



**NOTICE OF PROPOSED RULEMAKING**  
INCLUDING STATEMENT OF NEED & FISCAL IMPACT

CHAPTER 150  
**DEPARTMENT OF REVENUE**

**FILED**

07/31/2025 3:18 PM  
ARCHIVES DIVISION  
SECRETARY OF STATE

FILING CAPTION: Those Authorized to Sign Petitions to the Property Value Appeals Board (PVAB)

LAST DAY AND TIME TO OFFER COMMENT TO AGENCY: 08/27/2025 5:00 PM

*The Agency requests public comment on whether other options should be considered for achieving the rule's substantive goals while reducing negative economic impact of the rule on business.*

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HEARING(S)

*Auxiliary aids for persons with disabilities are available upon advance request. Notify the contact listed above.*

DATE: 08/27/2025

TIME: 11:30 AM

OFFICER: Philip McClellan

REMOTE HEARING DETAILS

MEETING URL: [Click here to join the meeting](#)

PHONE NUMBER: 503-446-4951

SPECIAL INSTRUCTIONS:

Join by video:

<https://www.microsoft.com/en-us/microsoft-teams/join-a-meeting>

Meeting ID: 281 593 482 440

Passcode: o3mW7kS7

Join by phone:

503-446-4951

Phone conference ID: 171 291 06#

NEED FOR THE RULE(S)

The existing rule exceeds requirements set in ORS 309.100 for certified public accountants (CPAs) to represent taxpayers at Property Value Appeals Board hearings. The rule needs to be amended to be in line with statute per guidance from the Oregon Department of Justice. This amendment will clarify the statutory requirements.

DOCUMENTS RELIED UPON, AND WHERE THEY ARE AVAILABLE

Chapter 305 OR Laws 2024; Chapter 309 OR Laws 2024

## STATEMENT IDENTIFYING HOW ADOPTION OF RULE(S) WILL AFFECT RACIAL EQUITY IN THIS STATE

Property tax records do not include race data. Thus, it is difficult to accurately estimate how the rule amended would affect racial equity. However, the effect of the adoption of the amended rule should be neutral. The rule amendment is bringing rule into line with statute. It does not restrict who can represent at PVAB, but rather expands the opportunity to more individuals.

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## FISCAL AND ECONOMIC IMPACT:

This rule amendment brings rule in line with statute and is not projected to have a fiscal or economic impact.

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## COST OF COMPLIANCE:

*(1) Identify any state agencies, units of local government, and members of the public likely to be economically affected by the rule(s). (2) Effect on Small Businesses: (a) Estimate the number and type of small businesses subject to the rule(s); (b) Describe the expected reporting, recordkeeping and administrative activities and cost required to comply with the rule(s); (c) Estimate the cost of professional services, equipment supplies, labor and increased administration required to comply with the rule(s).*

(1) This rule amendment brings rule in line with statute and will have no new cost for compliance. County clerks and PVAB clerks will have more clarity about who is authorized to represent at PVAB and will be able to more easily discern qualifying representatives from their Authorization to Represent paperwork.

(2)(a) This rule amendment does not impact small businesses. Existing compliance requirements for CPAs remain in place in statute and in Board of Accountancy rule and therefore are not altered by this rule amendment.

(b) There is no new cost for compliance. DOR will provide counties with an updated Authorization to Represent form that includes the new rule language.

(c) DOR will implement a change to the Authorization to Represent form as a part of the normal Season Up process.

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## DESCRIBE HOW SMALL BUSINESSES WERE INVOLVED IN THE DEVELOPMENT OF THESE RULE(S):

There are no small businesses impacted by this rule amendment; therefore, small businesses were not involved in the development of this rule amendment.

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## WAS AN ADMINISTRATIVE RULE ADVISORY COMMITTEE CONSULTED? NO IF NOT, WHY NOT?

There was no RAC as this rule amendment is to bring the existing rule into compliance with statute.

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AMEND: 150-309-0110

**RULE SUMMARY:** The statute that permits out of state CPAs to practice in Oregon, ORS 673.153, was updated in 2010 to no longer require a reciprocity permit or other Oregon license. Under the current law, CPAs from other states may practice public accountancy in Oregon if their out-of-state license is deemed substantially equivalent to an Oregon CPA license.

The rule exceeds the requirement set in statute and functionally changes the interpretation of whether or not an out of state CPA may sign a petition or represent a petitioner in a PVAB hearing. Upon advice from DOJ, this rule needs to be updated so as to not exceed statutory requirements.

## CHANGES TO RULE:

150-309-0110

Those Authorized to Sign Petitions to the Property Value Appeals Board (PVAB)

(1) For purposes of appeals filed with PVAB,¶

(a) "Petitioner" means an owner of the property or person with an interest in the property that obligates the

person to pay taxes imposed on the property.¶¶

(b) "Representative" means a person described in section (4) or (5) of this rule.¶¶

(2) If the petitioner is a business or other legal entity, a person who can legally bind the business or other legal entity may sign the petition. For example:¶¶

(a) For a corporation: officers such as president, vice-president, secretary, treasurer, CEO, or managing officer.¶¶

(b) For a limited liability company (LLC): a member or the manager of an LLC.¶¶

(c) For a church: a pastor, rector, deacon, president of the board, or senior board member.¶¶

(d) For an association: the president or managing officer.¶¶

(e) For a partnership: a general partner.¶¶

(f) For a sole proprietorship: the owner.¶¶

(g) For a trust: a trustee, managing member, or managing agent.¶¶

(h) For any business entity: an employee regularly employed in the tax matters of the business.¶¶

(3) If the petitioner is a person who holds an interest in the property that obligates the person to pay the taxes imposed on the property, proof of the obligation must accompany the petition to the board. An interest that obligates the person to pay the taxes:¶¶

(a) Includes a contract, lease, or other intervening instrumentality; but,¶¶

(b) Does not include mortgage agreements in which the mortgagee (the company that holds the mortgage) agrees to pay the taxes.¶¶

(4) An attorney at law authorized to practice in Oregon may represent a petitioner. Written authorization to represent is not required. The attorney's assigned Oregon State Bar Association number must be included on the petition.¶¶

(5) The following persons may sign a petition and act as the petitioner's representative before PVAB if they have written authorization from the petitioner or proper court appointment. The petition must be accompanied by a power of attorney, court appointment, or other signed authorization that specifically grants that person the authority to represent the petitioner in tax matters.¶¶

(a) Any relative of an owner of the property. For purposes of this rule, the term "relative" means any of the following:¶¶

(A) A spouse;¶¶

(B) A son, grandson, daughter, granddaughter, stepson or stepdaughter;¶¶

(C) A brother, brother-in-law, sister, sister-in-law, stepbrother, or stepsister;¶¶

(D) A father, mother, stepfather, stepmother, or grandparent;¶¶

(E) A nephew or niece; or¶¶

(F) A son-in-law, daughter-in-law, father-in-law or mother-in-law.¶¶

(b) A person duly qualified to practice as a certified public accountant or public accountant in the State of Oregon. The accountant's ~~Oregon~~ certificate or license number and state of issuance must be included on the petition.¶¶

(c) A legal guardian or conservator who is acting on behalf of an owner of the property.¶¶

(d) A real estate broker or principal real estate broker licensed under ORS 696.022.¶¶

(e) A state certified appraiser or state-licensed appraiser licensed under ORS 674.310 or an appraiser registered under ORS 308.010.¶¶

(f) The lessee of the property.¶¶

(g) A person who holds a general power of attorney signed by an owner of the property. The person filing the petition must provide a copy of the general power of attorney with the petition.¶¶

(6) A board must issue a formal order dismissing any petition it receives that is not signed by a person authorized under ORS 309.100 or this rule.

Statutory/Other Authority: ORS 305.100

Statutes/Other Implemented: ORS 309.100