

**Attach \$265 Fee
Instructions Follow**

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) _____ (If multiple accounts listed, the identified property must be contiguous or adjoining); 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 (*PRINT*) (**must be completed**)

 Additional Plaintiff's Name (*PRINT*)

 Mailing Address (**must be completed**)

 City, State, Zip (**must be completed**)

 Telephone Number (**must be completed**)

 Representative's Name (*PRINT*)*

 Representative's **Oregon** Bar or License Number

 Mailing Address

 City, State, Zip

 Telephone Number

Notify me of proceedings electronically. I understand that if I am ever a party to a case in another Oregon court, I may receive electronic notices from that court as well. My email address is:

 Representative's Signature (if above completed)

 Date Signed

Plaintiff's Signature Date Signed

Additional Plaintiff's Signature Date Signed

* If your representative is not an **Oregon** lawyer, an Authorization to Represent must be completed and submitted with this Complaint. An authorization form is available by request or at our website at <http://courts.oregon.gov/courts/tax>.

How to File a Property Tax Appeal with the Magistrate Division

- (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 **\$265*** (make check payable to the “State of Oregon”); **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 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/courts/tax>

† Oregon lawyers are required to use the OJD eFiling system, available through the link on the court website.

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.