

# HOW TO APPEAL THE DECISION OF THE BOARD OF PROPERTY TAX APPEALS

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## Where to Appeal

You may appeal most decisions of the board of property tax appeals to the Magistrate Division of the Oregon Tax Court. The court cannot accept appeals of orders regarding a waiver of a late filing penalty.

ORS 308.295(5)  
ORS 308.296(6)

To appeal the board's decision to the tax court, you must file a legal complaint.

Your complaint must be filed **within 30 days** after the order of the board is mailed or personally delivered to you.

There is a fee for filing an appeal with the Magistrate Division.

A written Magistrate Decision may be appealed to the Regular Division of the Oregon Tax Court.

## How to File

You may obtain complaint forms from your county assessor or by calling the Magistrate Division at 503-986-5650 and 1-800-773-1162. You may also visit the court's website at <http://courts.oregon.gov/tax>.

To file your complaint with the court, send your filing fee and the complaint form to:

Clerk, Oregon Tax Court  
Magistrate Division  
1163 State Street  
Salem OR 97301-2563

You may also personally deliver your complaint to the court at:

1241 State Street  
3<sup>rd</sup> Floor  
Salem, Oregon

**Remember!** You only have 30 days from the date of mailing or personal delivery of the board of property tax appeals order to appeal to the Tax Court. If you wait until the last minute, your complaint may arrive after the statutory filing deadline which may result in the dismissal of your appeal.