

TAX APPEALS



OREGON TAX COURT

Mailing Address:

**1163 State Street
Salem, OR 97301**

Physical Address:

**1241 State Street
Salem, OR 97301**

Floor 3R (Magistrate Division)

Floor 4R (Regular Division)

503-986-5650 (Magistrate Division)

503-986-5645 (Regular Division)

800-773-1162 (Toll Free)

Website: <https://www.courts.oregon.gov/courts/tax>

Email: Tax.Court@ojd.state.or.us.

Hours of public service operation:

MONDAY through FRIDAY

8:00 a.m. to 12 Noon and 1:00 p.m. to 5:00 p.m.

**Oregon law requires all writings submitted
to this court to be in English. ORS 1.150.**

All forms and writings must be in English. If you have another person translate your non-English answers to English, you must have the translator complete the Certificate of Translation (certificate). The certificate form is available by request from the court at 503-986-5650 (Magistrate Division), 503-986-5645 (Regular Division), or 800-773-1162 (toll free). The form is also on the court's website at <https://www.courts.oregon.gov/courts/tax/help/Pages/forms.aspx> Select "Spanish Forms and Resources" then "Translator's Certificate of Translation."

Requesting an Interpreter

If you or any of your witnesses will require an interpreter for telephone or in-person court proceedings, please contact the court within ten (10) days of receiving notice of a proceeding.

**NOTE: THIS HANDBOOK IS NOT INTENDED AS LEGAL
ADVICE AND SHOULD NOT BE USED AS A
SUBSTITUTE FOR THE OREGON REVISED
STATUTES AND RULES OF THE COURT.**

This handbook is available in pdf text searchable format at
[https://www.courts.oregon.gov/courts/tax/help/Documents/TAX-
CourtHandbook.pdf](https://www.courts.oregon.gov/courts/tax/help/Documents/TAX-CourtHandbook.pdf)

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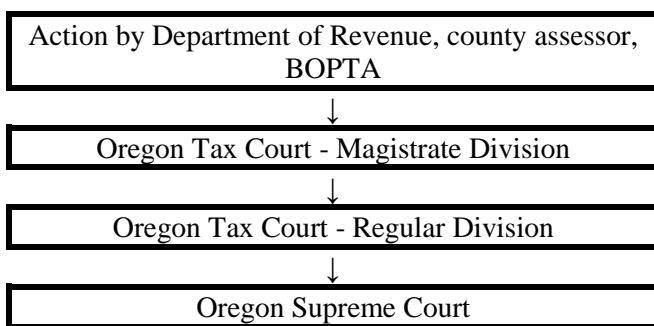
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INTRODUCTION

This Oregon Tax Court Handbook (handbook) provides general information about tax appeals and the Oregon Tax Court. It also provides information on the similarities and differences in the procedures of the two divisions of the court: The Magistrate Division and the Regular Division.

Generally, cases are filed in the Tax Court by a taxpayer who disagrees with an action by the Oregon Department of Revenue (the department), a county **assessor**, or a county **board of property tax appeals** (BOPTA). The chart below shows the general path of a tax appeal.



Unless otherwise noted, all references to the Oregon Revised Statutes (ORS) and to the Oregon Administrative Rules (OAR) are to the current statutes in effect. The ORS are available online at (<https://www.oregonlegislature.gov/billslaws/Pages/ORS.aspx>.)

If you have any questions about the information in this handbook, you may contact the court at:

503-986-5650 (Magistrate Division),
503-986-5645 (Regular Division), or
800-773-1162 (Toll Free);

Email is for general inquiries prior to filing a complaint. After a complaint has been filed, you should not address any correspondence to the court via email.

NOTE: COURT STAFF CANNOT GIVE YOU LEGAL ADVICE.

OREGON TAX COURT

Under state law, the Oregon Tax Court has exclusive jurisdiction to hear tax appeals, including personal income tax, property tax, corporate excise tax, timber tax, cigarette tax, marijuana tax, local budget law, and property tax limitations. An appeal is initiated by filing a signed, written **complaint** with the court and paying the fee.

Magistrate Division: In the Magistrate Division of the Oregon Tax Court, cases are heard by a magistrate who is a judicial officer sworn to apply the laws in a fair and impartial manner. Magistrates encourage cooperation between the parties. If the parties are unable to resolve their dispute by mutual agreement, the magistrate may hold a trial. During the trial, the magistrate will listen to what the parties say and consider the **evidence**. A written **decision** resolving the dispute will be issued by the magistrate. The **decision** is based only on the parties' written and oral **evidence** admitted by the court. There is no official transcript or recording of the proceeding. For more information see Tax Court Rule-Magistrate Division (TCR-MD) 15.

Regular Division: Magistrate **decisions** may be appealed to the Regular Division of the Oregon Tax Court. All proceedings in the Regular Division are original proceedings tried without a jury and *de novo*, meaning the case is tried anew. Cases in the Regular Division are heard by a judge, who is an elected judicial officer sworn to apply the laws in a fair and impartial manner. The judge's decision is based on the official record of the case that includes the written and oral **evidence** properly submitted to the court. The decision of the court is in the form of a written **opinion** or **order**.

In both divisions of the Oregon Tax Court, the parties are responsible for contributing to the efficient management and resolution of their case. *If you pursue your appeal without the assistance of an attorney or other authorized representative, you will be expected to follow the **rules of the court** and to be familiar with relevant legal practices and procedures related to your case.*

GENERAL QUESTIONS

How do I file a complaint?

Magistrate Division: You can appeal to the Magistrate Division by signing and filing a **complaint** and paying the fee. A blank **complaint** form is available on the court’s website; the court will also mail you the form upon request at no charge. Please carefully follow the instructions on the second page of the complaint form and include the required number of copies. A mailed **complaint** is “filed” on the date shown by the U.S. Postal Service cancellation mark stamped on the envelope in which the **complaint** is mailed. *See* ORS 305.418. If the **complaint** arrives at the court by any means other than by U.S. Postal Service, the “filed” date will be the date stamped on the document when received by the court.

Regular Division: If your case has been heard in the Magistrate Division, and you are unhappy with the result, you may appeal the magistrate’s **decision** to the Regular Division of the Oregon Tax Court by paying the fee and filing: (1) an original written **complaint**; (2) a copy of the magistrate’s **decision**; and (3) any attachments. A sample **complaint** form is available on the court’s website; the court will also mail you the form upon request for no charge. A mailed **complaint** is “filed” on the date shown by the U.S. Postal Service cancellation mark stamped on the envelope in which the **complaint** is mailed. *See* ORS 305.418. If the **complaint** arrives at the court by any means other than by U.S. Postal Service, the “filed” date will be the date stamped on the document when received by the court.

NOTE: ELECTRONIC FILING THROUGH THE FILE AND SERVE SYSTEM IS NOW MANDATORY FOR ACTIVE MEMBERS OF THE OREGON STATE BAR IN BOTH THE REGULAR AND MAGISTRATE DIVISIONS OF THE OREGON TAX COURT. TCR-MD 1 A(3); TCR 9 B(11). OREGON ATTORNEYS WHO FAIL TO ELECTRONICALLY FILE MAY BE SUBJECT TO SANCTIONS.

What is the fee to file a complaint?

The filing fee is set forth in ORS 305.490. THE FEE MUST ACCOMPANY THE SIGNED COMPLAINT OR THE COMPLAINT CANNOT BE FILED BY THE COURT.

Magistrate Division	\$265
Regular Division	\$265

NOTE: In most income tax matters, all taxes, interest, and penalties must be paid before filing a **complaint** with the Regular Division. ORS 305.419.

The Oregon Legislature may modify fees between publications of this handbook. If you are concerned that the fee may have changed, please call the court.

What if I cannot afford the filing fee?

If you cannot afford the filing fee, you can apply to have the court waive or defer the fee. To apply for a fee waiver or deferral, you must complete and sign an Application and Declaration for Deferral or Waiver of Filing Fee. That form is available on the court's website or may be sent to you upon request.

- If the court **waives** your fee, you will not be responsible for paying the filing fee.
- If your filing fee is **deferred**, you are responsible for paying the filing fee at the end of the case after the judgment has issued. Failure to pay fees, in full, within 30 days after the judgment issues will result in additional fees being assessed. You may request a payment plan and start making payments on your deferred fee while your case is pending.
- If the court **denies** your application, you must pay the filing fee immediately. Failure to pay the filing fee in full after your application is denied may result in your appeal being returned to you.

NOTE: If your financial circumstances change you may re-apply for the fee waiver/deferral.

Can I get my filing fee back?

Costs and disbursements, including the filing fee, may be *awarded only to a prevailing party*. A party may request costs and disbursements, including the filing fee, by filing a Statement for Costs and Disbursements, no later than 14 days after a trial is held. The form is available on the court's website. See TCR-MD 16.

What happens after a complaint is filed?

The opposing party must file a written response to the **complaint** within 30 days of the date the **complaint** is served.

After the defendant files its written response ("Answer"), the court will *email or mail you a notice* of the date and time for a telephone case management conference. Depending on the court's caseload, the court will generally hold the conference 2-4 weeks after the defendant's answer or response is received. If you do not receive a hearing notice, but think that you should have, please call the court.

Who hears my case?

Magistrate Division: A magistrate, who is a judicial officer with training and experience in tax law and valuation techniques, will be assigned to hear your case. A magistrate will prepare a written **decision**.

Regular Division: The judge of the Oregon Tax Court, who is an elected judicial officer, will hear your appeal. The judge will prepare a written **opinion** or **order**.

NOTE: There are no juries in the Oregon Tax Court.

Do I need a lawyer or other representative?

Individual taxpayers may choose whether to hire a lawyer or other representative. The process in the Magistrate Division is often less formal than a typical court proceeding. In the Regular Division, the appeal process is formal because proceedings must "conform, as far as practical to the rules of equity practice and procedure in this state." ORS 305.425(3).

For individual taxpayers, several factors may be considered when deciding whether to have representation, including: how complicated your case may be, and how much you know about the case, including any laws or valuation techniques that might be applicable or relevant. Only you know how comfortable you will feel presenting your case. If your case is being heard in the Magistrate Division, there are people other than lawyers who can represent you if you feel you should be represented. See the next section for more details.

Representation is required for taxpayers that are entities, such as a corporation, nonprofit or exempt organization, partnership, limited liability company, or S corporation. In the Magistrate Division, a taxpaying entity may be represented by the persons listed in ORS 305.230. In the Regular Division, entities must be represented by an attorney, except as provided in ORS 305.494. See the next section for more details.

Who may represent me?

Magistrate Division. Anyone authorized by the court may represent you. Individuals who represent themselves, including those who act as trustees of a trust or personal representatives of an estate, may appear without completing an Authorization to Represent form. All other representatives, except those licensed to practice law in Oregon, must be appointed by filing an Authorization to Represent form.

Some examples of common representatives in the Magistrate Division include:

- An Oregon public accountant (includes CPAs and other licensed accountants)
- An employee of the taxpayer regularly employed by the taxpayer in tax matters
- A designated representative of a nonprofit or exempt organization.
- A spouse, child who has arrived at the age of majority, or parent of the named party
- An Oregon licensed tax consultant
- A shareholder of an S corporation
- A partner of a partnership
- An Oregon licensed real estate broker

- A state certified, licensed, or registered appraiser

NOTE: If your representative is not an Oregon attorney, a signed Authorization to Represent must be submitted to the court. That form is available on the court’s website and from the court upon request. ***If you want to remove or change your authorized representative, you or your representative must notify the court in writing and provide a copy to all parties.***

Regular Division: Representation choices are limited for cases before the Regular Division. In the case of individual taxpayers, you may choose to represent yourself or you may choose to hire an attorney licensed to practice in Oregon.

All entities must appear through an attorney licensed to practice in Oregon. An exception to the rule that entities must appear through a licensed attorney is found in ORS 305.494. Any shareholder of an S corporation is allowed to be the representative before the Regular Division if the S corporation is appealing a matter related to any tax on or measured by net income. TCR 1 F(2)(b).

If I represent myself, what are my responsibilities?

AS YOUR OWN REPRESENTATIVE, YOU WILL BE RESPONSIBLE FOR FOLLOWING ALL THE RULES OF THE COURT. (See the section titled “What are the rules of the court?” for further information.)

You will be the Oregon Tax Court’s main contact on your case. You need to provide the court with your correct address and telephone number(s) so that the court can provide you with information related to your case. If your contact information changes, you are required to notify the court in writing and provide a copy to all parties. If your case is settled or needs to be delayed or any other significant developments occur, you must *promptly* contact the court.

In every legal dispute one party has the **burden of proof**, which means the greater responsibility to prove the facts related to the case. As the **plaintiff**—the person bringing the case—you bear the **burden of proof**. As your own representative, you should prepare your case by gathering **evidence** and researching the legal or factual issues involved in

your case. If your case goes to trial, you will be responsible for presenting to the court, in a persuasive and efficient manner, the **evidence** and factual information you have gathered. You may need to call witnesses and question them. You will also have the right to question or cross-examine any witnesses brought by the **defendant**.

Who will represent the other side?

In the Magistrate Division, representation depends on the complexity of the case and whether legal arguments are involved. In income tax cases, the Department of Revenue (the department) is the defendant, and its legal counsel is provided by the Department of Justice. The department will not always be represented by an attorney. In many income tax cases the department is represented by an **auditor**. In most property tax cases, the county assessor is the defendant. The county may be represented by an **appraiser** from the assessor’s office or by a county attorney.

In the Regular Division, the case is by or against the department. Unless the department has filed the **complaint**, the department is the **defendant**. The legal counsel for the department is provided by the Oregon Attorney General’s office. In certain property tax cases, the county **assessor** may choose to participate as an intervenor. If the county chooses to participate, a county attorney will act as the county’s representative.

COURT PROCEDURES

How do I communicate with the court and file documents?

The court accepts filings via **mail, in person, fax, or electronic filing**. The court does not accept filings via electronic mail (email).

By mail:

1163 State Street
Salem, Oregon 97301-2563

In-person:

1241 State Street
Salem, Oregon

3rd Floor - Magistrate Division (3R)

4th Floor - Regular Division (4R)

A party or authorized representative is not permitted to communicate privately with the judge or magistrate without the other parties being copied or present. In general, to avoid *ex parte* contact, **A PARTY IS REQUIRED TO PROVIDE ALL OTHER PARTIES WITH COPIES OF EVERY WRITING** sent to the judge or magistrate, or to court staff. See TCR 9 and TCR-MD 5.

After your **complaint** has been filed, any time you send a writing to the court, also

- (1) send a copy of the writing to the other parties and
- (2) send the court a **certificate of service or other evidence in writing that a copy of the writing was provided to all parties.**

Please note that, in the Magistrate Division, a “cc” noting the parties copied on the document is sufficient.

WARNING: If the court does not receive a Certificate of Service or other evidence in writing that a copy of the writing was provided to all parties, **THE COURT WILL NOT FILE YOUR DOCUMENT.**

For the Magistrate Division, a sample certificate of service form is available by request or on the court’s website at <http://courts.oregon.gov/Tax/docs/certificateofservice.pdf>

The rules for service in the Regular Division are more specific and may require additional steps or information. See the Tax Court Rules, including TCR 7, 9, 10, and 55, for more information

NOTE: THE COURT DOES NOT ACCEPT FAXES OVER 10 PAGES.

What are the rules of the court?

The rules of court govern the processes and procedures of the court. You must follow all the rules of court unless the magistrate gives other instructions.

Magistrate Division: The rules of the Magistrate Division are cited as “Tax Court Rule-Magistrate Division” (TCR-MD). If a situation arises that is not covered by a Magistrate Division rule, the Tax Court Rules may be used as a guide to the extent relevant. By statute, the Magistrate Division is not bound by common law or statutory rules of **evidence** or by technical or formal rules of procedure. See ORS 305.501(4)(a).

Regular Division: ORS 305.425(3) provides:

“All hearings and proceedings before the tax court judge shall be in accordance with the rules of practice and procedure promulgated by the court, which shall conform, as far as practical to the rules of equity practice and procedure in this state.”

Because of that law, the Tax Court has adopted rules that closely follow the Oregon Rules of Civil Procedure. All rules of the Regular Division are cited as “Tax Court Rule” (TCR).

What is a case management conference?

A case management conference is a conversation about the case with all parties involved, usually conducted by telephone. The purpose is for the judge or magistrate and the parties to discuss the issues in the case and decide how best to proceed. The conference helps the judge or magistrate understand the issues, explore settlement, and determine whether a trial or mediation is appropriate. See Tax Court Rule (TCR) 52 and TCR-MD 8 for more information on case management conferences.

What happens if I cannot be available when my case is scheduled?

You must be available when your case is heard, whether it is held in person or by telephone. If you are not available, your case can be dismissed. If your case is dismissed, you lose. If there is a valid reason you need to reschedule, call the other party and the court right away. You will have to make a written request to have the proceeding reset. Follow the court’s rule (TCR 52 or TCR-MD 8 B(1)).

***Where will my case be heard?
Can I present my case by telephone?***

For Trials: The court will hold a trial either in person or by telephone. For budgetary reasons, in-person trials are restricted to the Oregon Tax Court in Salem.

For Mediations: Mediations are held in person. For budgetary reasons, mediations are usually restricted to the Oregon Tax Court in Salem.

What is efilng?

Efiling via Oregon’s electronic filing system is mandatory for active members of the Oregon State Bar in both the Magistrate Division and the Regular Division of the Oregon Tax Court. For more information regarding the court’s efilng rules see TCR-MD 1 A(3) and TCR 9

If you are not an active member of the Oregon State Bar efilng is allowed but not required.

Note: Pro hac vice attorneys are not considered active members of the Oregon State Bar and are not required to efile.

Registration and information regarding electronic filing is available at: <http://courts.oregon.gov/OJD/OnlineServices/OJDeFiling/Pages/index.aspx>

What if I or my witnesses need an interpreter or accommodations under the Americans with Disabilities Act?

If you or your witnesses require a language interpreter, assistive listening device, materials in an alternate format, or other accommodations, please promptly notify the court.

MUTUAL AGREEMENT AND MEDIATION

Can I try to settle my case before it is heard?

YES! The court encourages the parties to try to settle their case or at least find areas of mutual agreement whenever possible. Settlement will save the parties time and money. Settlement discussions also give the parties a chance to share information and reach a better understanding of the issues of the case. ***IF YOU DO REACH AN AGREEMENT, PLEASE CONTACT THE OREGON TAX COURT.***

What is mediation?

Mediation is not a trial. The goal is to have the parties settle the case by agreement. The opportunity to mediate is available for appeals filed in the Magistrate Division. A magistrate facilitates the discussion to help the parties talk about their case openly and honestly. Each party will be asked to present their view of the case. The magistrate leading the mediation will ask questions and may point out the strengths and weaknesses of each position.

Parties may request mediation. The court will consider an appeal appropriate for mediation only where all parties agree to participate. TCR-MD 10 A. Mediation will be in person. Each party is expected to come to the mediation with an open mind and a goal of settlement. That means you must not be fixed in your position. However, the court recognizes that not every mediation conference will result in a settlement. If the parties cannot reach an agreement, the case will proceed to trial.

Who leads the mediation?

A magistrate is designated to lead the mediation, which is generally held in person with everyone present. After some introductory comments, however, the parties do most of the talking. The objective is to have the parties discuss the case openly while working toward a settlement.

How do the parties reach a mutual agreement through court assisted mediation?

The magistrate leading the mediation encourages the parties to talk about the case. The goal is to find out where the parties agree and work on resolving areas of disagreement. All you need to do is tell your side of the story and be willing to listen to the other party. Be prepared to have the magistrate tell you the strengths and weaknesses of your case.

More information regarding court assisted mediation can be found in the Magistrate Division Mediation Handbook located at <http://courts.oregon.gov/Tax/pages/forms.aspx>.

What if there is no agreement?

If you cannot settle the case by mutual agreement or mediation, the case will be set for trial. If your case is before the Magistrate Division, a different magistrate will hear your case at trial.

In the Regular Division, if the parties do not settle the case by mutual agreement prior to trial, the case will be heard by the judge of the Oregon Tax Court.

NOTE: In general, mediation is not available in the Regular Division.

PREPARING YOUR CASE – GENERALLY

If my case goes to trial, how do I prepare?

The court cannot instruct you on how to prepare for trial; however, the following suggestions may be helpful:

- **FOCUS ON THE ISSUE(S)** before the court. *Avoid emotional arguments* and personal attacks on the other party. Rational arguments based on the facts and law are more persuasive. If you filed a property tax appeal, the issue is typically the *value of the property* or entitlement to exemption or special assessment, NOT the amount of tax. This may involve legal issues or **appraisal** methods. If you filed an income tax appeal, the issue often is taxable income, allowable deductions, or credit for tax withholdings.

- GATHER OBJECTIVE EVIDENCE (INFORMATION) that relates to the issues in your case. Are there experts, such as accountants or appraisers, who may be able to help you? What evidence does the other party have? Do not be afraid to ask the other party about their evidence or to share your own.
- ORGANIZE YOUR EVIDENCE in a way that will help the court understand your position. What are the undisputed facts? The disputed facts? Be prepared to explain how each piece of evidence supports your position. Make a list of the key points you wish to make.
- SEE THE APPENDIX discussing Property Value Tax Appeals - Residential Property for more information.

What materials should I send to the court?

COURT RULES REQUIRE THAT *ALL* MATERIALS YOU WANT CONSIDERED FOR YOUR CASE BE SENT TO THE COURT AND TO THE OTHER PARTY BEFORE TRIAL. Do not expect that materials provided to the Board of Property Tax Appeals or the Department of Revenue will be available to the Magistrate. All the material that you want the court to consider must be provided as an exhibit. Materials include, but are not limited to, writings, reports, notes, graphs, pictures, maps, receipts, diaries, ledgers, tax returns, and articles.

Each party may request information from the other party that is relevant and not privileged. The court may be requested to issue an **order** if the parties are unwilling to provide the requested information. See TCR 36-46; TCR-MD 9.

When should I send them?

Magistrate Division: For trial, all materials must be either *postmarked at least 14 days* before the trial date or *physically received at least 10 days* before the trial date unless otherwise set by the court. **Exhibits may not be faxed to the court without magistrate approval.** See TCR-MD 12 for further information. Exhibits may not be filed via the electronic filing system.

Regular Division: The court sets a date for exchange of exhibits. For example, exhibits in valuation cases, such as **appraisal** reports, are usually due 30 days before trial. Other documents must be provided no later than five business days before trial. Documentary **evidence** may need to be admitted by the court during trial. See TCR 56 for further information.

NOTE: The court may set an earlier or later time than required by the **rules of the court** for parties to exchange materials.

How should I label my materials?

Plaintiff's exhibits are to be marked numerically. Each document should be given its own number (1, 2, 3); if the document has multiple pages the labeling should include page numbers (*e.g.*, Ex 1, p1 of 3, Ex 1, p2 of 3, Ex 1, p3 of 3, etc.).

Defendant's exhibits are to be marked alphabetically. Each document should be given its own letter (A, B, C); if the document has multiple pages the labeling should include page numbers (*e.g.*, Ex A, p1 of 3, Ex A, p2 of 3, Ex A, p3 of 3, etc.).

Note: Exhibits must be securely bound, for example with a staple, or within a binder. The case number must appear on the first page or the binder cover.

Please contact the court *BEFORE* submitting your exhibits if you have questions about how to properly label your exhibits. See TCR 56 and TCR-MD 12 for further information.

What if I miss the deadline for submitting materials?

In both divisions, the court is not required to accept into evidence any materials not submitted by the deadlines established by the court. Materials not accepted into evidence by the court will not be considered by the judge or magistrate deciding your case. For that reason, it is very important that you submit any materials you want the court to consider on or before the deadline. Exhibits may be hand delivered or mailed by U.S. Postal Service. Exhibits may not be faxed to the court without the prior approval of a magistrate. Exhibits will not be accepted by email. *See* TCR 56 and TCR-MD 12.

How can I prove the value of my property is incorrect?

One of the most common reasons for filing a property value tax appeal is that you think the **real market value (RMV)** of the property, as determined by the county, is higher than what the property would sell for on the open market as of the **assessment date**.

The **burden of proof** rests with the **plaintiff**. That means you must present factual evidence to prove the value of your property should be reduced.

In order to prove the value of your property is too high, you must present evidence as to its actual value. How much does an appraiser say the property is worth? What price would a buyer pay to own the property and a seller accept? When presenting evidence to the court about the value of property, it is important to keep in mind that, although evidence of how much a property sold for (*i.e.*, how much it cost to purchase the property) is persuasive and will be given some weight, it is not necessarily conclusive evidence of the property's RMV.

See Ward v. Dept. of Revenue, 293 Or 506, 510, 650 P2d 923 (1982) (holding that evidence of the agreed price in a voluntary, arm's length sale is persuasive evidence of the property's market value, however, the sale "is not necessarily determinative of market value and does not foreclose other methods of valuation") (citations omitted).

There are many different methods of proving the value of your property. Some options include:

- hiring an **appraiser** to prepare a report of the value of the property.
- researching county records showing sales of nearby **comparable properties** that sold on or about the **date of assessment** for your property. Comparable properties must be similar to the subject property or adjusted for differences.
- hiring a real estate agent to assist in valuing the property.

If you hire an **appraiser**, real estate agent, or other expert to provide a written report of the property's value, that expert should be available to testify at the trial. Court rules of fairness require that the opposing party have the opportunity to question any witnesses. The **defendant's appraisers** or other experts will attend trial and be available

for you to question. Additionally, you may call other witnesses who can offer information about your property and its value.

Merely criticizing the value determined by the assessor will not help to prove your case. See *Woods v. Dept. of Rev.*, 16 OTR 56, 59 (2002) (“As this court has pointed out, it is not enough for a taxpayer to criticize a county’s position. Taxpayers must provide competent evidence of the RMV of their property.”) (citation omitted). Instead, you should prove your case for the value of your property by presenting evidence as suggested above. Generally, the court will give more weight to testimony from witnesses with a greater level of experience in the accepted methods for valuing property.

Also, keep in mind that the cost of building, purchasing, or remodeling a home or other structure (*e.g.*, a garage or workshop) does not necessarily equate with the value of the improvements on the property. That is because it is difficult to know what value the market will place on certain costs of constructing or improving a property.

CAUTION: When preparing your case, remember that the court places little weight on **evidence** that compares the **assessed value (AV)** of the property under appeal with the **AV** of neighboring or like-kind properties.

The court puts little weight on that type of **evidence** because there is generally no **evidence** that demonstrates the **AV** of any given property is truly representative of the **RMV** of the property. Another reason that **AV** of other properties is given little weight by the court is because **AV** is the result of a formula created by statute as required by **Measure 50**. Because of that formula, the **AV** of property varies widely from one property to the next even where the properties are very similar.

THE DAY OF TRIAL – PRESENTING YOUR CASE

What should I bring to court?

Be sure to bring all the **evidence** previously submitted to the court and the other parties. Also, you should be sure that all your witnesses are planning to attend and know how to get to the court. The courtroom in Salem has an easel for making presentations. If you need other special equipment, such as a slide projector, video player, or computer, you must make your own arrangements. Please notify the court if you will be bringing special equipment. Additional information regarding parking and directions is available on the court’s website.

Do I need witnesses?

Witnesses are people with *firsthand knowledge* about important things you need to prove in your case. You are not required to bring witnesses, but you should if they will help your case. Think about whether someone else has information to tell the court that you cannot tell yourself, or whether they may be able to say it better. Talk to them first to find out what they know and arrange for them to be at the court on the day of trial.

What are the trial procedures?

In most cases, trials will proceed according to the following format, unless the judge or magistrate directs otherwise:

Opening Statements: At the beginning of trial, both sides will have the opportunity to present an overview of their case. You should be prepared to give the court a brief summary of the evidence you are about present, along with a brief statement of the reasons you believe the evidence supports your case. In general, the plaintiff will go first.

Presentation of Evidence: After opening statements, each party will have the opportunity to present its evidence. Evidence is usually presented in the form of testimony and exhibits. If you are the plaintiff and do not have an authorized representative, you will be allowed to “testify” before the judge or magistrate as to why you should get what you asked for in your **complaint**. If you have an authorized representative that person will ask you questions that you will answer.

The answers to those questions is your “testimony” which will explain why you should get what you asked for in your **complaint**. After each witness testifies, the other party will be given an opportunity to ask questions of the witness. After the other party has had a chance to ask questions, the witness will be given another chance to give additional testimony. The judge or magistrate may also ask the witness questions. Generally, the **plaintiff** has the opportunity to present evidence first.

The court cannot instruct you on how to present your case; however, the following suggestions may be helpful:

- Follow courtroom etiquette. Be on time. Dress neatly. Stand when the judge or magistrate enters and exits the courtroom; address him or her respectfully as Your Honor or Judge. Be polite. If you are not sure what to do during the trial, ask the court clerk or the judge or magistrate. You may not talk to the judge or magistrate about your case except in the presence of the other party.
- Focus on the issue. In a property value tax appeal, the issue is the value of the property, *not* the amount of the tax. In other cases, focus on the act of the Department of Revenue or county taxing authority with which you disagree.
- Set the scene. Because the court is not as familiar with your case as you are, start your presentation by giving some background information and telling the judge or magistrate about your situation.

For example, in a property value tax appeal, describe some or all of the following: where the property is located, what types of buildings are on the property, how long you have owned the property, what improvements have been made to the property, and how much you would sell the property for on the open market. Include other information about the property that is important to your particular case. See the section entitled “How can I prove the value of my property is incorrect?” for more information.

- Present factual information. Keep your presentation brief and factual. Organize your **evidence** in a way that will help

the court understand your position. What are the undisputed facts? The disputed facts?

- Be prepared to explain how each piece of **evidence** supports your position. Create a list of the key points you wish to make. Keep it with you for reference.
- Avoid emotional arguments. After you have told your story and called your witnesses, it will be the other party's turn to make its case. Listen respectfully. Be calm. Do not interrupt. Make notes on any points you would like to clarify. You will have the opportunity to ask questions of the **defendant's** witnesses.
- Ask specific questions of witnesses. Whether you are asking questions of your own witnesses or the witnesses for the **defendant**, ask specific questions to gather information. Do not argue with witnesses. Do not repeat what has already been said.
- Do not rely on the other party's evidence. For most issues, the plaintiff bears the burden of proof. If there is information that you think is helpful to your case, make sure you present it to the court.

Closing statements. At the end of the trial, both sides will have the opportunity to give their closing statements. That is an opportunity to tie together all your **evidence**, witness testimony, and other information so that the judge or magistrate understands your position. Again, your statement should be brief and factual.

How will the case be decided?

The judge or magistrate will review all the **evidence**, witness testimony, and other information presented at the trial, determine what the relevant facts are, apply the law to the facts, and make a decision.

AFTER THE TRIAL

How long will it take to get a decision?

It depends on the court's docket and the complexity of the case. If you are concerned, please call the court to check the status. All of the court's **decisions**, **opinions**, and **orders** are also available on the court's website at:

<https://www.courts.oregon.gov/publications/tax/Pages/default.aspx>

Can the case be appealed?

Magistrate Division: If you disagree with the magistrate's **decision**, you may appeal to the Regular Division of the Tax Court. Your appeal **MUST BE FILED WITH THE COURT WITHIN 60 DAYS** from the date the magistrate's written **decision** is entered *See* ORS 305.501(5)(a). If neither party appeals the magistrate's **decision** within *60 days* of the date it was entered, the opportunity to appeal the magistrate's decision ends. The magistrate will then issue a written **judgment** that is binding on all parties and cannot be appealed. *See* ORS 305.501(7).

Regular Division: After a final **opinion** or **order** is issued, a **judgment** will be entered. **Judgments** of the Regular Division may be appealed to the Oregon Supreme Court. Your appeal to the Oregon Supreme Court **MUST BE FILED WITHIN 30 DAYS** from the date of the Tax Court's final **judgment**. *See* ORS 19.255. On appeal to the Supreme Court, the **opinion** or **order** of the judge of the Tax Court is reviewed for errors or questions of law or lack of substantial **evidence** in the record to support the Tax Court's **opinion** or **order**. *See* ORS 305.445. If there is no appeal, the **opinion** or **order** and **judgment** of the Tax Court become a final determination of the matter for all parties. *See* ORS 305.440(1).

If I am owed a refund how will I get it?

Generally, refunds are handled by the county or Department of Revenue (the department). You should contact the county or the department to make any special arrangements or if you have questions.

APPENDIX

PROPERTY VALUE TAX APPEALS – RESIDENTIAL PROPERTY

NOTE: THIS HANDBOOK IS NOT INTENDED AS LEGAL ADVICE AND SHOULD NOT BE USED AS A SUBSTITUTE FOR THE OREGON REVISED STATUTES AND RULES OF THE COURT.

Cases that involve property taxes are commonly referred to as property tax appeals. However, the issue in a property value tax appeal is NOT the amount of tax. In a property value tax appeal, the issue is the value of the property on which the taxes are assessed. Because the value of the property is the issue of the appeal, you should bring **evidence** that shows the property's value, not **evidence** of how much you pay in taxes.

Oregon's property tax system is *COMPLEX*; the section below explains some of the complicated statutes and constitutional provisions that make up Oregon's property tax system. Be sure to take your time and read the section below carefully. A clear understanding of how Oregon's property tax system works is an important part of preparing and presenting a strong case to the court.

Unless otherwise noted, all references to the Oregon Revised Statutes (ORS) and to the Oregon Administrative Rules (OAR) are to the current statutes in effect.

Oregon's property tax system

Before 1997, property in Oregon was generally assessed at 100 percent of its **real market value (RMV)**. See ORS 308.232 (1995). **RMV** is defined by statute as "the amount in cash that could reasonably be expected to be paid by an informed buyer to an informed seller, each acting without compulsion in an arm's-length transaction occurring as of the **assessment date** for the **tax year**." ORS 308.205(1).

Significant changes were made to the law in 1997 when ballot **Measure 50** passed. **Measure 50** amended the Oregon constitution to change a property's **assessed value (AV)** from 100 percent of **RMV** to

the lesser of: “(a) the property’s **maximum assessed value (MAV)**; or (b) the property’s **real market value.**” ORS 308.146(2) (1997).

In the 1997-98 **tax year**, **MAV** was set at 90 percent of the property’s **RMV** for the 1995-96 **tax year**. Or Const, Art XI, § 11(1)(a). For example, a property with a 1995-96 **RMV** of \$100,000 would have had a **MAV** in 1997-98 of \$90,000. For each successive year, absent an exception (see next paragraph), the **MAV** shall equal 103 percent of the property’s **AV** from the prior year or 100 percent of the property’s **MAV**, whichever is greater. Or Const, Art XI, § 11(1)(b); *see also* ORS 308.146(1).

An exception to the general rule that the **MAV** cannot increase by more than three percent applies in special circumstances, such as property that is considered to be “new property or new improvements to property.” *See* ORS 308.146(3)(a). An example of “new property” is the construction of a home on a lot. An example of “new improvements to property” is a remodel of an existing home or building.

When there is a special circumstance, such as when property is considered to be “new property or new improvements to property,” a special calculation must be done for that property to receive the benefits of **Measure 50**. That calculation results in what is often called **exception value**. *See generally* ORS 308.146(3) and ORS 308.153; *see also* OAR 150-308.156.

Remember, **AV** is the lesser of **RMV** or **MAV**. ORS 308.146(2).

Board of property tax appeals

Generally, when a taxpayer disagrees with the value set forth in the annual property tax statement, the taxpayer’s first step is to file a petition of appeal with the county **board of property tax appeals** (BOPTA) in the county where the property is located. BOPTA hears property tax value disputes for the current **tax year**. *See* ORS 309.026 and OAR 150-309.026. Taxpayers must file appeals with BOPTA no later than December 31. *See* ORS 309.100(2). Appeals are heard by BOPTA from the first Monday in February through April 15. *See* ORS 309.026.

The taxpayer filing the petition may appear before BOPTA and present **evidence** or argument about the correct value of the property.

The requirements for petitioning BOPTA and appearing before BOPTA are set forth in ORS 309.100 and OAR 150-309.100. BOPTA will issue a written order of its decision. ORS 309.110(1).

A taxpayer who disagrees with the order issued by BOPTA has *30 days from the date the order was mailed* to file an appeal with the Magistrate Division of the Oregon Tax Court. *See* ORS 309.110(7); *see also* ORS 305.280(4). If no appeal is filed, the BOPTA order becomes final.

Appeals under ORS 305.288

When a taxpayer does not appeal to BOPTA and appeals directly to the Tax Court, the court’s authority to hear a case and grant relief is limited by law. The taxpayer must either allege a substantial error in the **RMV** (at least 20 percent) or provide a good reason (good and sufficient cause) for failing to petition BOPTA before coming to the court. *See generally* ORS 305.288. The court only has authority to hear the current tax year and the two proceeding tax years under ORS 305.288.

Error of at least 20 percent: ORS 305.288(1) allows the court to reduce the value of certain property when there is an error in the **RMV** of at least 20 percent when measured against the roll value. The 20 percent rule is limited to “property [that] was or is used primarily as a dwelling (or is vacant) * * *.” That includes, for example, residential property, manufactured homes, or condominiums. *See* ORS 305.288(1)(a).

If the taxpayer can show an error in the **RMV** of the property of at least 20 percent, the court can proceed to hear the taxpayer’s argument as to why the roll value of the property is incorrect.

Good and sufficient cause: Because situations may exist that prevent a taxpayer from timely appealing to BOPTA, the legislature granted the court authority to review untimely appeals when the taxpayer establishes “good and sufficient cause” for not filing an appeal on time with BOPTA. *See* ORS 305.288(3).

The term “good and sufficient cause” is defined as “an extraordinary circumstance that is beyond the control of the taxpayer, or the taxpayer’s agent or representative, and that causes the taxpayer, agent or representative to fail to pursue the statutory right of appeal.” See ORS 305.288(5)(b)(A).

The statute states that “inadvertence, oversight, lack of knowledge, hardship or reliance on misleading information provided by any person except an authorized tax official providing the relevant misleading information” do NOT meet the definition of “good and sufficient cause.” See ORS 305.288(5)(b)(B).

Presenting a property value tax appeal

Generally, property value tax appeals involve questions of fact. How much was the property worth on the market on the **assessment date**? How did the property compare with similar properties? You must present **evidence** to the court that establishes and supports the **RMV** of your property as of the **assessment date**.

Sometimes questions of law are also at issue in a property value tax appeal. Two common questions of law that arise in property tax cases are: (1) Aggrievement: whether the property taxpayer is “aggrieved” such that the court can grant relief that will result in a reduction in tax, and (2) Uniformity: whether the property is treated equally under the current property tax system. Both of those topics are explained in more detail below.

Question of Law - Aggrievement: For a property value tax appeal to be properly heard by the court, the party seeking relief from the court must be aggrieved under ORS 305.275. A taxpayer is not aggrieved if action by the court on the case would not affect the tax liability or amount of tax due.

This means that, in most cases, for a taxpayer to be aggrieved the taxpayer must allege that the **RMV** of the property is less than the **AV** on the roll for the property. See *Parks Westsac L.L.C. v. Dept. of Rev.*, 15 OTR 50, 52 (1999) (holding that a taxpayer is not aggrieved within the meaning of ORS 305.275 where the “property’s **maximum assessed value** is less than its **real market value**”).

However, in some cases the court can hear your case even if the **RMV** you propose is more than the **AV** on the roll. This is a case-by-case situation based on where you live, local tax rates, and the special taxes (*i.e.*, local option taxes) imposed by your county—check with your county **assessor**.

Question of Law - Uniformity: A common argument by taxpayers is that the **AV** of a taxpayer’s property is not consistent with other similar properties located nearby. That argument is often based on a view that taxes are supposed to be uniform as between similar properties. That argument was discussed in the case *Ellis v. Lorati*, 14 OTR 525 (1999), and the court concluded that, based on the explicit provisions of **Measure 50**, uniformity is not required.

Changes made to the property tax system in 1997 because of **Measure 50** may result “in various degrees of nonuniformity in the property tax system. Section 11(18) [of the Oregon Constitution] contemplates this and excuses itself from complying with other constitutional provisions requiring uniformity, specifically Article IX, section 1, and Article I, section 32.” *Ellis v. Lorati*, 14 OTR at 535.

GLOSSARY OF TERMS

Answer: The document filed by the defendant in response to the information provided by the plaintiff in the complaint.

Appraisal: An appraisal of property is typically a report prepared by an appraiser expressing an opinion of real property value that reflects pertinent market information. Various approaches may be used in the process of appraising property, including cost, income, and sales comparison. For further detail on appraisal see *The Appraisal of Real Estate* (14th ed 2013), published by the Appraisal Institute.

Appraiser: A licensed professional who estimates property value. In property tax cases, the county assessor is typically the defendant and appears through a staff appraiser. Taxpayers, of course, may hire their own appraisers.

Assessed value (AV): Taxes are computed on the property's assessed value. AV is the property's assessed value (Measure 50 value) or the property's real market value, whichever is less. See ORS 308.146(2). AV is sometimes referred to as taxable assessed value.

Assessment date: The date of the assessment year on which property is assessed. See ORS 308.007(1). For example: the assessment date for the 2015-16 tax year is January 1, 2015.

Assessment roll: The complete record of the assessment of all taxable property for each year as of January 1, at 1:00 a.m. See ORS 308.210(1). Also, commonly referred to as tax roll.

Assessment year: The assessment year begins January 1 and corresponds to the **tax year** that begins July 1 of the same calendar year. See ORS 308.007(2). For example, the 2006-07 tax year began on July 1, 2006, and ended on June 30, 2007, and the corresponding assessment year began on January 1, 2006, and ended on December 31, 2006.

Assessor: An elected or appointed official in each county charged with directing the administration of the state's property tax system for the county.

Board of property tax appeals (BOPTA): Each county has a board of property tax appeals. Members of the board are appointed as required by statute. *See* ORS 309.067; ORS 309.020. An owner of taxable property may file a petition with BOPTA from the date the tax statements for the current tax year are mailed until December 31 of the current year. *See* ORS 309.100(1), (2). BOPTA will consider the petition, enter a written order of determination, and mail the order to the petitioner. *See* ORS 309.110.

Burden of proof: The burden of proof is a preponderance of the evidence, meaning the greater weight and the more convincing evidence. For example, the plaintiff in a property value tax appeal bears the burden to show that their valuation best reflects the real market value of the property. *See* ORS 305.427; *Lewis v. Dept. of Rev.*, 302 Or 289, 293, 728 P2d 1378 (1986).

Comparable properties: Also referred to as “comparables,” that term refers to properties that are similar to the property being appraised and that have been sold recently.

Complaint: That is the first document filed with the court by the plaintiff; it states what the issues are and what action or relief the plaintiff would like from the court.

Costs and disbursements: “Costs and disbursements” are reasonable and necessary expenses incurred in the prosecution or defense of an action other than for legal services, including filing fees. For more information see TCR-MD 16.

De novo review: An appeal of a decision of a magistrate is reviewed *de novo* by the Regular Division, which means the case is presented anew to the Regular Division judge.

Decision: The document containing a magistrate’s determination of the merits in a case. Any disagreement with a magistrate’s decision may be raised in an appeal to the Regular Division. A decision usually comes after trial or on motion(s) for summary judgment. If a case is dismissed, it is called a decision of dismissal. Reconsideration of a magistrate’s decision is not allowed. *See* TCR-MD 18 C.

Defendant: Generally, the county assessor or the Oregon Department of Revenue.

Evidence: Information including, but not limited to, testimony, documents, tangible objects, pictures, maps, tax returns, receipts, etc., that tends to prove or disprove a material fact. The judge or magistrate may find that certain evidence is not admissible; for example, when it is submitted after the deadline.

Exception value: Generally, a property's MAV cannot be increased from the prior year by more than three percent except for certain exceptions. One of those exceptions is where the property is "new property or new improvements to property." See ORS 308.146(3)(a). An example of "new property" would be the construction of a home on a lot. "New improvements to property" include a remodel to an existing building. The value of new improvements is called exception value.

Ex parte contact: Prohibited communication between a party and the magistrate when the opposing party is not present or copied. A party is required to provide the other parties with copies of every writing sent to the court, including letters, motions, and documents. See TCR 9, TCR-MD 5, and "Statement (certificate) of service" in this glossary for more information.

Judgment:

Magistrate Division: A judgment is entered after all appeal rights have expired. After a judgment is entered in the Magistrate Division, the decision of the magistrate is final and cannot be appealed. TCR-MD 20.

Regular Division: A judgment is the final determination of the rights of the parties in an action. TCR 67A. A judgment sets forth the conclusions stated in orders and opinions. A party may appeal to the Oregon Supreme Court from a judgment issued by the Regular Division of the Oregon Tax Court. See ORS 305.445 (reference to decision or order).

Maximum assessed value (MAV): Oregon law provides that for the 1997-98 tax year, each property's MAV was 90 percent of the property's 1995-96 real market value. Generally, the MAV cannot increase by more than 3% per year, subject to certain exceptions.

Measure 5: A citizen initiative that took effect in the 1991-92 tax year setting constitutional tax rate limitations. Or Const, Art XI, § 11b. After a gradual reduction in the school tax limit beginning in tax year 1991-92, Measure 5 now limits that tax rate to \$5 per \$1,000 of assessed value, and general government (nonschool) taxes to \$10 per \$1,000 of assessed value. Since the provisions of Measure 50 were enacted, Measure 5 rate limits are based on real market value rather than on assessed value.

Measure 50: In May 1997, the voters approved Measure 50 by referendum. Measure 50 imposes limits on assessments and tax rates for property. Prior to Measure 50, property was taxed at its real market value (RMV). To implement the limits on assessments, the concept of “maximum assessed value” (MAV) was established. For the 1997-98 tax year, which was the implementation year for Measure 50, MAV was calculated by taking the property’s 1995-96 real market value that appeared on the roll and subtracting 10 percent. Or Const, Art XI, § 11(1)(a). Following the implementation of Measure 50, property is taxed at the lesser of its MAV or its real market value. Or Const, Art XI, § 11(1)(f). For each year, in most cases, the MAV cannot increase by more than three percent. Or Const, Art XI, § 11(1)(b); *see also* ORS 308.146(1). Accordingly, the assessed value of property shall equal the lesser of the MAV or RMV of the property. ORS 308.146(2).

Opinion: A written opinion or order is prepared in each case decided in the Regular Division by the judge of the Oregon Tax Court. Selected written opinions are published in the Oregon Tax Reports pursuant to ORS 305.450. Parties dissatisfied with the written opinion may file a motion for reconsideration within 20 days after the opinion has been rendered and before the judgment is signed. *See* TCR 80.

Order:

Magistrate Division: An order in the Magistrate Division is the title of a document containing a determination by a magistrate. An order may decide an issue or procedure. Some examples are: an order granting an extension of time for parties to report to the court; an order denying a motion to dismiss; or an order requiring a party to produce documents.

Regular Division: An order in the Regular Division is the title of a document containing a determination by the judge of the Oregon Tax Court. An order may either decide an issue or procedure or determine the outcome of the case. Some examples are: an order allowing third

party intervention; an order granting an extension of time; or an order granting or denying a motion for summary judgment. *See* TCR 67A.

Plaintiff: The plaintiff is the party who filed the appeal.

Real market value (RMV): RMV is defined as “the amount in cash that could reasonably be expected to be paid by an informed buyer to an informed seller, each acting without compulsion in an arm’s-length transaction occurring as of the assessment date for the tax year.” *See* ORS 308.205(1). RMV continues to represent the value of the property as of the assessment date as if sold on the open market. *See* ORS 308.205.

Rules of the court: The rules of the court set out the procedures the parties follow as the case proceeds before the court. The Tax Court Rules (cited as TCR) govern the Regular Division of the Oregon Tax Court and closely follow the Oregon Rules of Civil Procedure. For cases in the Magistrate Division, the Tax Court Rules-Magistrate Division (cited as TCR-MD) apply. If a situation arises that is not covered by the Magistrate Division rules, refer to the Tax Court Rules. Copies of the Tax Court Rules for both the Regular Division and the Magistrate Division are available on the court’s website, <https://www.courts.oregon.gov/courts/tax/help/Pages/rules.aspx>

Statement (certificate) of service: A statement confirming that you provided the other party(s) with a copy of documents or other materials sent to the court, that also states when and how the copy was provided (via mail, fax, hand delivery, etc.). Note that in the Magistrate Division, a “cc” or carbon copy noted on a letter sent to the other party is sufficient. *See* the Tax Court Rules, including TCR 7, 9, 10, and 55, for more information on service requirements in the Regular Division. Sample certificate of service forms are available by request and on the website at <https://www.courts.oregon.gov/forms/Documents/TAX-CertificateOfService.pdf>

Tax year: ORS 308.007 defines “tax year” or “fiscal year” to mean a 12-month period beginning July 1 and ending June 30. For example, the tax year 2006-07 began on July 1, 2006, and ended on June 30, 2007. The following tax year was 2007-08, which began on July 1, 2007, and ended on June 30, 2008.

REFERENCE MATERIALS

Oregon State Bar: <http://www.osbar.org>

Referral and Information Services

- 503-684-3763 (Portland area local number),
- 800-452-7636 (statewide), or
- <http://www.osbar.org/public/ris/ris.html>
 - Lawyer Referral Service
 - Modest Means Program (low income)
 - Military Assistance Panel (legal assistance relating to the Servicemembers' Civil Relief Act (SCRA), Pub. L. No. 108-189 (2003); text of the SCRA is available at www.osbar.org/docs/ris/scra.pdf)

Legal Information for the Public

- General information on popular legal topics and the basics of Oregon law.
- <http://www.osbar.org/public>
- Tel-law service (collection of recorded legal information messages accessible by telephone at 503-620-3000 or toll-free in Oregon only, 800-452-4776. A touch tone phone allows direct access 24 hours a day, seven days a week. To receive a free Tel-law brochure listing the subjects available call 503-620-0222, extension 0.

Oregon Law Help: <http://oregonlawhelp.org/>

Free legal information for low income Oregonians.

State of Oregon Law Library: 503-986-5640

Cases and other reference materials are cited throughout this handbook and are useful tools when appealing to the Oregon Tax Court. Those resources and others are listed below and are available at either a local public library or law library. These are only a few examples of the resources available that may be helpful in filing an appeal.

Oregon Tax Reports: Bound volumes containing decisions of the Oregon Tax Court. For example, the Tax Court's opinion in the case *Feves v. Department of Revenue*, 4 OTR 302 (1971), is found in

Volume 4 of the Oregon Tax Reports, begins on page 302, and was issued by the court in 1971.

Oregon Reports: Bound volumes containing decisions of the Oregon Supreme Court. For example, the Supreme Court's opinion in the case *Gall v. Department of Revenue*, 337 Or 427 (2004), is found in Volume 337 of the Oregon Reports, begins on page 427, and was issued by the court in 2004.

Appraisal Institute, *The Appraisal of Real Estate* (14th ed 2013).

Websites:

Oregon Tax Court

<https://www.courts.oregon.gov/courts/tax/Pages/default.aspx>

- Links to the rules of the court, forms, cases, and other helpful materials.
- Decisions and Opinions database can be searched using keywords or code sections.

Oregon Department of Revenue

www.oregon.gov/DOR

Oregon Secretary of State

<http://sos.oregon.gov/Pages/index.aspx>

- Links to relevant Oregon Revised Statutes (ORS) and Oregon Administrative Rules (OAR).

Oregon Revised Statutes (ORS)

- https://www.oregonlegislature.gov/bills_laws/Pages/ORS.aspx
- Bound volumes of the ORS are also available at law libraries and some public libraries.
- Be sure to use the version that applies to the year(s) under appeal.

Oregon law requires all writings submitted to this court to be in English. ORS 1.150.

All forms and writings must be in English. If you have another person translate your non-English answers to English, you must have the translator complete the Certificate of Translation (certificate). The certificate form is available by request from the court at 503-986-5650 (Magistrate Division), 503-986-5645 (Regular Division), or 800-773-1162 (toll free). The form is also on the court's website at <http://courts.oregon.gov/tax>, In the menu bar, select "Materials & Resources," then "Tax Court Forms," and then "Translator's Certificate of Translation."

Requesting an Interpreter

If you or any of your witnesses will require an interpreter for telephone or in-person court proceedings, please contact the court within ten (10) days of receiving notice of a proceeding.

**Oregon Tax Court
1163 State Street
Salem OR 97301-2563**

