



PERMANENT ADMINISTRATIVE ORDER

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CHAPTER 150
DEPARTMENT OF REVENUE

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

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AMEND: 150-309-0110

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

NOTICE FILED DATE: 07/31/2025

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.

RULE TEXT:

(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 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