

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

\_\_\_\_\_, )  
\_\_\_\_\_, )  
Name(s) )  
Plaintiff(s), )  
versus )  
\_\_\_\_\_ COUNTY ASSESSOR, )  
AND/OR )  
\_\_\_\_\_ DEPARTMENT OF REVENUE, ) Case No. \_\_\_\_\_ (for court use only)  
State of Oregon, )  
Defendant(s). ) **COMPLAINT**

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

**SECTION 2.** Plaintiff appeals from an order, letter, notice, or other governmental action.  
**\* You Must 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 requests the following real market value: \$ \_\_\_\_\_ or other relief: \_\_\_\_\_

\_\_\_\_\_  
Plaintiff's Name

\_\_\_\_\_  
Attorney's Name\*

\_\_\_\_\_  
Additional Plaintiff's Name

\_\_\_\_\_  
Oregon Bar Number

\_\_\_\_\_  
Mailing Address

The court uses the attorney contact information provided to the Oregon State Bar. Hearing notices will be sent electronically.

\_\_\_\_\_  
City, State, Zip

\_\_\_\_\_  
Phone Number (Cell?  Yes  No )

\_\_\_\_\_  
Direct 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:

\_\_\_\_\_  
Attorney's Signature Date

\_\_\_\_\_  
Email Address

\* 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 upon request or here:  
<https://www.courts.oregon.gov/forms/Documents/TAX-AuthToRepresent.pdf>

\_\_\_\_\_  
Plaintiff's Signature Date Signed

\_\_\_\_\_  
Additional Plaintiff's Signature Date Signed

## 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 \$281\* (make check payable to the “State of Oregon”); **AND**
- (6) If mailing or filing in person at the court, 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) A complaint is “filed,” on the date that it is deposited with USPS or private express carrier. See ORS 305.418. Plaintiff must prove the date of mailing or dispatch by “satisfactory evidence.” For more information see Tax Court Rule – Magistrate Division 1 A(4).

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>

### Instructions for Completing the Complaint Form

**HEADING.** Fill in the name of the plaintiff or plaintiffs (the taxpayer). 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.

\* *You Must 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 the requested 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.