

PETITION FOR REDUCTION OF HEAVY VEHICLE TAX (HVT)

CITY OF PORTLAND REVENUE DIVISION

111 SW COLUMBIA, SUITE 600, PORTLAND OR 97201

FAX: 503-823-5192 ~ Office: 503-823-5157 ~ TDD: 503-823-6868

FORM HVT-P

REV 4/10/2017



TAX YEAR

From: ___/___/___ to ___/___/___

NAME	ACCOUNT #
OREGON WEIGHT-MILE TAX PAYER (if different than above)	TAX ID # (FEIN OR SSN)

1) General description of activities in Oregon & Portland:

2) Total Oregon Weight-Mile Tax (OWMT):

3) Total heavy vehicle miles subject to OWMT during above tax year:

4) Total heavy vehicle miles driven in Portland during above tax year:

Choose one:

- #1 - Petition for reduction to 50% of the regularly computed HVT. (See instructions on back)
- #2 - Petition for reduction, Portland miles less than one tenth of 1% of Oregon miles. (See instructions on back)

Reason for reduction request / qualification:

- Petition for waiver of prepayment requirement if paying the regularly calculated HVT in advance will place an undue financial burden.

Mail completed form and payment to City of Portland, 111 SW Columbia St., Suite #600, Portland, OR 97201.

I declare that the information on this form is true and that I am authorized to act as a representative of the filer.

Printed Name: _____ Date: _____

Email: _____

Signature: _____ Telephone: _____

HVT-P Instructions:

- Line #1 - A general description of the heavy vehicle activities in Oregon and in Portland
- Line #2 - The total amount of Oregon Weight-Mile Tax calculated for all periods within the tax year.
- Line #3 - The total heavy vehicle miles subject to the Oregon Weight-Mile Tax
- Line #4 - **For the 2016 tax year** - An estimate of the total heavy vehicle miles driven on streets owned or maintained by the City of Portland (*This estimate must be reasonable and supportable with existing data and is subject to audit and other verification.*)

For tax years subsequent to 2016 - The total heavy vehicle miles driven on streets owned or maintained by the City of Portland (*This total must be supported by actual driving records and all such records are subject to audit and other verification.*)

In cases where paying the regularly-calculated HVT in advance will place an undue financial burden on the taxpayer, the Revenue Division may waive the prepayment requirement.

Signature - The Signature of owner/officer attesting that the mileage calculations (estimates and actuals) are substantially accurate/correct to the best of their knowledge and that due diligence has been performed in completing the calculations.

Reasons for Reductions:

- 1) Petitions will generally only be approved in cases where the total (all vehicles) amount of heavy vehicle miles driven on Portland owned or operated streets is less than or equal to 1% of the total heavy vehicle miles driven in Oregon. The reduction will be limited to 50% of the regularly computed HVT and will not reduce the HVT to below the \$100 minimum amount due under PCC 7.02.500 D 2. The HVT must be calculated at the regular (2.8% of the total Oregon Weight-Mile Tax) amount and paid in full in order to petition for a reduction.
- 2) In extreme cases, generally defined as cases where a taxpayer drives less than one tenth of one percent (0.1%) of their Oregon heavy vehicle miles on Portland owned or operated streets, a taxpayer will be granted a reduction to the 50% limit. In these extreme cases, the taxpayer may calculate their HVT by multiplying their actual Portland/Oregon mile percentage by their total Oregon Weight-Mile Tax and then multiplying the result by 2.8. If the result is less than \$100, they would still be subject to the \$100 minimum amount due under PCC 7.02.500 D 2. In cases where paying the regularly-calculated HVT in advance (of the petition) will place an undue financial burden on the taxpayer, the Revenue Division may waive the prepayment requirement.

Other information:

The petition should generally be filed with the original return; however, it can be submitted separately. If submitted separately, it must be received by the Revenue Division within 60 days from the date the original return was filed.

The petition will be reviewed by the Revenue Division and a determination will be made by the Revenue Division within 90 days of the receipt of the petition. If more information is needed to make a determination, the taxpayer will be notified within the 90-day period and if needed, an extension will be granted. If the petition is granted, the amount paid in advance that is in excess of the reduced HVT will be refunded to the taxpayer. If the petition is denied, the taxpayer may request a redetermination from the Revenue Division Director within 30 days of the denial. The decision of the Revenue Division Director is final and cannot be appealed to the Business License Appeal Board.