

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

\_\_\_\_\_, )  
\_\_\_\_\_, )  
Name(s) )  
Plaintiff(s), )  
versus )  
\_\_\_\_\_, )  
COUNTY ASSESSOR, )  
AND/OR )  
*NOTE: See instructions regarding "HEADING."* )  
*After reviewing instructions, if you want to name the* )  
*Department of Revenue as a defendant, check below:* )  
\_\_\_\_\_, )  
DEPARTMENT OF REVENUE, ) Case No. \_\_\_\_\_ (for court use only)  
State of Oregon, )  
Defendant(s). ) **COMPLAINT**

**SECTION 1.** Tax year(s) appealed: \_\_\_\_\_. Plaintiff(s) (*circle one*) owned/ leased property identified by the assessor as account number(s) \_\_\_\_\_; the property is (*circle one*): Residential Omitted Commercial Industrial Forest Farm Exempt Personal  
Other: \_\_\_\_\_

**SECTION 2.** Plaintiff(s) appeal(s) from an order, letter, notice, or other governmental action.  
**\* Attach a Copy of the Order, Letter, Notice, or Other Document Being Appealed.\***

**SECTION 3.** Such order, letter, or notice is in error because \_\_\_\_\_  
\_\_\_\_\_.

**SECTION 4.** Plaintiff(s) request(s) the following relief or real market value: \_\_\_\_\_  
\_\_\_\_\_.

_____ Plaintiff's Name ( <i>PRINT</i> ) ( <b>must be completed</b> )	_____ Representative's Name ( <i>PRINT</i> )**
_____ Plaintiff's Name ( <i>PRINT</i> ) ( <b>must be completed</b> )	_____ Representative's <b>Oregon</b> Bar or License Number
_____ Mailing Address ( <b>must be completed</b> )	_____ Mailing Address
_____ City, State, Zip ( <b>must be completed</b> )	_____ City, State, Zip
_____ Telephone Number (daytime) ( <b>must be completed</b> )	_____ Telephone Number (daytime)
_____ Signature ( <b>must be completed unless represented</b> )	_____ Representative's Signature (if above completed)
_____ Signature ( <b>must be completed unless represented</b> )	_____ Date Signed
_____ Date Signed	_____ Email Address*

\_\_\_\_\_  
Email Address\* (**must be completed unless represented**)  
**\* Notices of Proceedings will be sent by email**  
(Please adjust your email filters to allow emails from: [TAX.OJIN.Notice.Mailer@ojd.state.or.us](mailto:TAX.OJIN.Notice.Mailer@ojd.state.or.us))  
**\*\*** If your representative is *not* an **Oregon** attorney, an Authorization to Represent must be completed and submitted with this Complaint. An authorization form is available on request or on our website at <http://courts.oregon.gov/Tax/>.

# How to File a Property Tax Appeal with the Magistrate Division

*To Appeal, You must Do All of the Following Within Your Appeal Period:*

- (1) Fill out all sections of the Complaint form; **AND**
- (2) Sign the Complaint (*all named plaintiffs must sign the Complaint*); **AND**
- (3) Date the Complaint; **AND**
- (4) Attach to the Complaint a copy of the order or notice you are appealing; **AND**
- (5) Submit a fee of **\$240** (make check payable to “Oregon Tax Court”); \***AND**
- (6) Make *three* copies of the Complaint and attachments. Mail the **original** Complaint and attachments Plus *two* complete copies to the court. Keep *one* complete copy for yourself.
- (7) To determine the date a mailed Complaint is “filed,” the court is required to use the date shown by the U.S. post office cancellation mark stamped on the envelope in which the Complaint is mailed. See **ORS 305.418**.

The court’s *mailing* address is: Oregon Tax Court  
Magistrate Division  
1163 State Street  
Salem, Oregon 97301-2563  
(503) 986-5650 or toll free: 1-800-773-1162

The court is *located* at: 1241 State Street, Third Floor (3R), Salem, Oregon

*\*The fee is \$240.* The Oregon Legislature may modify fees between publications of this form. The Oregon Tax Court website lists the current fee. A form to show proof of inability to pay the fee and request waiver of the fee is available upon request or on the court website at <http://courts.oregon.gov/tax>

## Instructions for Completing the Complaint Form

**HEADING.** Fill in the name(s) of the plaintiff(s) (the taxpayer(s)). In most cases, the defendant is the county assessor where the property is located. Print the name of the county. If this is an industrial property appeal, the Department of Revenue, the county assessor, or both, may be named as defendant(s), depending on who conducted the appraisal. ORS 305.403(3). In some cases, the Department of Revenue may be the only defendant. ORS 305.275.

**SECTION 1.** Insert the year or years you are appealing and the property account number or numbers (from your tax statement). Circle the appropriate type of property.

**SECTION 2.** Describe what action you are appealing.

*\* Attach a copy of the order, letter, notice, or other document being appealed. \**

**SECTION 3.** Explain why you think the assessor or Department of Revenue is wrong. (If more space is needed, attach additional pages.)

**SECTION 4.** State what you want the court to do. If you want the court to reduce the real market value of your property, you must state a real market value as of the assessment date(s).

**MEDIATION:** In all cases, either party may request mediation. Mediation is court-facilitated negotiation. The purpose is to help the parties obtain a clearer understanding of the merits of each position and help them reach a mutually acceptable agreement. A party may request mediation at any time.