

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT

Property Tax

FOR COURT USE ONLY

EAA Chapter 292 _____)

(Name) _____)

Plaintiff(s), _____)

versus _____)

Assessor of Polk County _____)

Defendant. _____)

File Date _____

Case No. _____

COMPLAINT

I. For the tax year(s) all plaintiff owned/leased property identified by the assessor as account number 550183; which property is: Residential , Commercial , Industrial , Forest/Farm , Exempt , or Other _____

II. Plaintiff appeals from an order, letter, notice or other governmental action. Please attach a copy and describe.

Denying exempt status

III. Such order, letter, notice or action is wrong because: Please see attached.

IV. Plaintiff requests the following relief: Granting of exempt status

V. Plaintiff elects the small claims procedure: Yes No

If "yes", plaintiff asks the court to appoint an independent appraiser: Yes No

VI. Plaintiff requests this case be set for mediation: Yes No

Mike Pongracz
Plaintiff's Signature

Representative's Signature (If any)

October 29, 1998
Date Signed

Date Signed

Mike Pongracz, Chapter Secretary
Plaintiff's Name

Representative's Name

649 Airport Way
Street Address

Street Address

Independence, OR 97351
City, State, Zip Code

City, State, Zip Code

(503) 606-9767
Telephone #

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Telephone #

INSTRUCTIONS FOR PROPERTY TAX APPEAL FORM

HEADING: Print your name as plaintiff. For the defendant, print the name of the county where the property is located.

SECTION I: Insert the tax year or years you are appealing and the property account number or numbers (from your tax statement).

SECTION II: Describe what you are appealing from.

SECTION III: Explain why you think the assessor is wrong.

SECTION IV: Explain what you want the court to order.

SECTION V: You may elect to have your appeal heard as a small claims case if the value of your property is the only issue and the assessed value you are appealing is not more than \$250,000. (Land or improvements or both).

Note: The filing fee is only \$10, but the magistrate's decision is final and cannot be appealed.

If you elect small claims, you may also choose to have the court appoint an independent appraiser to set the value of the property. **You must pay for the appraisal.** The typical cost is \$400 to \$500. The appraiser's estimate of value is final and may not be changed by the court.

SECTION VI: In all cases, either party may request mediation. In a mediation conference, each party is asked to present their view of the case. The purpose is to help the parties obtain a clearer understanding of the merits of each position and help them reach a compromise agreement.

YOU MUST DO THE FOLLOWING TO APPEAL:

- (1) Fill out this complaint form.
- (2) Sign the complaint.
- (3) Attach any order or notice you are appealing from to the complaint.
- (4) Make two copies of the complaint and attachments. Keep one copy for yourself.
- (5) Mail or deliver the original complaint and one copy with a check for the filing fee to the court.

Filing fees: \$10 for Small Claims
\$25 for Standard Case

The court's mailing address is:

Magistrate Division-Oregon Tax Court
Supreme Court Building
1163 State Street
Salem, OR 97310
(503) 986-5650

MAGISTRAL MATSON
9:00 AM 3-11-99