

# Appealing Magistrate Decisions

You may appeal magistrate decisions to the Regular Division of the Oregon Tax Court. To appeal, file your complaint with the court clerk within 60 days (not two months) after the date of the magistrate's decision. The tax court clerk will notify you of the trial date and time.

A trial in the Regular Division of the Oregon Tax Court is a formal proceeding. Although you may represent yourself, most people prefer to be represented by a lawyer. If you are not satisfied with the Tax Court decision, you can appeal to the Oregon Supreme Court.