F) The Legislative Revenue Officer for the purpose of preparation of reports, estimates and analyses required by ORS 173.800 to 173.850.

(d) Notwithstanding paragraph (a) of this subsection:

(A) The Department of Revenue may exchange property tax information with the authorized agents of the federal government and the several states on a reciprocal basis, or with county assessors, county tax collectors or authorized representatives of assessors or tax collectors.

(B) Information regarding the valuation of leased property reported on a property return filed by a lessor under this section may be disclosed to the lessee or other person in possession of the property. Information regarding the valuation of leased property

reported on a property return filed by a lessee under this section may be disclosed to the lessor of the property.

(8) If the assessed value of any personal property in possession of a lessee is less than the maximum amount of the assessed value of taxable personal property for which ad valorem property taxes may be canceled under ORS 308.250 (2)(a), the person in possession of the roll may disregard an election made under subsection (1)(a) of this section and assess the owner or lessor of the property. [Amended by 1953 c.218 §2; 1961 c.683 §2; 1963 c.436 §1; 1965 c.16 §1; 1967 c.50 §1; 1971 c.568 §2; 1971 c.574 §2; 1975 c.789 §12; 1977 c.124 §6; 1977 c.774 §24; 1979 c.286 §14; 1981 c.623 §2; 1981 c.804 §49; 1987 c.312 §3; 1991 c.191 §5; 1991 c.459 §108; 1993 c.726 §56; 1993 c.813 §2; 1995 c.609 §3; 1997 c.154 §30; 1997 c.541 §169; 1997 c.819 §2; 2001 c.479 §2; 2003 c.541 §1; 2005 c.94 §47; 2007 c.226 §1; 2007 c.227 §1; 2007 c.613 §1a; 2007 c.824 §1; 2009 c.455 §2; 2010 c.69 §§3,4; 2011 c.204 §§2,3; 2013 c.205 §2; 2015 c.36 §10; 2015 c.38 §1]

308.413 Confidential information furnished under ORS 308.411; exception; rules.

(1) Any information furnished to the county assessor or to the Department of Revenue under ORS 308.411 which is obtained upon the condition that it be kept confidential shall be confidential records of the office in which the information is kept, except as follows:

(a) All information furnished to the county assessor shall be available to the department and all information furnished to the department shall be available to the county assessor.

(b) All information furnished to the county assessor or department shall be available to any reviewing authority in any subsequent appeal.

(c) The department may publish statistics based on the information furnished if the statistics are so classified as to prevent the identification of the particular industrial plant.

(2) The Department of Revenue shall make rules governing the confidentiality of information under this section.

(3) Each officer or employee of the Department of Revenue or the office of the county assessor to whom disclosure or access of the information made confidential under subsection (1) of this section is given, prior to beginning employment or the performance of duties involving such disclosure, shall be advised in writing of the provisions of this section and ORS 308.990 (5) relating to penalties for the violation of this section, and shall as a condition of employment or performance of duties execute a certificate for the department or the assessor in a form prescribed by

the department, stating in substance that the person has read this section and ORS 308.990 (5), that these sections have been explained to the person and that the person is aware of the penalties for violation of this section. [1981 c.139 s.3]

Note: See note under 308.408.

308.990 Penalties. (1) Violation of ORS 308.320 (3) or of ORS 308.330 is a Class A misdemeanor. The judgment of conviction of any assessor for such a violation shall of itself work a forfeiture of the office of the assessor.

(2) Any taxpayer or managing officer thereof who fails to furnish, after written demand so to do by the assessor or the county board of property tax appeals having jurisdiction or the Department of Revenue, any information or, upon like demand, fails to produce any books, records, papers or documents required by ORS 308.285 or 308.335 to be furnished by the taxpayer or managing officer to the county

assessor, the county board of property tax appeals or the Department of Revenue, commits a Class A misdemeanor.

(3) Any person, firm, association or corporation, or agent or managing officer thereof, who presents or furnishes to the Director of the Department of Revenue any statement, required by ORS 308.335 or required by the director under the authority of ORS 308.335, that is willfully false or fraudulent, commits a Class A violation.

(4) Any person who willfully presents or furnishes to the director any statement required by ORS 308.505 to 308.665 that is false or fraudulent commits perjury and, upon conviction, shall be punished as otherwise provided by law for such crime.

(5) Subject to ORS 153.022, any willful violation of ORS 308.413 or of any rules adopted under ORS 308.413 is a Class A misdemeanor.

Industrial plants

308.408 “Industrial plant” defined. As used in ORS 305.420 and 308.408 to 308.413, “industrial plant” includes:

(1) The land, buildings, structures and improvements, and the tangible personal property, including but not limited to machinery, equipment and office machines and equipment that make up the property or complex of properties used for industrial or manufacturing purposes;

(2) Any industrial real or personal property eligible for appraisal under ORS 306.126 and the rules of the Department of Revenue; and

(3) Any real or personal property used for generating electricity, if:

(a) The property consists primarily of a generating facility primarily fueled by wood waste or other biomass fuel;

(b) The property has a maximum generating capacity of 20 megawatts; and

(c) The electricity generated by the property is consumed by the property user or is sold exclusively to an electric utility, as defined in ORS 758.505, for the utility’s distribution to utility customers.

308.411 Appraisal and real market valuation of industrial plants; rules. (1) Except as limited by subsections (2) to (9) of this section, the real market value of an industrial plant shall be determined for ad valorem tax purposes under ORS 308.205, 308.232 and 308.235 utilizing the market data approach (sales of comparable properties), the cost approach (reproduction or replacement cost of the plant) or the income approach (capitalization of income) or by two or more approaches. The assessed value of an industrial plant shall be determined under ORS 308.146.

(2) The owner of a plant may elect to have the plant appraised and valued for ad valorem property tax purposes excluding the income approach to valuation. An owner making an election under this subsection must further determine which of the following paragraphs is applicable to the election:

(a) If this paragraph applies to the election, the owner may not be required to provide any itemization of income or expense of the industrial plant for use in making an appraisal of the plant for ad valorem property tax purposes; or

(b) If this paragraph applies to the election, the owner may not be required to provide any itemization of income of the industrial plant for use in making an appraisal of the plant for ad valorem property tax purposes, but may be required to provide an

itemization of operating expenses of the industrial plant for use in measuring functional obsolescence in a market data approach or cost approach to valuation.

(3) Not less than 30 days prior to the making of a physical appraisal or reappraisal of an industrial plant by the Department of Revenue or by a county assessor, the department or assessor shall notify the owner of the plant by mail, return receipt requested, of the intention to physically appraise the plant. The notice shall inform the owner of commencing the appraisal and to aid the owner in making an election under subsection (2) of this section, the department’s or assessor’s appraisers first shall make a preliminary survey of the plant as to the methods and approaches to the valuation of the plant to be used in the appraisal. The owner or owner’s representative shall immediately thereafter meet with the appraisers, and within two days after the meeting may be written notice to the appraisers that the owner elects to have the plant valued in accordance with subsection (2) of this section is applicable to the election. Failure to make the election precludes the owner from making the election for the tax year in which the valuation is determined by the physical appraisal is first used on the assessment and tax rolls of the county.

(4) If an owner does not make an election under subsection (2) of this section, the owner shall make available to the assessor or department all information requested by the assessor or department needed to determine the real market value for the plant. At the request of the owner, the information shall be made the confidential records of the office of the assessor or of the department, subject to the provisions of ORS 305.420 and 305.430.

(5) If an owner makes an election under subsection (2) of this section, the owner may not in any proceedings involving the assessment of the industrial plant for the tax year for which the election was made, before the county board of property tax appeals or the Oregon Tax Court, be entitled to introduce evidence relating to the use of the income approach to valuation of the plant or introduce any information protected under the election.

(6)(a) On or before December 31 of the tax year in which the election under subsection (2) of this section first applies to an assessment and tax roll, or on or before December 31 of any subsequent tax year, if the owner is dissatisfied with the election under subsection (2) of this section, the owner may revoke or revise the election.

(b) If the election is revoked, the owner may request the Department of Revenue or the county

assessor, whichever is applicable, using the appraisal methods set forth in subsection (1) of this section.

(c) If the election is revised, the paragraph of subsection (2) of this section that was not applicable to the election shall become applicable in lieu of the paragraph applicable before revision. If the election is revised, the owner may request the Department of Revenue or the county assessor, whichever is applicable, to revalue the plant for the next tax year in accordance with the revised election.

(d) If a revocation or revision of an election is sought, the owner shall demonstrate that the determination of real market value requires taking into consideration the utilization of the income approach to valuation or the measurement of functional obsolescence using operating expense information. Thereafter, at the request of the department or the assessor, the owner shall make available to the department or the assessor all information requested by the department or the assessor as provided in subsection (4) of this section within 30 days following the department's or the assessor's request. If the owner fails to provide the information and revocation had been sought, the election under subsection (2) of this section shall continue. If the owner fails to provide the information and a revision had been sought, the paragraph of subsection (2) that applied prior to the attempted revision shall continue to apply to the election. Under either circumstance, in any proceedings involving the assessment of the industrial plant or subsequent tax years, before the county board of property tax appeals or the Oregon Tax Court, the owner may not introduce evidence relating to the income approach to valuation or introduce any information protected under the election. If the department or assessor makes such a redetermination of the valuation as may, in their opinion be necessary, the department or assessor shall furnish to the owner prior to the following May 1 a statement of the value of the plant as redetermined by the department or the assessor, with an explanation of the adjustments made.

(7) After any physical appraisal of an industrial plant or after the appraisal is updated for use on the assessment and tax rolls for a subsequent year, but in any event prior to May 1 of the assessment year for which the appraisal or update applies, the owner may request a conference with the department or with the assessor concerning the determination of real market value under the physical appraisal or updating of the appraisal. If the request for a conference is made, the department or the assessor shall give written notice to the owner of the time and place for the conference for an informal discussion of the valuation.

(8) Except as provided in this section, no owner of an industrial plant shall be required to make available to the assessor or department, any itemization of income and expense of the industrial plant for use in an income approach to valuation in making an appraisal of an industrial plant for the purposes of ad valorem property taxation. However, information furnished pursuant to subsection (4) of this section is available to the county assessor and to the department for purposes of preparing valuation of other industrial plants, subject to the provision of ORS 308.413.

(9) Nothing in this section shall preclude the request for and use of information from an owner of an industrial plant concerning cost items, whether materials, labor or otherwise, for use in the reproduction cost approach to the valuation of the plant. In no event shall the application of subsection (2) of this section operate to value an industrial plant below its real market value for ad valorem property tax purposes under ORS 308.232. The election of an owner under subsection (2) of this section to forgo the consideration of the income approach to valuation shall constitute an irrevocable waiver of any subsequent claim that the failure of the assessor or the department to consider the income approach resulted in a valuation in excess of the real market value of the plant under ORS 308.232.

(10) If the owner of an industrial plant has made an election under subsection (2) of this section, a subpoena for the production of information for the industrial plant that is protected by the election may not be issued while that election is in effect.

(11) Notwithstanding subsection (3) of this section concerning the time for making an election under subsection (2) of this section, if the owner of an industrial plant receives notice under ORS 305.392 that a subpoena will be issued for income or expense information for the industrial plant, and the owner has not previously made an election under subsection (2) of this section that is in effect, the owner may make the election allowed under subsection (2) of this section within the 60-day period specified in ORS 305.392. Any owner making an election under this subsection may not revoke or revise that election until after the industrial plant is next assessed for ad valorem tax purposes.

(12) Notwithstanding subsection (2) of this section, nothing in this section is intended to exclude the capitalization of market rents from the appraisal of the buildings.

(13) The department may adopt any rules necessary to carry out the purposes of this section.



Appendix

Frequently-asked questions about disclosure/confidentiality

Who can obtain what information from a personal property return?

Only those persons who signed the annual return or appear on a supplemental listing may obtain information from the return. A signer of the return may give written authorization to someone to receive specific information.

The county assessor, the county tax collector, the assessor's representative or the tax collector's representative for the purposes of:

- Collecting delinquent real or personal property taxes; or
- Correctly reflecting on the tax roll information reported on returns filed by a business operating in more than one county or transferring property between counties in this state during the tax year.

Listed in ORS 308.290(7) are representatives of the Department of Revenue, the Secretary of State (audit purposes), Adult and Family Services Division of the Department of Human Resources, Support Enforcement Division of the Department of Justice, and Legislative Revenue Office.

What information can you divulge from a personal property return or an industrial property return to someone from another county assessor's office?

ORS 308.290(7)(a) All returns filed under the provisions of this section and ORS 308.525 and 308.810 are confidential records of the Department of Revenue or the county assessor's office in which the returns are filed or of the office to which the returns are forwarded under paragraph (b) of this subsection.

(b) The assessor or the department may forward any return received in error to the department or the county official responsible for appraising the property described in the return.

Who can receive what information when the return is filed in the name of the corporation?

Only those persons who signed the annual return, are confirmed officers of the corporation, or who appear on a supplemental listing may obtain information from the return. A signer of the return may give written authorization to someone to receive specific information for a specific year(s).

What information can a spouse obtain from the personal property return of a sole proprietor?

The spouse of a taxpayer who is a sole proprietor can't receive any information from the return, unless the spouse is listed on the return or has written authorization from the taxpayer.

The only information available to the spouse is that information listed in the public record, (name, address, value).

What information may be divulged from income and expense records obtained by the assessor to verify farm deferral qualification?

No information from those records may be provided unless the requester has written authorization from the taxpayer showing what can be disclosed and for what year. That information is confidential and should be filed in a secure area.

How should I reply to an IRS agent in the office who asks for information available only on the personal property return?

Refer the agent to the Department of Revenue. It is the department with whom the IRS has an agreement to share certain information. Any information to be shared with the IRS would be requested by the department from the county; the county would send the information to the department who would relay it to the IRS.

What information can I give to the district attorney who is preparing a case against a local businessman and wants to review the industrial property return?

The district attorney may see any information on public record such as value, location, names, and property class. If the owner elected under ORS 308.411 to have the plant valued excluding the income approach then any income and expense statements can't be obtained even by a subpoena.

Information on the return is available to the district attorney if the case involves providing support enforcement services.

What information can I provide to an industrial appraiser from the Department of Revenue who wants to look at personal property returns from some businesses similar to one being audited?

Our personnel can access any information pertaining to the performance of their duties and any return information required for the administration of tax laws.

You may want to verify the person is a department employee by checking identification or contacting the department.

What information can I give to a real estate agent from income and expense records gathered by a staff appraiser with the understanding that the information would be considered confidential?

You may provide the information that appears in the public record, such as property description and value. If the appraiser said it would be treated confidentially, it must be treated as such, including keeping the information in a secure area.

The county must honor the commitment of confidentiality. The only way, in this case, income or expense information could be revealed is with taxpayer consent. Written authorization must be specific as to what can be disclosed and for what years.

What information from a real property return, such as building size and type used to determine value, is public record?

All general information such as assessed value and tax due is public record. Information used to develop value including appraisal data, characteristics, real property returns, and annual computation forms aren't public record.

How should I respond to a request from the personal representative of Dora deceased's estate who wants a copy of Dora's most recent personal property return?

Ask the representative to provide verification that he/she does represent the deceased. The verification could be a personal representative deed, record of appointment as executor by the court or power of attorney. Upon validation of the verification you can provide the personal property return.

How should I respond to a request from a bankruptcy trustee who has requested a copy of the debtor's most recent personal property return?

The county representative may ask for written consent or authorization from the taxpayer. Required documentation may include proof of bankruptcy and trustee appointment.

What happens to confidential information disclosed by the taxpayer in a public hearing?

While confidential information becomes public information if it is disclosed in a public hearing, the information still remains confidential in the county in which it was filed.

How should I respond to a request from a neighboring county tax collector who wants to know what equipment is shown on a personal property return so an action for collection of delinquent personal property taxes can begin?

You may provide the tax collector information from a personal property return when the collector is acting to collect delinquent personal property taxes.

What should I do when repair people, janitors, or members of the public walk through the area when I am auditing a return?

Keep the return out of public view in order to maintain its confidentiality. Consider asking for a work space in an area restricted from public access. Keep returns in locked files at the end of the workday.

How do I respond to a request from someone from a federal, state or local agency doing a study who wants to look at the personal property returns of businesses?

Being from another governmental agency doesn't automatically provide access to confidential information. You will want to look at ORS 308.290(7) to see who is authorized to obtain information. You can provide the information if the person has written authorization from the taxpayer(s).

Confidentiality procedures at Board of Property Tax Appeals¹

The provisions of ORS 192.610 to 192.690 are intended to ensure that the meetings of governing bodies where decisions about the public's business are made or discussed are open to the public. A county board of property tax appeals is a public body, and it must hold open meetings, unless the law allows the board to hold an executive session to hear testimony or review the materials to be discussed.

An executive session is defined as any meeting or part of a meeting of a governing body, which is closed to certain persons for deliberation on certain matters. BOPTA is authorized to hold executive sessions under ORS 192.660(2)(f) to "consider information or records that are exempt by law from public inspection" that relate to the appeals the board is hearing.

Examples of information or records that the board of property tax appeals may review in an executive session are:

1. Information reported on a *Confidential Personal Property Return*, or a *Real Property Return*, filed with the assessor under ORS 308.290. Because these returns are confidential in the office in which they're filed, representatives of the assessor and the Department of Revenue may not discuss confidential information compiled from the return unless the board goes into executive session or the petitioner who filed the return or his or her authorized BOPTA representative waives the executive session.
2. Information identified by the petitioner and confirmed by the board as a "trade secret." Trade secrets may include, but aren't limited to:
"Any formula, plan, pattern, process, tool, mechanism, compound, procedure, production data, or compilation of information which isn't patented, which is known only to certain individuals within an organization and which is used in a business it conducts, having actual or potential commercial value, and which gives its user an opportunity to obtain a business advantage over competitors who don't know or use it." (ORS 192.501)
3. Information submitted for purposes of valuing an industrial plant under ORS 308.411 when the information is submitted on the condition that it will be kept confidential.

If the board chooses not to go into executive session, the assessor or us can't discuss any confidential information related to the appeal during the hearing.

Procedures for executive sessions

Holding the Executive Session—The clerk should identify all potential executive sessions, in the daily or weekly agenda. The chairperson must also identify the specific authority for holding the executive session when he or she begins the meeting. This must be done even though no members of the public are present. The clerk should post a sign on the door saying that a confidential hearing is in progress. If the board is going from a public meeting to an executive session, the board chair must clear the room of any persons not authorized to attend the hearing. A checklist to assist the chairperson in conducting an executive session is included in this chapter.

Who can attend executive sessions—The following people can attend a meeting of BOPTA held in executive session:

- The petitioner—if the petitioner signed the return. If the petitioner isn't the person who signed the real or personal property return, follow the procedures discussed later in this chapter.
- The authorized BOPTA representative of the petitioner who signed the return, if the assessor or we have received an authorization from the taxpayer to disclose to the representative.
- The appraiser for the county or us.
- County counsel or our counsel.
- A member of the press. If members of the news media are present at an executive session, the chair should instruct the media that the confidential information that is the subject of the meeting shouldn't be disclosed. Absent such specifications, the media may report the entire proceedings and the purpose of having an executive session may be thwarted.
- The board's appraiser.
- The BOPTA clerk.

Petitions—Oregon public records law (ORS Chapter 192) states that every person has a right to inspect any public record filed with or created by a public body unless the law specifically exempts the record from disclosure. This means petitions filed with a board of property tax appeals, and any documents attached to the petitions, must be made available to the public for inspection.

1 Source: Board of Property Tax Appeals Manual—150-303-484 (Rev 10-12)

Confidential Personal Property Returns or Real Property Returns, filed with the assessor are confidential in those offices, but not with BOPTA. If a petitioner attaches a copy of any of these documents to their petition, the documents must be made available to anyone asking to see the petition.

If the information provided in the petition constitutes a trade secret, portions of the petition to the board may be conditionally exempt from disclosure to the public. BOPTA may request the appellant to identify the specific information concerned, and cite the statute granting the exemption from disclosure. If BOPTA then agrees that the information constitutes a trade secret, that portion of the petition may be treated as a confidential record.

The fact that a petitioner stamps a document “Confidential” doesn’t mean it can be maintained as a confidential record by the BOPTA clerk. The document must also be confidential by law to be exempt from disclosure.

Identifying confidential material—The assessor and our *Valuation Section* should clearly identify all confidential information prior to providing it to the board in preparation for the hearing. This should be done by stamping or writing “Confidential” or “Confidential Hearing Requested” on the evidence or correspondence submitted to the board. This puts the burden for determining whether the hearing should be held in executive session on the assessor and us instead of on BOPTA. If BOPTA chooses not to hold an executive session to review the confidential material, the assessor or we may refuse to testify.

Waiving the executive session—The board may ask the petitioner if he or she wishes to have a public meeting and authorize the assessor or us to disclose confidential information during the hearing. If the petitioner chooses to waive the confidential hearing, the information submitted by the assessor and us prior to the hearing or the petitioner, assessor, and us during the hearing, will be treated as a public record under ORS 192.502.

The authorization to disclose should be in writing and be made part of the record of the hearing. The department has provided a form for the counties to use for this purpose. If the petitioner doesn’t sign the authorization, the board should hold the hearing in executive session.

Remember: If the petitioner isn’t present, the board has probably not received an authorization to disclose and must hold the meeting in executive session.

The clerk should regard all evidence provided prior to the hearing by the assessor or us as confidential until the confidentiality is waived at the hearing.

Decisions—The board should hear argument, motions, and testimony, and hold its discussion during the executive session. Individual board members may reach tentative decisions and a consensus may be evident during the executive session, but the board must take a formal **vote** and make its **final decision** in an open meeting.

If the board has a policy of holding two meetings for each appeal—when the purpose of the first meeting is to hear evidence and the purpose of the second meeting is to discuss the evidence and make a decision, the board chair must ensure that the second meeting is also held in executive session.

Orders—Even though the board hears an appeal in executive session, the order of the board is a public record. This includes pages listing the value of individual items of personal property that the board included in its final decision. Some counties may choose to ask their own legal counsel for advice regarding the public status of orders for real and personal property.

Minutes of executive sessions—The minutes of executive sessions and any written material presented by the assessor or the petitioner to the board during an executive session are exempt from disclosure under the public records law.

When petitioner isn’t filer of return

Sometimes industrial or personal property is sold after a return is filed and the new owner files a petition to BOPTA. Because the previous owner filed the return, unless the new owner has been given authorization to see the return, the assessor can’t share this information with the petitioner.

In such a situation, the board should conduct the hearing in the following manner.

1. Open the meeting in public session and ask the petitioner to present his or her evidence about the value of the property.
2. Open an executive session and ask the petitioner and the public to leave the room. Listen to the evidence of the assessor or our representative.
3. Discuss the case and make motions.
4. Close the executive session.
5. Reopen the meeting to the public, vote, and state the final decision or state the time when the board will issue its final decision in a public meeting.

Penalties

If a governing body violates any provision applicable to executive sessions in the Public Meetings Law, a complaint against individual members of the governing body can be filed with the Oregon Government Standards and Practices Commission (OGSPC). The OGSPC may impose a civil penalty not to exceed \$1,000. However, the OGSPC won't impose a penalty

if the violation occurred as a result of the governing body acting on the advice of legal counsel. (ORS 244.350)

Any willful disclosure of information submitted under ORS 308.411 on the condition that it be kept confidential is punishable, upon conviction, by a fine, not exceeding \$6,250 or by imprisonment for not more than one year, or by both. (ORS 308.990)

Miscellaneous notes

1—Disclosure prohibited at the county level may be in written or verbal form; it may be intentional or unintentional.

2—There are no statutory penalties specifically directed at violation of ORS 308.290(7), but there are more general statutes that impose penalties on public officers who violate a statutory duty to keep information or documents confidential.

3—The provisions of OAR 150-192-0500 apply to the confidentiality of certain Department of Revenue records, but the rule doesn't apply to counties. However, this rule defines confidential returns to include real and personal property tax returns and supporting schedules filed under ORS 308.290. This rule is referred to by OAR 150-308-0440 for clarification of what is confidential information.

4—Whether or not income and expense information gathered by the county is treated as confidential depends on circumstances under which it was gathered. Information protected by a statute or rule or information gathered with express or implied assurance of confidentiality should be treated as confidential.

5—The county or the Department of Revenue may not allow a new owner of property to see a return filed by the previous owner under ORS 308.290. A county or our employees shouldn't discuss any items listed on the confidential return with a subsequent owner of the property.

6—Even if the new owner of the property has a copy of the return filed by the previous owner, the return in our or the county's files remains confidential.

7—The county or we shouldn't disclose confidential information with a buyer of a corporation's stock and/or assets without a signed authorization. If the business for which the return was filed merges or consolidates with another business, the original business could be considered part of the new. Information from us or county return could be discussed with the new.

8—The county assessor can disclose information to county counsel. County counsel, appointed under the authority of ORS 203.145, has the same civil authority and responsibilities as a district attorney acting as advisor to the county.

9—Board of Property Tax Appeals (BOPTA) is authorized to hold executive sessions to consider appeals of property tax returns filed under ORS 308.290(7).

10—A petitioner may authorize the county assessor or us to disclose the confidential information in its files relating to the taxpayer's appeal during a public

meeting. Any waiver of confidentiality or authorization to disclose by a petitioner to the BOPTA should be a separate signed writing.

11—The county or us can't disclose information from a return filed by a previous owner at a BOPTA hearing when the new owner is the petitioner. A procedure is outlined for the board to follow.

12—An asset listing produced by the assessor or us from information filed as part of a return has the same confidential status as the return.

13—To hold an executive session to hear an appeal from an owner of commercial real property, for which no tax return is required to be filed, BOPTA must state in the public meeting the specific legal provision authorizing the executive session.

14—Final decisions of BOPTA must be made or taken in a public meeting.

15—Minutes of an executive session, held by BOPTA to consider confidential property tax returns, are confidential and not subject to public disclosure. If a petitioner authorizes disclosure of confidential information during a public meeting, the evidence submitted and the minutes of the meeting should be treated as a public record.

16—A petitioner isn't required to attach a copy of a property tax return to the petition. If the property tax return is attached to the petition it becomes a public record subject to disclosure or exemption from disclosure under ORS Chapter 192.

17—A board appraiser may attend a confidential hearing of BOPTA. The board appraiser is an employee of the board and can be considered part of the reviewing authority to which confidential property tax information may be disclosed.

18—The department can't provide confidential information to agencies in the state (other than those specifically named in ORS 308.290) without a disclosure authorization form from the taxpayer.

19—The department or assessor may use information from a taxpayer's appraiser given at a hearing to develop database for industrial appraisals if the information doesn't fall within any of the statutory or administrative rules that describe confidential material.

20—A form stating that information gathered from property owners on a voluntary basis is subject to disclosure should forestall any later claim of implied confidentiality by the taxpayer.

21—The department or assessor can't use information and values for individual pieces of machinery

and equipment obtained in an appraisal to create value for a related property. The department would be unable to defend its valuation because of the use of confidential information.

22—An IRS agent has no right to inspect confidential returns in a county assessor office. An assessor has no authority to provide returns or information thereon to IRS agents. It is the department that is authorized to inspect returns and can provide information to authorized agents of the federal government including the IRS.

If an assessor is presented with a subpoena for the production of confidential files, the assessor should

ask county counsel to bring the court's attention to the statutory secrecy provisions.

23—*Right of inspection*—The executor of a taxpayer's estate may inspect copies of the taxpayer's personal property tax return to establish liability from the sale of certain property during the decedent's lifetime.

24—*County claims for taxes in bankruptcy proceeding*—Bankruptcy Court has the jurisdiction to determine the amount and legality of any taxes claimed to be due and owing from the debtor.

**OREGON DEPARTMENT OF REVENUE
POLICY AND ADMINISTRATIVE PROCEDURE**

		Date September 2003
Division PTAC	Subject Secrecy Laws Certificate	Number 533-002
		Page 1 of 4

APPROVED: Gary Humphrey

SECTION/UNIT: Policy & Systems

PURPOSE: To establish a uniform procedure for completion of secrecy certificates by department employees, county assessment and taxation employees, contractors and vendors of the department, and other state agency employees. To assign responsibility for overseeing that secrecy certificates are completed, maintained and meet the requirements of the federal government, since the agency is subject to both federal and state disclosure laws.

REFERENCE: Secrecy Laws Certificate, Form 150-800-033
 ORS 314.840(3)
 OAR 150-308.413
 PAP 110-018 Tax Compliance for Current and Potential Employees
 PAP 110-019 Public Records Disclosure
 PAP 110-020 Employee Guidelines on Disclosure
 PAP 331-003 Key Card Access System
 PAP 474-028 Master Listing County Database

POLICY: **Department Employees:** All department employees are required to sign a secrecy certificate as a condition of their employment and annually thereafter to conform with Oregon law pertaining to the confidentiality of tax records, tax reports, and related material filed with the Department of Revenue.

All other state agency employees, county assessment and taxation departments, and contractors and vendors to whom the department provides or who have access to confidential information under ORS 314.840 and other disclosure laws are required to sign a secrecy certificate as a condition to performing services in a restricted area where confidential material is accessible or prior to receiving confidential information from the department, and annually thereafter.

**OREGON DEPARTMENT OF REVENUE
POLICY AND ADMINISTRATIVE PROCEDURE**

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PROCEDURE:

RESPONSIBILITY

ACTION

Department Employees:

- | | |
|------------------------|---|
| Human Resources | Ensure every new department employee completes and signs a secrecy certificate prior to reporting to their workstation on their first day of employment. A Human Resources employee, acting manager or department supervisory personnel must witness the new employee's signature. Maintain the secrecy certificate as part of the employee's personnel file. If an employee transfers to another state agency, remove the certificate from the file and send the certificate to the Disclosure Officer for retention. When an employee leaves state service, keep the certificate in the personnel file permanently and send the entire file to the archivist on a regularly predetermined schedule. |
| Field Offices Managers | Ensure every new department field office employee completes a secrecy certificate prior to reporting to their work station on his or her first day of employment. Sign each certificate as witness and refer the signature page of the certificate to Human Resources. |
| Human Resources | Maintain employee secrecy certificates received from the field offices in personnel files. |
| Disclosure Officer | Receive and store secrecy certificates from Human Resources for employees that have transferred to other state agencies.

Annually, send secrecy certificates electronically via email to all agency employees, including field offices. Send paper certificates to any employees that do not have email. |
| All Agency Employees | Annually, re-sign the secrecy certificate electronically by submitting it via email to the Disclosure Officer, affirming your receipt of a copy of relevant disclosure laws and your understanding of the penalties for violation of those laws. If no access to email, return a signed paper secrecy certificate to the Disclosure Officer. |
| Disclosure Officer | Maintain database of electronically signed certificates. |

**OREGON DEPARTMENT OF REVENUE
POLICY AND ADMINISTRATIVE PROCEDURE**

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Other State Agencies:

Disclosure Officer Where an agreement exists to furnish tax information or grant access to a secure area, inform agents and representatives of other state agencies of disclosure laws and require each to complete a secrecy certificate prior to granting access to protected tax information or related material of a confidential nature or prior to entering a restricted area where confidential material is accessible, and annually thereafter.

Maintain database of secrecy certificates signed by other state agencies' employees.

County Assessment and Taxation Department Employees:

Property Tax Division Inform county employees of the disclosure laws and require each county employee to complete a secrecy certificate prior to granting access to protected tax information or related material of a confidential nature and annually thereafter.

In accordance with OAR 150-308.413, each county will annually send a list of current employees to the department. Send a copy of the county lists to Tax Services to be entered into the badging database. Also send a copy of the county lists to the Disclosure Officer. Keep a copy of the county lists in the PTD work area.

Tax Services Enter the county employee secrecy certificate information into the badging database.

Disclosure Officer Maintain database of secrecy certificates signed by county employees.

Contractors and Vendors and their employees:

Finance Section Inform contractors and their employees of the disclosure laws. Require contractors and their employees to complete secrecy certificates prior to performing services in areas where protected information or related material of a confidential nature is accessible. When necessary, insert a confidentiality provision in contracts and agreements covering the secrecy certificate requirement. Send completed certificates signed by contractors and vendors to Tax Services to be entered into badging database.

**OREGON DEPARTMENT OF REVENUE
POLICY AND ADMINISTRATIVE PROCEDURE**

		Date September 2003
Division PTAC	Subject Secrecy Laws Certificate	Number 533-002
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Tax Services Enter the secrecy certificate information into the badging database and forward the secrecy certificate signature page to the Disclosure Officer.

Sign as a witness if the contractor or their employee is signing a secrecy certificate at the front desk. See Badging Procedure No. 331-003. Enter the secrecy certificate information into the badging database and forward the secrecy certificate signature page to the Disclosure Officer.

Field Office Managers Inform custodians, contractors, repair persons, and their employees of the disclosure laws. Require all persons to read and sign secrecy certificates prior to performing services in areas where confidential materials are accessible. Sign each certificate as witness and refer the signature page of the certificate to the Disclosure Officer.

Disclosure Officer Send a reminder annually to field office managers to have contractors and their employees re-sign secrecy certificates.

Maintain database of secrecy certificates signed by contractors and vendors and their employees, including certificates signed in field offices.

Other:

All Employees Verify that any nondepartment person who comes into a restricted area has an appropriate badge designating that a signed secrecy certificate is on file. If it is not feasible to check with the Disclosure Officer (after working hours, etc.), and there is doubt that the individual has a current secrecy certificate on file, have them sign one.

DISTRIBUTION: Manual Holders

County Disclosure Form

Confidentiality

This form is for employees of the office of the county assessor and home rule county taxation departments.

As a condition of your employment or performance of duties, please read this information. It is the county's responsibility to safeguard the confidentiality of taxpayer information and the taxpayer's right to privacy. County employees must understand the laws protecting confidentiality. It is important to understand what information is confidential and how to work with it.

You may not disclose confidential information. Confidential information in the assessor's office includes:

- All personal property returns.
- All real property returns.
- All industrial property returns filed under ORS 308.290.
- Department of Revenue Value Transmittal Sheets (VTS).
- Information furnished to DOR or the county under ORS 308.411.
- Other confidential information such as cost data, rental and expense data, etc.

Penalties for unauthorized disclosure.

Unauthorized disclosure of confidential tax information is a Class A misdemeanor. The prison term for a Class A misdemeanor is up to one year in the county jail; the fine is up to \$6,250. An employee may also be liable for civil damages and dismissal from county or state service.

Read these laws.

Please read the following laws which explain the types of information that are confidential and the penalties for disclosure. These nondisclosure provisions must be strictly observed by all persons who have access to confidential information. If you have questions during your employment or performance of duties, ask your supervisor **before** giving information to anyone.

Oregon Revised Statute (ORS) 308.290(7) All returns filed under the provisions of this section and ORS 308.525 and 308.810 are confidential records of the Department of Revenue or the county assessor's office in which the returns are filed or of the office to which the returns are forwarded under paragraph (b) of this subsection.

(b) The assessor or the department may forward any return received in error to the department or the county official responsible for appraising the property described in the return.

(c) Notwithstanding paragraph (a) of this subsection, a return described in paragraph (a) of this subsection may be disclosed to:

(A) The Department of Revenue or its representative;

(B) The representatives of the Secretary of State or to an accountant engaged by a county under ORS 297.405 to 297.555 for the purpose of auditing the county's personal property tax assessment roll (including adjustments to returns made by the Department of Revenue);

(C) The county assessor, the county tax collector, the assessor's representative or the tax collector's representative for the purpose of:

(i) Collecting delinquent real or personal property taxes; or

(ii) Correctly reflecting on the tax roll information reported on returns filed by a business operating in more than one county or transferring property between counties in this state during the tax year;

(D) Any reviewing authority to the extent the return being disclosed relates to an appeal brought by a taxpayer;

(E) The Division of Child Support of the Department of Justice or a district attorney to the extent the return being disclosed relates to a case for which the Division of Child Support or the district attorney is providing support enforcement services under ORS 25.080; or

(F) The Legislative Revenue Officer for the purpose of preparation of reports, estimates and analyses required by ORS 173.800 to 173.850.

(d) Notwithstanding paragraph (a) of this subsection:

(A) The Department of Revenue may exchange property tax information with the authorized agents of the federal government and the several states on a reciprocal basis, or with county assessors, county tax collectors or authorized representatives of assessors or tax collectors.

(B) Information regarding the valuation of leased property reported on a property return filed by a lessor under this section may be disclosed to the lessee or other person in possession of the property. Information regarding the valuation of leased property reported on a property return filed by a lessee under this section may be disclosed to the lessor of the property.

ORS 308.413 Confidential information furnished under ORS 308.411; exception; rules (1) Any information furnished to the county assessor or to the Department of Revenue under ORS 308.411 which is obtained

upon the condition that it be kept confidential shall be confidential records of the office in which the information is kept, except as follows:

(a) All information furnished to the county assessor shall be available to the department and all information furnished to the department shall be available to the county assessor.

(b) All information furnished to the county assessor or department shall be available to any reviewing authority in any subsequent appeal.

(c) The department may publish statistics based on the information furnished if the statistics are so classified as to prevent the identification of the particular industrial plant.

(2) The Department of Revenue shall make rules governing the confidentiality of information under this section.

(3) Each officer or employee of the Department of Revenue or the office of the county assessor to whom disclosure or access of the information made confidential under subsection (1) of this section is given, prior

to beginning employment or the performance of duties involving such disclosure, shall be advised in writing of the provisions of this section and ORS 308.990(5) relating to penalties for the violation of this section, and shall as a condition of employment or performance of duties execute a certificate for the department or the assessor in a form prescribed by the department, stating in substance that the person has read this section and ORS 308.990(5), that these sections have been explained to the person and that the person is aware of the penalties for violation of this section. [1981 c. 139 §3]

ORS 308.990 Penalties.

(5) Subject to ORS 153.022, any willful violation of ORS 308.413 or of any rules adopted under ORS 308.413 is a Class A misdemeanor. [Subsections (3) and (4) of 1959 Replacement Part enacted as 1955 c.488 §2; subsections (3) and (4) of 1959 Replacement Part renumbered as part of 321.991; subsection (7) enacted as 1969 c.605 §58; 1971 c.529 §33; 1977 c.884 §11; subsection (5) enacted as 1981 c.139 §4; 1997 c.154 §44; 1997 c.541 §88; 1999 c.21 §22; 1999 c.1051 §174; 2011 c.597 §83]

County Disclosure Form
Certificate of Confidentiality
Certificate Required by ORS 308.413(3)

I certify that I have read the following provisions of law prohibiting disclosure of confidential information, that they have been explained to me and that I understand them and the penalties for violation of these laws:

ORS 308.290(7)

ORS 308.413

ORS 308.990(5)

Print full name

X

Signature

Date

Print name of county

Witness (supervisor of employee)

Confidentiality notice

This email may contain information that is privileged, confidential or otherwise exempt from disclosure under applicable law. If you are not the addressee or it appears from the context or otherwise that you have received this email in error, advise me immediately by reply email, keep the contents confidential, and immediately delete the message and any attachments from your system.

COUNTY BOARD OF PROPERTY TAX APPEALS

Authorization to Disclose Confidential Information

Information provided to the assessor or the Oregon Department of Revenue (DOR) in a real or personal property return filed under ORS 308.290 or information submitted for purposes of valuing an industrial plant under ORS 308.411 on the condition that it will be kept confidential, is confidential and exempt from disclosure under the public records laws.

In order for the board of property tax appeals to fully consider and discuss confidential information in a public meeting, you must authorize the assessor or the Department of Revenue to disclose this information during the hearing. If you do not wish the assessor or DOR to disclose confidential information, the board is authorized to ask the public to leave the room and to hold your hearing in an executive session. Confidential information presented to the board in an executive session remains confidential and exempt from public disclosure.

This authorization to disclose does not affect the confidentiality of any real or personal property return or other confidential information kept in the office of the assessor or DOR, but pertains only to the information submitted to the board by the assessor or the department prior to or during the board of property tax appeals hearing.

By signing this document, I authorize the assessor or the Oregon Department of Revenue to disclose confidential information in a public meeting and acknowledge my understanding that the public will have access to the written or audio minutes of this hearing.

Signature of Petitioner or Petitioner's Representative

Date

Petition #: _____

Received by: _____



**Tax Information Authorization
and
Power of Attorney for Representation**

For office use only
Date received

- Please print. • Use only blue or black ink. • See additional information on the back.

Taxpayer name		Identifying number (SSN, BIN, FEIN, etc.)	
Spouse's name, if joint return		Spouse's identifying number (SSN, etc.)	
Address	City	State	ZIP code

Check only one:

- Tax Information Authorization:** Checking this box allows the department to disclose your confidential tax information to your designee. You may designate a person, agency, firm, or organization.
- Power of Attorney for Representation:** Check this box if you want a person to "represent" you. This means the person may receive confidential information and may make decisions on your behalf. The person you designate **must** meet the qualifications listed on the back of this form.

For **All tax years,** or **Specific tax years:** _____,

I hereby appoint the following person as designee or authorized representative:

Name	Phone ()	Fax ()
Mailing address	City	State ZIP code
Representative's title and Oregon license number or relationship to taxpayer		

If out-of-state CPA, sign here attesting you meet the requirements to practice in Oregon (see instructions)

The above named is authorized to receive my confidential tax information and/or represent me before the Oregon Department of Revenue for:

- All tax matters, or
- Specific tax matters. Enter tax program name(s): _____

Signature of taxpayer(s)

- I acknowledge the following provision: Actions taken by an authorized representative are binding, even if the representative is not an attorney. Proceedings cannot later be declared legally defective because the representative was not an attorney.
- Corporate officers, partners, fiduciaries, or other qualified persons signing on behalf of the taxpayer(s): By signing, I also certify that I have the authority to execute this form.
- If a tax matter concerns a joint return, both spouses must sign if joint representation is requested. Taxpayers filing jointly may authorize separate representatives.

Signature X	Print name	Date
Title (if applicable)	Daytime phone ()	
Spouse (if joint representation) X	Print name	Date

Note: This authorization form automatically revokes and replaces all earlier tax authorizations and/or all earlier powers of attorney on file with the Oregon Department of Revenue for the **same** tax matters and years or periods covered by this form. If you **do not** want to revoke a prior authorization, initial here _____.

Attach a copy of any other tax information authorization or power of attorney you want to remain in effect.

Complete the following, if known (for routing purposes only):

Revenue employee: _____
 Division/Section: _____
 Phone/Fax: _____

Send to: Oregon Department of Revenue
 955 Center St NE
 Salem OR 97301-2555

Visit www.oregon.gov/dor to complete this form using Revenue Online.

**If this tax information authorization or power of attorney form is not signed, it will be returned.
 Power of attorney forms submitted with Revenue Online will be signed electronically.**

Additional information

This form is used for two purposes:

- **Tax information disclosure authorization.** You authorize the department to disclose your confidential tax information to another person. This person will not receive original notices we send to you.
- **Power of attorney for representation.** You authorize another person to represent you and act on your behalf. The person must meet the qualifications below. Unless you specify differently, this person will have full power to do all things you might do, with as much binding effect, including, but not limited to: providing information; preparing, signing, executing, filing, and inspecting returns and reports; and executing statute of limitation extensions and closing agreements.

This form is effective on the date signed. Authorization terminates when the department receives written revocation notice or a new form is executed (unless the space provided on the front is initialed indicating that prior forms are still valid).

Unless the appointed representative has a fiduciary relationship to the taxpayer (such as personal representative, trustee, guardian, conservator), original Notices of Deficiency or Assessment will be mailed to the taxpayer as required by law. A copy will be provided to the appointed representative when requested.

For corporations, "taxpayer" as used on this form, must be the corporation that is subject to Oregon tax. List fiscal years by year end date.

Qualifications to represent taxpayer(s) before Department of Revenue

Under Oregon Revised Statute (ORS) 305.230 and Oregon Administrative Rule (OAR) 150-305.230, a person must meet one of the following qualifications in order to represent you before the Department of Revenue.

1. For all tax programs:

- An adult immediate family member (spouse, parent, child, or sibling).
- An attorney qualified to practice law in Oregon.
- A certified public accountant (CPA) or public accountant (PA) qualified to practice public accountancy in Oregon, and their employees.
- An IRS enrolled agent (EA) qualified to prepare tax returns in Oregon.
- A designated employee of the taxpayer.
- An officer or full-time employee of a corporation (including a parent, subsidiary, or other affiliated corporation), association, or organized group for that entity.
- A full-time employee of a trust, receivership, guardianship, or estate for that entity.
- An individual outside the United States if representation takes place outside the United States.

2. For income tax issues:

- All those listed in (1); plus
- A licensed tax consultant (LTC) or licensed tax preparer (LTP) licensed by the Oregon State Board of Tax Practitioners.

150-800-005 (Rev. 12-15)

3. For ad valorem property tax issues:

- All those listed in (1); plus
- An Oregon licensed real estate broker or a principal real estate broker; or
- An Oregon certified, licensed, or registered appraiser; or
- An authorized agent for designated utilities and companies assessed by the department under ORS 308.505 through 308.665 and ORS 308.805 through 308.820.

4. For forestland and timber tax issues:

- All those listed in (1), (2), and (3)(b) and (c); plus
- A consulting forester.

An individual who prepares and either signs your tax return or who is not required to sign your tax return (by the instructions or by rule), may represent you **during an audit of that return. That individual may not represent you for any other purpose unless they meet one of the qualifications listed above.**

Generally, declarations for representation in cases appealed beyond the Department of Revenue must be in writing to the Tax Court Magistrate. A person recognized by a Tax Court Magistrate will be recognized as your representative by the department.

Tax matters partners and S corporation shareholders. See OARs 150-305.242(2) and (5) and 150-305.230 for additional information. Include the partnership or S corporation name in the taxpayer name area.

Out-of-state attorneys and CPAs

Attorneys may contact the Oregon State Bar for information on practicing in Oregon. If your out-of-state representative receives authorization to practice in Oregon, attach proof to this form.

CPAs may practice in Oregon if they meet the following substantial equivalency requirements of ORS 673.010:

- Licensed in another state;
- Have an accredited baccalaureate degree with at least 150 semester hours of college education;
- Passed the Uniform CPA exam; **and**
- Have a minimum of one year experience.

Have questions? Need help?

General tax information www.oregon.gov/dor/Salem (503) 378-4988
Toll-free from an Oregon prefix..... 1 (800) 356-4222

Asistencia en español:

En Salem o fuera de Oregon (503) 378-4988
Gratis de prefijo de Oregon 1 (800) 356-4222

TTY (hearing or speech impaired; machine only):

Salem area or outside Oregon (503) 945-8617
Toll-free from an Oregon prefix..... 1 (800) 886-7204

Americans with Disabilities Act (ADA): Call one of the help numbers above for information in alternative formats.

